

### POLICY

NZPM encourages the disclosure of serious wrongdoing as a means of managing risk, promoting openness and transparency, and protecting the Company's reputation. NZPM will protect employees who, in good faith, disclose serious wrongdoing in accordance with this Policy and within the framework of protection provided by the Protected Disclosures Act 2000 (the Act).

Any employee who makes a disclosure in accordance with the Act will be protected from civil, criminal, or disciplinary proceedings (only in respect to that disclosure) as well as from any retaliatory action from the Company. This protection is available if the disclosure relates to serious wrongdoing in or by NZPM, and if the employee:

- reports the concern to the Human Resource Manager, a business unit General Manager or the Chief Financial Officer (either directly or via their reporting manager);
- believes that the information is true or likely to be true;
- wants that information investigated; and
- indicates that disclosure of that information is to be protected under the Act.

**Note:** If the person making the disclosure knows it to be false or otherwise acts in bad faith, the protections offered by the Act and this Policy do not apply. Protection will also be lost if the concern is disclosed publicly or through the media. Allegations made maliciously or in bad faith may result in disciplinary action.

### PROCEDURE

Any employee who becomes aware of or suspects serious wrongdoing in or by NZPM is encouraged to report it. The following sets out the reporting and investigation process that will be followed in the event of a disclosure of serious wrongdoing.

- 1) Reports must be made to the Human Resource Manager, a business unit General Manager or the Chief Financial Officer and may be made by written statement (including electronic format) or verbal.
  - a) The report must contain sufficient information to allow the person receiving the report to carry out an investigation (including the identity of the person making the report, the identity of the person(s) the employee believes is/are involved in the serious wrongdoing and a description of the nature of the serious wrongdoing).
  - b) If no action is taken within 20 working days of a report being received or if the person making the report believes the Human Resource Manager, a business unit General Manager or the Chief Financial Officer may be involved in serious wrongdoing, concerns may be raised directly with the Chairman of the Board.
- 2) Information received in reports shall be considered sensitive and confidential, and shall be shared only to the extent necessary to meet the objectives and requirements of this policy.
- 3) Reports will be subject to a thorough investigation with the objective of locating evidence that either substantiates or refutes the claims made in the report.
  - a) The investigation team will be appointed by the person receiving the report and will generally consist of the Human Resource Manager, a business unit General Manager or the Chief Financial Officer. External professionals may be engaged to assist if appropriate.
  - b) Investigations will be conducted by appropriate parties and will be conducted according to the principles of natural justice in that the investigation will be conducted fairly and without bias and any person against whom an allegation is made will be given an opportunity to respond.
- 4) Where possible the employee will be informed of the outcome of the investigation, subject to privacy and confidentiality considerations. The employee must maintain confidentiality and not disclose information to any person.

## CONFIDENTIALITY

Information obtained from an employee will only be disclosed to the extent necessary to conduct an investigation into the matter, or if the employee consents to the disclosure, or as may be required by law. Unauthorised disclosure of information other than in accordance with this policy may be subject to disciplinary action, up to and including dismissal.

**Note:** Any commitment to confidentiality is subject to the requirements of the law which may require disclosure of identity in legal proceedings.

## DEFINITIONS

**Serious wrongdoing** includes any act, omission, or course of conduct that constitutes:

- a serious risk to public health or public safety or the environment (e.g. arson, wilful damage to critical safety equipment);
- a serious risk to the maintenance of law, including the prevention, investigation, and detection of offences and the right to a fair trial (e.g. bribery, false accounting); or
- a criminal offence (e.g. fraud, theft, receiving stolen property).

**Employee** includes current employees, former employees, contractors, people seconded to NZPM, directors and volunteers. This definition of employee as per the Act only applies to this policy.

## POLICY OWNERSHIP AND REVIEW

**Policy Owner:** Compliance Committee

**Approved by:** NZPM Board – 27 September 2018

**Next Review Date:** September 2023