

**Carrier Australia**  
**WHISTLEBLOWER POLICY**

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# 1 Purpose

At Carrier, we aim to be world-class in everything we do – including our compliance with all laws and regulations and our Code of Ethics, which applies everywhere we do business. Every employee is responsible for ensuring that Carrier’s business is conducted in compliance with these laws and with Carrier’s Code of Ethics. The reputation and success of Carrier ultimately depends not only upon the individual actions of our employees, but on the actions of the many parties with whom we do business. Accordingly, we expect our employees and our business partners to act at all times in a manner consistent with the values set forth in our Code of Ethics. All elements of this policy are derived from Carrier’s Code of Ethics and its Global Ethics & Compliance program. These are outlined in greater detail here for employees in Australia.

1.1 The primary purpose of the Policy is to:

- (a) ensure Carrier acts consistently with and promotes, the whistleblower provisions of the Corporations Act 2001 (**Act**);
- (b) support Carrier’s Code of Ethics;
- (c) support Carrier’s Speak Up programme;
- (d) ensure that individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported; and
- (e) ensure disclosures are dealt with appropriately and on a timely basis;

1.2 Carrier recognises that:

- (a) an employee or supplier may possess knowledge or information about improper conduct that may otherwise be difficult to establish; and
- (b) an employee or supplier may be reluctant to make, or fear making, for many reasons a Disclosure of any improper conduct, and/or not know how to make a disclosure.

1.3 Carrier:

- (a) is committed to the highest standards of conduct and ethical behaviour throughout all of its business dealings;
- (b) acknowledges that improper conduct is difficult to identify or detect, and can remain hidden. This difficulty allows improper conduct to persist, and grow unchecked. Improper conduct, undetected, may lead to long term and irreparable damage;
- (c) encourages the disclosure of matters concerning improper conduct as defined by the Act; and
- (d) will protect persons who may make disclosures in good faith.

1.4 The Policy explains how Carrier supports an eligible person to:

- (a) make a disclosure of any improper conduct, whether actual or suspected;
- (b) know how to make a disclosure;
- (c) know what happens when an eligible person makes a disclosure; and
- (d) understand how an eligible person will be protected upon making a disclosure.

- 1.5 The Policy will be available on Carrier's website/intranet in Australia and provided to all employees.

## 2 Whom the Policy applies to

An **Eligible Person** making a **Qualifying Disclosure** to an **Eligible Recipient** will be protected by the Policy and the Act.

### 2.1 Who is an Eligible Person

An Eligible Person is any of the following:

- (a) an officer or employee, whether current or former, whether full time, part time, fixed term or casual;
- (b) a supplier, whether current or former, (whether an individual, company, independent contractor or consultant or their employee) of any goods or services to Carrier;
- (c) an individual who is an associate of Carrier under tax law; or
- (d) a relative, dependent or dependent of the spouse of any individual referred to above.

### 2.2 Who is an Eligible Recipient

An Eligible Recipient is any one of the followings:

- (a) an officer (including a director) within Carrier's Global Ethics & Compliance Office;
- (b) an officer or senior manager of Carrier;
- (c) a person authorised by Carrier to receive disclosures that may qualify for protection such as your local Ethics & Compliance Officer (ECO); or
- (d) an internal or external auditor.

### 2.3 What is a qualifying Disclosure

A Qualifying Disclosure is when an Eligible Person makes in good faith a disclosure to an Eligible Recipient, and the Eligible Person has reasonable grounds to suspect that the disclosure concerns a **Disclosure Matter**.

### 2.4 What is a Disclosure Matter

A Disclosure Matter includes knowledge or information about any of the following types of activity, conduct, matters or circumstances, including but not limited to:

- (a) dishonest or fraudulent behaviour;
- (b) conflict of interest or corruption, including bribery or offering or receiving secret commissions;
- (c) unlawful or illegal conduct (for example, theft, violence, intimidation, tax offences, health and safety laws, consumer protection laws, data theft, or otherwise contrary to any other Australian law);
- (d) unethical conduct or activity (for example, altering records, modern slavery practices, questionable accounting practices, abuse of a position of authority);
- (e) conduct or activity which is contrary to any Carrier policy;

- (f) conduct or activity which creates danger, actual or potential, to any person or to property, whether or not associated with the Carrier (for example, environmental practices, labour practices); and
  - (g) financial irregularities.
- 2.5 Eligible Persons can still qualify for the protections under the policy even if their disclosure turns out to be incorrect or unsubstantiated, as long as they had reasonable basis to make the disclosure.
- 2.6 Generally, disclosures that relate solely to a personal work-related grievance do not qualify for protection under the policy. Examples of disclosures regarding personal work-related grievances that may not qualify for protections include:
- (a) an interpersonal conflict between the discloser and other employees;
  - (b) a decision that does not involve a breach of workplace laws;
  - (c) a decision about the engagement, transfer or promotion of the discloser;
  - (d) a decision about the terms and conditions of engagement of the discloser; or
  - (e) a decision to suspend or terminate the engagement of the discloser or otherwise to discipline the discloser.
- 2.7 A personal work-related grievance may still qualify for protection if:
- (a) it includes information about misconduct, or information about misconduct which includes or is accompanied by a personal work-related grievance (mixed report);
  - (b) Carrier has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in a conduct that represents a danger to the public or the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstances;
  - (c) the discloser suffers from or is threatened with detriment for making a disclosure; or
  - (d) the discloser seeks legal advice or legal representation about the operation of whistleblower protection under the Act.
- 2.8 If the substance of any improper conduct means a disclosure is not protected by the Act, Carrier reserves its right to investigate in any event, depending on the specific circumstances.

### **3 How to make a Disclosure**

- 3.1 Disclosures can be made to an Eligible Recipient in writing or verbally.
- 3.2 Eligible Person can make a disclosure to the Eligible Recipients by:
- (a) making a report online at the Speak Up Channels via <https://secure.ethicspoint.com/domain/media/en/gui/69582/report.html> ;
  - (b) making a report by phone at the Speak Up Channels via <https://secure.ethicspoint.com/domain/media/en/gui/69582/phone.html> to select the country in which you are located to find out the contact number; or
  - (c) contacting directly to any member at Carrier's Global Ethics & Compliance Office by writing to [whqcompliance@carrier.com](mailto:whqcompliance@carrier.com)

- 3.3 It is preferred that Eligible Persons identify themselves when making a disclosure as this greatly assists the investigation process. When making a disclosure, an Eligible Person can ask Carrier to keep his or her identity confidential, or only disclose it for limited purposes. The Eligible Person is also provided with the option to remain anonymous.
- 3.4 If an Eligible Person chooses to make his or her disclosure anonymously over the course of the investigation, they may also decide not to answer questions that they feel could reveal their identity at any time, including during follow-up conversations.
- 3.5 If an Eligible Person does not feel comfortable making a disclosure using the channels outlined in section 3.2 above, they can also make a disclosure to any Eligible Recipient directly.
- 3.6 While Carrier encourages Eligible Persons to make disclosures internally, an Eligible Person may choose to make a disclosure about a Qualifying Disclosure directly to a regulator in the relevant jurisdiction. In Australia, the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulatory Authority (APRA), the Commissioner of Taxation through the Australian Tax Office (ATO) or another Commonwealth body prescribed by regulations are able to receive disclosures that qualify for protection under the Policy.
- 3.7 Disclosures of information to a qualified legal practitioner for the purpose of taking legal advice or legal representation in relation to the operation of the Policy also qualify for protection.
- 3.8 Where an Eligible Person has previously made a Qualifying Disclosure to ASIC, APRA, or another Commonwealth body prescribed by regulation, that person may be eligible to make a disclosure that qualifies for protection under the Policy to a journalist or a “member of Parliament” being a **“Public Interest Disclosure”** or **“Emergency Disclosure”** if they meet the following criteria:
- (a) A ‘public interest disclosure’ is the disclosure of information to a journalist or a parliamentarian, where:
    - (i) at least 90 days have passed since the discloser made the disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;
    - (ii) the discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;
    - (iii) the discloser has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and
    - (iv) before making the public interest disclosure, the discloser has given written notice to the body that
      - (A) includes sufficient information to identify the previous disclosure; and
      - (B) states that the discloser intends to make a public interest disclosure.
  - (b) An ‘emergency disclosure’ is the disclosure of information to a journalist or parliamentarian, where:
    - (i) the discloser has previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by regulation;

- (ii) the discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- (iii) before making the emergency disclosure, the discloser has given written notice to the body that:
  - (A) includes sufficient information to identify the previous disclosure; and
  - (B) states that the discloser intends to make an emergency disclosure; and
- (iv) the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

## 4 Legal Protections for Eligible Persons

### 4.1 Identity Protection

- (a) Under the Policy, an Eligible Person making a Qualifying Disclosure (**Disclosure Person**) is protected at law by the requirement that his or her identity, and information that may lead to his or her identification, must be kept confidential, except if the disclosure is:
  - (i) with the consent of the Disclosure Person;
  - (ii) to ASIC, APRA or a member of the Australian Federal Police;
  - (iii) to a legal practitioner for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the Act; and
  - (iv) to a person or body prescribed by regulations.
- (b) Under the Policy, breaching the principal confidentiality protection regarding the discloser's identity and/or information likely to lead to the identification of the discloser is a criminal offence and those involved may be the subject of criminal, civil and disciplinary proceedings.

### 4.2 Protection from detrimental acts or omissions

- (a) Disclosing Persons are protected under the Policy from victimisation and suffering any **Detriment** by reason of the Qualifying Disclosure.
- (b) Threats of Detriment are also unlawful. Such a threat could be express or implied, conditional or unconditional.
- (c) Detriment includes but is not limited to:
  - (i) dismissal of an employee;
  - (ii) injury of an employee in his or her employment;
  - (iii) alteration of an employee's position or duties to his or her disadvantage;
  - (iv) discrimination between an employee and other employees;
  - (v) harassment or intimidation of a person;
  - (vi) harm or injury to a person, including psychological harm;

- (vii) damage to a person's property, reputation, business or financial position; or
- (viii) any other damage to a person.
- (d) Conduct that does not cause Detriment includes but is not limited to:
  - (i) administrative action that is reasonable for the purpose of protecting a discloser from detriment; and
  - (ii) managing a discloser's unsatisfactory work performance, if the action is in line with Carrier's performance management framework.

#### 4.3 Compensation and Remedies

A discloser can seek compensation and other remedies through the courts if they suffer loss, damage or injury because of disclosure and Carrier failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

#### 4.4 Civil, criminal and administrative liability protection

- (a) A Disclosing Person who makes a disclosure that qualifies for protection under the Policy is protected from any of the following in relation to their disclosure:
  - (i) civil liability (e.g., any legal action against the discloser for breach of an employment contract, duty of confidentiality or another contractual obligation);
  - (ii) criminal liability (e.g., attempted prosecution of the discloser for unlawfully releasing information, or other use of the disclosure against the discloser in a prosecution (other than for making a false disclosure)); and
  - (iii) administrative liability (e.g., disciplinary action for making the disclosure).
- (b) The protections do not grant immunity for misconduct a Disclosing Person has engaged in that is revealed in their disclosure.

## **5 How a Qualifying Disclosure will be handed and investigated.**

5.1 Carrier will assess each disclosure to determine whether it qualifies for protection and whether a formal, in-depth investigation is required.

5.2 Investigating a disclosure may include:

- (a) appointing an investigation officer;
- (b) making inquiries and collecting evidence for the purpose of assessment.
- (c) providing employees about whom disclosures are made an opportunity to respond to the allegations;
- (d) Carrier appointing external investigator; and/or
- (e) Carrier keeping the Disclosing Person informed and updated during various stages of the investigation.

5.3 Support and practical protection for disclosers

- (a) Carrier aims to reduce the risk that the discloser will be identified from the information contained in a disclosure by ensuring that:

- (i) the Speak Up Channels are monitored by a third party who would not recognize the person's writing or voice;
  - (ii) the discloser is referred to in a gender-neutral context;
  - (iii) disclosures are handled and investigated by qualified staff;
  - (iv) all paper and electronic documents and other materials relating to disclosures are stored securely;
  - (v) access to all information relating to a disclosure are limited to those directly involved in managing and investigating the disclosure;
  - (vi) only a restricted number of people who are directly involved in handling and investigating a disclosure are made aware of a discloser's identity (subject to the discloser's consent) or information that is likely to lead to the identification of the discloser; and
  - (vii) each person who is involved in handling and investigating a disclosure is reminded about the confidentiality requirements, including that an unauthorised disclosure of a discloser's identity may be a criminal offence.
- (b) Carrier may in its discretion take the following measures for protecting disclosers from detrimental acts or omission (where applicable):
- (i) processes for assessing the risk of detriment against a discloser and other persons (e.g. other staff who might be suspected to have made a disclosure) will commence as soon as practical after receiving a disclosure;
  - (ii) remind disclosers of support services (including counselling or other professional or legal services) that are available;
  - (iii) strategies to help a discloser minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation;
  - (iv) allow the discloser to perform their duties from another location, reassign the discloser to another role at the same level, make other modifications to the discloser's workplace or the way they perform their work duties, or reassign or relocate other staff involved in the disclosable matter;
  - (v) ensure that management are aware of their responsibilities to maintain the confidentiality of a disclosure, address the risks of isolation or harassment, manage conflicts, and ensure fairness when managing the performance of, or taking other management action relating to, a discloser;
  - (vi) communicate how a discloser can lodge a complaint through the same channels if they have suffered detriment or Retaliation, and the actions the entity may take in response to such complaints (e.g. the complaint could be investigated as a separate matter by an officer who is not involved in dealing with disclosures and the investigation findings will be provided to the board or audit or risk committee); and
  - (vii) protect a discloser as per Carrier's Retaliation policy if detriment has already occurred— for example, the entity could investigate and



address the detrimental conduct, such as by taking disciplinary action, or the entity could allow the discloser to take extended leave, develop a career development plan for the discloser that includes new training and career opportunities, or offer compensation or other remedies.

## **6 Administration of the Policy**

### **6.1 Review and Interpretation of the Policy**

- (a) Any questions in relation to the interpretation of the policy should be forwarded to the Chief Compliance Officer for Carrier.
- (b) The Policy will be reviewed and updated by Carrier as required and at a minimum every two years to maintain relevance.

### **6.2 Related documents**

- (a) The following documents are considered to be relevant to the Policy, which should be read in conjunction with the Policy:
  - (i) Carrier's Code of Ethics;
  - (ii) Carrier's Corporate Policy Manual ("CPM")
  - (iii) Carrier's Standard Work supporting the CPM; and
  - (iv) Carrier's Speak up Program.

This Policy is made January 2024.