

APA Whistleblower Policy

Effective from 23 November 2025

APA

Policy

Purpose

This Whistleblower Policy (**Policy**) is one of a number of policies and codes implemented to foster a culture of compliance and responsible, ethical decision-making within APA Group (**APA**). APA encourages an environment in which matters of concern and suspected wrongdoings within APA which constitute **Reportable Conduct** are reported, and to protect the person disclosing such conduct against reprisals, discrimination, harassment, victimisation or future bias towards their career for speaking up.

APA's Whistleblower Policy is designed to comply with the *Australian Corporations Act 2001 (Cth)* and *Taxation Administration Act 1953 (Cth).*

Scope

This Policy applies to everyone who currently or has formerly worked for, and with, APA including our directors and officers, employees and contract staff, consultants, suppliers and contractors, or a relative, dependant or spouse of any of these individuals, who want to report a concern or issue about the behaviour of APA or its people.

This Policy is made available via APA's intranet site, external website, and other appropriate communication channels, and covers all disclosures about **Reportable Conduct** at APA.

Objectives

The objectives of this policy are to:

- Provide a safe and protected environment to escalate and disclose potential matters of concern and suspected wrongdoing.
- Contribute to a healthy culture by maintaining avenues to confidentially raise concerns.

APA Position

This Policy outlines APA's position on the importance of an effective Whistleblower environment. APA fosters a culture of compliance and responsible, ethical decision-making including:

- Encouraging the reporting of any information where you have reasonable grounds to suspect behaviour which constitutes **Reportable Conduct**, including matters that may cause financial or non-financial loss to APA, or damage APA's reputation.
- Providing for the appropriate infrastructure for dealing with reports of **Reportable Conduct**.
- Providing for an independent disclosure service.
- Respecting and protecting Whistleblower confidentiality and anonymity.
- Enabling APA to effectively deal with reports in a way that will protect the identity of the person speaking up and provide for secure storage of the information provided.
- Ensuring the fair treatment of employees of APA who are mentioned in disclosures of **Reportable Conduct**.
- Supporting Whistleblowers and protecting them against reprisals or suffering detriment or disadvantage from making disclosures of **Reportable Conduct** under this Policy.

Key requirements

The following key processes are in place in relation to disclosure of **Reportable Conduct**:

- Maintenance of internal channels for whistleblower reports, either directly to the Disclosure Officer or via Senior Leaders / Executives.
- Maintenance of an externally managed disclosure service (Disclosure Service Provider) as an independent, impartial and confidential means of reporting.
- Assessment of all Whistleblower reports for possible investigation, whether received through external channels, internal channels or via the Disclosure Service Provider. The investigation will be coordinated by the General Manager Risk, Compliance, Security and Insurance (Disclosure Officer) and will be conducted in a manner that is confidential, fair and objective. This includes:
  - Determining the nature and scope of the investigation, who should lead the investigation (including whether an external investigation is appropriate) and the nature of any technical, financial or legal advice required.
  - Determining the anticipated timeframe for the investigation recognising the intent is to complete investigations as soon as possible.
- Processes to apply protection are in place so that a person will not be disadvantaged or subject to detrimental conduct, reprisal or retaliation by reason of their having made a report. This may include handling disclosures confidentially where practical, assessing whether anyone may have a motive to cause detriment and taking reasonable action to protect a Whistleblower from detriment if required. Regardless of the reporting channel, the Whistleblower is also able to choose to remain anonymous.
- Processes to ensure any investigation is objective and fair, and a person who is the subject of the disclosure is informed at an appropriate time having regard to APA's obligations to afford procedural fairness to those subject to workplace investigation or disciplinary procedures.
- Regular communication with the Whistleblower and other relevant parties to ensure they are kept informed to the extent practicable. Where the Whistleblower has identified themselves, the Whistleblower will be kept informed about the outcome of the investigation. If they have chosen to remain anonymous, they may receive updates as practical through the Disclosure Service Provider. The information which the Whistleblower receives at the end of an investigation will depend on the circumstances.
- The Disclosure Officer will coordinate the provision of a report to each quarterly meeting of the Risk Management Committee advising whether any report of Reportable Conduct has been received and summarising activities undertaken with respect to any such report in accordance with this Policy. This will include information relating to the time taken to finalise the matter and any reasons for delays.
- All disclosures will be reviewed as a priority with any subsequent investigations being carried out promptly to ensure any concerns raised are addressed in a thorough and timely manner. Should an investigation extend beyond 20 business days from the date of disclosure, a communication noting the reasons for the extended period will be provided to the Group Executive Legal, Governance and Regulatory. Further updates will be provided each 10 business days (or other period if requested by the Group Executive Legal, Governance and Regulatory) until finalisation of the matter.

Protecting whistleblower's anonymity

APA is committed to protecting the rights of a whistleblower. The processing and storing of any personal data received as part of the management and investigation of the matter must comply with APA's Privacy policy and any applicable data protection laws.

The Whistleblower's identity will not be disclosed except when:

- Consent is given to disclose that information;
- The disclosure is otherwise permitted or required by law (e.g. your identity may be disclosed to ASIC, APRA, the Commissioner of Taxation for tax related matters or a member of the Australian Federal Police); and/or
- Disclosure is made to a legal practitioner for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the *Corporation Act.*

APA will take reasonable steps to protect the identity of the Whistleblower which includes:

- Securely storing all paper and electronic documents and other materials relating to the Whistleblower Disclosure;
- Potentially using a pseudonym to refer to you; and
- Providing training and awareness about the confidentiality requirements and consequences of breaching confidentiality to those involved in receiving, handling and investigating Whistleblower Disclosures.

It is illegal for a person to identify a discloser or disclose information that is likely to lead to the identification of the discloser outside of the responsible parties listed in this policy.

In the event of a breach of confidentiality, the discloser may lodge a complaint with the Disclosure Officer, the Disclosure Service Provider or a regulator such as ASIC, APRA or ATO for investigation.

Key roles and responsibilities

For the purposes of the Whistleblower Policy across APA, the following specific responsibilities apply:

	Responsibility
Board	Approve the Whistleblower Policy.
Risk Management Committee	Reviews and recommend the Whistleblower Policy to the Board for approval. Oversees the operation of the Whistleblower program, receives quarterly reports, monitors the satisfactory completion of actions arising from a Whistleblower investigation.
Disclosure Officer	Receives whistleblower reports (including directly and through the DSP). Coordinates the investigation for all whistleblower reports, (whether received through internal channels or via the DSP) and reports to the RMC.
Senior Leaders/ Executives	Receive and escalate any whistleblower reports from personnel to the Disclosure Officer.
Personnel	All personnel are responsible for ensuring they are aware of APA's Whistleblower Policy so they can make a disclosure in connection with Reportable Conduct.

APA's Disclosure Service Provider (DSP)

The DSP is a specialist organisation independent of APA with staff trained in receiving, collating information and reporting on disclosures from whistleblowers to the Disclosure Officer.

STOPline details

Reports about disclosable matters can also be made through the Disclosure Service Provider, STOPline:

- Phone: **1300 304 550**
- Email: **apa@stopline.com.au**
- Web: **https://apa.stoplinereport.com**
- Post: APA Group, c/o Stopline, PO Box 403, Diamond Creek, VIC 3089, Australia
- Office: Unit 25, 7 Dalton Road, Thomastown VIC 3074, Australia

Emergency and public interest disclosures

The law also protects certain disclosures made in "emergency" and "public interest" situations, in which case disclosures can be made to additional recipients (such as members of Parliament or journalists), by following a special process under law.

Please contact APA's General Counsel or General Manager Risk, Compliance, Security & Insurance if you would like more information about emergency and public interest disclosures.

Personal work-related grievances

Legal protection for disclosures about solely employment related matters are only available under the law in limited circumstances.

Examples of *personal work-related grievances* could include interpersonal conflicts between the Whistleblower and another employee, a decision relating to the Whistleblower's engagement or promotion, terms and conditions or a decision to discipline, suspend or terminate the Whistleblower.

Personal work-related grievances are not protected disclosures under the law, except where:

- It relates to a disclosable matter and a personal *work-related grievance* (ie it is a mixed disclosure);
- It concerns a breach or alleged breach of the protections against detriment (for example detriment is threatened / caused to you because you have or may be considering reporting matters of concern or suspected misconduct); and/or
- It is made to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the law about whistleblowers.

Under the law, a grievance is not a personal work-related grievance if it:

- Has significant implications for an entity regulated under the law that do not relate to the discloser;
- Concerns conduct, or alleged conduct, in contravention of specified corporate and financial services laws, or that constitutes an offence punishable by 12 months or more imprisonment under any other Commonwealth laws;
- Concerns conduct that represents a danger to the public; and/or
- Concerns conduct prescribed by regulations.

For more information on APA's Grievance process, please speak to your leader, PSC Business Partner or see the APA Group Procedure - Grievance within the Group-wide Documents section of the APA Intranet.

Statutory protections

Protected disclosures which meet the requirements under whistleblowing laws are afforded some specific legal protections. APA takes these protections seriously and will take disciplinary action against any breach of the protections.

Civil and criminal sanctions also apply for breaches of these protections. These include specific confidentiality provisions, protections against detriment and threats of detriment and protections from liability.

The law also states that if you make a p*rotected disclosure*:

- in some circumstances (e.g. if the disclosure has been made to a regulator) the information you provide is not admissible in evidence against you (other than proceedings in respect of the falsity of the information you are not subject to any civil, criminal or administrative liability for making the disclosure); and
- no contractual or other remedy may be enforced or exercised against on you the basis

Remedies

Additional legislative protections may also be available including:

- Compensation for loss, damage or injury suffered as a result of detrimental conduct;
- An injunction to prevent, stop or remedy the effects of the detrimental conduct;
- An order requiring an apology for engaging in the detrimental conduct;
- If the detrimental conduct wholly or partly resulted in the termination of an employee's employment, reinstatement of their position; and
- Any other order the court thinks appropriate.

Glossary

Whistleblower	Includes any persons who are former or current: • Employees and officers. • Individuals who supply goods or services to APA (paid or unpaid) (which may include contractors, suppliers, consultants and service providers) and their employees. • Individuals who are associates (as defined in the *Corporations Act*) of APA. It also includes spouses, dependants and relatives of any of the above categories of person. For disclosures made about Tax Matters, a Whistleblower also includes: • A child of any of the above categories of persons. • An individual who is an associate of APA (under Section 318 of the *Income Tax Assessment Act* 1936)
Eligible Recipient	• An APA officer or Senior Manager • The internal or external auditor of APA Group • Senior Leaders / members of the APA Executive Team • A Disclosure Officer • A Disclosure Service Provider • A regulator i.e. ASIC, APRA or ATO • A legal practitioner • A registered tax agent or specialist third party who provides tax services to APA
Reportable Conduct	Any conduct that the Whistleblower has reasonable grounds to suspect amounts to serious misconduct, or an improper state of affairs in relation to APA Group. Any conduct that the Whistleblower has reasonable grounds to suspect amounts to APA Group (or an officer or employee of APA Group) engaging in conduct which: • Breaches the *Corporations Act*, ASIC Act or a failure to comply with any obligation of APA under the Listing Rules of the Australian Securities Exchange. • A breach of any other Commonwealth law that is punishable for a period of 12 months or more. • An unsafe work practice which involves substantial risk to health and safety of employees or the public. • Conduct which may indicate modern slavery practices occurring in APA's supply chain. • Serious or systemic breaches of the Code of Conduct or other internal policies • Any deliberate concealment of any of the conduct referred to above. Reportable Conduct also includes any other matters which do not fall within the above categories but which are about matters which may qualify for protection under the *Corporations Act or the Tax Administration Act* 1953.
Protected disclosure	Certain information that is disclosed to certain people or organisations is protected by law. It should be noted that any disclosures apply to APA or any of its related entities or, for disclosures about Tax Matters, APA's associates. In order to be a protected disclosure and qualify for the statutory protections a report must meet the definition of Reportable Conduct above.

Want to know more

For more information
email APA's Communications Team:
communication@apa.com.au.

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Australia's energy
infrastructure partner