

## 1. PURPOSE AND SCOPE

**Container Exchange (QLD) Ltd (COEX)** is committed to conducting business honestly, with integrity, and in accordance with its values and standards of expected behaviour. The purpose of this Policy is to encourage a culture of transparency, trust and compliance within both:

COEX

the Containers for  
Change Scheme  
(Scheme)

People who Speak Up in relation to COEX may qualify for certain protections under legislation – such as confidentiality and protection from detriment. COEX seeks to encourage reporting about the Scheme and so applies protections to all persons who Speak Up – both in relation to COEX and the Scheme. How you can Speak Up, and the protections that COEX provides are described in this Policy.

The Board, in consultation with the Leadership Team, has approved this Policy in order to:

- encourage people to Speak Up if they become aware of Potential Misconduct;
- help deter wrongdoing, in line with COEX's risk management and governance framework;
- explain how to Speak Up and what protections a discloser will receive;
- support COEX's values;
- outline COEX's processes for responding to Speak Up reports; and
- promote a workplace environment in which everyone feels safe, supported and encouraged to Speak Up.


A failure to Speak Up exposes COEX and the Scheme to additional risks and will undermine our culture and values.

The Board and Leadership Team will not tolerate anyone being discouraged from Speaking Up or being subject to detriment because they want to Speak Up or they have done so. Disciplinary action, up to and including termination of employment or engagement, may be imposed on any COEX person shown to have disadvantaged, victimised or otherwise caused detriment to a person because they want to, or have, spoken up.

## 2. DEFINITIONS

<b>COEX</b>	Container Exchange (QLD) Ltd, the organisation responsible for implementing and operating Queensland's Container Refund Scheme, Containers for Change.
<b>Scheme</b>	Queensland's Container Refund Scheme, Containers for Change.
<b>Speaking Up / Speak Up</b>	Telling an appropriate person in a position of influence if you have reasonable grounds to suspect that Potential Misconduct has occurred or is occurring in relation to COEX or the Scheme.
<b>Potential Misconduct</b>	Any suspected or actual misconduct or improper state of affairs or circumstances in relation to COEX or the Scheme. This will include conduct in relation to an



	employee or officer of COEX. Potential misconduct also means a breach of law or information that indicates a danger to the public or to the financial system.
<b>Personal work-related grievance</b>	Grievances about something in relation to your current or former employment or engagement that have implications for you personally (such as a disagreement between you and another employee or a decision about your promotion).
<b>Recipients</b>	<p>COEX has engaged an external, independent hotline service. COEX encourages you Speak Up to this service at:</p> <ul style="list-style-type: none"> <li>• 1800 370 774;</li> <li>• <a href="https://coex.whisppli.com/speakup">coex.whisppli.com/speakup</a>; and</li> </ul>  <p>Alternatively, COEX encourages you to Speak Up to one of the following internal Recipients:</p> <ul style="list-style-type: none"> <li>• Speak Up Officer; or</li> <li>• General Manager Corporate Services.</li> </ul>
<b>Speak Up Coordinators</b>	<p>In relation to Speak Up reports:</p> <ul style="list-style-type: none"> <li>• Speak Up Officer; and/or</li> <li>• General Manager Corporate Services.</li> </ul> <p>For the avoidance of any doubt, general concerns should be directed to the appropriate existing avenues, for example:</p> <ul style="list-style-type: none"> <li>• People and Culture;</li> <li>• Appropriate Regional Managers; and/or</li> <li>• General Manager Operations.</li> </ul>
<b>Employee Assistance Program</b>	<p>AccessEAP</p> <ul style="list-style-type: none"> <li>• 1800 818 728</li> <li>• <a href="https://accesseap.com.au/counsellor-request">https://accesseap.com.au/counsellor-request</a></li> </ul>
<b>CEO</b>	Chief Executive Officer
<b>Speak Up Officer</b>	<p>The Officer in charge of receiving Speak Up reports who can be contacted at:</p> <ul style="list-style-type: none"> <li>• 07 3041 6049</li> <li>• <a href="mailto:speakup@containerexchange.com.au">speakup@containerexchange.com.au</a></li> </ul>

### 3. WHAT IS SPEAKING UP?

**Speaking Up** means telling an appropriate person in a position of influence (examples of these people, called **Recipients**, are provided in section 6 below) if you have reasonable grounds to suspect that **Potential Misconduct** has occurred or is occurring in relation to COEX.

Anyone who speaks up according to this Policy will be protected as described in this Policy. If you are an eligible whistleblower and you report Potential Misconduct about COEX to an eligible recipient you will qualify for legal protections. Further information is in **Attachment 1**.

Anyone with information about Potential Misconduct is encouraged to report that information to a Recipient (i.e. to 'Speak Up'). If in doubt, Speak Up.

#### 4. WHAT IS POTENTIAL MISCONDUCT?

**Potential Misconduct** is any suspected or actual misconduct or improper state of affairs or circumstances in relation to COEX or the Scheme.

This will include conduct in relation to an employee or officer of COEX.

Potential misconduct also means a breach of law or information that indicates a danger to the public or to the financial system.

You should Speak Up even if you are unsure if something is Potential Misconduct.

Potential Misconduct does **not** generally include **personal work-related grievances**.

Personal work-related grievances are grievances about something in relation to your current or former employment or engagement that have implications for you personally (such as a disagreement between you and another employee or a decision about your promotion).

Generally, these grievances should be raised via COEX people the Grievance Policy to allow those issues to be resolved most effectively.

Examples of Potential Misconduct include, but are not limited to:

- breach of laws or regulations;
- breach of COEX's Code of Conduct and/or policies, standards or codes;
- criminal activity;
- conduct endangering health and safety, or causing damage to the environment;
- dishonest, unethical, or corrupt behaviour, including soliciting, accepting or offering a bribe, facilitation payments or other such benefits;
- conflicts of interest;
- information that indicates a danger to the public or to the financial system;
- anti-competitive behaviour;
- financial fraud or mismanagement;
- modern slavery practices;
- victimisation
- manipulation and / or falsification of COEX's financial records
- insider trading;
- breach of trade sanctions or other trade controls;
- tax-related misconduct;
- unauthorised use of the COEX's confidential information;
- conduct likely to damage the COEX's financial position or reputation;
- any attempt to defraud the Scheme, such as intentionally trying to pass off ineligible or previously processed containers as eligible containers or manipulation of reporting or financial data to meet performance targets; and
- deliberate concealment of the above.

Potential wrongdoing does not generally include **personal work-related grievances**. Personal work-related grievances are grievances relating to your employment that have implications for you personally (such as a disagreement between you and another employee). Generally, these grievances should be raised via your leader or your People and Culture contact to allow those issues to be resolved most effectively. Notwithstanding the above, they may be covered by this Policy in certain situations. For example, a grievance may be covered by this Policy if it:

- relates to detriment that has been suffered or is threatened because an individual has raised a concern about suspected Potential Misconduct;
- relates to both a personal work-related grievance and Potential Misconduct; or
- relates to concerns that COEX has breached employment or other laws punishable by imprisonment for a period of twelve (12) months or more, engaged in conduct that represents a

danger to the public, or information that suggests misconduct beyond the discloser's personal circumstances.

In some cases, personal work-related grievances may qualify for legal protection. See **Attachment 1** for details.

## 5. WHO CAN SPEAK UP?

Anyone with information about Potential Misconduct about COEX or the Scheme is encouraged to Speak Up. This includes:

- all of COEX's current and past employees, volunteers, officers, contractors, suppliers (including employees of suppliers), and associates, as well as these people's dependants (or their spouse's dependants) and their relatives; and
- Scheme participants or persons otherwise involved in or using the Scheme.

The above persons may also be protected by whistleblowing laws. Please see **Attachment 1** for more information.

### Responsibility of People covered by the Policy

All COEX people covered by this Policy are in a position of trust and must encourage reporting under this Policy and adhere to appropriate standards of ethical behaviour including compliance with COEX's policies, applicable laws and regulations. Each COEX person covered by this Policy is expected to make every effort to protect the interests of COEX, including taking action to prevent the occurrence of inappropriate practices and/or behaviour.

## 6. WHO SHOULD I TELL?

### Speaking Up

COEX has engaged an external, independent hotline service to help manage Speak Up reports about COEX. If you wish to Speak Up about COEX, COEX encourages you to Speak Up to this service at:

1800 370 774

[coex.whispli.com/speakup](https://coex.whispli.com/speakup)



Alternatively, COEX encourages you to Speak Up to one of the following internal **Recipients**:

- the Speak Up Officer; or
- the General Manager Corporate Services.

While we encourage you to Speak Up to one of the Recipients listed above, there are certain other people to whom you can report and still receive the legal protections described in section 11 below, who are listed in **Attachment 1**.

The role of Recipients is to ensure that the information is heard by COEX and proper follow-up occurs, as well as to ensure that you feel supported and protected. You can make your report to the Recipients by using any method you prefer (including by email, letter, telephone or in person).

People must not discourage any individual from Speaking Up and to do so will itself breach this Policy. If any person is told not to raise or pursue a concern, even by their manager or a person in authority, they are encouraged to make a further disclosure to a different Recipient.

If you wish to seek additional information before Speaking Up, you can contact the Speak Up Officer, or the General Manager Corporate Services.

## **7. WHAT INFORMATION SHOULD I PROVIDE?**

You should provide as much information as possible, including details of the Potential Misconduct, people involved, dates, locations and if any more evidence may exist.

You are encouraged to feel supported and safe in providing information, and to consent to the limited sharing of your identity. This will assist COEX to protect and support you in relation to your disclosure and facilitate COEX in investigating, reporting and taking action arising as a result of your disclosure.

Please be aware that if you do not consent to the limited sharing of your identity as needed, this may limit COEX's ability to progress your disclosure and take any action in respect of your disclosure.

### **What if the information is incorrect?**

When Speaking Up you will be expected to have reasonable grounds to believe the information you are disclosing is true, but you will still be protected under this Policy even if the information turns out to be incorrect. However, you obviously must not make a report that you know is not true or is misleading.

Where it is found that a COEX person has knowingly made a false report, this will be considered a serious matter that may result in disciplinary action, up to and including termination of employment or engagement.

## **8. CAN I MAKE AN ANONYMOUS REPORT?**

You can make an anonymous report if you do not want to reveal your identity.

COEX encourages the reporting of Potential Misconduct, however we appreciate that Speaking Up can be difficult.

We encourage you to provide your name because it will make it easier to address your report. However, you are not required to do so, and may choose to remain anonymous when making a disclosure, over the course of any investigation and after any investigation is finalised.

If you do not provide your name, COEX will address your report as best as possible in the circumstances. COEX will assess the content and merit of your disclosure in the same way as if you had revealed your identity. However, an investigation may not be possible unless sufficient information is provided, and it may make it difficult to offer you the same level of practical support if we do not know your identity. You will still be entitled to protections under the law, as applicable (see **Attachment 1**).

If you do provide your name, it will only be disclosed if you provide your consent, or in exceptional circumstances where the disclosure is allowed or required by law (e.g. in dealings with a regulator). Details of how your identity will be protected are described in section 11 below. If you have concerns about this, you can discuss this with the Recipient.

## **9. HOW WILL COEX RESPOND TO A REPORT?**

All reports made under this Policy will be received and treated sensitively and seriously, and will be dealt with promptly, fairly and objectively. COEX will apply the protections described at section 11 below when responding to or investigating disclosures.

### **Speak Up Coordinators**

Subject to confidentiality requirements, all Speak Up reports will be provided to the **Speak Up Coordinators**:

- Speak Up Officer; and/or
- General Manager Corporate Services.

For the avoidance of any doubt, general concerns should be directed to the appropriate existing avenues, for example:

- People and Culture;
- Appropriate Regional Managers; and/or
- General Manager Operations.

The Speak Up Coordinators are responsible for managing the response to the report. On receipt of the report, one or both of the Speak Up Coordinators will consider the report and:

- consider whether you may be subject to any risk of detriment and, if so, take available steps to address this risk;
- if and as appropriate, appoint a Speak Up Officer to assist in relation to your report; and
- consider what actions ought to be taken to address the report, for example whether an investigation is appropriate and if so whether an external investigator ought to be appointed.

Where appropriate, the Speak Up Coordinators may also refer the report to an alternative process for addressing the report. For example, if the report relates to a personal work-related grievance for a COEX person, the Speak Up Coordinators may refer the report to be considered in accordance with the Grievance Policy.

### **Conflicts of Interest**

Where the report relates to one of the Speak Up Coordinators, the report will not be referred to that Speak Up Coordinator and that Speak Up Coordinator will not be involved in responding to the report. If a report relates to both Speak Up Coordinators, the report will be referred to an appropriate person for managing the response to the report.

COEX will not involve a person referred to in a report in relation to any decisions relating to responding to that report.

## **COEX's approach to reports**

COEX's response to a report will vary depending on the nature of the report and the amount of information provided. Your report may be addressed and resolved informally (such as assisting employees to change their behaviour) or through formal investigation.

If appropriate, disclosers will be told how COEX has decided to respond to their disclosure, including whether an investigation will be conducted. This may not occur until after an investigation has been concluded. However, it may not always be appropriate to provide disclosers with this information and may not be possible unless contact details are provided when Speaking Up.

## **Where COEX investigates a report**

While Speaking Up does not guarantee a formal investigation, all reports will be properly assessed and considered by COEX and a decision made as to whether they should be formally investigated or otherwise internally resolved. Any investigations commenced will be conducted in a timely manner and will be fair and independent from any persons to whom the report relates, and individuals Speaking Up. Timeframes will vary depending on the particular investigation.

Investigations will generally be overseen by one of the Speak Up Coordinators, subject to any potential conflicts of interest or concerns. Other people, including employees or external advisers, may also be asked to assist or run the investigation.

All employees and contractors will be expected to cooperate fully with any investigations.

Unless there are confidentiality or other reasons not to do so, persons to whom a disclosure relates will be provided with details of the report that involves them at an appropriate time (to the extent permitted by law) and be given an opportunity to respond.

## **10. WHAT HAPPENS AFTER AN INVESTIGATION?**

The results of any investigation will be recorded in writing in a formal internal report that will be confidential and is the property of COEX. The outcome of any investigation will be reported to the COEX Board in accordance with section 12 below.

The formal report recording the results of an investigation will not be provided to a discloser or any other person subject to or implicated in an investigation.

Where an investigation identifies a breach of COEX's internal policies or procedures, appropriate disciplinary action may be taken. This may include but is not limited to terminating or suspending the employment or engagement of a person(s) involved in any misconduct.

## **11. WHAT PROTECTIONS EXIST IF I SPEAK UP UNDER THIS POLICY?**

COEX is committed to protecting people who Speak Up under this Policy. This section outlines COEX's Policy on protecting those who Speak Up. The law also contains protections for disclosers, which are summarised in **Attachment 1**.

COEX will seek to protect persons who Speak Up in relation to the Scheme to the extent it is able. However, COEX does not have the same level of control over third parties that it has over its own conduct or that of

COEX people and may be limited in what protection it can provide people who Speak Up from third parties such as Scheme participants. If you do experience detriment from a third party from Speaking Up, we encourage you to report this as set out in this Policy.

### **Protecting your identity**

COEX will look to protect the identity of people who Speak Up. Your identity (and any information COEX has because of your report that someone could likely use to work out your identity) will only be disclosed if:

- you give your consent to COEX to disclose that information;
- the disclosure is allowed or required by law (for example, the disclosure by COEX to a lawyer in order to get legal advice); or
- in the case of information likely to identify you, it is reasonably necessary to disclose the information for the purposes of an investigation, but all reasonable steps are taken to prevent someone from working out your identity.

Subject to your consent, measures which COEX may adopt to protect your identity may include some or all of the following, as appropriate in the circumstances:

- restricting the number of people who will be made aware of your identity (subject to your consent) or information that is likely to lead to your identification to people that are directly involved in handling and investigating a disclosure;
- removing identifying information when we pass your concern on to be investigated or escalated to the Board;
- keeping all our records of disclosures locked down with limited access only. All paper and electronic documents and other materials relating to disclosures will be stored securely. Email correspondence where sensitive information is captured i.e. relating to the identity of a disclosure will be encrypted;
- titling correspondence relating to the disclosure and subsequent investigation and steps will 'Private and Confidential';
- where appropriate, making references to you by way of a pseudonym or in a gender-neutral context in any subsequent memos or reports;
- where possible and appropriate, consulting with you to help identify the aspects of your disclosure that could inadvertently identify you; and
- reminding each person who is involved in handling and investigating a disclosure about the confidentiality requirements, including the consequences of an unauthorised disclosure.

If your report qualifies for legal protection as set out in **Attachment 1**, your identity and information that is likely to lead to another person identifying you has the benefit of these protections at law. If a person makes an unauthorised disclosure of your identity, the person may breach the law and you may be able to seek legal recourse. In some circumstances, this may also be a criminal offence.

### **Protecting you from detriment**

No person may victimise or cause detriment to someone else (or threaten to do so) because of a belief that person has, will or could Speak Up. Examples of detriment include discrimination, harassment, intimidation, retaliation, causing physical or psychological harm, damaging property, varying an employee's role or duties, or demoting or dismissing the person.

If your report qualifies for legal protection as set out in **Attachment 1**, you are legally protected from detriment for making the report. If a person causes detriment or victimises you, or threatens to do so, the



person may breach the law and you may be able to seek legal recourse. In some circumstances, this may also be a criminal offence. For the avoidance of doubt, you will not have immunity for any misconduct you have engaged in that is revealed in a disclosure.

You should tell a Recipient listed in section 6 if there has been, or you are concerned about, detrimental conduct towards you or some else. Preferably, this should be the Recipient to whom you made your initial disclosure, but can be to any Recipient. COEX will treat this very seriously.

Any COEX person involved in detrimental conduct may be subject to disciplinary action, including but not limited to termination of employment or engagement. In some circumstances, this may also be a criminal offence. COEX may refer any person that has engaged in victimising conduct to law enforcement authorities for further investigation.

### **Other protections available**

COEX is committed to making sure that you are treated fairly and do not suffer detriment because you Speak Up. The protections offered will depend on things such as the Potential Misconduct and people involved. Protections may include the following, in COEX's discretion and as appropriate in the circumstances:

- monitoring and managing the behaviour of other employees;
- relocating employees (which may include the people alleged to have been involved in the Potential Misconduct) to a different division, group or office;
- offering you a leave of absence or flexible workplace arrangements while a matter is investigated;
- a discloser who is a current or former employee may access COEX's Employee Assistance Program and may also request additional support from COEX (such as counselling or other support services); and/or
- rectifying any detriment that you have suffered.

In addition, COEX may appoint a Speak Up Officer to support and help protect you. The Speak Up Officer will be your point of contact. They can arrange additional support for you where needed and can escalate any concerns you have with how your report is being dealt with. COEX can only appoint a Speak Up Officer where you have agreed to share your identity with the Speak Up Officer.

COEX will look for ways to support all people who Speak Up, but it will of course not be able to provide non-employees with the same type and level of support that it provides to employees. Where certain support cannot be applied to non-employees (for example, because COEX cannot itself offer flexible working arrangements to a supplier), COEX will still seek to offer as much support as practicable.

Further information regarding the protections afforded under Australian law to persons who Speak Up is available at **Attachment 1**.

## **12. REPORTING**

Regular reports with details of disclosure will be submitted to the Board and, where appropriate, the relevant Board sub-committee.

The content of these reports may include the number of disclosures received, a summary of the types of incidents identified and any recommendations on how to prevent such incidents in the future. Subject to your consent, where the protections in this Policy apply, no information will be given regarding the identity of the discloser or information that is likely to lead to the identity of the discloser.

### 13. AVAILABILITY & TRAINING

All directors, officers and employees will be made aware of this Policy during induction, periodic communications and the intranet (where applicable). Any significant changes to the Policy will be communicated to directors, officers and employees.

Training will also be provided to potential Recipients annually, on how to receive, handle and manage disclosures.

Training will also be provided to COEX staff annually to aid their understanding of the legislation and what to do with a disclosure and other types of conduct or fraud related issues.

A copy of this Policy will also be available on COEX's intranet and on COEX's public website at <https://containerexchange.com.au/>.

### 14. REVIEW OF THIS POLICY

This Policy will be reviewed every two (2) years to ensure it remains consistent with all relevant legislative requirements, as well as any changes to the nature of the organisation.

### 15. FURTHER INFORMATION

Any questions about this Policy or Speaking Up can be referred to the Speak Up Officer or General Manager Corporate Services. Questions can be asked at any time, including before or after you have made a report under this Policy.

This Policy does not form part of terms of employment of COEX people and may be amended from time to time. To the extent that this Policy requires an employee to do or refrain from doing any act it constitutes a direction from COEX with which all employees must comply.

### 16. BREACHES OF THIS POLICY

Breaches of this Policy will be considered a serious matter that may result in disciplinary action, up to and including termination of employment or engagement. In some circumstances, this may also be a criminal offence

### 17. ASSOCIATED DOCUMENTS

*Grievance Policy*

Attachment 1 – Protections provided by law

### 18. POLICY HISTORY

Description	Version Number	Author	Approved By	Date Approved
Version 1	1	GM Corporate Services	Board	25 August 2022

## Protections provided by law

### Additional legislative protections

Under Australian law, including the *Corporations Act 2001* (Cth) (the **Act**), legislative protections for Speaking Up are available to certain persons (including current and former employees, volunteers, officers, contractors, suppliers, employees of suppliers, associates, as well as these people's relatives and dependants – together **Eligible Persons**) who make a 'protected disclosure' to certain people.

You are encouraged to Speak Up under this Policy. However, the law offers protections in other cases (for example, you can report potential misconduct to people other than Recipients). If you make a 'protected disclosure' under the law that does not comply with the Speak Up Policy, you will still be entitled to the legal protections. A disclosure can qualify for protection under the Act even if it is made anonymously or turns out to be incorrect.

Please contact a Recipient if you would like more information about legal protections.

### Protected disclosures

To be a 'protected disclosure' qualifying for protection under the Act, the disclosure must relate to a 'disclosable matter' and be made to an 'eligible recipient' under the Act. It is important to note that disclosable matters must relate to COEX, a related body corporate of COEX, or an officer or employee of COEX or a related body corporate. Not all reports relating to the Scheme will meet this requirement. A matter that is disclosed under the Policy but which does not meet these criteria will not qualify for protection under the Act. Examples of this information and recipients are outlined in the following table.

Information reported or disclosed	Recipient of disclosed information
<p><b>General disclosable matters</b></p> <ul style="list-style-type: none"> <li>Information about actual or suspected misconduct, or an improper state of affairs or circumstances in relation to COEX or a related body corporate</li> <li>Information that COEX or a related body corporate, or any officer or employee of COEX or a related body corporate, has engaged in conduct that: <ul style="list-style-type: none"> <li>contravenes or constitutes an offence against certain legislation (e.g. the Act); or</li> <li>represents a danger to the public or the financial system; or</li> <li>constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more</li> </ul> </li> </ul> <p>Note that 'personal work-related grievances' are not protected disclosures under the law, except as noted below</p>	<p><b>Recipients for any general disclosable matters</b></p> <ul style="list-style-type: none"> <li>A person authorised by COEX to receive protected disclosures – i.e. Recipients under this Policy (see section 6)</li> <li>An officer or senior manager of COEX or a related body corporate</li> <li>An auditor, or a member of an audit team conducting an audit, of COEX or a related body corporate</li> <li>An actuary of COEX or a related body corporate</li> <li>ASIC, APRA or another Commonwealth body prescribed by regulation</li> <li>A legal practitioner for the purposes of obtaining legal advice or legal representation (even if the legal practitioner concludes the disclosure does not relate to a disclosable matter)</li> <li>Journalists or parliamentarians, under certain circumstances allowing emergency and public interest disclosures. It is important for you to</li> </ul>

Information reported or disclosed	Recipient of disclosed information
	understand the criteria for making a public interest or emergency disclosure before doing so. Please contact General Manager Corporate Services if you would like more information about emergency and public interest disclosures
<b>Tax-related disclosable matters</b> <ul style="list-style-type: none"> <li>Information about misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of COEX or an associate, which the employee considers may assist the recipient to perform functions or duties in relation to the tax affairs of COEX or an associate.</li> </ul>	<b>Recipients for any tax-related disclosable matters</b> <ul style="list-style-type: none"> <li>A person authorised by COEX to receive reports of tax-related disclosable matters</li> <li>An auditor, or a member of an audit team conducting an audit, of COEX</li> <li>A registered tax agent or BAS agent who provides tax services or BAS services to COEX</li> <li>A director, secretary or senior manager of COEX</li> <li>An employee or officer of COEX who has functions or duties that relate to the tax affairs of COEX</li> <li>A legal practitioner for the purpose of obtaining legal advice or legal representation</li> </ul>
<b>Further tax-related information</b> <p>Information that may assist the Commissioner of Taxation to perform his or her functions or duties under a taxation law in relation to COEX or an associate</p>	<b>Recipients for any further tax-related information</b> <ul style="list-style-type: none"> <li>Commissioner of Taxation</li> <li>A legal practitioner for the purpose of obtaining legal advice or legal representation</li> </ul>

## Personal work-related grievances

Legal protection for disclosures about solely personal employment related matters are only available under the law in limited circumstances. A disclosure of a personal work-related grievance will remain protected if, in summary:

- it concerns detriment to you because you have or may be considering Speaking Up; 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; or
- concerns conduct or alleged conduct that represents a danger to the public or financial system; or
- concerns conduct or alleged conduct prescribed by the regulations.

## Specific protections and remedies

Additional legislative protections may also be available, including but not limited to:

- 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;
- exemplary damages; and
- any other order the court thinks appropriate.

You are also protected from the following in relation to a protected disclosure you make:

- civil liability (e.g. any legal action against you for breach of an employment contract, duty of confidentiality or another contractual obligation);
- criminal liability (e.g. attempted prosecution of you for unlawfully releasing information, or other use of the disclosure against you in a prosecution (other than for making a false disclosure)); and
- administrative liability (e.g. disciplinary action for making the disclosure).

However, you will not have immunity for any misconduct you have engaged in that is revealed in a disclosure.