



# Whistleblower FAQs

ACCIONA Infrastructure Group

## 1. What ACCIONA polices apply to whistleblowing disclosure?

ACCIONA's Australian and New Zealand Group has a formal Whistleblower Policy and Whistleblower Procedure (Whistleblowing Documents). ACCIONA is dedicated to fostering a culture of integrity in which whistleblowers can report unethical or illegal conduct they have knowledge of without fear of reproach.

The Whistleblowing Documents are to be read in conjunction with the ACCIONA Global Corporate Policy Book and are supported by the ACCIONA:

- [Anticorruption Guidelines](#);
- [ACCIONA's Code of Conduct](#)
- [Global Sustainability Master Plan 2025](#)

## 2. Who can make a whistleblowing disclosure?

A whistleblowing disclosure may be made by any of the following:

- a current or former employee;
- a current or former officer;
- a current or former supplier of goods or services to ACCIONA, including their employees;
- a current or former associate of ACCIONA, or any person otherwise working together with ACCIONA;
- a relative, dependant or spouse of any of the people mentioned above; or
- a member of the public, whether anonymous or not.

Conduct that can be reported includes conduct by ACCIONA, or by an officer or employee of ACCIONA, or a third party, that:

- is unethical or dishonest conduct, including conduct that is a breach of the Code of Conduct or other governance policies;
- is illegal conduct, including fraud, theft, dealing or use of illicit drugs, violence or threatened violence, and or criminal damage against property;
- involves an improper state of affairs that indicate a systemic issue;
- constitutes an offence against or contravention of specified Commonwealth corporate and financial legislation;
- constitutes a criminal offence punishable by imprisonment of 12 months or more; or
- represents a danger to the public or the financial system.

This includes conduct that:

- involves money laundering, misappropriation of funds or other financial irregularity;
- involves offering or accepting a bribe;

- is or potentially damaging to ACCIONA's reputation;
- is or potentially creating an unsafe workplace or unsafe work practices;
- is contrary to basic human rights and public freedoms recognised by the Universal Declaration of Human Rights and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work;
- involves suspected or actual instances of modern slavery practices;
- constitutes discriminatory behaviour;
- represents a substantial risk to the environment;
- constitutes concealment of any of the above; and
- involves engaging in or threatening to engage in conduct that constitutes a detriment to someone who has made, or has indicated suggested they may make, a report under this procedure.

## 3. How can a whistleblowing disclosure be made about ACCIONA or a third party?

There are various avenues for a whistleblower to make a whistleblowing disclosure. The preferred avenues to make a whistleblowing disclosure are to:

- a local eligible recipient within ACCIONA in Australia, meaning either:
  - » ACCIONA's Whistleblower Officer, currently ACCIONA's Group General Counsel at [kirsty.mayer@acciona.com](mailto:kirsty.mayer@acciona.com); or
  - » an officer or senior manager of ACCIONA; or
- [Acciona's Ethical Channel](#) in respect of irregular behaviour or suspected or actual breaches of the Code of Conduct, available for ACCIONA employees and third parties.

(Internal Channels)

However, ACCIONA acknowledges that there may be circumstances where it is more appropriate for a whistleblowing disclosure to be made via an external channel, such as a legal practitioner.

## 4. Can I make an anonymous whistleblowing disclosure and what legal protections apply?

The whistleblower may choose to remain anonymous. However, remaining anonymous may limit the outcome of an investigation if ACCIONA cannot contact the whistleblower with follow-up questions.

ACCIONA will protect the confidentiality and anonymity of the whistleblower and will not disclose confidential information unless consent is given by the whistleblower, or it is required by law.

A whistleblowing complaint can be made anonymously by following the prompts via the [Ethical Channel](#).

## 5. How will ACCIONA support my whistleblowing disclosure and protect me from detriment?

ACCIONA will ensure that the whistleblower does not receive any detriment from ACCIONA or the workplace in the form of an act or omission. Detriment could include:

- dismissal of an employee;
- injury of an employee in his or her employment;
- alteration of an employee's position or duties to his or her disadvantage;
- discrimination between an employee and other employees of the same employer; or
- harassment or intimidation of a person.

ACCIONA will conduct risk assessments to identify the likely detriments that may result and may take different administrative or managerial steps to minimise the risk. These steps might include:

- moving the whistleblower physically to another office location; and
- changing the whistleblower's role to another equivalent position (if possible).

Except in a matter of emergency, ACCIONA will consult with the whistleblower before taking these steps. ACCIONA will also ensure it carries out these protective steps in a way that best protects confidentiality and anonymity.

Furthermore, if a whistleblower makes a whistleblowing disclosure, ACCIONA will not pursue the whistleblower for any:

- civil liability (breach of employment contract, breach of supply contract etc.);
- criminal liability (unlawful release of information, use of disclosure in a prosecution etc.); or
- administrative liability (disciplinary action or dismissal for making disclosure etc.).

For ACCIONA employees, support is available through ACCIONA's Employee Assistance Provider (EAP). ACCIONA's EAP provider will not inform ACCIONA about the issue.

The EAP will also be available for support throughout the whistleblowing disclosure process. However, the EAP will not be involved in cooperation with ACCIONA's investigation and will not receive from or provide to ACCIONA any information in relation to the whistleblowing incident and its investigation.

For more information on available support, or to book an appointment, contact AccessEAP:

- [www.accesseap.com.au](http://www.accesseap.com.au)
- Phone: 1800 818 728

## 6. How will my whistleblowing disclosure be investigated?

The investigation of a whistleblower disclosure depends on whom the disclosure is made to.

Whistleblowing disclosures will generally be assessed and (if appropriate) investigated by the body that receives the disclosure.

If a whistleblower makes a whistleblowing disclosure via an Internal Channel, ACCIONA will assess:

- the risk to the whistleblower;
- whether there is a reasonable possibility of unacceptable conduct; and
- whether a whistleblower investigator should be appointed.

The whistleblower investigator (if appropriate) may develop a risk assessment and an investigation plan. The whistleblower investigator will then investigate and report their findings to the ACCIONA Group General Counsel. The ACCIONA Group General Counsel, together with the CEO and Head of Human Resources, will then implement responsive measures and where possible inform the whistleblower of findings and outcome.

## 7. How will Acciona support me if a whistleblowing disclosure is made about me?

ACCIONA will make every effort to ensure that natural justice and procedural fairness is afforded to a person mentioned in, or who is the subject of a report of unacceptable conduct. Where an investigation does not result in a finding of unacceptable conduct being made, the fact that the investigation has been carried out, the results of the investigation and the identity of the person who is the subject of the disclosure or mentioned in the disclosure, will remain confidential.

The person who is subject to any disclosure or who is mentioned in a disclosure has the right to:

- be informed of any allegations made against them;
- be given the opportunity to answer any allegations made against them prior to any final decision being made; and
- access the EAP if they are an employee of ACCIONA.