

NMA-Legal

Whistleblower Policy

December 2019

Policy Owner: Legal

NISSAN MOTOR CORPORATION



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Nissan Australia - Whistleblower Policy

Objective and scope

1. Introduction

Nissan is committed to building and maintaining a high standard of corporate governance. As set out in our Global Code of Conduct, we expect our people to conduct themselves with professionalism, integrity, impartiality and honesty at all times and to speak up and report any conduct that they observe or reasonably suspect to be illegal, unethical or otherwise improper. We recognise that we must provide and foster an environment in which people feel free to raise legitimate concerns of wrongdoing, without fear of retaliation or discrimination.

2. Definitions

Authorised Recipient means an individual listed in section 7.a.

Discloser means an individual listed in section 4 who can make a disclosure to Nissan that qualifies for protection under this Policy and the Whistleblower Protection Scheme.

Detriment includes any form of adverse action or omission taken against a Discloser because a disclosure was made, proposed or could be made under this Policy, including:

- (a) dismissal or demotion;
- (b) any form of victimization, intimidation or harassment;
- (c) discrimination;
- (d) injury, financial loss or hardship or damage to property or reputation;
- (e) any other damage to a Discloser; or
- (f) threats (express or implied) to cause any of the above.

Nissan means:

- (a) Nissan Motor Co. (Australia) Pty Ltd;
- (b) Nissan Casting Australia Pty Ltd; and
- (c) Nissan Financial Services Australia Pty Ltd.

Related Body Corporate has the same meaning as defined in the *Corporations Act 2001* (Cth).

Reportable Conduct has the meaning set out in section 5.

Whistleblower Protection Officer means a core member of the ANZ Risk and Compliance Committee, being the persons, from time to time, in the roles of:

- (a) General Manager Legal;
- (b) Director Human Resources;
- (c) Chief Financial Officer;
- (d) Internal Audit representative (may be local Head of Internal Audit, if one exists, otherwise A&O Internal Audit appointee).

Whistleblower Protection Scheme means the legal protections provided for Disclosers under the *Corporations Act 2001* (Cth) and the *Tax Administration Act 1953* (Cth) in Australia.

3. Purpose

The purpose of this Policy is to:

- (a) support the values embodied in our Global Code of Conduct;
- (b) encourage Disclosers to disclose Reportable Conduct in an environment where they feel confident, secure and safe to do so;
- (c) detail the processes and protections provided by Nissan to Disclosers of Reportable Conduct; and
- (d) meet Nissan's legal obligations under the Whistleblower Protection Scheme.

4. Who does this policy apply to?

This Policy applies to individuals who are, or have been, any of the following with respect to Nissan:

- (a) employees (including directors and officers);
- (b) business partners and associates;
- (c) suppliers of goods or services, whether paid or unpaid, (including their employees, contractors, consultants and service providers); and
- (d) a relative, dependent or spouse of any individual listed in (a) to (c) above, **(Discloser)**.

General Policy

5. What is Reportable Conduct?

To be protected under this Policy a disclosure made by a Discloser must be in relation to Reportable Conduct.

Reportable Conduct includes any matter that:

- (a) concerns misconduct or an improper state of affairs in relation to Nissan or one of our Related Bodies Corporate; or
- (b) indicates Nissan, its Related Body Corporate or one of its or their officers or employees, has engaged in conduct that constitutes a contravention of any law; or
- (c) represents a danger to the public or the financial system, **(Reportable Conduct)**.

Importantly, Reportable Conduct does not necessarily need to involve a breach of a particular law.

Examples of Reportable Conduct include:

- fraud, money laundering, misappropriation of funds or theft of money, property, data or other financial benefits;
- misleading financial reporting practices;
- corruption, such as offering or accepting a secret commission or bribe;
- illegal behaviour (e.g. theft, drug sale or use, violence or threatened violence and criminal damage against property) and breach of any applicable legislation/regulations;
- unethical behaviour or wrongdoing, including breaches of Nissan's policies;
- unsafe work practices; or
- engaging in, or threatening to engage in, Detriment against a person who has made a disclosure or is suspected to have made, or be planning to make, a disclosure under this Policy.

A Discloser must either genuinely believe or have objectively 'reasonable grounds to suspect' the misconduct. A Discloser must not make a disclosure if they know it is not true. Where it is found that

a person knowingly made a false report this may result in disciplinary action including termination of employment.

Where a disclosure is made on 'reasonable grounds', even if the disclosure turns out to be incorrect, the protections under this Policy will still apply to the Discloser.

Disclosures that are not about Reportable Conduct will not be covered under this Policy. However, such disclosures may be protected under other laws or other dedicated Nissan processes and policies (including the Global Whistleblowing and Non-retaliation Policy (if any)).

6. What about personal work-related grievances?

Disclosures that relate solely to personal work-related grievances are not covered under this Policy. Employees are encouraged to report such grievances through standard communication channels, such as through the employee's manager, Human Resources or another appropriate person in senior management or through the SpeakUp Service.

A disclosure will be a personal work-related grievance if it:

- (a) concerns a grievance about a matter relating to an individual's employment, or former employment, only having implications for them personally; and
- (b) does not have significant implications for Nissan, or another regulated entity; and
- (c) does not concern Reportable Conduct.

Examples of personal work-related grievances include:

- interpersonal conflict between an individual and another employee;
- decisions relating to an individual's employment, transfer or promotion;
- decisions relating to an individual's terms and conditions of employment;
- decisions to suspend or terminate an individual's employment, or otherwise discipline them.

However, a personal work-related grievance may still qualify for protection if:

- (a) it includes information about any Detriment to a Discloser for making (or considering making) a disclosure under this Policy;
- (b) it includes information about misconduct of Nissan (i.e. mixed with Reportable Conduct); or
- (c) the Discloser seeks legal advice or representation about the operation of the Whistleblower Protection Scheme or this Policy in connection with their personal work-related grievance.

If at any time you wish to seek additional information before formally making a disclosure under this Policy, you can contact an Authorised Recipient or you can obtain your own independent legal advice.

7. How can I make disclosure?

For the protections under this Policy to apply, a Discloser may make a disclosure of Reportable Conduct via any of the channels set out below:

a. Internal reporting

Nissan encourages employees to report disclosures internally to the following persons who have relevant training to deal with such matters:

- (a) their functional Director or any other member of the Management Operating Committee; or
 - (b) a Whistleblower Protection Officer; or
 - (c) the Nissan SpeakUp Service;
- (each an **Authorised Recipient**).

Disclosures to Nissan's SpeakUp Service can be made at any time 24/7, 365 days a year by:

- (a) accessing the SpeakUp Service online at: <https://secure.ethicspoint.eu/domain/media/en/gui/103583/index.html> and following the prompts to make a disclosure; or
- (b) telephone to 1800916731 (AUS). The operators taking the calls are not associated with Nissan and are trained to deal with disclosures.

All disclosures made via the SpeakUp Service are secure and confidential. You should provide as much information as possible regarding all relevant facts and circumstances. You will be provided with a confidential case number. You may also choose to be anonymous (see further information below). SpeakUp is designed so that any implicated parties are not notified about, or granted access to, any disclosures related to them. Please see the "SpeakUp Line Frequently Asked Questions" at <https://secure.ethicspoint.eu/domain/media/en/gui/103583/faq.html> for more details.

If the disclosure relates to any member of the Nissan Management Operating Committee, Nissan recommends that the disclosure be raised directly through the SpeakUp Service rather than via another channel.

b. External reporting

While it is Nissan's preference for disclosures to be made internally - to give Nissan the opportunity to investigate and deal with Reportable Conduct as soon as possible - a disclosure will also be protected under this Policy where the disclosure is made directly to:

- (a) the external auditors or actuaries of Nissan or a Related Body;
- (b) the Australian Securities and Investments Commission (**ASIC**);
- (c) the Australian Prudential Regulation Authority (**APRA**);
- (d) a Commonwealth authority prescribed in the Corporations Regulations; or
- (e) a qualified legal practitioner, for the purposes of obtaining legal advice or representation in relation to the operation of the Whistleblower Protection Scheme or this Policy.

c. Public interest disclosures or emergency disclosures

There is an additional category of disclosures called 'public interest disclosures' and 'emergency disclosures' which may qualify for the protections under this Policy. These can be made to journalists or to members of Parliament but only if the Discloser complies with strict requirements. This includes that the Discloser:

- (a) must have first made a disclosure to ASIC, APRA or a Commonwealth authority;
- (b) does not have reasonable grounds to believe that action is being taken to address the disclosure;
- (c) has reasonable grounds to believe that the disclosure is in the public interest or concerns a substantial and imminent danger to health and safety of a person or the natural environment (as applicable);
- (d) must only disclose information that is no greater than is necessary to inform the journalist or member of Parliament of the Reportable Conduct or danger (as applicable); and
- (e) must have provided ASIC, APRA or the Commonwealth authority with written notice containing specific information and that the Discloser intends to make a public interest or emergency disclosure.

Further, in respect to a public interest disclosure, at least 90 days must have passed since the first disclosure.

It is important that a Discloser understands the strict requirements before making a public interest or emergency disclosure and it is recommended that they obtain independent legal advice before making such a disclosure.

8. Can I make an anonymous disclosure?

A disclosure can be made anonymously and still be afforded the protections under this Policy. A Discloser can refuse to answer questions that they feel could reveal their identity at any time, elect to adopt a pseudonym and/or create an anonymous email address which Nissan will ensure is used for any communications related to investigations. However, in some cases it may be difficult for Nissan to investigate or take any other action in respect to an anonymous disclosure in the absence of relevant information that may reveal the Discloser's identity.

9. Investigation process

Nissan will endeavour to acknowledge receipt of a disclosure to an Authorised Recipient within 2 business days, assuming the Discloser can be contacted (including through anonymous channels). Nissan will then assess the disclosure to determine whether:

- (a) it falls within this Policy;
- (b) further information is required;
- (c) an investigation is required – and if so, how that investigation should be carried out.

The timeframe for the initial assessment will be dependent upon the information provided but would normally occur within 7 days.

Generally, if an investigation is required, Nissan will determine:

- (a) the nature and scope of the investigation;
- (b) who should lead the investigation – including whether an escalated or external investigation is appropriate;
- (c) the nature of any technical, financial or legal advice that may be required to support the investigation; and
- (d) the anticipated timeframe for the investigation.

During an investigation, Nissan will have the power to access all of the relevant books, systems, records or any other form of Nissan owned data. All employees are required to co-operate fully with any investigation, including responding to all questions, and providing all information or documents requested.

If an investigation is undertaken, the findings of the investigation may be documented in a final report and reported to the ANZ Risk and Compliance Committee. Further escalation may be referred to Regional or Global Risk and Compliance representatives (as appropriate) whilst preserving confidentiality at all times. However, the method for documenting and reporting findings of any investigation, including timeframes, will be dependent upon the nature of the disclosure.

Where practicable and appropriate, Nissan will keep the Discloser informed of the steps taken or to be taken (or if no action is to be taken, the reason for this), and provide appropriate updates, including about the completion of any investigation. However, the extent of the information provided, or whether it will be provided at all, will be subject to applicable confidentiality considerations, legal obligations (including considerations of privacy) and any other factors Nissan considers relevant in the particular situation.

10. What protections and support are provided?

A Discloser who makes a disclosure (internally or externally) of Reportable Conduct in accordance with this Policy will be afforded important protections and support as set out below.

Nissan takes contraventions of these protections very seriously and may take disciplinary action against anyone for doing so, including possible termination of employment. Civil and criminal sanctions also apply for breaches of these protections.

a. Confidentiality

Nissan will take all reasonable steps to ensure that disclosures are kept confidential, including ensuring that:

- (a) Authorised Recipients are trained to receive and deal with disclosures in a confidential manner;
- (b) details of the disclosure are shared to the minimum extent necessary only with those persons who have a need to know the information for the proper performance of their duties; and
- (c) all files and records pertaining to a disclosure are retained securely.

Nissan will not disclose the identity of the Discloser (if known) or any information likely to lead to their identification, unless one of the following exceptions applies:

- (a) the Discloser consents to the disclosure of their identity;
- (b) disclosure of details that might reveal the Discloser's identity is reasonably necessary for effective investigation of the allegations;
- (c) the concern is reported to ASIC, APRA, the Australian Federal Police (**AFP**), the Commissioner of Taxation (in relation to tax matters) or a body prescribed by the Corporations Regulations; or
- (d) the concern is reported to a legal practitioner for the purposes of obtaining legal advice or legal representation.

ASIC, APRA or the AFP can also disclose the identity of a Discloser, or information that is likely to lead to the identification of the Discloser, to a Commonwealth, State or Territory authority to help the authority in the performance of its functions or duties.

b. No Detriment

A Discloser is protected from any civil liability, criminal liability, administrative liability (including disciplinary action) for making a disclosure in accordance with this Policy, and no contractual or other remedy may be enforced or exercised, against the Discloser on the basis of a qualifying disclosure. However, these protections do not grant immunity to the Discloser for any misconduct they have engaged in that is revealed as a result of their disclosure.

Nissan will ensure that reasonable measures are taken to protect:

- (a) a Discloser against any form of Detriment because they have made, or are considering making, a disclosure under this Policy, and
- (b) any employee who has been requested to assist in the investigation.

It may be necessary during the course of an investigation to take reasonable administrative action to protect a Discloser from Detriment (e.g. changing the direct reporting line if the disclosure relates to a manager). Such conduct will not be detrimental conduct. A disclosure will also not prohibit Nissan from managing (in the ordinary way) any separate performance issues that may affect the work of a Discloser.

Examples of actions Nissan may elect to take (in its absolute discretion) to protect a Discloser from Detriment include:

- allowing the Discloser to work from a different location;
- extending (paid) leave for an appropriate time;
- reassigning or relocating other staff involved;
- conducting training on the requirements of this Policy to relevant individuals to ensure the protections are not undermined.

c. Support and fair treatment

Nissan's usual EAP services will be available to all Disclosers and other employees affected by the disclosure, should they require that support.

If the disclosure mentions or relates to employees of Nissan other than the Discloser, Nissan will take steps to ensure that those individuals are treated fairly. Typically, this would include giving those persons an opportunity to respond to the subject matter of the disclosure having regard to principles of procedural fairness. In addition, action would only be taken against such a person if there is evidence of wrongdoing.

11. Complaints

If the Discloser is not satisfied with how an investigation has been conducted, they may contact an Authorised Recipient to seek a review as to whether this Policy has been adhered to.

If a Discloser believes they have suffered Detriment as a result of a disclosure, they can lodge a complaint with an Authorised Recipient or a regulator, such as ASIC or APRA, for investigation.

A Discloser may also be entitled to compensation and other remedies through the courts if they suffer loss, damage or injury because of Nissan's failure to take reasonable precautions or exercise due diligence to prevent such Detriment. A Discloser should seek independent legal advice in respect to their entitlements.

12. Roles and responsibilities

All employees are expected to report any conduct that they observe or reasonably suspect to be Reportable Conduct under this Policy.

All managers (who are not Authorised Recipients under this Policy) who receive a formal or informal report of actual or suspected Reportable Conduct, regardless whether it is from or pertains to the manager's direct report, must immediately report it to an Authorised Recipient in accordance with this Policy.

Governance of this policy is undertaken by the ANZ Risk and Compliance Committee. The committee is responsible for:

- overseeing investigation of whistleblowing disclosures falling under the Committee's jurisdiction (or as agreed with the regional investigations team) and ensuring compliance with this Policy;
- reporting and escalating compliance incidents in accordance with global and regional criteria (subject to anonymity and confidentiality requirements);
- considering whistleblowing investigation reports and ensuring the proper disciplinary action is carried out; and
- ensuring system and process gaps identified by whistleblowing investigation reports are addressed.

Legal is responsible for ongoing education and training for Authorised Recipients under this Policy.

13. Other matters

This Policy will be made available to Nissan's employees and officers via Nissan's intranet and as part of employee's ongoing education and training. The Policy will also be available on www.nissan.com.au for other Disclosers.

This Policy is not a term of any contract, including any contract of employment and does not impose any contractual duties, implied or otherwise, on Nissan. Nissan may from time to time in its absolute discretion vary, withdraw or replace this Policy.

References

- G-Corp-002C, Global Code of Conduct
- RAO-Legal-002C, Anti-Bribery Policy A&O
- NMA-HR, Conflict of Interest Policy
- NMA-HR, Fraud, Corruption and Anti-Bribery Policy

Revision history

Version	Description	Author	Validator	Approver	Date
1	Created	Legal	ANZ Risk & Compliance Committee	Managing Director	19/12/2019