

FUJIFILM Australia Pty Ltd

Whistleblower Policy

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FUJIFILM Australia Pty Ltd

Whistleblower Policy

1. Purpose

- 1.1 FUJIFILM Australia Pty Ltd (“**Fujifilm**”) is committed to the highest standards of conduct and ethical behaviour in all of our business activities, and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance upholding the FUJIFILM Group’s Vision of an “**open, fair and clear**” corporate culture.
- 1.2 Employees, officers and contractors acting for or on behalf of Fujifilm are encouraged to report any suspected unethical, illegal, fraudulent or undesirable conduct involving Fujifilm. This Whistleblower Policy (**Policy**) relates to the protection of those ‘speaking-up’ about misconduct (also known as “whistleblowers”) and how Fujifilm will respond to reports of misconduct.
- 1.3 Fujifilm also aims to help provide employees and contractors with a supportive work environment in which they feel able to raise issues of legitimate concern to Fujifilm, without fear of victimisation, detriment or other retribution and provide suitable avenues for reporting of such matters.

2. Application of Policy

- 2.1 This Policy applies to all directors, officers, employees and contractors of Fujifilm.
- 2.2 This Policy does not form part of any employee’s contract of employment.

3. Interaction with Whistleblowing Legislation

- 3.1 In addition to Fujifilm considering that it is important that whistleblowers are encouraged to report misconduct, and are protected when they do so, there are specific provisions under Australian legislation which provide whistleblowers with legal rights in relation to certain types of disclosures.
- 3.2 For Fujifilm, the relevant legislation is sections 1317AA to 1317AJ of the *Corporations Act 2001* and sections 14ZZT to 14ZZE of the *Taxation Administration Act 1953* (the **Whistleblowing Legislation**). The protections under the Whistleblowing Legislation only apply to certain types of disclosures, known as **Qualifying Disclosures**. To assist Fujifilm staff to understand when those statutory protections are available additional information about the Whistleblowing Legislation is in **Annexure A**. This Policy identifies where there are specific requirements under the Whistleblowing Legislation for a report to be a Qualifying Disclosure.
- 3.3 In addition to the protections available under the Whistleblowing Legislation, Fujifilm commits that where an officer or employee makes a report in accordance with the requirements of this Policy, the officer or employee will be entitled to the protections set out in this Policy.
- 3.4 This Policy contains a summary of parts of the Whistleblowing Legislation, and for further detail, you should refer to the text of this legislation. This Policy is not intended to override any rights or obligations you may have under the Whistleblowing Legislation.

4. Link between other organisational policies

4.1 This Policy should be read in conjunction with the following internal Fujifilm policies:

- Anti-Bribery and Corruption Policy (Parts I and II);
- FUJIFILM Group Charter for Corporate Behaviour and Code of Conduct;
- Privacy Act Compliance Policy;
- Performance Management Policy; and
- Social Media and Online Communication Policy.

4.2 Those policies can be found on the Intranet under “Company Policies”.

4.3 This Policy should also be read together with information on the use of the Fujifilm Holdings Corporation Hotline (“**Fujifilm Holdings Hotline**” or “**Hotline**”). This information may be found on the Intranet under Legal. Please see **section 9.1** below for more information on different reporting channels within Fujifilm's global group.

5. Policy Access

5.1 A copy of this Policy is accessible to all employees and officers of Fujifilm on the Intranet under “Company Policies”.

6. What is Reportable Conduct under this Policy

6.1 If you have reasonable grounds to suspect that you have information concerning:

- (a) misconduct or an improper state of affairs in relation to any Fujifilm Group Company (including Fujifilm); or
- (b) misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of Fujifilm or an associate of Fujifilm (**Tax Disclosures**),

then this is a **Disclosable Matter** under the Whistleblowing Legislation. Some examples of conduct that will be ‘disclosable matters’ are included at **Annexure A**.

6.2 In addition, you should also make a report under this Policy if you have a reasonable belief that a Fujifilm director, officer, employee, contractor or any other person having business dealings with Fujifilm has engaged in conduct (“**Reportable Conduct**”) which:

- (a) is dishonest, fraudulent or corrupt activity;
- (b) is illegal activity (for example, theft, drug sale or use, violence, harassment, criminal damage to property, bribery, cartels, use of child labour or forced labour, or other breaches of any state or federal laws);
- (c) is unethical behaviour, such as dishonestly altering company records or engaging in questionable accounting practices;
- (d) is potentially damaging to Fujifilm, a Fujifilm employee or a third party, such as unsafe work practices, environmental damage, or amounts to a substantial wasting of resources;
- (e) is in breach of Fujifilm's policies including the FUJIFILM Group Charter for Corporate Behaviour and Code of Conduct;

- (f) may cause financial loss to Fujifilm or damage to its reputation or be otherwise detrimental to Fujifilm's interests including confidential information leaks;
- (g) involves harassment, discrimination, victimisation or bullying; or
- (h) involves any other kind of serious impropriety.

6.3 For the purposes of this Policy, a reference to Reportable Conduct includes those Disclosable Matters described above in **section 6.1**. Disclosures of Reportable Conduct will entitle you to the protections under this Policy even if they are not a 'disclosable matter' under the Whistleblowing Legislation.

7. What matters should not be reported under this Policy?

7.1 Personal work-related grievances should not be reported under this Policy and are not protected under the Whistleblowing Legislation.

7.2 Some examples of matters which **should not** be reported under this Policy include:

- (a) a staff member's dissatisfaction with their pay (unless the staff member's grievance relates to discriminatory conduct in some respect); and,
- (b) a staff member's failure to receive a promotion on grounds unrelated to discriminating conduct in some respect.

7.3 Employees and officers of Fujifilm can raise personal work-related grievances and other types of issues or concerns that are not covered by this Policy by contacting Human Resources.

8. Who can make a disclosure?

8.1 Fujifilm welcomes voluntary whistleblowing by any person with reliable information in relation to Reportable Conduct.

8.2 Under the Whistleblowing Legislation a person is an **eligible whistleblower** (including in relation to Tax Disclosures) if they are, or have been:

- (a) an officer of Fujifilm. An officer includes directors of the board, the company secretary or any other officer of Fujifilm (who are generally the decision makers of Fujifilm);
- (b) an employee of Fujifilm;
- (c) an individual who supplies services or goods to Fujifilm;
- (d) an employee of a supplier of services or goods to Fujifilm;
- (e) an individual who is an associate of Fujifilm (this includes directors and secretaries of both Fujifilm and the Fujifilm Group Companies);
- (f) a spouse, child or other relative of an individual listed above; or
- (g) a dependant of any individual listed above or of their spouse.

9. To whom can I report Reportable Conduct

9.1 Fujifilm has three levels for making a report if a person becomes aware of any matter which he or she considers is Reportable Conduct:

(A) Local Company Level:

- (a) Any employee or contractor who detects or has reasonable grounds for suspecting Reportable Conduct should initially raise their concerns with their immediate supervisor or manager within their division unless the nature of the Reportable Conduct means that the employee or contractor does not feel comfortable in doing so.
- (b) The supervisor or manager must take the matter to a Protected Disclosure Officer, in accordance with the protocols regarding confidentiality set out in **section 19** below.
- (c) Employees or contractors may also report directly to a Protected Disclosure Officer.
- (d) Any person may make a report to any of the following **Protected Disclosure Officers:**

Chairman – Nobuhiko Koshimizu:
Phone: (02) 9466 2773 0419 770 212
Email: nkoshimizu@fujifilm.com

Chief Executive Officer – Takeshi “Tyler” Yanase:
Phone: (02) 9466 2862 or 0419 770 738
Email: takeshi.yanase@fujifilm.com

General Manager Operations - Pierre Visser:
Phone: (02) 9466 2661 or 0419 770 491
Email: pierre.visser@fujifilm.com

Human Resources Manager - Alex King:
Phone: (02) 9466 2701 or 0419 332 009
Email: alex.king@fujifilm.com

General Counsel - Erica Moorhouse:
Phone: (02) 9466 2615 or 0419 770 701
Email: erica.moorhouse@fujifilm.com

General Manager Finance - Phil Raso:
Phone: (02) 9466 2633 or 0419 770 864
Email: phil.raso@fujifilm.com

- (e) Reports may also be made by post to: PO Box 6368, Frenchs Forest, NSW, 2086. (It is important to mark the envelope containing the report to the attention of one of the Protected Disclosure Officers).

(B) Regional Level:

- (a) Where the issue cannot be resolved at the local company level and higher consultation is required, or where the Reportable Conduct involves illegal or unethical conduct which is believed to be damaging to Fujifilm then a report can be made at the Regional Level.
- (b) Reports should be made to the FUJIFILM Asia Pacific Pte Ltd Whistle-Blowing Investigation Officer by sending an email to "wbio.ffap@Fujifilm.com".
- (c) When a report is made to the FUJIFILM Asia Pacific Pte Ltd Whistle-Blowing Investigation Officer your identity will not be disclosed to any other department

or organisation, unless your consent is obtained. Details of your report (but not your identity) may be disclosed to the Corporate Social Responsibility Division of FUJIFILM Holdings Corporation for the purposes of investigating the matter.

(C) Global Level

- (a) For employees or officers of FUJIFILM Holdings Corporation Group companies (which includes Fujifilm) reports on certain types of events can also be reported to the Hotline.
- (b) The Hotline is to be used for the reporting of very serious illegal or unethical practices believed to be causing major damage to Fujifilm or where raising the concern within Australia or at the local level or regional headquarters is insufficient. Other types of reports should be made in accordance with **section 9.1(A)** of this Policy.
- (c) In order to make a report the following website should be used.

URL: <https://ml.helpline.jp/fujifilm-compliance/>
ID: fujihotline
Password: fujihelp
- (d) When a report is made through the Hotline your identity will not be disclosed to any other department or organisation, unless your consent is obtained. Details of your report (but not your identity) may be disclosed to the Corporate Social Responsibility Division of FUJIFILM Holdings Corporation for the purposes of investigating the matter.

9.2 Whistleblowers are encouraged to report any disclosure to one of the trained Protected Disclosure Officers, and where appropriate, the FUJIFILM Asia Pacific Pte Ltd Whistle-Blowing Investigation Officer or Hotline. Reports can be made to any of these persons outside of business hours. The making of a report to any of the recipients set out in **section 9.1** above will mean that it has been made to an eligible recipient under the Whistleblowing Legislation.

9.3 Under the Whistleblowing Legislation whistleblowers may also report such information to the following additional 'eligible recipients':

- (a) an officer of a Fujifilm Group Company;
- (b) an auditor, or a member of an audit team conducting an audit of a Fujifilm Group Company;
- (c) an actuary of a Fujifilm Group Company;
- (d) any person authorised by Fujifilm to take disclosures; or
- (e) a senior manager of a Fujifilm Group Company. A senior manager is a person who makes, or participates in making, significant business decisions of Fujifilm.

9.4 Where the information to be reported relates to the tax affairs of Fujifilm or an associate of Fujifilm (a **Tax Disclosure**), whistleblowers are still encouraged to report any disclosure to a Protected Disclosure Officer, or where appropriate, the FUJIFILM Asia Pacific Pte Ltd Whistle-Blowing Investigation Officer or Hotline.

- 9.5 Additionally, the Whistleblowing Legislation allows whistleblowers to make Tax Disclosures to the following "eligible recipients":
- (a) a registered tax agent or BAS agent who provides tax agent services or BAS services to Fujifilm;
 - (b) a senior manager of Fujifilm;
 - (c) any other employee or officer (within the meaning of the *Corporations Act 2001*) of Fujifilm who has functions or duties that relate to the tax affairs of Fujifilm.
- 9.6 Under the Whistleblowing Legislation whistleblowers may also report such information to:
- (a) the Australian Securities and Investments Commissions (**ASIC**);
 - (b) the Australian Prudential Regulation Authority (**APRA**);
 - (c) in relation to Tax Disclosures, the Commissioner of Taxation (**ATO**); or
 - (d) any other prescribed Commonwealth authority or regulator.
- 9.7 However, if a whistleblowing report is made to one of these regulators Fujifilm will not automatically become aware of that report and therefore may not be able to respond to it in accordance with this Policy.
- 9.8 A whistleblower can obtain additional information about making a disclosure by contacting an independent legal advisor. A report will also qualify for protection where an eligible whistleblower makes a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the Whistleblowing Legislation, even in circumstances where the legal practitioner concludes that a disclosure does not relate to a 'disclosable matter'.

10. Anonymous Disclosures

- 10.1 A report may be submitted anonymously if you do not wish to disclose your identity. Anonymous disclosures will still be entitled to the protections set out in this Policy and under the Whistleblowing Legislation if the other requirements for making the disclosure are complied with. Whistleblowers can remain anonymous over the course of the investigation and after any investigation has been finalised. A whistleblower may refuse to answer questions that they feel could reveal their identity during follow-up conversations. However, allegations made anonymously can be very difficult to follow up and:
- will prevent Fujifilm from re-contacting the whistleblower confidentially to clarify or confirm information supplied;
 - may impact on Fujifilm's ability to proceed with an investigation - if there are gaps in information supplied that cannot be clarified directly in confidence with a whistleblower;
 - will prevent Fujifilm from updating the whistleblower on Fujifilm's efforts taken in response to their disclosure; and
 - may affect Fujifilm's ability to take steps to protect the whistleblower from detriment.

- 10.2 If a whistleblower wants to maintain complete anonymity when making a disclosure, we suggest the whistleblower:
- submits their disclosure from a computer not connected to Fujifilm's network;
 - if making the disclosure by phone, call from an unlisted number;
 - if submitting an email, use a private email address (e.g. like Gmail or another external email provider) – not one connected to Fujifilm's network; and
 - refrain from telling others that they have filed a whistleblowing disclosure.
- 10.3 Whistleblowers who make anonymous reports are encouraged to maintain ongoing two-way communication with Fujifilm so that Fujifilm, where appropriate, can ask follow-up questions and/or provide feedback.
- 10.4 Even if a whistleblower does not make the report on an anonymous basis the person receiving the report is not permitted to reveal the identity of the whistleblower, or information that is likely to lead to the identification of the whistleblower save for in certain circumstances as set out in **section 19** below.

11. How to make a Report

- 11.1 Whistleblowers are encouraged to make disclosures to a Protected Disclosure Officer, or where appropriate, the FUJIFILM Asia Pacific Pte Ltd Whistle-Blowing Investigation Officer or Hotline by any of the means set out in **section 9.1** above.
- 11.2 Disclosures are most useful when they include key information that offers actionable insight. Disclosures should include as much of the following information as possible if known by the person reporting the misconduct:

What occurred– describe the act that is suspected or has been witnessed. It is useful to also describe what should have happened, so the report taker is clear about the nature of misconduct being described. Report what occurred; the sequence of events leading up to witnessing the act; steps observed and any actions taken to confirm suspicions or observations.

How the misconduct was executed – describe any factors that may have enabled the misconduct or contributed to misconduct going undetected, being concealed or being previously unidentified.

Where it occurred – the physical location/address that the misconduct occurred; the work location of those perpetrating misconduct or the location where the misconduct was observed.

When the misconduct occurred– key dates of actions suspected or observed relating to the misconduct being disclosed. If a series of events occurred, offer these in chronological order if possible.

Who was involved – offer names and job titles of those associated with the misconduct if known or information that may help identify those that may have been associated with the misconduct. Also offer names of others that may have witnessed or played a role in the acts being reported.

12. Disclosures outside of Fujifilm

- 12.1 Generally only reports that are made to the list of people or entities set out in **section 9** will ensure protections are afforded to the whistleblower making the report. Making reports to others outside Fujifilm, except to the appropriate regulator or legal

practitioner, will not obtain the protection of the Whistleblowing Legislation or any other protections provided by this Policy. This is because it is important to ensure that confidential information belonging to Fujifilm is not disclosed outside of Fujifilm.

12.2 There are two categories of disclosure that a whistleblower may make to a journalist or a Member of Parliament and still obtain the protections of the Whistleblower Legislation. These are called Public Interest Disclosures and Emergency Disclosures and further details are contained in **Annexure A**.

12.3 Unless a disclosure is being made under those provisions, speaking to a journalist or a Member of Parliament about confidential information relation to Fujifilm without authorisation is not permitted and may be a disciplinary offence.

13. Investigation of Reportable Conduct

13.1 All reports of alleged or suspected Reportable Conduct made under this Policy will be investigated. Fujifilm will generally assess each disclosure to determine if it qualifies for protection and whether a formal, in-depth investigation is required.

13.2 The Protected Disclosure Officer may appoint a person to assist in the investigation of a matter the subject of a report.

13.3 The investigation will be conducted in a fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and the circumstances. It may be appropriate and in some cases, necessary to:

- (a) speak to those involved or affected by the report to ensure they are provided with an opportunity to respond to the allegation(s);
- (b) obtain specialist or independent advice on areas outside Fujifilm's knowledge or expertise; or
- (c) refer the matter to the police where illegal or criminal behaviour may be alleged.

13.4 In certain circumstances, where Fujifilm decides it is appropriate to do so, it may also place any persons affected by the report or the whistleblower on paid leave during part or all of the investigation.

13.5 The findings of any investigation into a disclosure will be recorded in accordance with Fujifilm's investigations policies and will be subject to the record-keeping and confidentiality obligations set out in this Policy. The method for documenting and reporting the findings will depend on the nature of the disclosure. Results from any investigations will be reported to the General Counsel in a form that provides that information which is necessary for oversight of Fujifilm's affairs, but which does not reveal the whistleblower's identity, or details that may lead to their identification (unless consent has been given). Where necessary, any final investigation report may be redacted to protect the whistleblower's identity or information that may identify the whistleblower.

13.6 **Obstruction of the Process of Investigation:** Employees or contractors who destroy or conceal evidence, or obstruct or delay by any other means the process of internal investigations (including, but not limited to, the failure to actively cooperate with relevant FUJIFILM Group personnel and/or relevant law enforcement agencies as the case may be) will be subject to disciplinary action up to, and including immediate dismissal.

14. Personal Interests

- 14.1 The whistleblower is encouraged to reveal, at the outset, any personal interest they may have in the matter. A failure to disclose any personal interests will not prevent the reported disclosure being investigated pursuant to this Policy.

15. Fair treatment of employees that are the subject of a Report

- 15.1 Fujifilm is also committed to ensuring the fair treatment of employees and other persons engaged by Fujifilm who are mentioned in reports of Reportable Conduct, or to whom such disclosures relate. Fair treatment of those persons implicated in a misconduct disclosure includes but is not limited to the following:

- (a) the opportunity to be 'heard' on, and respond to the allegations against them before any findings are made against them; and
- (b) the opportunity to have their responses considered by Fujifilm and, in appropriate circumstances, investigated.

- 15.2 During any investigation into Reportable Conduct, Fujifilm extends support and protection to employees, officers and others engaged by Fujifilm and implicated in the report until such investigation has concluded and claims have been proven or dismissed. Any suspected adverse or detrimental treatment in this regard should be reported to one of Fujifilm's Protected Disclosure Officers so that these matters may be addressed.

- 15.3 Fujifilm will endeavour to respond promptly to any complaints raised by parties who are the subject of a disclosure where such party has concerns about unfair treatment in the context of assessment of, and investigation into the reported conduct.

16. Providing updates to those making misconduct disclosures

- 16.1 Where appropriate, Fujifilm will keep the whistleblower informed of the progress and / or outcome of the investigation subject to the considerations of privacy of the individuals against whom the allegations have been made. Updates supplied to a whistleblower may, in some cases, need to be limited in order to also preserve the confidentiality of an investigation and the privacy of those potentially affiliated, named, implicated or associated with the matters disclosed. The frequency and detail of updates supplied (where appropriate) and the initiation or resolution of any potential subsequent investigation may vary according to the matters reported and the context of the misconduct disclosed. Where claims cannot be substantiated, and the whistleblower's identity is known – Fujifilm reserves the right to deem a disclosure closed and notify the whistleblower accordingly.

- 16.2 Any updates on the progress and outcome of an investigation will be provided to the whistleblower, where appropriate, by a Protected Disclosure Officer.

17. Whistleblower involvement after disclosure

- 17.1 Any whistleblowers who reveal their identity may be asked to participate in subsequent confidential interview(s) to determine the veracity of the claims made in the disclosure or to clarify facts supplied in order to proceed with further investigation.
- 17.2 No adverse consequences will result for a whistleblower if they choose to suspend co-operation or following investigation, a disclosure they offered on reasonable grounds could not be substantiated. If a whistleblower believes they are being adversely

treated or subject to some detriment in these instances, they should report their concerns to a Protected Disclosure Officer immediately.

18. Proven misconduct

- 18.1 Fujifilm reserves the right to institute performance management or take other disciplinary action, including termination of employment or engagement, in relation to those found to have committed corporate misconduct.
- 18.2 Fujifilm also reserves the right to refer matters to law enforcement or regulatory bodies at any time should the misconduct in Fujifilm's reasonable opinion warrant such a referral.

19. Confidentiality of whistleblowers' identity and whistleblower reports

- 19.1 You may choose to make a report on an anonymous basis, however, as noted in **section 10** there are a number of advantages if you disclose your identity.
- 19.2 If you do disclose your identity and you are an 'eligible whistleblower' who is making a disclosure protected by the Whistleblowing Legislation to a Protected Disclosure Officer or other 'eligible recipient', the recipient has an obligation to keep your identity confidential. This includes keeping confidential information which could lead to the disclosure of your identity.
- 19.3 Fujifilm has the legal right to share a whistleblower's identity if reasonably necessary to refer an incident to authorities (such as ASIC, APRA and the Australian Federal Police (AFP)) who may wish to pursue the matter.
- 19.4 Under the Whistleblowing Legislation, it is also permissible to:
 - (a) disclose information regarding the suspected or actual wrongdoing disclosed without revealing the whistleblower's identity or information that is likely to lead to the identification of the whistleblower;
 - (b) disclose information other than the whistle-blower's identity if it is reasonably necessary for the purposes of the investigation and all reasonable steps are taken to reduce the risk that the whistleblower will be identified;
 - (c) disclose the identity of a whistleblower, or information likely to lead to his or her identification to (or between) ASIC, APRA, AFP or other prescribed body;
 - (d) disclose the identity of a whistleblower, or information likely to lead to his or her identification to a legal practitioner for the purposes of obtaining legal advice or representation; or
 - (e) disclose the identity of a whistleblower where such disclosure is made with the consent of the whistleblower.
- 19.5 In order to allow proper investigation of the matter, and to provide appropriate support to the whistleblower, we may ask you to consent to the disclosure of your identity to specific individuals, such as:
 - (a) an appointed Protected Disclosure Officer of Fujifilm who may then update you on your disclosure (where appropriate) including any action taken in response to your disclosure;
 - (b) any other person reasonably necessary for the purposes of investigating matters the subject of your disclosure.

- 19.6 If you are the recipient of a report from a whistleblower relating to Reportable Conduct, you must not reveal the identity, or information that is likely to lead to identification, of the whistleblower without the written consent of the whistleblower or without the express permission from the General Counsel to make the disclosure. Such action is illegal and may constitute a criminal offence.
- 19.7 When a report is investigated it may be necessary to reveal its substance to people such as other Fujifilm personnel and FUJIFILM personnel within FUJIFILM Asia Pacific Pte Ltd and FUJIFILM Holdings Corporation (which may include senior managers or directors who have a need to know to take appropriate action, or for corporate governance purposes), external persons involved in the investigation process and, in appropriate circumstances, law enforcement agencies. At some point in time it may also be necessary to disclose the fact and the substance of a report to the person who is the subject of the report. While confidentiality shall be maintained, in some circumstances, the source of the reported issue may be obvious to a person who is the subject of a report.
- 19.8 Whistleblowers are assured that any information released in breach of this Policy will be regarded seriously and may result in disciplinary action, which may include dismissal. Whistleblowers should report any suspected or actual breaches of confidentiality to the General Counsel.

20. Protection of whistleblowers

- 20.1 Fujifilm is committed to protecting and respecting the rights of a person who reports Reportable Conduct. Fujifilm will not tolerate any detriment or threats of detriment against any person who has made or who is believed to have made a report of Reportable Conduct, or against that person's colleagues, employer (if a contractor) or relatives. Under the Whistleblowing Legislation, 'detriment' is defined to include, without limitation, any of the following:
- (a) dismissing the employee;
 - (b) injuring the employee in their employment, (e.g. not giving an employee legal entitlements such as pay or leave);
 - (c) changing an employee's job to their disadvantage;
 - (d) offering a potential employee different (and unfair) terms and conditions for the job, compared to other employees;
 - (e) discriminating between employees to the disadvantage of a whistleblower;
 - (f) harassment or intimidation of a person;
 - (g) harm or injury to a person, including psychological harm;
 - (h) not hiring someone because they have been a whistleblower;
 - (i) damage to a person's property, reputation, business or financial position; or
 - (j) any other damage to a person.
- 20.2 Any such retaliatory action or victimisation in reprisal for a report being made under this Policy will be treated as serious misconduct and will result in disciplinary action, which may include dismissal.

- 20.3 If a person who makes a report is implicated in the Reportable Conduct, that person must not be subjected to any actual or threatened retaliatory action or victimisation in reprisal for making a report under this Policy.
- 20.4 Where it is shown that a person making a report has made malicious, false or vexatious allegations of improper conduct, then the making of that report should be considered a serious matter and may render the person concerned subject to disciplinary proceedings which may include demotion, suspension or termination of employment. However no action will be taken against an employee who makes a report, based on reasonable grounds to suspect misconduct or an improper state of affairs, which cannot be substantiated in a subsequent investigation.
- 20.5 If you experience or discover any such detrimental conduct, or potential conduct, you should report it immediately to a Protected Disclosure Officer. Any such complaints may be, where appropriate, investigated as a separate matter with any investigation findings to be provided to the General Counsel.
- 20.6 To ensure the confidentiality of a whistleblower's identity, Fujifilm will:
- (a) Ensure all personal information or reference to the whistleblower witnessing an event will be redacted;
 - (b) where possible, contact the whistleblower to help identify certain aspects of their disclosure that could inadvertently identify them; and
 - (c) ensure disclosures will be handled and investigated by qualified staff.
- 20.7 In some circumstances, Fujifilm may be required to take administrative action to protect whistleblowers from detriment. This kind of administrative action is not detrimental conduct. It will also not be detrimental conduct where Fujifilm is required to manage a whistleblower's unsatisfactory work performance in line with Fujifilm's performance management procedures. Where it is appropriate, Fujifilm will inform the whistleblower about the reason for any administrative or management action.
- 20.8 Breaches or suspected breaches of this Policy should be reported to a Protected Disclosure Officer. A breach of this Policy may result in disciplinary action up to and including termination of employment or engagement.
- 20.9 We have set out information on other protections and immunities that whistleblowers are entitled to under the Whistleblowing Legislation (where a 'Qualifying Disclosure' is made) in **Annexure A**.

21. Support of whistleblowers

- 21.1 Fujifilm firmly believes that those who reasonably suspect or witness misconduct should be able to report their suspicions with the confidence that they will be supported, and not punished or discriminated against for making a disclosure.
- 21.2 So as to ensure whistleblowers are supported both during, and following the making of a disclosure, Fujifilm encourages whistleblowers to make use of its employment assistance program or EAP provider, ACCESS, details of which are set out below:

ACCESS

In Australia, call 1800 818 728

Telephone contact is available 24 hours a day.

21.3 Fujifilm’s EAP provider may also be able to assist whistleblowers with strategies to minimise and manage stress, time or performance impacts, or other challenges resulting from a disclosure or any subsequent investigation.

22. Duties of Employees in relation to Reportable Conduct

22.1 It is expected that employees and officers of Fujifilm who become aware of known, suspected or potential incidents of Reportable Conduct will make a report under this Policy. Failure to report Reportable Conduct may result in disciplinary action.

23. Record-Keeping and Information Sharing Procedures

23.1 Fujifilm will ensure all records relating to a whistleblowing disclosure are kept confidential. All records, including paper, electronic documents and other materials, relating to a disclosure and any subsequent investigation will be stored securely. In addition:

- (a) information relating to a disclosure will only be accessible by those persons directly involved in managing and investigating the disclosure; and
- (b) only a restricted number of people who are directly involved in an investigation into a disclosure will be made aware of the discloser's identity (subject to the whistleblower’s consent) or information that is likely to lead to the identification of the whistleblower.

Tyler Yanase
Chief Executive Officer
7th February, 2020

Policy version and revision information

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Annexure A - Additional information about the Whistleblowing Legislation

1. Qualifying Disclosure

The protections apply to disclosures reported to eligible recipients of information that the eligible whistleblower has reasonable grounds to suspect concerns a 'disclosable matter'. A 'disclosable matter' includes:

- (a) Misconduct (which includes fraud, negligence, default, breach of trust and breach of duty); or
- (b) an improper state of affairs in relation to Fujifilm or any related body corporate of Fujifilm.

The following are specific examples of conduct where, if you had reasonable grounds to suspect they had occurred, would be a Qualifying Disclosure if reported:

- (a) an offence against or a contravention of the *Corporations Act 2001* or the *Australian Securities and Investments Commission Act 2001*. This would include conduct such as insider dealing and market manipulation;
- (b) an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more. This would include conduct such as bribery of a Commonwealth Public Official; or
- (c) conduct that represents a substantial risk to public health or safety, the environment or to the stability of, or confidence in, the financial system (even where that conduct does not involve a breach of a particular law).

A disclosure that does not relate to a 'disclosable matter' is not covered by this Policy as it would not qualify for protection under the Whistleblowing Legislation, although such a disclosure may be protected under other legislation (such as the *Fair Work Act 2009* (Cth)).

In relation to Tax Disclosures, the discloser must have information relating to misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of Fujifilm or associate of Fujifilm.

'Personal work-related grievances' are excluded from whistleblowing protections. Personal work-related grievances are generally those grievances "about any matter in relation to the discloser's employment (or former employment), having (or tending to have) implications for the discloser personally."

Personal work-related grievances should not be reported under this Policy. However, in some circumstances, a personal work-related grievance may amount to a disclosable matter. For example, this may occur where:

- (a) a personal work-related grievance includes information about misconduct;
- (b) the disclosure relates to the breach of employment or other laws punishable by imprisonment for a period of 12 months or more;
- (c) the personal work-related grievance suggests misconduct beyond the discloser's personal circumstances;
- (d) the whistleblower suffers from or is threatened with detriment for making a disclosure; or

- (e) the whistleblower seeks legal advice or legal representation about the operation of the Whistleblowing Legislation.

2. Additional Protections afforded to the Whistleblower

If a person (the whistleblower) makes a Qualifying Disclosure under the Whistleblowing Legislation, the Whistleblowing Legislation also provides that person with other important protections and immunities from certain legal action. These are as follows:

- (a) the whistleblower will not be subject to civil liability (e.g. breaching a duty of confidence), criminal liability (e.g. prosecution for unlawfully releasing information) or administrative liability (e.g. disciplinary action) for making the disclosure;
- (b) no contractual or other remedy may be enforced, and no contractual or other right may be exercised against the whistleblower for making the disclosure; and
- (c) provided that the disclosure is a Qualifying Disclosure under the Whistleblowing Legislation, the information will be inadmissible in evidence against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information disclosed by the whistleblower.

However, please note that the above protections to whistleblowers under the Whistleblowing Legislation only apply to the making of Qualifying Disclosures.

The Whistleblowing Legislation does not protect a whistleblower from liability (whether that be civil, criminal or administrative), or from disciplinary action for conduct of the whistleblower that is revealed by the disclosure and/or for knowingly making false or vexatious reports.

If a whistleblower reports such conduct and actively cooperates in an investigation in which they may be implicated, there may be some cases where the fact they have made a report will be taken into account as a mitigating factor when determining actions which may be taken against them.

3. Public Interest and Emergency Disclosures

Under the Whistleblowing Legislation there are two categories of protected disclosures which will protect whistleblowers who report to a journalist or a member of parliament. Save for these protected disclosures, disclosures to journalists or parliamentarians are not permitted unless expressly authorised by the General Counsel.

A whistleblower should contact an independent legal adviser before making a public interest disclosure or an emergency disclosure.

3.1 Public Interest Disclosure - this category allows a whistleblower to make a disclosure to a journalist or parliamentarian if:

- (a) the whistleblower has previously made a disclosure to ASIC, APRA or any other prescribed Commonwealth authority;
- (b) at least 90 days have passed since the disclosure was made to ASIC, APRA or any other prescribed Commonwealth authority;

- (c) the whistleblower does not have reasonable grounds to believe that action is being taken to address the matters to which the previous disclosure related;
- (d) the whistleblower has reasonable grounds to believe that making a further disclosure of the information would be in the public interest; and
- (e) following the end of the 90 day period, the whistleblower gives the body to which the previous disclosure was made a written notification that includes sufficient information to identify the previous disclosure and states that the whistleblower intends to make a public interest disclosure.

3.2 **Emergency Disclosure** - this category allows a whistleblower to make a disclosure to a journalist or a parliamentarian if:

- (a) the whistleblower has previously made a disclosure to ASIC, APRA or any other prescribed Commonwealth authority;
- (b) the whistleblower 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; and
- (c) the whistleblower gives the body to which the previous disclosure was made a written notification that includes sufficient information to identify the previous disclosure and states that the whistleblower intends to make an emergency disclosure.

3.3 For both Public Interest and Emergency Disclosures, the extent of the information disclosed must be no greater than is necessary to appropriately inform the recipient of the relevant misconduct or substantial imminent danger.

4. Additional Protections & Penalties

- 4.1 Under the Whistleblowing Legislation, a person may bring civil proceedings for a compensation order or pursue civil penalties even when a criminal prosecution has not been, or cannot be, pursued. This may include circumstances in which a whistleblower (or any other person) suffered loss, damage or injury and Fujifilm has failed to prevent a person from causing the detriment.
- 4.2 Whistleblowers should seek independent legal advice if they believe they are entitled to compensation or other relief under the Whistleblowing Legislation.