

TARGET AUDIENCE

This policy applies to all Wandí Nerida Staff (past and present), contractors and volunteers. Further this policy also covers the spouse, relative or dependent of one of the people referred previously, who makes or attempts to make a Protected Disclosure (whether anonymously or not).

PURPOSE & SCOPE

Wandí Nerida aims to be a leader in our field regarding our standards of conduct and ethical behavior. Our aim is to create a culture of honest, transparent, and lawful behavior in all our activities, compliance and corporate governance.

As such, Wandí Nerida encourages the reporting of any instances of suspected unethical, illegal, fraudulent, or improper conduct, and will ensure that those persons who make a report do so without fear of intimidation, disadvantage, or reprisal. This policy details the framework for receiving, investigating, and addressing allegations of criminal, dishonest or unethical behavior where that behavior concerns the activities of Wandí Nerida, our current and former employees, agents, and contractors.

DEFINITIONS

Protected Disclosure Is reportable conduct lodged by an eligible whistle-blower, who has reasonable grounds to suspect such conduct (including the deliberate concealment of such conduct) in relation to Wandí Nerida or a related body corporate (including their employees or officers).

Whistle-blower A person who, whether anonymously or not, attempts to report misconduct or dishonest or illegal activity that has occurred in connection with Wandí Nerida, and wishes to avail themselves of protection against reprisal for having made the report.

WPO (Whistle-blower Protection Officers) The person/s whose role it is to safeguard the interests of a whistle-blower, assess the immediate welfare and protection needs of the whistle-blower and respond as necessary to any concerns or reports of victimisation or detriment by a whistle-blower. At Wandí Nerida the WPOs are the Human Resources Manager, Clinical Director, Operations Director and Finance Director.

POLICY

What is Reportable Conduct?

A Protected Disclosure is a report of Reportable Conduct under this Policy by an eligible whistle blower who has reasonable grounds to suspect such conduct (including the deliberate concealment of such conduct) in relation to Wandí Nerida or a related body corporate (including their employees or officers).

Reportable Conduct is any of the following conduct:

- a)** conduct which constitutes an improper state of affairs or circumstances in relation to Wandí Nerida or a related body corporate;
- b)** fraud, negligence, default, breach of trust and breach of duties under the Corporations Act 2001 (Cth) (Corporations Act);
- c)** conduct which constitutes an offence against, or a contravention of:
 - i.** the Corporations Act or an instrument made under it, or other financial sector laws enforced by the Australian Securities Investments Commission (ASIC) or the Australian Prudential Regulation Authority (APRA);
 - ii.** any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
 - iii.** conduct which represents a danger to the public or the financial system (even if the conduct does not involve a breach of a particular law).

Examples of Reportable Conduct include:

- i.** illegal conduct, such as theft, dealing in or use of illicit drugs, violence or threatened violence or criminal damage to property;
- ii.** fraud, money laundering or misappropriation of funds;
- iii.** offering or accepting a bribe;
- iv.** financial irregularities;
- v.** failure to comply with, or breach of, legal or regulatory requirements;
- vi.** unethical or improper conduct which raises significant implications for Wandí Nerida. This may include:
 - a.** serious and/or systematic breaches of Wandí Nerida policies;
 - b.** bullying or harassment;
 - c.** misuse of sensitive or confidential information;
 - d.** unfair or unethical business behaviour or practices in dealing with an investor, other customer, contractor or supplier (including a potential investor, customer, contractor, supplier) or their employees;
- vii.** conduct likely to damage Wandí Nerida's financial position or reputation;
- viii.** victimisation for making or proposing to make a disclosure under this Policy; and
- ix.** any behaviour that poses a serious risk to the health and safety of any person at the workplace, or to public health or safety, or the environment (even where this does not constitute a breach of any law).

Reportable Conduct usually relates to the conduct of employees or directors, but it can also relate to the actions of a third party, such as a funder, customer/client, supplier or service provider.

Reportable Conduct does not generally include a “personal work-related grievance.” Personal work-related grievances can be raised under Wandí Nerida’s Grievance and Discipline Policy. Personal work-related grievances are grievances relating to a person’s current or former employment with Wandí Nerida which have, or tend to have, implications for the person personally but do not:

- (a) have significant implications for Wandí Nerida or a related board; or
- (b) relate to any conduct, or alleged conduct, regarding Reportable Conduct.

Examples of personal work-related grievances include, but are not limited to:

- (a) an interpersonal conflict between the discloser and another employee;
- (b) a decision relating to the engagement, transfer or promotion of the discloser;
- (c) a decision relating to the terms and conditions of engagement of the discloser; and
- (d) a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

Disclosures relating to these matters generally do not qualify for whistle-blower protection under this Policy or Australian law.

How to make a report

Eligible Recipients of disclosures under this Policy

Eligible whistle-blowers must make a disclosure directly to one of the Recipients referred to in this section to qualify for protection as a whistle-blower under this Policy and under Australian law. When making a disclosure to one of the Recipients below, you should advise that you are doing so under this Policy. Wandí Nerida would like to identify and address wrongdoing as early as possible. We therefore encourage eligible whistle-blowers to disclose Reportable Conduct to one of the following Recipients:

- Danielle Dougherty, Operations Director ph: 0417632924
- or danielle.dougherty@wandinerida.org.au; or
- Carmel Gurnick, Human Resources ph: 07 2103 4688 or carmel.gurnick@wandinerida.org.au

However, if you do not wish to raise your concern via any of the above methods, eligible whistle-blowers may still qualify for protection under Australian law if they:

- make a disclosure of Reportable Conduct to ASIC, APRA or any other Recipient as identified in Annexure A. Information on how to make a report to ASIC can be found at: <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/>
- make a disclosure of information to an external legal practitioner for the purposes of obtaining legal advice or representation about making a disclosure under this Policy (even if the external legal practitioner concludes that a disclosure does not concern Reportable Conduct).

In limited circumstances, an eligible whistle-blower may make a public interest disclosure or an emergency disclosure to a journalist or parliamentarian which qualifies for protection in accordance with Australian

whistleblowing laws. It is important to understand the criteria for making a disclosure in these circumstances, which includes, among other things:

- the discloser has first made the disclosure to ASIC, APRA or other Commonwealth prescribed body; and
- the discloser has provided written notice to that entity that they now intend to make a public interest or emergency disclosure in relation to this issue. In the case of public interest disclosures, at least 90 days must have passed since the original disclosure.

Information you should provide When making a disclosure under this Policy

you should provide as much information as possible, including the details of the Reportable Conduct, people involved, dates, locations and any other evidence or material which may be relevant. You must have reasonable grounds to believe that the information you are disclosing is true, however you will still qualify for protection under this Policy and under Australian law if the information you provide turns out to be incorrect. Where you have elected to provide your name in making the disclosure, it will only be disclosed with your consent, or where the disclosure is required by law.

Anonymous reports

Wandí Nerida encourages eligible whistle-blowers to provide their name when making a disclosure under this Policy, as it will assist us to investigate and address their report. However, if you do not want to reveal your identity, you may make an anonymous disclosure under this Policy, and may choose to remain anonymous over the course of any investigation and after the investigation is finalised.

There are various mechanisms available for protecting your anonymity when making a disclosure under this Policy, including:

- using an anonymised email address.
- adopting a pseudonym for the purpose of your disclosure.

If you choose to make an anonymous disclosure under this Policy, any investigation will be conducted as best as possible in the circumstances. You may refuse to answer questions that you feel could reveal your identity at any time during the investigation or at any other time. Disclosures which are made anonymously will still be protected under this Policy and under Australian law. However, Wandí Nerida may be unable to provide you with the same level of practical support and protection if you do not provide your name.

Handling and investigating a disclosure

All disclosures made under this Policy will be treated sensitively and seriously, and will be dealt with promptly, fairly and objectively. Where you have elected to provide your name in making the disclosure, it will only be disclosed with your consent, or in exceptional circumstances where the disclosure is allowed or required by law. If you have any concerns regarding this issue, you should discuss them with the Recipient.

Initial assessment of the disclosure Subject to the confidentiality requirements outlined in this Policy

All disclosures of Reportable Conduct made pursuant to this Policy must be referred to the Whistleblowing Investigation Officer (WIO) (or, where there is a conflict of interest, another appropriate person). The current

WIOs are the Human Resources Manager, and Operations Director. The WIO will assess the information provided and determine:

- a. whether the disclosure relates to Reportable Conduct and qualifies for protection under this Policy.
- b. whether an investigation is necessary or appropriate, considering whether sufficient information exists to allow the disclosure to be investigated.

Investigating a disclosure

Where the WIO is satisfied that an investigation should be conducted, the WIO will determine the appropriate investigation process, including:

- a. the nature and scope of the investigation.
- b. who will conduct the investigation (including whether an external investigator should be engaged);
- c. the nature of any technical, financial, or legal advice that may be required; and
- d. the timeframe for the investigation (having regard to the nature and scope of the Reportable Conduct, the complexity of the issues and any other relevant factors).

Communication with the whistle-blower

If you make a disclosure of Reportable Conduct under this Policy and can be contacted, Wandí Nerida will contact you to acknowledge receipt of your disclosure. In addition, where practicable, once the matter has been passed to the WIO, you will be contacted within 14 business days to discuss next steps and during key stages in the process such as:

- when the investigation process has begun (or if no investigation is to be conducted, to advise you of this);
- when the investigation is in progress; if you are able to be contacted and that the contact does not compromise your anonymity.

In some circumstances, Wandí Nerida may be required to refer an allegation of Reportable Conduct to the Police or other agency (eg ASIC). In such circumstances, Wandí Nerida may not be able to keep you informed of the progress of a Protected Disclosure. All disclosures made under this Policy will be treated sensitively and seriously, and will be dealt with promptly, fairly and objectively.

Fair treatment

The WIO will ensure that any employee who is the subject of a disclosure made under this Policy is treated fairly during an investigation of Reportable Conduct. Employees will have the opportunity to be informed of, and respond to, any report of Reportable Conduct made against them during the investigation.

Investigation findings

Wandí Nerida will apply principles of procedural fairness to the conduct of any investigation conducted under this Policy. Once the investigation is completed, the WIO will determine the recommended course of action (if any) that Wandí Nerida should take in response to the findings. Such action may include a disciplinary process or another form of escalation of the report within or outside of Wandí Nerida and its subsidiaries.

Policy: Whistle-blower Policy
Approved by: Wandí Nerida Board

Wandí Nerida

The method of documenting and reporting the findings of any investigation will depend on the nature of the disclosure. If appropriate, and subject to any applicable confidentiality, privacy, or legal constraints, the WIO will notify the whistle-blower, and any employee who is the subject of a disclosure, of the outcome of the investigation.

However, there may be circumstances where it is not appropriate to provide details of the outcome to the whistle-blower or the person who is the subject of the disclosure. Wandí Nerida will ensure that, in

accordance with this Policy, publication of an investigation's findings will not breach the whistle-blower's confidentiality.

Protections available

In order to be eligible for the protections under this Policy, you must:

- a. be an eligible whistle-blower.
- b. make a disclosure of Reportable Conduct to an eligible Recipient or as otherwise provided in accordance with the Policy;
- c. be acting honestly with genuine or reasonable belief that the information in the allegation is true or likely to be true; and
- d. have not engaged in serious misconduct or illegal conduct in relation to the Reportable Conduct.

The protections in this Policy apply not only to disclosures of Reportable Conduct made to eligible Recipients, but also to:

- disclosures made to legal practitioners for the purpose of obtaining legal advice or representation regarding the operation of whistleblowing provisions under Australian law.
- disclosures to regulatory and other external bodies;
- "Public interest" and "emergency" disclosures that are made in accordance with the Corporations Act.

You can still qualify for the protections under this Policy even if your disclosure turns out to be incorrect or your legal practitioner has advised you that your disclosure is not Reportable Conduct. If you have made a Protected Disclosure you must, at all times during the reporting process, continue to comply with this Policy.

Identity protections

If you make a disclosure of Reportable Conduct in accordance with this Policy, the eligible Recipient cannot disclose your identity, or information that is likely to lead to your identification, except:

- a. to ASIC, APRA, or a member of the Australian Federal Police;
- b. to a legal practitioner for the purpose of obtaining legal advice or legal representation about the whistleblowing provisions of the Corporations Act;
- c. to a person or body prescribed by the Corporations Act regulations; or
- d. with your consent.

The information contained in a disclosure made by you under this Policy may be disclosed without your consent if the disclosure of this information is reasonably necessary to investigate the issues raised in the report, provided that:

- a. the information does not include your identity; and
- b. all reasonable steps have been taken by Wandí Nerida to reduce the risk that your identity will be revealed from the information provided.

It is unlawful for a person to identify a whistle-blower or disclose information that is likely to lead to the identification of the whistle-blower, outside of the circumstances listed above. Wandí Nerida will take all

reasonable steps to reduce the risk that a person will be identified because of making a disclosure under this Policy and to ensure their identity remains confidential throughout the investigation process.

Measures that Wandí Nerida may take to protect a whistle-blower's confidentiality include:

- a. ensuring that disclosures will be handled and investigated by qualified staff;
- b. redacting all personal information or reference to a whistle-blower witnessing an event;
- c. using gender neutral terms when referring to a whistle-blower;
- d. where possible, liaising with a whistle-blower to identify any aspects of their disclosure that could inadvertently identify them;
- e. securely storing documents (whether electronic or paper) relating to disclosures;
- f. limiting access to information to those investigating the disclosure;
- g. restricting the number of people who may be made aware of a whistle-blower's identity;
- h. putting in place measures to prevent information about investigations of disclosures being sent to an email address or printer that can be accessed by other staff;
- i. reminding those persons handling investigations of their confidentiality obligations.

The unauthorised disclosure of a whistle-blower's identity, or information which may identify the whistle-blower, may be regarded as a disciplinary matter to be dealt with in accordance with Wandí Nerida's disciplinary procedures. It may also, in some circumstances, be a criminal and civil offence under the Corporations Act. Any concerns regarding breach of confidentiality should be raised with the WIO and the WPO. You may also lodge a complaint with a regulator, such as ASIC, APRA or the ATO, for investigation.

Protection from detriment

A person must not cause, or threaten to cause, detriment to a person because they have made, may make, proposes to make, or could make, a disclosure that qualifies for protection under this Policy and Australian law. Examples of detrimental conduct include dismissal, discrimination, harassment, or intimidation, altering a person's position in employment to their prejudice, altering an employee's position or duties to their

disadvantage, physical or psychological harm; or damage to a person's property, reputation, business or financial position.

Actions that are not detrimental conduct include:

- administrative action that is reasonable for the purpose of protecting a discloser from detriment (eg moving a person who has made a disclosure from their immediate work area to another location where necessary to prevent detriment from occurring);
- managing a whistle-blower's unsatisfactory work performance, where the action is in line with Wandí Nerida's performance management framework.

Wandí Nerida is committed to making sure that eligible whistle-blowers are treated fairly and do not suffer detriment for making a Protected Disclosure under this Policy. Examples of detriment include:

- a. retaliation, dismissal, suspension, demotion, or termination of your role;
- b. bullying, harassment, threats or intimidation;
- c. discrimination, subject to current or future bias, or derogatory treatment;
- d. harm or injury;
- e. damage or threats to your property, business, financial position, or reputation; or
- f. revealing your identity as a Whistle-blower without your consent or contrary to law;
- g. threatening to carry out any of the above actions.

Wandí Nerida may take the following measures to ensure that eligible whistle-blowers who have made a protected disclosure are protected from detriment:

- a. put in place processes for assessing risks of detriment against the whistle-blower and other persons, which will commence as soon as possible after receiving a disclosure;
- b. provide a whistle-blower with support services including counselling or other professional services;
- c. develop strategies to help a whistle-blower minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or investigation;
- d. allow the whistle-blower to perform duties from an alternative location;
- e. reassign or relocate the whistle-blower to another role at the same or substantially the same level;
- f. make modifications to the whistle-blower's workplace or way they perform their duties;
- g. develop processes for ensuring that management are aware of their responsibilities to maintain the confidentiality of a disclosure, address the risks of isolation or harassment, manage conflicts, and ensure fairness when managing the performance of, or taking other management action relating to, a whistle-blower;
- h. develop procedures for how a whistle-blower can make a complaint if they believe they have suffered detriment and the actions Wandí Nerida will take in response to such complaints;
- i. intervene where detrimental conduct has already occurred, including investigating, and taking disciplinary action, allowing the whistle-blower to take extended leave, develop career development plan for the whistle-blower that includes new training and career opportunities, or other compensation or remedies.

Wandí Nerida will investigate any reports of adverse action taken against a person who is eligible for protection under this Policy. If proven, those who have engaged in such behaviour may be subject to

disciplinary proceedings and potential criminal and civil liability under the Corporations Act or the Taxation Administration Act.

Whistle-blower Protection Officer (WPO)

Where you have made a disclosure of Reportable Conduct which is eligible for protection under this Policy, Wandí Nerida may appoint a WPO to support and help protect you. Wandí Nerida can only appoint a WPO where you have agreed to share your identity with the WPO. The role of the WPO is to:

- a. safeguard the interests of a whistle-blower;
- b. assess the immediate welfare and protection needs of a whistle-blower and, where the whistle-blower is an employee, assist in providing the whistle-blower with a supportive work environment; and
- c. respond as appropriate and necessary to any concerns or reports of victimisation or detriment by a whistle-blower.

For more information or to request the appointment of a WPO under this Policy, please contact a WIO.

Other remedies and protections

There are a number of other legal protections if you make a protected disclosure under Australian whistleblowing laws including:

- a. in some circumstances (eg if the disclosure has been made to a regulator) the information you provide is not admissible in evidence against you in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;
- b. you are protected from liability in relation to your disclosure, including:
 - i. civil liability (eg any legal action against you for breach of an employment contract, duty of confidentiality or other contractual obligation);
 - ii. criminal liability (eg attempted prosecution for unlawfully releasing information, or other use of your disclosure against you in a prosecution (other than for making a false disclosure); or
 - iii. administrative liability (eg disciplinary action for making the disclosure); and
- c. no contractual or other remedy may be enforced or exercised against you based on the disclosure.

Consequences of making a false report

Anyone who knowingly makes a false report of Reportable Conduct, or who otherwise fails to act honestly with reasonable belief in respect of the report may be subject to disciplinary action, including dismissal (in

the case of employees). The disciplinary action or sanction will depend on the severity, nature and circumstance of the false report.

Record keeping and accountability

The Wandí Nerida Human Resources Manager is the officer responsible for:

- a. communicating this Policy to Wandí Nerida business units; and
- b. otherwise ensuring maintenance and adherence to this Policy. Wandí Nerida will establish and maintain a Whistle-blower Register, which contains details of the Protected Disclosures received in accordance with this Policy.

Training and Information

This Policy will be made available on Wandí Nerida's website which can be accessed at: www.WandiNerida.org.au and internally on OneVault and sharepoint. All employees who are eligible Recipients, WPOs or WIOs must receive training on their roles, obligations, and responsibilities under this Policy prior to any such appointment and at least annually thereafter.

Annexure A

WHISTLE-BLOWER PROTECTIONS UNDER AUSTRALIAN LAW

A whistle-blower who discloses specified information to certain people or organisations is protected by Australian law. Examples of this information and recipients are outlined in the following table:

| Information reported or disclosed | Recipient of disclosed information |
|--|--|
| <p>Information about actual or suspected misconduct, or an improper state of affairs or circumstances in relation to Wandí Nerida or a related body corporate.</p> <p>This includes information that Wandí Nerida or any officer or employee of Wandí Nerida has engaged in conduct that:</p> <ul style="list-style-type: none"> • contravenes or constitutes an offence against the following Commonwealth legislation: Corporations Act; Australian Securities and Investments Commission Act 2001; Banking Act 1959; Financial Sector (Collection of Data) Act 2001; Insurance Act 1974; Life Insurance Act 1973; National Consumer Credit Protection Act 2009; and Superannuation Industry (Supervision) Act 1993); • represents a danger to the public or financial system; • constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more. <p>Note that personal work-related grievances are not protected disclosures under the law, except as noted below.</p> | <ul style="list-style-type: none"> • A person authorised by WANDI NERIDA to receive Protected Disclosures under this Policy – e.g. Senior Managers; • Officers or directors of WANDI NERIDA or a related body corporate; • an auditor or member of an audit team conducting an audit of WANDI NERIDA or a related body corporate; • ASIC or APRA; • a legal practitioner for the purpose of obtaining legal advice or legal representation regarding the operation of the whistleblowing provisions under the Corporations Act. |
| <p>Information that may assist the Commissioner of Taxation to perform his or her functions under a taxation law in relation to Wandí Nerida or a related body corporate.</p> | <p>Commissioner of Taxation</p> |
| <p>Information about misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of Wandí Nerida or a related body corporate.</p> | <ul style="list-style-type: none"> • An auditor, or a member of an audit team conducting an audit, of Wandí Nerida or a related body corporate. • A registered tax agent or BAS agent who provides tax services or BAS services to Wandí Nerida or a related body corporate. • a director, secretary or senior manager of Wandí Nerida or a related body corporate. • An employee or officer of Wandí Nerida or a related entity who has functions or duties that relate to the tax affairs of Wandí Nerida or a related body corporate. |

It is important to note that a disclosure must be made directly to one of the above specified recipients in order to qualify for protection as a whistle-blower under Australian law. The law also protects certain

disclosures made in “emergency” and “public interest” circumstances, which allows for the disclosure to be made to a journalist or parliamentarian.

You should seek independent legal advice before making a “public interest” or “emergency” disclosure. Protections and remedies available under Australian law In addition to the protections specified in this Policy, additional legislative protections may also be available to eligible whistle-blowers, including but not limited to:

- compensation for loss, damage or injury suffered as a result of detrimental conduct arising from making a disclosure or where an entity failed to take reasonable cautions and exercise due diligence to prevent the 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 to their position; and
- any other order the court thinks appropriate.

You are encouraged to seek independent legal advice in relation to these matter

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