

Whistleblower Policy



Title	Whistleblower Policy
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1 OBJECTIVES

HILT CRC Ltd (ABN 50 652 464 796) (HILT CRC) is committed to maintaining a high standard of corporate governance through a culture of strong ethical behaviour and corporate compliance. Staff members, contractors and any individual representing HILT CRC, or who has business dealings with HILT CRC, must fulfil their roles and responsibilities with honesty and integrity. If you are aware of possible wrongdoing, we encourage you to disclose this information and will support you in doing so.

The objectives of this Policy are:

- To encourage all personnel including directors, staff members, researchers, suppliers, contractors or any individual who has business dealings with HILT CRC, to raise any concerns and report any instances of misconduct, illegal, fraudulent or other unethical conduct where there are reasonable grounds to suspect such conduct has occurred.
- To provide an appropriate, independent, and confidential procedure for individuals to report such conduct in the knowledge they can act without fear of intimidation, disadvantage, or reprisal; and
- To ensure that any individual who makes a report in accordance with this Policy (a Protected Whistleblower) is appropriately protected from any Detrimental Action (as defined in this Policy).

This Policy is an important tool for helping HILT CRC to identify wrongdoing that may not be uncovered unless there is a safe and secure way to disclose wrongdoing.

2 PURPOSE

The purpose of this Policy is to:

- Demonstrate the importance HILT CRC places on ensuring a safe, secure and supportive environment where all personnel are confident to raise breaches of internal rules or Reportable Conduct.
- Assist in creating a workplace culture that encourages personnel to speak up about Reportable Conduct.
- Explain the processes for reporting Reportable Conduct, including what happens when a report is made.
- Comply with legislative obligation to provide information about the protections available to whistleblowers, including the protections under the Whistleblower Protection Laws (Part 9.4AAA Corporations Act 2001 (Cth) (Corporations Act), ASIC Corporations Whistleblowers Policies Instrument 2019/1146 - <https://www.legislation.gov.au/Details/F2019L01457>).
- Provide an understanding of what can be reported under this Policy.
- To outline how the protections are provided if a report is made.

This Policy is not designed to circumvent or override other internal policies and procedures.

3 WHAT IS WHISTLEBLOWING

Whistleblowing is the disclosure of illegal, immoral or illegitimate practices to persons that may be able to effect action.

This Policy protects people who act in the public interest when disclosing serious wrongdoing relating to issues or information regarding corruption, misconduct and maladministration.

Before conduct is reported, the Protected Whistleblower must have reasonable grounds to suspect that Reportable Conduct has occurred. Individuals must not make baseless reports or knowingly provide false or misleading information regarding Reportable Conduct. **Doing so may result in Disciplinary Action up to and including termination.**

4 SCOPE

The Whistleblower Policy has broad application it applies to and provides protections to Protected Whistleblowers.

A Protected Whistleblower is entitled to protection under the Corporations Act and, if applicable, under the *Taxation Administration Act 1953* (Cth) if:

- You are an Eligible Whistleblower; and
- You have disclosed (or intend to disclose) Reportable Conduct to an Eligible Recipient or to the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA) or another entity prescribed under the Corporations Act.

You will also be entitled to protection as a Protected Whistleblower if you get advice from a legal practitioner on the operation of whistleblowing protection laws.

In more specific and limited circumstances where a matter is of public interest or there is an emergency, a report may be protected if it's made to a journalist or a member of Parliament. It's important that you understand the criteria for making a public interest or an emergency disclosure to be covered by the whistleblower protections. HILT CRC recommends that you contact an independent legal adviser before making a public interest or an emergency disclosure.

An Eligible Whistleblower is a person who is, or has been, any of the following:

- HILT CRC Personnel including officers, employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers and directors (this includes current and former personnel).
- A person who supplies goods or services to HILT CRC or an employee of a person who supplies goods or services to HILT CRC (whether paid or unpaid) - this could include current and former volunteers, contractors, consultants, service providers and business partners.
- A relative, dependent or dependent of the spouse of any person referred to in this definition of Eligible Whistleblower.

5 PRINCIPLES

5.1 What is Reportable (Disclosable) Conduct?

Reportable Conduct means conduct, in relation to HILT CRC, on the part of a HILT CRC director, officer, staff member, contractor, or any person who has business dealings with HILT CRC (in the

context of those dealings with HILT CRC), whether actual or suspected, which an individual suspects on reasonable grounds amounts to misconduct or an improper state of affairs or circumstances. Relevant conduct is conduct that breaches the law or presents a danger to the public or to the financial system. Examples of Reportable Conduct include:

- Conduct which is dishonest, fraudulent, negligent or corrupt, or involves a default, breach of trust or duty, bribery or corruption;
- Conduct that is improper, or otherwise amounts to an abuse of authority;
- Conduct that is illegal, including theft, drug sale or use, violence, or threatened violence, harassment, intimidation, or criminal damage to property;
- Conduct that is in breach of Commonwealth or state legislation or local authority by-laws;
- Conduct that is unethical, including dishonestly altering company records or data, improper or misleading accounting or financial reporting practices, adopting questionable accounting practices, fraudulent activities in the conducting of research, or the unauthorised disclosure of confidential information;
- Conduct that amounts to an improper state of affairs or circumstances, in relation to the tax affairs of HILT CRC, a related company or associated entity and the information regarding the conduct may assist the recipient of the report to perform their functions or duties in relation to those tax affairs;
- Conduct that you have reasonable grounds to believe concerns substantial and imminent danger to the physical or mental health or safety of one or more people or to the natural environment.
- Conduct that is an attempt to conceal or delay disclosure of any of the above conduct.

5.2 What is Not Reportable (Disclosable) Conduct?

Reportable Conduct does not include conduct that is dealt with, and therefore more appropriately raised, under an alternative policy.

This Whistleblower Policy should not be used for complaints relating to personal workplace grievances or concerns which relate to individual working arrangements. Concerns of that nature should be raised in the first instance with your direct line manager.

Generally, a personal work-related grievance will include:

- An interpersonal conflict with another employee;
- A grievance regarding a decision about your employment, transfer, or promotion;
- A grievance regarding a decision about the terms and conditions of your employment; and
- A grievance regarding a decision to suspend or terminate your employment or otherwise.

This Whistleblower Policy is not designed to replace normal communication channels between management and Personnel to address questions, concerns, suggestions, complaints or opinions regarding HILT CRC policies and procedures.

If staff have any concerns about what is proper conduct for themselves or others, it is expected they will raise their concerns through appropriate channels. In most instances, the staff member's immediate supervisor is in the best position to address an area of concern. Serious matters or matters not satisfactorily resolved should be escalated through appropriate management channels in the normal course of business.

5.3 Public Interest and Emergency Disclosures

There are two additional categories of disclosures called 'public interest disclosures' and 'emergency disclosures' that qualify for protection. These can be made to journalists and members of Parliament, but only if the Eligible Whistleblower complies with the following strict requirements.

As noted above in section 4 of this Policy, before making a disclosure, including a public interest or emergency disclosure, it is important that you understand the criteria for protection under the relevant legislation and you should obtain independent legal advice prior to making any disclosure.

Public interest disclosures

The following strict requirements apply for public interest disclosures:

- you must have first made a Valid Whistleblower Report to ASIC, APRA, or a prescribed Commonwealth authority;
- at least 90 days must have passed since the Valid Whistleblower Report was made;
- you must not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the Valid Whistleblower Report related;
- you must have reasonable grounds to believe that making a public interest disclosure would be in the public interest;
- after 90 days have passed, you must give the body to which the Valid Whistleblower Report was originally made, a written notification that:
 - includes sufficient information to identify the qualifying disclosure; and
 - states that you intend to make a public interest disclosure; and
- the extent of the information disclosed in the public interest disclosure must be no greater than to inform the journalist or member of Parliament of the misconduct or improper state of affairs or circumstances, or other conduct falling within the scope of the Whistleblower Protection Scheme.

Emergency disclosures

The following strict requirements apply for emergency disclosures:

- you must have first made a Valid Whistleblower Report to ASIC, APRA or a prescribed Commonwealth authority;
- you must have reasonable grounds to believe that information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- you must give notice to the body to which the Valid Whistleblower Report was made that:
 - states that you intend to make an emergency disclosure; and
 - includes sufficient information to identify the qualifying disclosure; and

- the extent of the information disclosed in the emergency disclosure must be no greater than is necessary to inform the journalist or member of Parliament of the substantial and imminent danger.

5.4 Reporting Reportable Conduct

Personnel have a role and responsibility in ensuring HILT CRC is run ethically and in accordance with HILT CRC policies and the law.

If you have any concern about known or suspected unacceptable practices, misconduct, anything improper or the appropriateness of conduct, you should make a disclosure about it.

Where an issue of Reportable Conduct is identified, the matter should be raised as soon as possible with the people responsible for handling matters. Details of who a matter should be reported to and what will occur with the information are detailed in Sections 5.5 and 5.6 respectively.

Reports can be made in person or by telephone, post or email. Reports can be made within business hours or outside business hours.

If, at any time, you are not sure about whether to make a protected disclosure, you can get independent legal advice. Any discussions you have with a lawyer will be protected under this Policy and under law.

5.5 Who to report a matter to?

If you believe you are a Protected Whistleblower with reasonable grounds to suspect that there has been Reportable Conduct, you will be afforded the whistleblower rights and protections when you report or disclose your concerns to an Eligible Recipient.

Disclosures of Reportable Conduct can be made using any of the channels below (each is an Eligible Recipient of a Reportable Conduct):

- report to a director, company secretary, company officer, CEO or COO of the HILT CRC; or
- report to the HILT CRC Whistleblower Protection Officer (WPO); or
- report externally to an auditor, or member of the HILT CRC audit team or any actuary of HILT CRC.

If the Reportable Conduct involves a particular Eligible Recipient listed above, or you think that it is inappropriate to disclose the Reportable Conduct to a particular Eligible Recipient listed above, then you should raise your concerns with another Eligible Recipient listed above that you consider to be appropriate.

The contact details for the WPO are:

- Whistleblower Protection Officer (WPO): Via Stoptline, a confidential, independent provider of whistleblowing services who will take full details of your concerns via telephone, mail, email, fax or the specifically created website.
 - Phone: 1300 30 45 50
 - Email: makeareport@stoptline.com.au

- Website & Online Reporting Form <https://hiltcrc.stoplinereport.com/>
- By using the QR Code below



It is anticipated that disclosures of Reportable Conduct will be most promptly and effectively handled by reporting to HILT CRC via one of the above Eligible Recipients; however, disclosures of Reportable Conduct will also be protected when made to:

- The Australian Securities & Investment Commission (ASIC);
- The Australian Prudential Regulation Authority (APRA) ;
- The Commissioner of Taxation;
- Another Commonwealth authority prescribed by law; or
- Your lawyer.

All relevant contact details are available at <https://hiltcrc.stoplinereport.com/> which is available through the HILT CRC website www.hiltcrc.com.au

5.6 What happens if I make a disclosure?

If you report a Reportable Conduct matter under this Policy, you should provide as much factual information as possible (i.e. dates, times, location, individuals involved, witnesses, evidence, documents) and any general information which may be helpful to assist HILT CRC in determining what action may be required.

HILT CRC is committed to conducting objective and fair investigations. The Whistleblower Investigation Officer (WIO) is HILT CRC's representative responsible for overseeing the investigation and resolution of disclosures of Reportable Conduct from Protected Whistleblowers. The WIO will typically be the HILT CRC CEO, however in cases where the CEO is the whistleblower or is the person against whom the allegation is made then the WIO will typically be the HILT CRC Board Chair. The WIO may be appointed on a case-by-case basis and can be a person or entity outside of the HILT CRC such as an external auditor or ASIC.

The WIO must (after reasonable assessment):

- Provide referrals to professional services to facilitate support to the Protected Whistleblower and others involved as appropriate;
- Be satisfied that action taken in response to the inquiry/investigation is appropriate to the circumstances, and
- Ensure that all investigations are carried out in line with the principle of procedural fairness.

HILT CRC will consider the quality of the information that is reported. Any information provided may be used in an investigation or other appropriate action. All investigations will be conducted in a manner that is procedurally fair, confidential, without bias and timely.

Examples of ways that a matter under investigation may be resolved include:

- a satisfactory explanation is provided in relation to the matter;
- the matter is resolved by speaking to one or more parties;
- the matter is recorded and monitored going forward;
- a decision is made to further investigate (internally or via independent, external investigators);
- the matter is referred to an external agency, regulator or authority; or a combination of the above.

If appropriate, you will be contacted and advised of what action will be undertaken by HILT CRC. The Protected Whistleblower, so long as they can be contacted, will be provided with updates when the investigation:

- has begun;
- is in progress; and
- has been finalised.

Pending the nature of the disclosure, timelines of when a discloser will be provided an update will vary. The discloser may be informed of the outcomes of an investigation, but there may be circumstances where it may not be appropriate to provide details of the outcome to the discloser.

If the Protected Whistleblower is not an employee of HILT CRC, the Protected Whistleblower will be kept informed of the investigative outcomes (subject to privacy considerations as above), once the Protected Whistleblower has agreed in writing to maintain confidentiality in relation to any information provided to them regarding a report made by them. A Protected Whistleblower who reports Reportable Conduct in good faith will still qualify for protection for a disclosure even if their disclosure turns out to be incorrect. However, 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.

5.7 Confidentiality

Disclosures from Protected Whistleblowers will be treated confidentially and sensitively. Once a report is received, the Eligible Recipient will make sure immediate steps are taken to protect the identity of the Protected Whistleblower. This will include redacting the name and position of the Protected Whistleblower from any written record of the report and making sure appropriate document security is implemented.

It's illegal for a person to identify Protected Whistleblowers or disclose information that is likely to lead to their identification. If you are a Protected Whistleblower, your identity and position (or any other information which would be likely to identify you) will only be shared if:

- you consent to the information being shared

- the disclosure is to a recipient permitted by law such as ASIC, APRA, the Commissioner of Taxation or Australian Federal Police; or
- the disclosure is otherwise allowed or required by law (for example, disclosure to a lawyer of HILT CRC to receive legal advice relating to the law on whistleblowing).

In addition, for information likely to identify an Eligible Whistleblower, this may be shared if it is reasonably necessary for the purposes of an investigation. In this circumstance all reasonable steps will be taken to reduce the risk that you will be identified.

Anonymous reports of alleged Reportable Conduct are accepted however this may place limitations on the ability for HILT CRC to undertake a proper investigation. It may also have the effect that HILT CRC is unable to provide feedback on the outcome and/or to gather additional particulars to assist an investigation.

5.8 Protection

In accordance with the Corporations Act;

- It is illegal (through a criminal offense and civil penalty) for someone to cause or threaten detriment to you because they believe or suspect that you have made, may have made, or could make a whistleblower disclosure.
- The criminal offence and civil penalty apply even if you have not made a whistleblower report, but the offender causes or threatens detriment to you because they believe or suspect you have or might make a report.
- The offence and penalty require that the detriment that is caused or threatened be the result of an actual or suspected whistleblower disclosure.
- A person may be causing detriment if they:
 - Dismiss or threaten to dismiss you from your employment;
 - Injure you in your employment;
 - Alter your position or duties to your disadvantage;
 - Discriminate between you and other employees of the same employer;
 - Harass or intimidate you;
 - Harm or injure you, including by causing you psychological harm;
 - Damage your property;
 - Damage your reputation;
 - Damage your business or financial position;
 - Cause you any other damage.

If a Protected Whistleblower believes that they have been subject to detrimental treatment, they should inform an Eligible Recipient immediately.

HILT CRC will seek to ensure that Protected Whistleblowers are not subjected to detrimental treatment as a result of making (or intending to make) a disclosure under this policy. To protect Protected Whistleblowers from detrimental treatment, HILT CRC will:

- make an assessment of the risk of detriment against a Protected Whistleblower as soon as possible after receiving a disclosure of a Reportable Matter;
- make sure appropriate HILT CRC management are aware of their responsibilities to maintain the confidentiality of a Protected Whistleblower, address the risks of detriment and ensure fairness when managing the performance of, or taking other management action relating to, a Protected Whistleblower; and

- take practical action, as necessary, to protect a Protected Whistleblower from the risk of detriment and intervene if detriment has already occurred.

It may be necessary during the course of an investigation to take reasonable administrative action to protect a Protected Whistleblower from detriment (e.g. changing the whistleblower's reporting line if the disclosure relates to a manager of the Protected Whistleblower). Such conduct will not be detrimental conduct. A disclosure will also not prohibit HILT CRC from managing (in the ordinary way) any separate performance issues that may affect the work of a Protected Whistleblower. Protected Whistleblowers are protected from civil, criminal or administrative liability (including disciplinary action) for making reports of Reportable Conduct. No contractual right (including under an employment contract) can be exercised against a Protected Whistleblower to stop them disclosing Reportable Conduct.

If you're a Protected Whistleblower and the disclosure is to an Eligible Recipient or other designated body as set out above or is a public interest disclosure or emergency disclosure, the information you disclose also can't be used against you in criminal proceedings or in proceedings for the imposition of a penalty (except if the proceedings are in respect of the falsity of the information).

Eligible Whistleblowers may also be entitled to seek compensation and other remedies through the courts if HILT CRC fails to protect the Eligible Whistleblower from detriment and the Eligible Whistleblower suffers loss or damage.

HILT CRC expects all Staff to treat this Policy appropriately and with honesty. Please note that HILT CRC will not entertain allegations which are vexatious or frivolous and Staff are not exempt from the consequences of their own misconduct.

Any deliberate breach of this Policy may result in disciplinary action, including dismissal from HILT CRC.

5.9 What will occur in an investigation?

Once a report of a Reportable Conduct has been received from a Protected Whistleblower, who has provided reasonable grounds for their belief that the Reportable Conduct has occurred, an investigation of those allegations will begin as soon as practicable after the report has been received. If HILT CRC determines that the information disclosed doesn't amount to Reportable Conduct, the Protected Whistleblower will be, if practicable, informed of that decision. In some instances, reports may not be able to be responded to, for example, because they are anonymous reports.

If an investigation is conducted, it will:

- follow a fair process;
- be conducted in as timely a manner as the circumstances allow; and
- be independent of the person(s) about whom an allegation has been made.

Provided there are no restrictions or other reasonable bases for doing so, people against whom an allegation has been made will be informed of the allegation and will have an opportunity to respond to any allegation. That is, HILT CRC will take steps to ensure fair treatment of any person who is the subject of or otherwise mentioned in the Reportable Conduct report as well as the Protected Whistleblower.

Investigations will be conducted promptly and fairly with due regard for the nature of the allegation and the rights of the people involved in the investigation. HILT CRC recognises the importance of

balancing the rights of the Protected Whistleblower and the rights of people against whom a report is made in ensuring fairness.

At the end of all investigations suggestions will be made to update HILT CRC policies and procedures.

5.10 Review

If a discloser is dissatisfied with the outcome of the investigation the discloser may:

- Request a review be conducted by an officer who is not involved in handling and investigating disclosures and provide the review findings to the Audit, Risk and Finance Committee; or
- Lodge a complaint with ASIC or the ACNC.

HILT CRC is not obliged to reopen an investigation where it can confirm:

- The investigation was conducted properly
- New information is not available
- New information would not change the findings of the investigation

6 RELATED DOCUMENTS

Documentation relevant to the Whistleblower Policy include:

- HILT CRC Code of Conduct

7 LEGISLATION

This policy is underpinned by the following legislation:

- Equal Opportunity Act, 1984 (SA)
- Public Interest Disclosure Act, 2018 (SA)
- Public Interest Disclosure Act, 2013 (Cth)
- Corporations Act, 2001 (Cth)
- Taxation Administration Act 1953 (Cth)
- Australian Charities and Not-For-Profits Commission Act, 2012
- Australian Charities and Not-For-Profits Commission (Consequential and Transitional) Act, 2012