



06.01 Whistleblower Policy and Procedure

Overview

This policy/procedure sets out Wallara's commitments in relation to disclosures of information if the discloser (referred to here as an **eligible discloser**) has reasonable grounds to suspect the information concerns misconduct, or an improper state of affairs or circumstances in relation to Wallara (a **disclosable matter**) and how Wallara will support eligible disclosers and also those who are the subject of or mentioned in disclosures (each an **affected person**).

Scope

This policy/procedure applies to all **eligible disclosers**, who are current or past: Wallara personnel, being our directors and other officers (such as Wallara's company secretary and public officer), employees, volunteers, employees of suppliers of services or goods to Wallara, and their relatives, dependents, spouse.

This policy/procedure applies to a disclosure of information made by an eligible discloser on reasonable grounds about a **disclosable matter**:

- (a) to an eligible recipient (as listed in Part 1.1 below);
- (b) of information that the person has reasonable grounds to suspect concerns misconduct or an improper state of affairs or circumstances in relation to Wallara or a related body corporate; and
- (c) which qualifies for protection under the *Corporations Act 2001* (Cth) or the *Taxation Administration Act 1953* (Cth).

Examples of **disclosable matters** include information that Wallara (or any related body corporate) has engaged in conduct that:

- constitutes an offence against, or contravention of the Corporations Act 2001 (Cth), or the Australian Securities and Investments Commission Act 201 (Cth), the Banking Act 1959 (Cth), and certain other statutes;
- constitutes an offence against any other Australian Commonwealth law and punishable by 12 months or more imprisonment; or
- represents a danger to the public or the financial system.

The policy does not apply to any other disclosures, including if the information concerns a personal work-related grievance (being a grievance related to your employment or former employment having or tending to have implications for you personally and does not have other significant implications for Wallara and does not relate to victimisation or alleged victimisation in connection with a disclosure under this policy/procedure). You can raise a personal work-related grievance under Wallara's Staff Issues and Grievance procedure.

Any eligible discloser may make a disclosure under this policy/procedure, but Wallara encourages each prospective discloser to consider before making the disclosure whether the disclosure will be protected under applicable law and this policy/procedure. There is nothing in this policy/procedure which prevents you from reporting to an appropriate government authority (including ASIC or APRA) or seeking legal advice in relation to your rights.

Policy Statement

Wallara encourages any eligible discloser who has reasonable grounds to suspect there is a disclosable matter to make a disclosure in accordance with this policy/procedure.

Wallara is committed to provide transparency about how we receive and handle such disclosures subject to requirements under the law.



Wallara is committed to taking appropriate action to address disclosable matters, including:

- ensuring that eligible disclosers can make disclosures safely, securely and with confidence.
- ensuring that affected persons can respond safely, securely and with confidence to the disclosable matter; and
- taking reports of investigations into disclosable matters seriously and taking appropriate steps to address findings and recommendations (if any) in such reports.

Policy in practice (Procedure)

1. Recipients of Disclosures											
1.1	<p>Wallara encourages disclosable matters made under this policy/procedure by an eligible discloser to be made to the persons listed below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"><u><i>If the disclosable matter relates to a matter or circumstance involving:</i></u></th> <th style="width: 50%;"><u><i>then the disclosure should be made to:</i></u></th> </tr> </thead> <tbody> <tr> <td> <ul style="list-style-type: none"> • The <i>Chief Executive Officer</i> and/or the <i>Chief Operations Officer</i> </td> <td> <ul style="list-style-type: none"> • The <i>Board Chair</i>: David Knowles - dknowles@wallara.com.au </td> </tr> <tr> <td> <ul style="list-style-type: none"> • The <i>Board Chair</i> </td> <td> <ul style="list-style-type: none"> • The <i>Chief Executive Officer</i>: Phil Hayes-Brown 0411 738 610 160 Bridge Road, Keysborough phayesbrown@wallara.com.au <i>OR</i> • The <i>Deputy Chair</i>: Michael Butler 0410 586 057 michael.butler@hrworklaw.com </td> </tr> <tr> <td> <ul style="list-style-type: none"> • Any director (other than the <i>Board Chair</i>) </td> <td> <ul style="list-style-type: none"> • The <i>Board Chair</i> <i>OR</i> • The <i>Chief Executive Officer</i> </td> </tr> <tr> <td> <ul style="list-style-type: none"> • Any other person (not listed above) </td> <td> <ul style="list-style-type: none"> • The <i>Chief Executive Officer</i> <i>OR</i> • The <i>Chief Operations Officer</i>: Jonny Lee 0427 620 871 jlee@wallara.com.au </td> </tr> </tbody> </table>	<u><i>If the disclosable matter relates to a matter or circumstance involving:</i></u>	<u><i>then the disclosure should be made to:</i></u>	<ul style="list-style-type: none"> • The <i>Chief Executive Officer</i> and/or the <i>Chief Operations Officer</i> 	<ul style="list-style-type: none"> • The <i>Board Chair</i>: David Knowles - dknowles@wallara.com.au 	<ul style="list-style-type: none"> • The <i>Board Chair</i> 	<ul style="list-style-type: none"> • The <i>Chief Executive Officer</i>: Phil Hayes-Brown 0411 738 610 160 Bridge Road, Keysborough phayesbrown@wallara.com.au <i>OR</i> • The <i>Deputy Chair</i>: Michael Butler 0410 586 057 michael.butler@hrworklaw.com 	<ul style="list-style-type: none"> • Any director (other than the <i>Board Chair</i>) 	<ul style="list-style-type: none"> • The <i>Board Chair</i> <i>OR</i> • The <i>Chief Executive Officer</i> 	<ul style="list-style-type: none"> • Any other person (not listed above) 	<ul style="list-style-type: none"> • The <i>Chief Executive Officer</i> <i>OR</i> • The <i>Chief Operations Officer</i>: Jonny Lee 0427 620 871 jlee@wallara.com.au
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1.2	<p>A disclosure which qualifies for protection under the <i>Corporations Act 2001</i> (Cth), may also be made to a wider range of persons than as specified above, including through the appropriate website, email or in person to:</p> <ul style="list-style-type: none"> - any member of Wallara’s Board or Wallara’s Company Secretary; - any member of the governing body, or secretary, of any entity Wallara controls; - any senior manager of Wallara’s or of any entity Wallara controls; - Wallara’s auditor or any member of an audit team (external auditors) conducting an audit of Wallara or any entity Wallara controls; - any actuary of Wallara’s (if any) or of any entity Wallara controls; - a legal practitioner (in certain circumstances); - the Australian Securities & Investments Commission and the Australian Prudential Regulation Authority. 										
1.3	<p>A disclosure which qualifies for protection under the <i>Taxation Administration Act 1953</i> (Cth) may also be made to the Commissioner of Taxation (and certain other persons as specified in that Act).</p>										



2. Procedure Following Disclosure

2.1	Where a disclosure is received by any of the recipients listed in 1 above, 9 to 15 below in this Procedure will be followed. If the recipient of a disclosure is a Wallara person other than a recipient listed in 1.1 above, that recipient should do their best to apply this policy/procedure to the disclosure, including referring it to a recipient listed in 1.1 above.
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3. Support and Protections

3.1	If you are an eligible discloser and make a disclosure under this policy/procedure about a disclosable matter in good faith, Wallara will: <ul style="list-style-type: none">- not subject you to detriment on that basis;- investigate your disclosure promptly and fairly;- consider any requests you make regarding your disclosure in good faith;- take reasonable steps to protect your identity;- provide you with a contact person in connection with your disclosure and will keep you reasonably informed of the general progress of Wallara's investigation- provide you with referrals to counselling services.
3.2	Wallara will not tolerate any form of retaliation against any person who makes a disclosure of a reportable matter under this policy/procedure in good faith.
3.3	Any Wallara personnel who engage in retaliation, whether toward a victim or a person who discloses a reportable matter, may be subject to disciplinary action (including termination of employment or of a contract). Any person who believes that he or she has been subject to retaliation should immediately report it to the Chief Executive Officer.

4. Remaining Anonymous

4.1	There is no requirement for a discloser to identify themselves for their disclosure under this policy/procedure. Where information is provided to us on an anonymous basis, Wallara will take reasonable steps to protect the anonymity of the discloser. However, if the discloser chooses to remain anonymous, it may not be possible for some of the steps set out in this policy/procedure to be taken. In some circumstances, the contents of the disclosure itself may inadvertently reveal (or suggest) the identity of the discloser (for example, where the discloser reveals information which is only available to a limited group of people).
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5. Disclosure Without Reasonable Grounds

5.1	The discloser must be an eligible discloser and have reasonable grounds to suspect that the information disclosed relates to certain circumstances for the disclosure – is a disclosable matter. If the discloser makes a false or vexatious disclosure or does not have reasonable grounds to suspect the information is true, the disclosure could lead to reputational and other negative consequences for Wallara and also affected persons and other persons. Wallara will treat any false or vexatious reports seriously and may take disciplinary action against any discloser making such disclosures (including dismissal if the discloser is an employee).
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6. Disclosure Involving Wrongdoing by the Discloser

6.1	Nothing in this policy/procedure shall be read to absolve an eligible discloser from the consequences of any involvement they may have on their own part in any misconduct, wrongdoing or impropriety, or unsatisfactory circumstance in relation to us. If this is the case, disciplinary steps against the discloser may be taken (including dismissal from employment or termination of an agreement) and the discloser may not be provided with any protection from any criminal prosecution or investigation by a regulator (where relevant).
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7. Responsibilities		Responsibility / Timeframe
7.1	<p>Board</p> <p>The Board is responsible for this policy overall and ensuring that all personnel discharge their responsibilities under this policy/procedure.</p>	Board
7.2	<p>Chair of the Board's Finance and Risk Committee and the Board Chair</p> <ul style="list-style-type: none"> - The Chair of the Finance and Risk Committee and the Board Chair have specific functions set out in 9 to 15 below but may delegate such functions to another director, a board committee or a working group formed to handle the matter. - Where the Chair of the Finance and Risk Committee or the Board Chair is an affected person, their functions in 9 to 15 below shall be assumed by another director appointed by the directors. 	<p>Chair of the Finance and Risk Committee</p> <p>Board Chair</p>
7.3	<p>All other personnel</p> <p>All other personnel to whom this policy/procedure applies must:</p> <ul style="list-style-type: none"> - Familiarise themselves with, and comply with the requirements under this policy/procedure; - Contribute to a work environment that is supportive of disclosures of concerns in relation to Wallara; and - Where there are specific responsibilities or functions for them set out in this policy/procedure, fulfil them in accordance with this policy/procedure. 	All personnel

8. Access to this Policy	
8.1	This policy/procedure will be published or referred to on Wallara's website and a copy will be provided to any prospective discloser on request.

Procedure where Disclosure is Made

9. Preliminary Assessment		Responsibility / Timeframe
9.1	<p>The recipient of a disclosure will:</p> <ul style="list-style-type: none"> - Make a preliminary assessment (with legal advice as may be necessary) to: <ul style="list-style-type: none"> o decide if the disclosure is made under this policy /procedure (including it is being made by an eligible discloser about a disclosable matter and the application of the whistleblower protections under the <i>Corporations Act 2001</i> (Cth) and the <i>Taxation Administration Act 1953</i> (Cth)); and o determine if, having regard to the information provided, further information is required from the discloser of sufficient detail to enable further steps to be taken; and - Determine if, taking into account the discloser, the matters disclosed, each affected person and the relevant circumstances – alternative steps to the steps set out in this procedure should be implemented. 	Recipient of a disclosure



10. Investigation		Responsibility / Timeframe
10.1	Where the disclosure relates to a matter or circumstances involving the Board Chair, the Chief Executive Officer (or the Board Deputy Chair) as the recipient of the disclosure will seek legal advice as to the appropriate procedures to be followed and take steps as advised.	Recipient of a disclosure
10.2	Where the disclosure relates to any personnel other than the Board Chair, the recipient listed in 1 above, will: <ul style="list-style-type: none"> - Set the terms of reference for the investigation into the matters disclosed; and - Appoint an investigator (Investigator) to investigate the matters disclosed in accordance with the terms of reference. In relation to the above: <ul style="list-style-type: none"> - The recipient may, but need not, consult with other persons named as recipients in 1 above (as appropriate) or engage external experts for advice about a prospective Investigator and the terms of reference to be set. - The Investigator may be the recipient to whom the disclosure was made or some other personnel of Wallara's or a third party. 	Recipient of a disclosure

11. Notification of Investigation		Responsibility / Timeframe
11.1	The recipient of the disclosure will notify the discloser (unless the discloser has made the disclosure anonymously) and any affected person and other relevant personnel of Wallara's, as appropriate: <ul style="list-style-type: none"> - When the Investigator has been appointed; - The identity of the Investigator; and - When the Investigator's report is due. 	Recipient of the disclosure

12. Investigation		Responsibility / Timeframe
12.1	The Investigator is to conduct an investigation into the matters disclosed. In particular, the Investigator will: <ul style="list-style-type: none"> - Ensure that the investigation proceeds promptly in accordance with the terms of reference and this policy/procedure; - Seek further details (in writing or verbally) from the discloser (even if the discloser has made the disclosure anonymously but used a two-way form of contact) and any affected person and other relevant personnel of us as appropriate about: <ul style="list-style-type: none"> o the matters disclosed; o the grounds on which the discloser reasonably believes that the disclosure meet the requirements for protected disclosures o the nature or location of any further information or evidence that may be relevant to the matters disclosed. 	Investigator
12.2	If the eligible discloser has made the disclosure anonymously, the Investigator will seek confirmation from the eligible discloser in writing as to whether the eligible discloser consents to their identity (or information which may reveal their identity) being disclosed to other persons from whom the investigator may seek further details.	Investigator



12.3	The Investigator will take reasonable precautions to store any information relating to the investigation securely and restrict access to authorised persons only to maintain confidentiality.	Investigator
12.4	The Investigator will observe principles of impartiality and fairness during the investigation (including, giving any affected person the opportunity to respond and considering any such responses carefully).	Investigator
12.5	<p>The Investigator will within a reasonable period of time, provide a report in writing to the recipient of the disclosure setting out the following:</p> <ul style="list-style-type: none"> - Details of the disclosure; - Conclusions reached with explanation of relevant findings of fact and the evidence relied upon in reaching conclusions; - Recommendations based on the conclusions including to address the matters disclosed and/or to report relevant matters to regulators (with reference to any self-reporting or mandatory reporting obligations); <ul style="list-style-type: none"> o confirmation whether the disclosure is protected disclosure under the <i>Corporations Act 2001</i> (Cth) or the <i>Taxation Administration Act 1953</i> (Cth)) and if so, the steps taken and to be taken protect the rights of the eligible discloser; and o any other matters the Investigator may consider appropriate or specifically sought by the Chair of the Finance and Risk Committee or the Chief Executive Officer. 	Investigator

13. Decisions after Investigator's Report		Responsibility / Timeframe
13.1	<p>Promptly after the report is received from the Investigator, the recipient of the disclosure will:</p> <ul style="list-style-type: none"> - If the matters and circumstances investigated involves a director or the Chief Executive Officer provide a copy of the Investigator's report to the Board Chair who will be the decision maker and decide on the actions to be taken. - But if the Board Chair is the director involved in the matters and circumstances investigated, the Chair of the Finance and Risk Committee will be the decision maker and decide on the actions to be taken. - If the matters and circumstances investigated involves the Chief Operations Officer or any other of Wallara's personnel (other than directors and the Chief Executive Officer), provide a copy of the Investigator's report to the Chief Executive Officer who will be the decision maker and decide on the actions to be taken. 	Recipient of the disclosure
13.2	<p>In relation to the above, the decision maker may seek the involvement of others as appropriate in their decision making.</p> <p>For example, the Board Chair in making a decision may seek the views of relevant directors about the Investigator's report and the actions to be taken.</p>	Decision maker



14. Notification of a Decision		Responsibility / Timeframe
14.1	After a decision has been made under 13 above, the decision maker will promptly provide the eligible discloser (unless the discloser has made the disclosure anonymously) and any affected person a summary of the decision, subject to considerations of the privacy of those involved in the matters disclosed and any other matters of commercial or regulatory sensitivity.	Decision maker

15. Appeal from a Decision		Responsibility / Timeframe
15.1	If the decision maker is the Chair of the Finance and Risk Committee or the Chief Executive Officer and after receiving the summary of the decision, the eligible discloser or any affected person is not satisfied with the decision, they make a request for a review of the decision to Board Chair who will review the request or appoint a third party to do so.	Decision maker

15.2	If the decision maker is the Board Chair, their decision is final unless the Board Chair determines that a third party may be appointed to review a request for review of the decision.	Decision maker
15.3	In reviewing the request, the Board Chair or the third party appointed to do so may but need not reopen the investigation and if they conclude that the investigation was conducted properly and no new information reasonably exists that would change the results of the investigation, the investigation will be considered concluded, and the decision will stand.	Decision maker

Relevant Legislation

- *Australian Charities and Not-for-profits Commission Act 2012 (Cth)* and *Australian Charities and Not-for-profits Commission Regulations 2013 (Cth)*, in particular:
 - ACNC Governance Standards 1 and 3 (s 45.5 and 45.15 of the above Regulations)
 - ACNC External Conduct Standards 1 and 3 (s 50.20 and 50.30 of the above Regulations).
- *Corporations Act 2001 (Cth)*, Part 9.4AAA
- *Taxation Administration Act 1953 (Cth)*, Part IVD

Relevant Standards

- ISO 9001:2015
- ISO 45001

Related Policy

06.00 Feedback and Complaints Policy

Date Created	Date Approved	Date Revised	Version control	Approved By	Amendment details
16/04/2024	29/07/2024		1	Board of Directors	New Policy
		29/11/2024	1.1	SMQ&S	Minor updates to titles and Recipients of Disclosures



Whistleblowers – Easy Read

Wallara needs to make sure its staff don't break the law



A Whistleblower is someone who speaks up when they think that the law may have been broken.



Anyone can tell Wallara if they think that something is going on at Wallara that is against the law.



If you think that someone at Wallara is breaking the law, talk to a staff member that you trust. They can help you contact these people:



Jonny Lee
Chief Operations Officer
0427 620 871





Phil Hayes-Brown
Chief Executive Officer
0411 738 610



David Knowles
Chairman of the Board
dknowles@wallara.com.au



If you are a Whistleblower you won't get in trouble for telling Wallara that you think that the law is being broken.



You can tell Wallara if you think that the law is being broken without giving your name if you want.

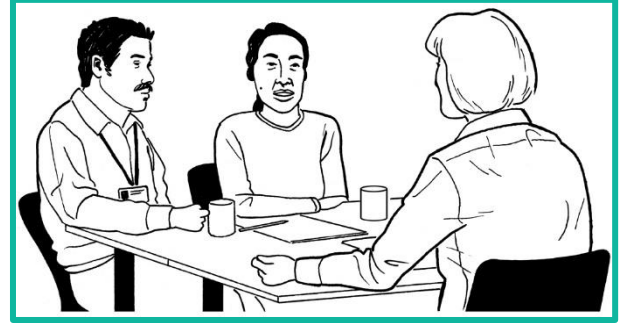


Wallara will look into what you have told us about.





Wallara will take reasonable steps to try to fix the problem.



Wallara will only talk to the people that we need to, to fix the problem.



There are some things that the law says Wallara needs to report. If the law says we need to report it, we will report it.

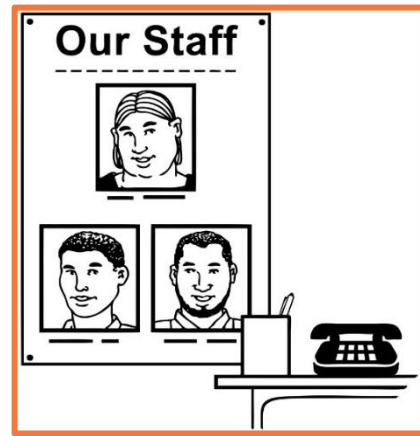


As Wallara looks into your problem, we will share with you what we can.





If you are a Whistleblower and this has upset you, you can talk to your Support Lead, and they can find you help.



Other places you can tell are:

**NDIS Quality and Safeguards
Commission**

1800 035 544

www.ndiscommission.gov.au



**NDIS Quality
and Safeguards
Commission**