

## 4.18 Protected Disclosure (Whistle-blower) Policy

### 1. Purpose

A whistle-blower is someone with inside knowledge of an organisation who reports misconduct or dishonest or illegal activity that may have occurred within that organisation.

The purpose of this policy is to:

- Encourage the reporting of matters that may cause harm to individuals or financial or non-financial loss to Link Wentworth or damage to its reputation
- Enable Link Wentworth to deal with reports from whi in a way that will protect the identity of the whistle-blowers and provide for the secure storage of information provided
- Establish protections for whistle-blowers against reprisal by any person internal or external to Link Wentworth; and
- Help to ensure Link Wentworth maintains the highest standards of ethical behaviour and integrity.

This policy deals with conduct that is illegal, corrupt, improper or unethical which may cause harm to individuals or financial or non-financial loss to Link Wentworth or damage to Link Wentworth's reputation.

This policy applies to conduct of a more serious nature and does not apply to general personal grievances relating to employment such as bullying, harassment or discrimination. For these matters employees should refer to Link Wentworth's Grievance Policy and Grievance Procedure to manage those concerns.

### 2. Scope

This policy applies to current or former:

- officer or employee of Link Wentworth
- individual or an employee of a person that supplies services or goods to the entity (including volunteers)
- individual who is an associate of Link Wentworth (a person with whom Link Wentworth acts in concert)
- relative or dependant of any of the above, or a dependant of the spouse of any of the above; and
- individual prescribed by the Corporations Regulations 2001 as being an eligible whistle-blower.

These are collectively referred to as a "Reporting Person" in this policy.

Note current or former customers (tenants or clients) of Link Wentworth may also observe or be affected by Link Wentworth misconduct, however customers are not able to access the whistle-blowers protections if they are not an insider to Link Wentworth. Customers may have other legal rights and remedies to pursue against Link Wentworth if affected by Link Wentworth misconduct and may choose to report concerns to the Australian Securities and Investments Commission (ASIC) if they relate to matters within ASIC's regulatory responsibilities and should seek their own legal advice. Customers may have other legal rights and remedies against a company or organisation if affected by Link Wentworth misconduct. Customers can report concerns to ASIC if they relate to matters within its regulatory responsibilities. Customers should seek their own legal advice about relevant matters to be reported to ASIC.



### 3. Policy

The Board of Link Wentworth is committed to operating legally and ethically by establishing and maintaining a culture of good governance and corporate compliance.

Employees are expected to cooperate with the organisation in maintaining legal, proper and ethical operations, if necessary, by reporting non-compliant actions by other people.

Where a Reporting Person has concerns regarding illegal, corrupt, improper or unethical behaviour, this must be reported to an Eligible Recipient. This may include (but is not limited to) activities where any other employee is believed, on reasonable grounds, to have:

- Acted dishonestly
- Engaged in fraudulent activities
- Acted corruptly
- Acted unethically
- Conducted illegal activities such as theft, drug sale/use, violence or threatened violence, criminal damage against property
- Acted in breach of Link Wentworth's Code of Conduct in relation to illegal, corrupt, improper, or unethical behaviour
- Acted in breach of Commonwealth or State legislation or local authority by-laws
- Engaged in unsafe work practices
- Engaged in other serious or improper conduct
- Engaged in other conduct which may cause financial or non-financial loss to Link Wentworth or otherwise be detrimental to the interests of Link Wentworth.

To qualify for protection, a whistle-blower must make their disclosure to an Eligible Recipient. Eligible Recipients are:

- An officer (Board member, Company Secretary) of Link Wentworth
- Executive Leader of Link Wentworth
- An auditor or member of the audit team for Link Wentworth
- ASIC
- The Australian Prudential Regulatory Authority (APRA)
- A Commonwealth body nominated for this purpose in the Corporations Law Regulations (this does not include the ACNC); or
- A legal practitioner, if someone is seeking legal advice about whether the protections will apply to them.

If a whistle-blower wants protection or is concerned about possible harm as a result of making a disclosure, they must raise their concerns with an Eligible Recipient. It is important to remember that the ACNC is not an eligible recipient. A whistle-blower who wants to access the protections or fears harm can report to both an Eligible Recipient and the ACNC, though they are only covered by the protections from when they report to an Eligible Recipient. Generally, if someone makes a disclosure about Link Wentworth to ASIC, ASIC will recommend the whistle-blower also contact the ACNC. ASIC may also release information to the ACNC itself. ASIC will generally obtain the consent of the whistle-blower to do this.



Investigations undertaken when reported to a Link Wentworth Eligible Person may be conducted internally and/or externally, and the identity of the Reporting Person will be kept confidential by Link Wentworth to the maximum extent permissible at law - if this confidentiality is requested by the Reporting Person. It should be noted that Link Wentworth may be required to disclose the identity of the Reporting Person to government authorities under the law, including to ASIC, APRA, the Australian Federal Police. Link Wentworth will seek the advice of a lawyer about whistle-blower protections for a Reporting Person, and this may include disclosing information about the identity of the Reporting Person to the lawyer.

Individuals who come forward and report such matters should do so without fear of being penalised or subject to retribution in any way.

Link Wentworth will ensure fair treatment of employees who are mentioned in whistle-blower disclosures made by a Reporting Person by protecting their identity to the extent permissible at law.

Disclosures by Reporting Persons may be made anonymously.

### Qualifying Disclosures

A whistle-blower is entitled to protection under the Corporations Act if they make a qualifying disclosure to an eligible recipient.

A qualifying disclosure involves reporting conduct by Link Wentworth or an officer or employee of Link Wentworth that represents misconduct, an improper state of affairs or circumstances, or breach of the law. This can include conduct that:

- contravenes the Corporations Act, or the ASIC Act
- constitutes an offence against another Commonwealth law that is punishable by imprisonment for 12 months or more
- represents a danger to the public or the financial system; or
- is prescribed by the Corporations Law Regulations.

To qualify for protection, the whistle-blowers must have reasonable grounds to suspect that the information they will disclose indicates misconduct or an improper state of affairs or circumstances. Reasonable grounds means that a reasonable person in the Reporting Person's position would also suspect the information indicates misconduct or a breach of the law.

## 4. Responsibility

**Employees** are responsible for performing their duties in accordance with this policy.

**Eligible Recipients** are expected to address disclosures made to them in accordance with this policy and the requirements of the law.

## 5. Definitions

**Appointed person** – refers to those positions within Link Wentworth who are authorised to receive and address disclosures.

**Disclosure** – refers to reported misconduct which may be the subject of an investigation

**Eligible Recipient** – a recipient as defined in the Policy section of this document.

**Employee** – refers to Board of Directors and Board Observers; permanent, temporary and casual employees; volunteers; interns; work experience/student placements; and employment agency contractors.

**Executive Leader** – A member of the Link Wentworth Executive Leadership Team

**Officer** – each Link Wentworth Director and the Company Secretary

**Reporting Person** – is a natural person as defined in the Scope section of this Policy, who makes a disclosure in accordance with the Purpose described in this Policy, and is also referred to as a Whistle-blower.

**Whistle-blower** – A Reporting Person as defined in this section.

## 6. Legislative or other applicable framework

- *Treasury Laws Amendment (Enhancing Whistle-blower Protections) Act 2019* [Commonwealth]
- Link Wentworth Corporate Governance Framework
- National Regulatory System for Community Housing
- Corporations Regulations 2001
- ASIC Regulatory Guide RG 270

## 7. Related Policies

- Code of Conduct
- Corrupt Conduct and Fraud Control Plan
- Corporate Governance Framework
- Employee Complaints & Grievance Handling Procedure
- Equal Opportunity, Discrimination, Harassment & Bullying Prevention Policy
- Privacy Policy
- Complaints & Feedback Policy
- Appeals Policy

## 8. Privacy and Confidentiality

Link Wentworth or another body must keep information provided by a discloser confidential. Further, Link Wentworth or other body may not disclose either the information or the identity of the discloser unless that disclosure is specifically authorised by law.

The identity of the discloser will be de-identified in communications. The disclosure and any related documentation will be kept in a secure folder with access limited to Officers, Executive Leaders, their administrative support officers and legal advisors.

Documents and materials dealing with protected disclosures must be kept securely and only printed in hardcopy form if absolutely necessary and on a secure basis.

## 9. Complaints and Appeals

Any person who is dissatisfied with a decision made by Link Wentworth or believes that Link Wentworth has not followed this policy, may lodge a complaint with ASIC or any Commonwealth body nominated for this purpose in the Corporations Law Regulations.



## 10. Approval, Policy Owner and Review Frequency

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|-------------------------|---|
| Policy type:            | Board Level   |
| ELT owner:              | Chief Financial Officer                                     |
| Business owner:         | CFO   |
| Ultimate Approval body: | Board   |
| Review Frequency:       | Every two years or more frequently if circumstances warrant |

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Approved by – Board