



Whistleblower

Purpose

This Policy is founded upon Benetas' values. It also represents the organisation's commitment to provide a supportive environment where actual or suspected wrongdoing can be raised safely and without fear. This Policy is one of a number of policies that promote a culture of honesty, ethical behaviours, and compliance at Benetas.

Our aim is to encourage employees to report any actual or suspected wrongdoing in good faith and in an environment free from victimisation so that the Board and Executive Management team can adequately mitigate risk and ensure our values are lived up to.

This is achieved by:

- Encouraging reporting of actual or suspected wrongdoing and issues of genuine concern;
- Providing safe reporting alternatives;
- Establishing procedures that enable:
 - protection of those that make disclosures;
 - independent internal inquiry/investigation of disclosures made; and
 - resolution of the issue(s) identified.

Scope

This Policy applies to Board Directors, External Advisors, Executives and Managers, employees, volunteers, contractors and consultants, past and present. It also applies to a person or organisation with a relationship to Benetas who reports a serious wrongdoing within or by Benetas through the Benetas Integrity Line.

Policy Commitment

Benetas is committed to the highest standards of legal, ethical and moral behaviour. Benetas recognises that people who have a work, service or client relationship with Benetas are often the first to realise there may be something seriously wrong. However they may not wish to speak up for fear of appearing disloyal or may be concerned about being victimised or subject to other reprisals if they report the wrongdoing.

No person should be personally disadvantaged for reporting an actual or suspected wrongdoing. Not only is it illegal but it is contrary to Benetas' Values. Benetas is committed to maintaining an environment where legitimate concerns are able to be reported without fear of retaliatory action or retribution.

When a person makes such a disclosure they are entitled to expect that:

- Their identity remains confidential at all times to the extent permitted by law or is practical in the circumstances;
- They will be protected from reprisal, harassment or victimisation for making the report; and

Should retaliation occur for having made the disclosure, then Benetas will treat it as a serious misconduct and will result in disciplinary action, which may include dismissal.



Approach to the management of Whistleblowing

Reporting actual or suspected Wrongdoing

Actual or suspected wrongdoing can be reported in the following ways:

1. Direct Line of Management;
2. Alternative Management Reporting; or via the
3. Integrity Line (free call or email).

1. Direct Line of Management

Sometimes a suspicion of wrongdoing may arise from a misunderstanding and is not in fact wrongdoing or is a matter where communication is restrained by confidentiality requirements or other legitimate reasons. With this in mind, any employee, volunteer or contractor that detects, or has reasonable grounds for suspecting wrongdoing, is encouraged to raise any concerns with their manager or their manager's manager and seek advice on the best way to progress the concern. Where this is not appropriate, an alternative reporting mechanism is available.

2. Alternative Management Reporting

Alternative reporting is available where:

- The normal reporting channel is considered inappropriate;
- Benetas line management was notified of a matter but failed to deal with it; and/or
- The person or organisation disclosing the actual or suspected wrongdoing is concerned about possible retaliation.

In any of these circumstances, a Whistleblower may report the actual or suspected wrongdoing to:

- A Whistleblower Protection Officer; or
- The Integrity Line;

Note: The current Whistleblower Protection Officers are listed in Appendix 1.

3. The Integrity Line

The Integrity Line is an external and independent hotline that can receive disclosures of actual or suspected wrongdoing as well as address unresolved reports of wrongdoing. Aside from providing advice about wrongdoing reporting, the Integrity Line will take a wrongdoing disclosure to an appropriate Whistleblower Protection Officer on behalf of the Whistleblower.

If the management appointed Whistleblower Protection Officers are not appropriate, the report will be taken either to the Chairman of the Board, or the Chairman of the Finance, Audit and Risk Management Committee.

The Integrity Line is structured to be independent of the line management to enable objective assessment of any disclosures made.

The Integrity line is managed by auditing firm, Grant Thornton. Emails sent to the Integrity Line go to Grant Thornton directly and are not sent to Benetas.

Contact the Integrity Line by:

- Phone (free call) - 1300 043 095
- Email - benetasintegrity@myvault.com.au



- Mail -
Benetas
c/- Fraud & Forensic Consulting
GPO Box 4736, Melbourne
VIC, 3001

Investigating actual or suspected Wrongdoing

Investigation of actual or suspected wrongdoing will be conducted in a way that is confidential, fair and objective. The investigation process will vary depending on the nature of the wrongdoing and the amount of information provided.

For a report to be investigated, it must contain enough information to form a reasonable basis for investigation. A person reporting anonymously via the Integrity Line should provide as much information as possible so as not to compromise the ability to fully investigate the report.

A Whistleblower will always be informed of the outcome of the investigation, subject to any privacy and confidentiality considerations. In cases where the allegations have not been substantiated, an explanation will be made to the Whistleblower.

Protection of Whistleblowers

Whistleblowers have certain legal protections under the Corporations Act 2001.

If a person or organisation makes a report of alleged or suspected wrongdoing under this policy, Benetas will endeavour to protect that person's or organisation's identity from disclosure where possible.

Generally, Benetas will not disclose the person's or organisation's identity unless:

- The person or organisation making the report consents to the disclosure;
- The disclosure is required or authorised by law; and/or
- The disclosure is necessary to further the investigation.

Benetas will also take responsible precautions to store any records relating to a report of wrongdoing securely and to permit access by authorised persons only.

Unauthorised disclosure of information relating to a report, the identity of a person or organisation that has made a report of wrongdoing or information from which the identity of the reporting person or organisation could be inferred will be regarded seriously and may result in disciplinary action. This may include termination of employment or of contract.

Retaliation

Benetas is committed to protecting and respecting the rights of a person or organisation that reports actual or suspected wrongdoing in good faith. Benetas will not tolerate any retaliatory action or threats of retaliatory action against any person or organisation that has made or is believed to have made a report of wrongdoing, or against that person's colleagues, employer (if a contractor or supplier) or relatives. 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.



If a person or organisation has made a report and believed that retaliatory action or victimisation has occurred or been threatened, that person or organisation has the right to make a report to the Integrity Line. A report of this kind will be relayed to the Chairman of the Board and/or the Chairman of the Finance, Audit and Risk Management Committee.

Management of a Person Against Whom a Report is Made

Benetas recognises that individuals against whom a report is made must also be supported during the handling and investigation of the actual or suspected wrongdoing report. Benetas will take steps to treat fairly the person who is the subject of the report.

Where a person is identified as being suspected of possible wrongdoing, but preliminary inquiries determine that the suspicion is baseless or unfounded and that no formal investigation is warranted, the Whistleblower will be informed of this outcome and the matter not progressed. The Whistleblowing Protection Officer will decide whether or not the person named in the allegation should be informed that a suspicion was raised.

A Whistleblower Protection Officer must ensure that the person who is the subject of any report when an investigation has commenced:

- Is informed of the substance of the allegation;
- Is given a reasonable opportunity to answer the allegation before the investigation is finalised;
- Is informed about the substance of any adverse comments that may be included in any report arising from the investigation before it is finalised; and
- Has their response set out fairly in the Investigator's Report.

Where the allegations in a disclosure report have been investigated and the person who is the subject of the report is aware of the allegations or that an investigation is occurring, they must be formally advised of the outcome of the investigation in writing.

Benetas will give its full support to a person who is the subject of a report where the allegations contained in the report are clearly wrong.

Breach

Any breach of this Policy may result in disciplinary action that could result in dismissal from the organisation, including a report made via this Policy which has been substantiated as vexatious in nature.

Responsibilities and Functions

The Chairman of the Board of Directors is responsible for:

- Ensuring this Policy is in place and reviewed by the Board of Directors as appropriate.

The Whistleblower Protection Officers (WPO) are responsible for:

- Remaining up to date with the provisions of this Policy;
- Undertaking training as bi-annual refresher on their role as a Whistleblower Protection Officer; and
- Advising the CEO (unless inappropriate), and/or any external Whistleblower Protection Officers in the event they receive a Whistleblower report.



The Chief Executive Officer is responsible for:

- Ensuring this Policy is communicated and implemented across Benetas; and
- Ensuring the protection of Whistleblowers in accordance with section 6 of this Policy.

All Benetas Board Directors, External Advisors, Executives and Managers, employees, volunteers, contractors and consultants are responsible for:

- Maintaining their commitment for the effective reporting of any wrongdoing in accordance with this Policy.

Monitoring and Improvement

The Finance, Audit and Risk Management (FARM) Committee reviews the high level, de-identified reports submitted through the Integrity Line and investigation results.

This Policy is reviewed by the Governance Committee every three years and whenever there are significant regulatory changes.

References

Appendix 1 - Whistleblower Protection Officers

The internal Whistleblower Protection Officers are:

- Samira Richards, General Manager People, Culture and Diversity (03) 8823 7902 or samira.richards@benetas.com.au
- Jane Collopy, Quality and Compliance Manager (03) 8823 7916 or jane.collopy@Benetas.com.au

If the report contains allegations against a General Manager, or either of these officers, or the Whistleblower has reasonable belief that this avenue would not be sufficiently independent, the external Whistleblower Protection Officers are:

- Michael Urwin, Chairman of the Benetas Board, 0437 452 006
- Sean Balding, Benetas Board Director and Chairman of the Finance, Audit and Risk Management Committee

- Phone (free call) - 1300 043 095
- Email - benetasintegrity@myvault.com.au
- Mail -
Benetas
c/- Fraud & Forensic Consulting
GPO Box 4736, Melbourne
VIC, 3001

The contents of this Policy has been developed based on the Australian Standard AS 8004-2003 'Corporate Governance - Whistleblower Protection Programs for Entities'.

Glossary / Definition of Terms

Whistleblowing is:

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"The disclosure by or for a witness, of actual or suspected wrongdoing in an organisation that reveals fraud, corruption, illegal activities, gross mismanagement, malpractice or any serious wrongdoing."

A Whistleblower is:

"A person who reports serious wrongdoing in accordance with this Policy."

Eligible Whistleblowers are defined as

- An officer (within the meaning of the *Corporations Act 2001* (Cth)) of Benetas;
- An employee or volunteer of Benetas, including past employees and volunteers;
- An individual who supplies services or goods to Benetas, including past contractors (whether paid or unpaid);
- An individual who is an associate (within the meaning of section 318 of the *Income Tax Assessment Act 1936* (Cth)) of Benetas;
- A spouse or child of an individual referred to in any of points above;
- A dependant of an individual referred to in any of the points above, or of such an individual's spouse.

Wrongdoing is illegal, dishonest, or grossly inappropriate behaviour.

Wrongdoing includes conduct that:

- Involves substantial risk to the health, safety and wellbeing of Benetas clients, Benetas employees, volunteers or other stakeholders, such as deliberate unsafe practices;
- Seriously compromises the organisation's operational, clinical, quality and risk management systems, including potential negligence, mistreatment or abuse of a client;
- Is fraudulent or corrupt, as defined under the Fraud Control Policy, but also includes creating fraudulent:
 - client files and records;
 - employment record keeping;
 - government reporting and tenders;
 - management records; and/or
 - financial or governance reporting;
- Displays dishonest or corrupt behaviour, including soliciting, accepting or offering a bribe, encouraging a payment or gift, or other such benefits;
- Is illegal, such as elder abuse, theft, drug sale or use, violence, harassment, criminal damage to property or other breaches of State or Federal legislation;
- Is unethical; such as acting dishonestly, altering company records, wilfully making false entries in the records, engaging in questionable practices or wilfully breaching Benetas' professional standards of behaviour or other ethical statements;
- Is potentially damaging to Benetas such as maladministration, substantial waste of resources or harm to the environment;
- May cause serious financial or non-financial loss to Benetas, or damage to its reputation, or is otherwise seriously contrary to Benetas' interests;
- Involves improper behaviours relating to accounting, internal accounting controls, actuarial, or audit matters, including impeding internal or external audit processes;
- Breaches Federal taxation laws or misconduct in relation to the organisational tax affairs, including tax avoidance behaviour for example;



- Involves any other kind of serious impropriety, including retaliatory action against a Whistleblower for having made a wrongdoing disclosure; and
- Could be perceived as concealment of a wrongdoing.

Whistleblower Protection Officer (WPO)

Benetas' Policy provides for the appointment of a Whistleblower Protection Officer (WPO). The WPO is a senior Benetas manager with designated responsibility for the receipt and acknowledgement of allegations made under this Policy. They are also responsible for protecting the Whistleblower from being victimised as a result of making a report.

Any employee reporting an actual or suspected wrongdoing can seek advice from the Whistleblower Protection Officer prior to or after making a report.

The Whistleblower Protection Officer can protect the Whistleblower in a number of ways including, but not limited to:

- Ensuring confidentiality in the investigation;
- Protecting, as far as legally possible, the employee's identity;
- Offering the employee leave of absence while the matter is investigated;
- Relocating the employee or other employees to a different working group or department.