Coast and Country Community Services Ltd.
Section 1 Governance
Policy 1.03 Whistle Blower Protection

Policy Statement

CCCSL acknowledges that a fundamental part of its governance framework requires that there be a mechanism whereby employees and others can report concerns about wrongdoing freely and without fear of repercussion. CCCSL is committed to maintaining a culture of honest and ethical behavior, and thus considers it imperative to foster a positive and open environment where disclosure of wrongdoing is taken seriously and addressed promptly, with persons making disclosure being provided with adequate protections and support. CCCSL strongly encourages disclosure of any matter of concern which falls within the scope of this policy.

The purpose of this policy is to:

- encourage disclosures of wrongdoing;
- help deter wrongdoing in line with CCCSL's risk management and governance framework;
- ensure individuals who disclose wrongdoing (**discloser**) can do so safely, securely and with confidence that they will be supported and protected;
- ensure disclosures are dealt with appropriately and in a timely way;
- provide transparency for receiving, handling and investigating disclosures;
- support CCCSL's long-term sustainability and reputation; and
- meet CCCSL's legal and regulatory obligations.

Procedures

1.03-1 Who Can Speak Up

Anyone with information about potential or actual misconduct is encouraged to speak up.

This policy applies in particular to an individual who is, or has been, any of the following in relation to CCCSL:

- a current or former employee, including employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers and directors;
- a supplier of services or goods (whether paid or unpaid), including their employees;
- an associate (including a director or secretary);
- a relative, dependant or spouse of an individual referred to above.

Anybody falling within the above categories is called an "eligible whistleblower".

The Corporations Act 2001(Cth) and the Taxation Administration Act 1953 (Cth) provide protections for eligible whistleblowers. An individual who discloses information about wrongdoing qualifies for protection as a whistleblower under the Corporations Act 2001 (Cth) if they are an eligible whistleblower and:

- they have made a disclosure of information relating to a disclosable matter (see section 1.03-2) directly to an eligible recipient (see section 1.03-4) or to one of the other organisations referred to in section 1.03-4;
- they have made disclosure to a legal practitioner for the purpose of obtaining legal advice or legal representation about the operation of the whistleblower provisions of the Corporations Act; or
- they have made an "emergency disclosure" or "public interest disclosure". Both types of disclosures can be made to a journalist or parliamentarian when certain prescribed matters set out in the Corporations Act 2001 (Cth) have been met. An individual wishing to make either of those disclosures should contact an independent legal adviser before making any such disclosure.

1.03-2 What can be reported as a disclosable matter

A disclosure qualifies for protection under the Corporations Act if it is a "disclosable matter". Disclosable matters involve information that an individual has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances, in relation to CCCSL.

Disclosable matters also involve information about CCCSL if an individual has reasonable grounds to suspect that the information indicates that CCCSL (including its employees or officers) has engaged in conduct that:

- constitutes an offence against, or a contravention of, a provision of the Corporations Act or other legislation referred to in that Act;
- constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- represents a danger to the public or the financial system; or
- is prescribed by regulation.

Disclosable matters include any past, present or likely future activity, behaviour or state of affairs considered to be:

a) dishonest;

b) corrupt (including soliciting, accepting or offering a bribe, or facilitating payments or other such benefits);

c) fraudulent;

d) illegal (including theft, drug sale or use, violence or threatened violence, or property damage and criminal damage against property);

e) in breach of regulation, internal policy or code (such as our Code of Conduct);

f) improper conduct relating to accounting, internal controls, compliance, actuarial, audit or other matters of concern to the whistleblower;

g) a serious impropriety;

h) a danger health or safety;

i) damaging or substantially risking damage to the environment;

j) a serious mismanagement of CCCSL's resources;

k) detrimental to CCCSL's financial position or reputation;

l) maladministration (an act or omission of a serious nature that is negligent, unjust, oppressive, discriminatory or is based on improper motives);

m) concealing a disclosable matter;

n) engaging in, or threatening to engage in, detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure.

A disclosable matter may include conduct that does not involve a contravention of any particular law. It may indicate a systemic issue that the relevant regulator should know about to properly perform its functions. It may also relate to business behaviour and practices that may cause consumer harm, or to something that indicates a significant risk to public safety.

A discloser making a disclosure can still qualify for protection even if the disclosure turns out to be incorrect.

Importantly, disclosures that are not about "disclosable matters" do not qualify for protection under the relevant legislation. Such disclosures may be protected under other legislation such as the Fair Work Act 2009 (Cth).

1.03-3 Personal work-related grievances

Disclosures that relate solely to personal work-related grievances, and that do not relate to detriment or threat of detriment to the individual making the disclosure, do not qualify for protection under this policy or relevant legislation.

Personal work-related grievances are those that relate to the individual's current or former employment and have, or tend to have, implications for the individual personally, but do not:

- have any other significant implications for CCCSL; or
- relate to any conduct, or alleged conduct, about a disclosable matter.

However, a personal work-related grievance may still qualify for protection if:

- it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance;
- CCCSL has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the individual's personal circumstances;
- the individual suffers from or is threatened with detriment for making a disclosure; or
- the individual seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act 2001 (Cth).

Personal work-related grievances include by way of example:

- an interpersonal conflict between the individual and another employee;
- a decision that does not involve a breach of workplace laws;

- a decision about the engagement, transfer or promotion of the individual;
- a decision about the terms and conditions of engagement of the individual; or
- a decision to suspend or terminate the engagement of the individual, or otherwise to discipline the individual.

1.03-4 Who to Report to

Individuals wishing to report a disclosable matter are encouraged to raise the matter in the first instance with the CEO or the Chair of CCCSL's Board, or such other director of CCCSL as the Chair may nominate from time to time as an eligible recipient (including those on any risk committee), or any whistleblower protection officer (**WPO**) appointed by CCCSL. CCCSL is concerned to identify and address wrongdoing as soon as possible. If any recipient of a disclosure considers that the disclosure relates or gives rise to a Conflict of Interest on that recipient's part, that recipient will immediately refer the disclosure to another of the eligible recipients abovementioned and thereafter cease to have any involvement in the matter.

Disclosure to any of the abovenamed is required if the discloser wishes to qualify for the whistleblower protections provided by legislation.

If a discloser does not feel comfortable reporting to any of the abovenamed, a report can be made to:

- the Australian Securities and Investments Commission (ASIC);
- the Australian Prudential Regulation Authority (APRA);
- any other Commonwealth regulatory body prescribed by legislation.

In that event, individuals are encouraged to check the website of those bodies to determine how best to make disclosure.

Disclosure can also be made to a legal practitioner, or via an emergency disclosure or a public interest disclosure, as referred to in section 1.03-1.

Eligible recipients of a disclosure can be contacted via email or telephone, the details of which can be found on CCCSL's internal communication platform. Alternatively, they can be contacted by mail addressed to the relevant person care of CCCSL's Nowra office and marked "private and confidential" (and this option should be used by disclosers who are external to CCCSL). Disclosures made by email may be accessible to people who have access to the mailbox of the intended recipient and, if this method of notification is used, the discloser consents to the email potentially being accessed by others (and who must also comply with this policy).

An authorised recipient of a disclosure may also be contacted if a discloser wishes to obtain further information before making a disclosure.

1.03-5 Reporting format

Useful details to assist in investigating a disclosure include the following:

- date, time and location;
- names of persons involved and their roles;

- the discloser's relationship with the person involved;
- the general nature of the concern;
- how the issue was identified; and
- any other information of relevance.

1.03-6 How will I be protected if I speak up about a disclosable matter?

Anonymous disclosure

Disclosures can be made anonymously and remain protected under the relevant legislation. Anonymity can be maintained while making a disclosure, over the course of the investigation and after it has been finalised. A discloser can refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations. It is suggested that a discloser who wishes to preserve their identity should maintain on-going two-way communication with the person to whom disclosure was made so that they can ask follow-up questions or provide feedback. A pseudonym may be used for the purpose of disclosure.

CCCSL nevertheless encourages individuals to disclose their identity when raising a concern as it assists in gathering further information. Also, requiring complete anonymity may make it more difficult for the issue to be investigated.

Confidentiality

A discloser's details will be treated confidentially to the fullest extent possible in connection with the investigation. Indeed, CCCSL's legal obligation is to not disclose the identity of a person reporting a disclosable matter or information that is likely to lead to the identification of the discloser. The exceptions are as follows:

a) if the discloser consents to the disclosure;

b) the disclosure is made to ASIC, APRA or the Australian Federal Police;

c) the disclosure is made to a legal practitioner for the purpose of obtaining advice or representation about the whistleblower provisions in the Corporations Act; or

d) the disclosure is authorised under the *Corporations Act 2001* (Cth).

A person can disclose the information contained in a disclosure with or without the discloser's consent if:

- the information does not disclose the discloser's identity;
- CCCSL has taken all reasonable steps to reduce the risk that the discloser will be identified from the information, including removing information about the discloser's identity or other information likely to lead to the identification of the discloser; and
- it is reasonably necessary for investigating the issues raised in the disclosure.

It is illegal for a person to identify a whistleblower or disclose information that is likely to lead to the identification of a whistleblower unless an exception above applies. If a discloser feels that their confidentiality has been breached, a complaint can be lodged with a regulator, such as ASIC, APRA or the ATO, for investigation. CCCSL may also

take disciplinary action against individuals that breach the confidentiality of a discloser, including summary dismissal.

The following measures may be implemented to protect the confidentiality of a discloser's identity:

- all personal information or reference to the discloser witnessing an event may be redacted;
- the discloser may be referred to in a gender-neutral context;
- where possible, the discloser will be contacted to help identify certain aspects of their disclosure that could inadvertently identify them;
- all paper and electronic documents relating to disclosures will be stored securely; and
- information relating to a disclosure will not be sent to an email address that can be accessed by other staff.

Protection from detrimental acts or omissions

It is unlawful for a person to engage in conduct that causes detriment to a discloser (or another person), in relation to a disclosure, if:

- the person believes or suspects that the discloser (or another person) made, may have made, proposes to make or could make a disclosure that qualifies for protection; and
- the belief or the suspicion is the reason, or part of the reason, for the conduct.

In addition, a person cannot make a threat to cause detriment to a discloser (or another person) in relation to a disclosure. A threat may be express or implied, or conditional or unconditional.

Detrimental conduct includes the following:

- dismissal of an employee;
- injury of an employee in his or her employment;
- alteration of an employee's position or duties to his or her disadvantage;
- discrimination between an employee and other employees;
- harassment or intimidation of a person;
- harm or injury to a person, including psychological harm; or
- damage to a person's property, reputation, business or financial position.

Detrimental conduct does not include:

- administrative action that is reasonable for the purpose of protecting a discloser from detriment; and
- managing a discloser's unsatisfactory work performance if the action is in line with CCCSL's performance management framework.

A discloser may seek independent legal advice or contact regulatory bodies such as ASIC, APRA or the ATO if they believe they have suffered detriment.

Compensation and other remedies

A discloser (or any other employee or person) can seek compensation and other remedies through the courts if:

- they suffer loss, damage or injury because of a disclosure; and
- CCCSL failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

Disclosers should seek independent legal advice in relation to any such claim.

Civil, criminal and administrative liability protection

A discloser is protected from any of the following in relation to their disclosure:

- civil liability (eg any legal action against the discloser for breach of an employment contract, duty of confidentiality or another contractual obligation;
- criminal liability (eg attempted prosecution of the discloser for unlawfully releasing information); and
- administrative liability (eg disciplinary action for making the disclosure).

The above protections do not grant immunity for any misconduct a discloser has engaged in that is revealed in their disclosure.

1.03-7 False Reporting

Protected disclosures must be made on objectively reasonable grounds. Anyone who knowingly and deliberately makes a false disclosure may be subject to disciplinary action, including dismissal. The disciplinary action will depend on the severity, nature and circumstance of the false disclosure.

1.03-8 Handling & Investigating

The individual to whom notice of an intended disclosure is given must determine whether any proposed location and time for making the disclosure are appropriate:

- for the discloser to make their disclosure comfortably; and
- for ensuring that the discloser is protected.

After receiving a disclosure from a discloser, the recipient will (assuming that the discloser can be contacted) acknowledge receipt as soon as reasonably practical. Thereafter, CCCSL will assess the disclosure to determine whether:

- it qualifies for protection as provided for in the relevant legislation; and
- a formal, in-depth investigation is required.

CCCSL will also appoint (if a WPO has not already been appointed) a WPO (who may be the recipient of the disclosure or other suitably qualified person) whose role will be to protect or safeguard disclosers and ensure the integrity of the reporting mechanism. A WPO's role also includes:

- ensuring any disclosures involving a director or the CEO are reported to the Chair (or if they involve the Chair, to the deputy chair);
- updating disclosers on progress and details of outcomes to the fullest extent reasonably possible;

- maintaining to the fullest extent possible confidentiality of the identity of and disclosures received from disclosers;
- immediately reporting concerns in relation to any detrimental conduct to the CEO or the Chair (provided that the concerns do not relate to them); and
- providing periodic reports to the Board or any risk committee as contemplated by section 1.03-15.

CCCSL's response to a disclosure will vary depending on the nature of the disclosure and the amount of information provided. A disclosure may be addressed and resolved informally or through formal investigation.

If an investigation is required, CCCSL will determine:

- the nature and scope of the investigation;
- who should lead the investigation as the whistleblower investigation officer **(WIO**)**,** including whether an external investigation is appropriate;
- the nature of any technical, financial or legal advice that may be required to support the investigation; and
- the timeframe for the investigation.

If an investigation is required, the WPO will brief the WIO to undertake an investigation. The brief will include a copy of this policy. A WIO is responsible for:

- gathering evidence and taking steps to protect or preserve evidence;
- making findings based on a fair and objective assessment of the evidence gathered during the investigation, and formalising this in a report to the WPO with any relevant recommendations; and
- keeping comprehensive records about the investigation in a secure and protected manner.

All investigations must be objective, fair and independent of the discloser, the individuals who are the subject of the disclosure and the business section or unit involved. Investigations may be undertaken jointly with an external investigation organisation. They must also be undertaken in a timely manner, and determine whether there is enough evidence to substantiate the disclosed matter. The WPO will monitor the WIO's investigation to ensure that the confidentiality of the investigation is maintained.

1.03-9 Outcome of an Investigation

At the conclusion of the investigation, a report will be prepared outlining:

- a finding of all relevant facts;
- a determination as to whether the allegation(s) have been substantiated or otherwise;
- the action recommended to be taken, which may include disciplinary action and dismissal. Any disciplinary action will be dependent on the severity, nature and circumstances of the disclosable matter.

1.03-10 Communication with discloser

Where possible and appropriate, having regard to the Company's privacy and confidentiality obligations, the discloser will be informed of the following:

- when the investigation process has begun;
- while the investigation is in progress; and
- after the investigation has been finalised.

If there is insufficient information to warrant further investigation, or the initial investigation immediately identifies there is no case to answer, the discloser will be notified at the earliest possible opportunity.

There may be some circumstances where it may not be appropriate to provide details of the outcome to the discloser. The discloser will not be provided with a copy of the investigation report. The nature and extent of information to be provided will be subject to relevant confidentiality obligations, legal obligations and any other factors considered relevant by CCCSL.

1.03-11 Reporting

The WPO will report the findings and recommendations resulting from an investigation to the Chair. In cases where the CEO or a member of the Board has been the subject of a disclosable matter, or where they have a close personal relationship with the person the subject of the disclosable matter, they will be excluded from the reporting and other processes referred to in this policy.

1.03-12 Fair treatment of individuals mentioned in a disclosure

CCCSL may determine the most appropriate time to inform the individual who is the subject of a disclosure about the investigation. An employee who is the subject of a disclosure will be advised about the subject matter of the disclosure as and when required having regard to principles of natural justice and procedural fairness.

Any individuals who are accused of misconduct in a report will have an opportunity to respond to allegations before any adverse findings are made and before any disciplinary action is taken.

1.03-13 Accessibility of policy

This policy will be made available to CCCSL's employees and officers via:

- CCCSL's internal communication platform;
- staff briefing sessions;
- staff training sessions; and
- new employee induction information packs.

This policy will also be available on CCCSL's external website. In doing so, CCCSL may exclude information that would not be useful or relevant to external disclosers or that would not be suitable for external publication (eg the names and contact phone numbers of eligible recipients of disclosures).

1.03-14 Policy review

CCCSL will periodically review this policy (and no later than every 3 to 5 years) with a view to ensuring that it is operating effectively.

1.03-15 Periodic reports to the Board or risk committee

A WPO may provide periodic reports to the Board or any risk committee, provided that it is not likely to lead to the identification of any discloser, which includes information of the following type:

- the subject matter of each disclosure;
- the status of each disclosure;
- the category of person who made the disclosure (eg employee or supplier) and their status (eg still employed or contracted);
- the action taken for each disclosure;
- how each disclosure was finalised;
- the timeframe for finalising each disclosure; and
- the outcome of each disclosure.

Documents to be completed and/or related to this procedure

Nil