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Governing Authority:	Audit and Finance Committee
Responsible Officer:	Chief Executive
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Whistleblower Policy

Group of Eight Australia Ltd (**Go8**) is committed to promoting integrity in its operations.

The purpose of this policy is to promote and support a culture of responsible and ethical behaviour, good corporate governance and compliance with the Acts and Go8's legal and regulatory obligations.

This policy encourages and provides protections and support for the reporting of reasonably held concerns of suspected or actual misconduct or an improper state of affairs or circumstances at Go8.

Who is a Whistleblower?

A **Whistleblower** may be any current or former officer or employee, contractor, supplier, or an associate of Go8 or a relative of any of those persons.

Compliance with this policy

A Whistleblower may report Disclosable Information by complying with this policy (as defined below).

This policy sets out the process for reporting concerns and also provides information about the support, protections and remedies that persons may be eligible to access when making a report of Disclosable Information.

A person reporting under this policy may also qualify for protection under the Acts. This policy summarises the qualifying criteria for a disclosure under the Acts but we recommend persons seek independent legal advice before making a disclosure under the Acts.

This policy does not impose contractual obligations on Go8 and the policy may be amended, withdrawn or replaced at any time at Go8's discretion.

What is Disclosable Information?

To be able to make a report under this policy, a Whistleblower must have reasonable grounds to suspect that there is Disclosable Information.

Disclosable Information is information that:

- concerns misconduct or an improper state of affairs or circumstances at Go8 (for example, fraud, corruption, bribery, theft, dealing in or using illicit drugs, conflicts of interest, negligence, financial irregularities, money laundering or misappropriation of funds);
- indicates that Go8 has engaged in **Disclosable Conduct**, which includes conduct that:
 - a) represents a danger to the public or the financial system;
 - b) constitutes an offence against any Commonwealth Act that is punishable by imprisonment for a period of 12 months or more;
 - c) constitutes an offence or contravention of Relevant Legislation; or
 - d) is otherwise prescribed by regulations under Relevant Legislation to be a disclosable matter; or
- may assist Go8 in performing functions or duties in relation to its tax affairs.

Disclosable Information usually relates to the conduct of persons performing work for Go8 but can also relate to conduct of third parties, such as customers, suppliers or service providers.

Personal Work-related Grievances and other concerns

A Personal Work-related Grievance can only be reported under this policy if the concern:

- has significant implications for Go8 and indicates Disclosable Conduct;
- relates to the Whistleblower's actual or threatened Detrimental Treatment where the Whistleblower has already made a report under this policy or under the Acts;
- is a mixed report that includes both Disclosable Information and a Personal Work-related Grievance; or
- relates to information suggesting misconduct beyond the Whistleblower's personal circumstances.

Personal Work-related Grievances and concerns that are not Disclosable Information should otherwise be reported through other channels, for example, by contacting Chief.executive@go8.edu.au.

Whistleblowers must have reasonable grounds

Whistleblowers must have reasonable grounds for their suspicions.

This means Whistleblowers must provide supporting information. A mere allegation is not enough and reports must not contain information that is known to be untrue.

If a Whistleblower has reasonable grounds and the Whistleblower's concern later turns out to be incorrect the Whistleblower may still be entitled to the protections under this policy and, if it is a protected disclosure, under the Acts.

Who do Whistleblowers report to?

Risk/Integrity officer

Reports can be made to the Risk/Integrity officer c/- COO@go8.edu.au

A Whistleblower may contact a Risk/Integrity officer before or at any time after making a whistleblowing report through any reporting channel if they have any concerns about making a report, confidentiality or the protections that may be available under this policy or Relevant Legislation.

Officers or Senior Managers

The Whistleblower may raise the matter with the following officers or senior managers of Go8, Chief Executive, and/or Deputy Chief Executive by contacting Chief.executive@go8.edu.au

External Parties who can receive a report:

Go8 Audit Partner BDO: <https://www.bdo.com.au/en-au/adelaide>

Go8 Legal Practitioner JWS: <https://jws.com.au/en>

Or to [AFP](#), [APRA](#), [ASIC](#), [ACNC](#)

Anonymity

Whistleblowers can choose to remain anonymous while making a disclosure, during the course of the investigation and/or after the investigation is finalised. Whistleblowers may also consent to partial or full disclosure of their identity.

If a Whistleblower elects to report anonymously, it is helpful if the Whistleblower provides Go8 with an anonymised email address. This enables Go8 to maintain ongoing two-way communication so that we can ask follow-up questions or provide feedback. Whistleblowers could also consider adopting a pseudonym for the purposes of their report.

Disclosing under the Acts

Whistleblowers may also make protected disclosures under the Acts if they meet certain criteria:

- the Whistleblower is an eligible whistleblower (as defined in the Acts);
- the disclosure is made to an eligible recipient, including a senior manager or officer of Go8, Go8’s internal or external auditor or its actuary, to a legal practitioner, or to ASIC, ACNC, APRA, the Australian Federal Police or, if related to taxation, the Commissioner of Taxation;
- the information disclosed qualifies under the Acts, including that it relates to misconduct or an improper state of affairs or circumstances at Go8 or a related body corporate (or in relation to any of its or their employees or officers); and
- the Whistleblower has reasonable grounds for his or her suspicions.

The Whistleblower’s disclosure may be anonymous and still be protected under the Acts.

The Whistleblower may also be able to make a public interest or emergency disclosure to a journalist or parliamentarian in accordance with the Acts in limited circumstances which we summarise below:

- the Whistleblower has already made a disclosure of the qualifying information to ASIC, APRA or another Commonwealth body as prescribed by regulation;
- 90 days have passed since that disclosure;
- the Whistleblower does not have reasonable grounds to believe that any action has been taken (or is being taken) to address the Whistleblower’s disclosure;
- if it is a public interest disclosure:

<p>The Whistleblower has reasonable grounds to believe that making a further disclosure is in the public interest</p>	<p>The Whistleblower has given written notice to the body to which the Whistleblower made the original report that included sufficient information to identify the original report and which states that the Whistleblower intends making a public interest disclosure</p>	<p>The information disclosed must be no greater than necessary to inform the journalist or parliamentarian of the particular misconduct or improper state of affairs or circumstances as set out in the Whistleblower’s original report</p>
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- if it is an emergency disclosure:

<p>The Whistleblower has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment</p>	<p>The Whistleblower has given written notice to the body to which the Whistleblower made the original report that included sufficient information to identify the original report and which states that the Whistleblower intends making an emergency disclosure</p>	<p>The information disclosed must be no greater than necessary to inform the journalist or parliamentarian of the particular substantial and imminent danger</p>
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Before the Whistleblower makes a public interest or emergency disclosure, we recommend the Whistleblower first seeks independent legal advice to ensure that the disclosure is protected under the Acts.

We encourage Whistleblowers to make disclosures to Go8 through our process under this policy before disclosing under the Acts as we would like to identify and address any concern as soon as possible. Alternatively, to also assist Go8, the Whistleblower can provide the Board with a copy of any report that the Whistleblower makes to an external reporting body under the Acts.

Information in Whistleblower reports

When making a report under this policy, Whistleblowers must have reasonable grounds to suspect that the information concerns Disclosable Information.

Reports should provide Go8 with as much detail as possible to assist with its inquiries into the matter, including:

the Whistleblower’s name and contact details (or, if the report is anonymous, an anonymised email address or other anonymised contact point);

- a statement describing the Disclosable Information;
- name of the person(s) involved;
- dates, times and locations;
- details of any relevant transactions;
- copies of any relevant documents;
- names of possible witnesses; and
- steps already taken to report or address the matter (if any).

Investigations

The recipient of the Whistleblower's report may conduct the initial review or may provide the Whistleblower's report to another appropriate person within Go8. This may be determined at the discretion of the Risk/Integrity Officer, including by reference to the nature of the report.

The person conducting the initial review will make initial inquiries and will determine at their discretion whether it is appropriate or necessary to conduct further inquiries or whether the concern can be resolved by other appropriate action.

If there is to be further inquiry, that inquiry or investigation may be conducted by a senior manager or a member of the HR team or, at the discretion of Go8, by an external person (**Investigator**). The Investigator will not be implicated directly or indirectly in the report.

An initial review may generally be completed within 6 weeks of the Company's receipt of a report under this policy while further inquiries or investigations may take up to 12 weeks. However, timeframes for inquiries or investigations will vary depending on the nature of the report and at Go8's discretion.

All inquiries and/or investigations will be conducted, as far as practicable, on a confidential basis and in accordance with the Acts.

Where the Whistleblower has provided Go8 with contact details, the Whistleblower will be provided with regular updates, including whether the inquiry has commenced, while it is in progress and about the outcome of the inquiry or investigation as appropriate and consistent with Go8's legal obligations. In some circumstances, it may not be appropriate to provide Whistleblowers with details of the process or outcome.

Once the inquiry or investigation is completed, the outcome will be reported to the Group of Eight Audit and Finance Committee and Board.

Whistleblower support

Go8 will provide support to the Whistleblower, including by:

- keeping the Whistleblower informed of the progress and outcomes of the inquiry or investigation (subject to any privacy and confidentiality obligations and as required by law) including any proposed remedial actions;
- keeping the Whistleblower's identity confidential;
- endeavouring to resolve any concerns that the Whistleblower has regarding actual or threatened Detrimental Treatment because the Whistleblower has made, or is considering making, a report under this policy;

- providing training to its employees, managers and officers about this policy;
- providing access to a confidential support and counselling service, the Employee Assistance Program (EAP).

In situations where the Whistleblower may have been involved in conduct connected with the report of Disclosable Information, the fact that the Whistleblower made a report may be relevant to any remedial or disciplinary action that may be taken as a consequence of any inquiry or investigation.

Protections for Whistleblowers

Protecting Whistleblowers from Detrimental Treatment

Go8 endeavours to protect Whistleblowers from Detrimental Treatment because they have made, are proposing to make, or are able to make, a report Disclosable Information under this policy or a protected disclosure under the Acts.

Steps Go8 may endeavour to take to protect a Whistleblower from Detrimental Treatment include:

- conducting a risk management assessment regarding a Whistleblower's report;
- providing access to the EAP;
- considering changes to the way Whistleblowers work if there is a risk of detriment;
- providing training to management to assist with protecting Whistleblowers from Detrimental Treatment.

Detrimental Treatment is not administrative action taken by Go8 that is reasonable to protect a Whistleblower from detriment (for example, moving a Whistleblower to another work location); or reasonable management action regarding a Whistleblower's unsatisfactory work performance or conduct.

The Whistleblower must immediately inform the Risk/Integrity officer or the Board of any concerns that the Whistleblower may have in relation to their report.

Confidentiality Protections

Go8 will not disclose the identity of the Whistleblower unless:

- the Whistleblower consents to the disclosure;
- the disclosure is made to ASIC, APRA, a member of the AFP, the Commissioner of Taxation (if tax-related) or other prescribed body in accordance with the Relevant Legislation;
- the disclosure is made to a legal practitioner for the purposes of Go8 obtaining legal advice or representation in accordance with the Acts;

- a court or tribunal finds it is necessary in the interests of justice; or
- where the disclosure is otherwise required or permitted by law.

Go8 will endeavour to not disclose information that is likely to lead to the identification of the Whistleblower unless:

- it is permitted to disclose the Whistleblower's identity (as above); or
- where the disclosure of that information is reasonably necessary for the purposes of investigating the Disclosable Information and Go8 takes all reasonable steps to reduce the risk that the Whistleblower will be identified as a consequence of the disclosure.

Steps Go8 may endeavour to take to protect the confidentiality of the Whistleblower's identity include:

- redacting personal information in the report and related documentation;
- referring to the Whistleblower in a gender-neutral way;
- speaking to the Whistleblower about aspects of the Whistleblower's disclosure that may inadvertently identify the Whistleblower;
- keeping documents relating to the Whistleblower's report secure and limiting access;
- reminding persons involved of the confidentiality requirements under the Acts.

The Whistleblower must also take their own steps to protect the confidentiality of their identity both prior to and after making a disclosure.

For example, the Whistleblower must tell us if they have previously mentioned to others that they may make a disclosure, if only a small number of people have access to the information or if the information relates to a matter which the Whistleblower has been told privately and in confidence. If the Whistleblower fails to do any of these things it may not be possible for Go8 to take reasonable steps to prevent the Whistleblower's identity becoming known as part of any investigation or inquiry.

Protections and Immunities under the Acts

This policy summarises key protections and immunities under the Acts, however Go8 encourages all persons to seek independent legal advice.

If a Whistleblower makes a report of information relating to Disclosable Information under this policy the Whistleblower may be eligible for protection under the Acts. The Whistleblower may have rights to compensation for loss, damage or injury and other remedies if the Whistleblower's identity has been disclosed or where the Whistleblower has been subject to Detrimental Treatment.

The Whistleblower may also be entitled to certain immunities, including:

- not being subject to any civil, criminal or administrative liability;
- not having any contractual or other remedy or right enforced against the Whistleblower on the basis of the disclosure;
- the report of Disclosable Information not being admissible in evidence against the Whistleblower in criminal proceedings or proceedings for the imposition of a penalty (except in respect of disclosures of false information).

Fair treatment of other persons

Persons mentioned in the Whistleblower's report may also be entitled to protection under the Acts.

Go8 will endeavour to provide any employee mentioned in a Whistleblower's report with an opportunity to respond to the allegations as part of any inquiry or investigation.

Employees who are mentioned in any Whistleblower report will also be entitled to access to Employee Assistance Program.

Reporting and governance

Go8 has established a protocol that provides that a sub-committee of the Board, the Go8 Audit and Finance Committee will be informed of reports of Disclosable Information under this policy and any material incidents.

Go8 will periodically review this policy to check that it is operating effectively, having regard to its objectives, the support it provides to Go8's Statement of Values and Code of Conduct, the requirements of applicable laws, and to determine whether the policy requires amendment.

Queries

For questions about this policy and information about the protections provided by law to Whistleblowers, please contact the Risk/integrity officer using the details supplied in this policy or seek independent legal advice.

Amendments

This policy may be updated or amended from time to time by Go8 at its absolute discretion.

Employees can access the most up to date version of this policy on the Go8 intranet and on Go8's external website www.go8.edu.au

Definitions

In this policy the following definitions apply unless the context requires otherwise:

Acts	means the <i>Corporations Act 2001 (Cth)</i> and the <i>Taxation Administration Act 1953 (Cth)</i>
<u>ACCC</u>	means the Australian Competition and Consumer Commission.
<u>AFP</u>	means the Australian Federal Police.
<u>APRA</u>	means the Australian Prudential Regulation Authority.
<u>ASIC</u>	means the Australian Securities and Investments Commission.
<u>ACNC</u>	means the Australian Charities and Not-for-profits Commission
<u>ATO</u>	means the Australian Taxation Office.
Board	means the Board of Directors of Go8.
Commonwealth	means the Commonwealth of Australia.
Detrimental Treatment	is defined in the Acts and includes: <ul style="list-style-type: none"> (a) dismissal of an employee or alteration of an employee’s position or duties to his or her disadvantage; (b) injury of an employee in his or her employment; (c) discrimination between an employee and other employees of the same employer; (d) harassment, intimidation, harm or injury, including psychological harm; (e) damage to a person’s property, reputation, business or financial position; or (f) any other damage to a person.

Personal Work-related Grievance

means a grievance about any matter relating to the discloser's employment or former employment which has or tends to have implications for the discloser personally, including (without limitation):

- interpersonal conflict between a discloser and another employee;
- decisions relating to the engagement, transfer or promotion of the discloser;
- decisions relating to the terms and conditions of engagement of the discloser;
- decisions relating to the disciplinary treatment, suspension or termination of engagement of the discloser.

Relevant Legislation

means the *Corporations Act 2001* (Cth), the *Australian Securities and Investments Commission Act 2001* (Cth), the *Banking Act 1959* (Cth), the *Financial Sector (Collection of Data) Act 2001* (Cth), the *Insurance Act 1973* (Cth), the *Life Insurance Act 1995* (Cth), the *National Consumer Credit Protection Act 2009* (Cth), the *Superannuation Industry (Supervision) Act 1993* (Cth), *Competition and Consumer Act 2010* (Cth), the *Taxation Administration Act 1953* (Cth), other tax laws administered by the Federal Commissioner of Taxation, any other Commonwealth law that is punishable by imprisonment for a period of 12 months or more, and regulations under or instruments referred to in these Acts.