

Whistleblower Policy

A Scope

- (i) This policy applies to:
 - Each officer, director or senior manager of Interaction;
 - All employees of Interaction, whether permanent or casual, full-time or ongoing, and interns;
 - Volunteers, work experience placements and members of the public or participants;
 - Entities or persons providing goods and services to Interaction, whether through a company, partnership, sole trader or labour hire arrangement (e.g. contractors and suppliers); and
 - Individuals identified as eligible whistleblowers.

B Purpose

- (i) To help deter wrongdoing by encouraging more disclosures of wrongdoing to Interaction.
- (ii) To set out how people can report matters and how those matters will be investigated.
- (iii) To describe how Interaction will protect the identity of persons making disclosures, and other persons because a disclosure has been made under this Whistleblower Policy and safeguard them from detriment and retaliation.
- (iv) To provide transparency around Interaction's framework for receiving, handling and investigating disclosures.
- (v) To support Interaction's values and Code of Conduct Policy, its long-term sustainability and reputation, and to meet its legal and regulatory obligations.
- (vi) To describe the protections available where the disclosures are made in accordance with Part 9.4AAA of the Corporations Act 2001 (Cth) (Corporations Law) or Part IVD of the Taxation Administration Act 1953 (Cth) (Tax Act).
- (vii) To place ultimate responsibility for this Whistleblower Policy, its implementation, and the encouragement of people to whom this Whistleblower Policy applies to speak up without fear of victimisation or retaliation, with Interaction's Board of Directors.

C Policy

- (i) Interaction is committed to ensuring the highest standards of integrity and promoting a culture of honest and ethical behaviour, corporate compliance and good corporate governance.
- (ii) Interaction recognises the need to have robust procedures in place to ensure people can report instances of suspected unethical, illegal,

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fraudulent or undesirable conduct by Interaction or its officers, employees or agents, and to ensure that anyone who does report such behaviour can do so without fear of reprisal, discrimination, intimidation or victimisation.

- (iii) This policy forms part of Interaction's broader risk management framework which includes the code of conduct and risk register.
- (iv) Interaction is committed to protecting the identity of all person's making disclosures under this Whistleblower Policy unless required to disclose their identity under the law.
- (v) Interaction is committed to monitoring and reviewing the effectiveness of this Whistleblower Policy and its related processes and procedures.

D Definitions and Acronyms

Definitions and acronyms relevant to this policy may be found in the ***Glossary or Acronyms*** document in the Policies Document Library.

- (i) **ASIC** refers to Australian Securities and Investment Commission.
- (ii) **Designated Disclosure Officer** refers to each person authorised by Interaction to receive disclosures from persons to whom this Whistleblower Policy applies. Designated Disclosure Officer duties are undertaken by:
 - Whistleblower Officer;
 - An officer or senior manager of Interaction; or
 - Interaction's auditor.
- (iii) **Disclosable matters** include conduct that:
 - May or may not involve a contravention of any law;
 - May include conduct that indicates a systemic issue in Interaction;
 - Relates to dishonest or unethical behaviour and practices;
 - May relate to business behaviour and practices that may cause consumer harm;
 - Is an exception to an otherwise excluded personal work-related grievance; or
 - Is prohibited under Interaction's Code of Conduct.
- (iv) **Disclosers** refers to eligible whistleblowers, volunteers, work experience placements, members of the public or participants.
- (v) **Eligible whistleblowers** refers to the whistleblower making the disclosure. This is defined in the Corporations Law as an individual who is currently or formerly, any of the following:
 - An officer or employee of the regulated entity; or
 - An individual who supplies services or goods to the regulated entity, or the employee of a person who supplies services or goods to the regulated entity; or

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- An individual who is an associate of the regulated entity; or
 - A relative or dependant of an individual referred to above; or
 - The spouse of a dependant of an individual referred to above.
- (vi) **Officer**, for the purposes of this policy, refers to:
- A director or secretary of Interaction; or
 - a person:
 - who makes, or participates in making, decisions that affect the whole, or a substantial part, of Interaction; or
 - who has the capacity to affect significantly Interaction's financial standing; or
 - who may act in accordance with the instructions or wishes of Interaction's directors (excluding advice given by the person in the proper performance of their professional capacity or business relationship with the directors or Interaction).
- (vii) **Regulated entity** refers to a term defined by the Corporations Law that includes a company and constitutional corporation such as Interaction.
- (viii) **Whistleblower** refers to a person making a disclosure under this Whistleblower policy.
- (ix) **Whistleblower Officer** refers to an employee responsible for ensuring Interaction assesses and implements appropriate measures to safeguard whistleblowers and other persons involved in a disclosure by a whistleblower. As at October 2022, the Whistleblower Officer duties are undertaken by Interaction's Executive Governance Officer.

E Implementation

- (i) Interaction's Policies and Procedures do not form part of any employee's contract of employment however they are lawful and reasonable directions of the employer and as such all employees are required to comply with any such directions. Interaction may amend a policy at any time.
- (ii) Interaction will make this Whistleblower Policy available to all officers and employees of Interaction through ongoing training.
- (iii) The Whistleblower Policy will be available on Interaction's website, Sharepoint Policies Document Library, Diligent Board Portal and upon request.
- (iv) Interaction is strongly committed to:
 - Ensuring the identity of a whistleblower remains confidential;
 - Investigating disclosures made under this Whistleblower Policy; and
 - Ensuring a whistleblower, or other person, is not subject to, or threatened with, detrimental conduct because a person believes a disclosure under this Whistleblower Policy has been made or could be made.

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- (v) Any employee who breaches this Whistleblower Policy, including breaching an obligation to keep a whistleblower's identity confidential, refusing to participate or cooperate with an investigation into a whistleblower disclosure, or engaging in detrimental conduct against a whistleblower or another person, will face a disciplinary process in accordance with Interaction's Code of Conduct and Disciplinary Policy, which could result in the termination of their employment.
- (vi) Interaction may terminate its relationship with other individuals and entities providing goods or services to Interaction if they breach this Whistleblower Policy.
- (vii) The Board of Directors will periodically review this Whistleblower Policy and its related processes and procedures and implement any changes to rectify any issues identified from its review in a timely manner.
- (viii) For further information refer to:
 - Schedule 1 for requirements that must be met to qualify for protection under Part 9.4AAA of the Corporations Law;
 - Schedule 2 for requirements that must be met to qualify for protection under the Tax Act;
 - Schedule 3 for contact details for external recipients of disclosures that do not relate to Interaction's tax affairs;
 - Schedule 4 for contact details for external recipients of disclosures that relate to Interaction's tax affairs;
 - Schedule 5 for the Whistleblower Policy Summary;
 - Schedule 6 for the Whistleblower Roles and Responsibilities Flow Chart; and
 - Schedule 7 for the Whistleblower Disclosure Form.

Whistleblower Protection

- (i) All persons who make a disclosure of information relating to a Disclosable Matter in accordance with this Whistleblower Policy, whether an eligible whistleblower or not, will:
 - Have their identity protected by Interaction; and
 - Be protected from detrimental conduct by Interaction.
- (ii) Any person who is mentioned in a Disclosable Matter will be treated fairly by Interaction.
- (iii) In addition to the protections outlined in this Whistleblower Policy, an eligible whistleblower will also qualify for protections available under the Corporations Law and the Tax Act if they make a disclosure that qualifies for protection under those statutes.

Roles and Responsibilities – Board of Directors

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- (i) The Board of Directors has responsibility for and ownership of:
 - This Whistleblower Policy, including approving the Whistleblower Policy and any amendments;
 - Ensuring this Whistleblower Policy complies with Interaction's legal and ethical obligations, and that all those under its control comply with it;
 - Ensuring those staff reporting to the Board understand and comply with this Whistleblower Policy and are given adequate and regular training on it together with Interaction's compliance culture set out in the company's various corporate governance policies;
 - Where relevant, determining how a matter reported under this Whistleblower Policy will be managed, including seeking legal advice on Interaction's statutory or other legal obligations arising from a disclosure made under this Whistleblower Policy, or the application of this Whistleblower Policy, and notifying an external regulator or law enforcement agency;
 - Periodically reviewing the effectiveness of this Whistleblower Policy and updating the Whistleblower Policy or Interaction's whistleblower processes as necessary; and
 - Ensuring appropriate resources are made available to sustain an effective whistleblower management system in Interaction.
- (ii) The Board of Directors' sub-committees have responsibility for
 - Periodically reviewing that any recommendations made from investigations into disclosures made under this Whistleblower Policy are implemented by Interaction as required; and
 - Analysing trends from, and matters reported in, disclosures and providing recommendations to the Board of Directors on future audit activity by Interaction.

Roles and Responsibilities – Whistleblower Officer

- (i) The Whistleblower Officer is responsible for periodically reviewing the Whistleblower Policy and recommending to Interaction's Board of Directors any updates deemed necessary or appropriate.
- (ii) The Whistleblower Officer has primary and day-to-day responsibility for:
 - Implementing this Whistleblower Policy and ensuring it is made available to the officers and employees of Interaction, monitoring its use and effectiveness and dealing with any queries about it;
 - Providing information to persons to whom this Whistleblower Policy may apply with advice or information about:
 - Interaction's whistleblower management system, and the application of this Whistleblower Policy;
 - What this Whistleblower Policy covers, the type of conduct that should and should not be reported under this Whistleblower Policy, and the type of protections available for whistleblowers;

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- How a disclosure under this Whistleblower Policy might be handled by Interaction; and
- Where to obtain further information and advice about whistleblowing and whistleblower protections.
- Assessing disclosures made under this Whistleblower Policy and their management, including:
 - Subject to any permissions from the whistleblower, ensuring a whistleblower's identity is kept confidential;
 - Notifying the Board of Directors where a disclosure has been made and keeping them apprised of any subsequent actions resulting from the disclosure;
 - Seeking legal advice on Interaction's statutory or other legal obligations arising from a disclosure made under this Whistleblower Policy, or the application of this Whistleblower Policy;
 - Assessing the risk of any detrimental conduct to a whistleblower, or other person, due to a disclosure made under this Whistleblower Policy, and ensuring the implementation of appropriate safeguards;
 - Determining whether a disclosure under this Whistleblower Policy will be investigated, and the scope and conduct of that investigation;
 - Notifying the Board of Directors in circumstances where, if the disclosure was proven, there could be disciplinary consequences for an employee of Interaction; and
 - Liaising with the whistleblower to obtain any necessary information, including any concerns the whistleblower holds in respect of victimisation or retaliation, and providing updates to the whistleblower on the management of their report.
- (iii) The Whistleblower Officer will have day-to-day responsibility for ensuring the Whistleblower Policy is widely disseminated throughout Interaction, including by:
 - Making the Whistleblower Policy available on Interaction's Sharepoint;
 - Facilitating briefing sessions to educate and train staff on the Whistleblower Policy;
 - Posting information regarding the Whistleblower Policy, and where to access a full copy of the Whistleblower Policy;
 - Including the Whistleblower Policy in Interaction's staff communications; and
 - Incorporating the Whistleblower Policy in employee and contractor induction packs and providing training within two weeks of appointment for new officers and staff (whether engaged as an employee or contractor).
- (iv) The Whistleblower Officer will have responsibility for:

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- Training Designated Disclosure Officers, officers and managers of Interaction in Interaction's processes and procedures for receiving and handling disclosures, as well as training in their obligations for maintaining confidentiality in respect of a disclosure, and the prohibitions against detrimental conduct;
 - Training the Senior Leadership Team and Executive Leadership Team in how to appropriately support a whistleblower, and Interaction's processes and procedures for receiving disclosures; and
 - Facilitating specialist training for other persons with responsibilities under this Whistleblower Policy, including People and Culture personnel.
- (v) The Whistleblower Officer will have responsibility for informing its appointed auditor of their responsibilities and obligations in respect of whistleblowers under the Corporations Law.
- (vi) The Whistleblower Officer will provide quarterly reports to the Board of Directors describing (when it is not likely to lead to the identity of the whistleblower) for each disclosure made to either themselves or a Designated Disclosure Officer the following:
- Date of receiving notification of the disclosure, and the type of internal recipient to whom the disclosure was made;
 - Date of when the Board of Directors was informed of the disclosure;
 - Type of person who made the disclosure and their status;
 - Subject matter of each disclosure, including the part of the business to which it relates;
 - Action taken to assess the disclosure;
 - Any positive assessment of risk to a person as a result of a disclosure, and action taken by Interaction to protect against the risk;
 - Status of Interaction's response to the disclosure, and either the expected timeframe for finalising any investigation into the disclosure, or how the investigation into the disclosure was finalised; and
 - Outcome for each disclosure.

Roles and Responsibilities – Designated Disclosure Officers

- (i) Designated Disclosure Officers are responsible for:
- Receiving disclosures under this Whistleblower Policy, as relevant, from whistleblowers;
 - Seeking to obtain information from the whistleblower that:

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- Where appropriate, assists Interaction to investigate the report effectively; and
 - Confirms whether the whistleblower holds any concern of victimisation or retaliation for themselves, or another person, due to making the report, and any assistance or support they may require.
 - Subject to any permissions from the whistleblower, ensuring the whistleblower's identity is kept confidential;
 - Disclosing any conflict of interest they may have in respect of a disclosure;
 - Ensuring the whistleblower has access to this Whistleblower Policy, is aware of the whistleblower protections in the Corporations Law or Tax Act as relevant, and the support available from Interaction; and
 - Explaining the next steps they will take in handling the disclosure, including:
 - Registering the disclosure with the Whistleblower Officer (ensuring confidentiality of the whistleblower's identity where consent to disclose their identity to the Whistleblower Officer has not been given by the whistleblower).
- (ii) The Whistleblower Officer's will inform the Board of Directors of any disclosures made under the Whistleblower Policy however Designated Disclosure Officers as detailed in Table 1 may also escalate disclosures to the Board of Directors, where appropriate.

Designated disclosure officer contact details

- (i) Whistleblowers can report Disclosable Matters to a Designated Disclosure Officer using the contact details in Table 1.

Table 1: Designated Disclosure Officer Contact Details

Designated Disclosure Officer	Name	Email
Whistleblower Officer	Lauren Asmussen	whistleblower@interactionservices.org
Independent Board member	Rob Binskin	rbinskin@interactionservices.org whistleblower@interactionservices.org
Senior Manager	Lauren Asmussen	las mussen@interactionservices.org
Interaction's auditor, StewartBrown	Justin Weiner Ben Grech	justin.weiner@stewartbrown.com.au ben.grech@stewartbrown.com.au

Roles and Responsibilities – Investigator

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- (i) An Investigator, appointed by the Board of Directors, Whistleblower Officer or Interaction's legal representative, will have responsibility for:
 - Subject to any permissions from the whistleblower, ensuring a whistleblower's identity is kept confidential; and
 - Conducting a:
 - Confidential and privileged factual investigation of the disclosure for the purpose of providing Interaction with legal advice; or
 - Conducting a confidential factual investigation of the disclosure, including gathering evidence, interviewing witnesses, communicating with the whistleblower where they have consented to providing their identity to the Investigator, seeking assistance from internal and external consultants, and providing an investigation report with the Investigators findings to the Board of Directors via the Whistleblower Officer.

Roles and Responsibilities – People and Culture

- (i) The human resources department has responsibility for any disciplinary process within Interaction that is triggered by a disclosure under this Whistleblower Policy that, if established, leads to an allegation of misconduct or serious misconduct against an employee of Interaction, or where a report involves a personal work-related grievance

Roles and Responsibilities – Line Managers

- (i) Line managers will support the objectives of this Whistleblower Policy, and ensure their direct reports are able to obtain information about the correct processes for making a disclosure or seeking further advice and support about whistleblowing.
- (ii) The Executive Leadership Team and Senior Leadership Team are responsible for enforcing the importance of this Whistleblower Policy with their reports, together with why disclosing wrongdoing is so vital to Interaction's risk management framework.

Roles and Responsibilities – All Staff

- (i) All employees of Interaction are required, and all other persons eligible to make disclosures under this Whistleblower Policy are strongly encouraged, to report if they reasonably suspect that conduct, or a state of affairs exists, in relation to Interaction that is a Disclosable Matter whether engaged in by themselves or others.

Roles and Responsibilities - Independent contractors or labour hire workers

- (i) All employees of Interaction, and persons providing services as an independent contractor or labour hire worker to Interaction, are required to:

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- Subject to a claim of privilege or self-incrimination, cooperate with an Investigator, including by providing relevant documents and information or answering questions during the conduct of any investigation under this Whistleblower Policy;
- Strictly maintain the confidentiality of a whistleblower's identity, whether they obtain that information directly or indirectly; and
- Refrain from committing, or threatening to commit, any act of detrimental conduct to a whistleblower, or any other person, because they believe or suspect that the whistleblower, or another person, has made, may have made, proposes to make, or could make a disclosure that qualifies for protection under the Corporations Law or Tax Act.

Seeking advice or support about the application of this Whistleblower Policy

- (i) Interaction encourages whistleblowers, or other persons, to raise issues or ask questions if:
 - They are unsure:
 - Whether they are covered by this Whistleblower Policy;
 - Whether their concerns qualify as a matter to be disclosed under this Whistleblower Policy; or
 - As to whom they should make a disclosure.
 - They are the subject of a disclosure or a witness in an investigation of a disclosure and seek support or assistance; or
 - They seek information about the type of protections and immunities available to whistleblowers, and other persons, under this Whistleblower Policy and the Corporations Law or the Tax Act.
- (ii) Issues, queries and concerns regarding the application of this Whistleblower Policy and the type of matters considered can be raised with:
 - The Whistleblower Officer;
 - A Designated Disclosure Officer;
 - An officer;
 - Executive Leadership Team;
 - Senior Leadership Team; or
 - An independent lawyer should you seek legal advice on the operation of the statutory whistleblower regime under the Corporations Law or the Tax Act.

Eligibility for Whistleblowers

- (i) Eligible whistleblowers should make a disclosure under this Whistleblower Policy, and employees of Interaction must make a disclosure under this Whistleblower Policy, if they reasonably suspect

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that conduct, or a state of affairs exists, in relation to Interaction that is any of the following, collectively referred to as Disclosable Matters:

- Misconduct, or an improper state of affairs or circumstances, in relation to Interaction;
- Misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of Interaction, and where they consider the information provided by the whistleblower may assist the disclosure recipient to perform functions and duties in relation to the tax affairs of Interaction;
- In contravention of any law administered by Australian Securities and Investments Commission (ASIC);
- Conduct that represents a danger to the public or the financial system (even if this conduct does not involve a breach of a particular law); or
- Conduct that is an offence against any law of the Commonwealth, where the offence is punishable by imprisonment for a period of 12 months or more.

Examples of Disclosable Matters.

- (i) Without limiting the type of conduct that can be disclosed under this Whistleblower Policy, examples of conduct that is appropriate to disclose under this Whistleblower Policy includes conduct that is:
 - Fraudulent or corrupt, such as money laundering or misappropriation of funds;
 - In breach of a law administered by ASIC, and a law of the Commonwealth punishable by 12 months imprisonment or more. Examples of conduct in breach of Corporations Law could include:
 - Insolvent trading;
 - Failure to keep accurate financial records;
 - Falsification of accounts; or
 - Failure of a director, or another officer, to act with the care and diligence a reasonable person would exercise, or to act in good faith in the best interests of the corporation, or to give notice of any material personal interest relating to the affairs of Interaction;
 - Illegal, such as theft, the sale or use of prohibited substances, violence or threatened violence, harassment or criminal damage to property;
 - Unethical, such as acting dishonestly, altering records without cause or permission, making false entries in records, engaging in questionable financial practices, offering or accepting a bribe;
 - Contrary to, or a serious breach of, codes and practices (including work practices) of Interaction;

- Potentially damaging to Interaction, including conduct that may cause financial or non-financial loss to Interaction, or is otherwise detrimental to its interests; or
- 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 under this Whistleblower Policy.

What should not be reported under this Whistleblower Policy?

Personal grievance

- (i) Subject to the exceptions outlined under *Section: Personal Grievance versus Disclosable Matter*, a Disclosable Matter does not include a personal work-related grievance, which concerns a grievance in relation to a whistleblower's employment, or former employment, with Interaction that has implications for the whistleblower personally.
- (ii) Examples of a personal work-related grievance an employee, or former employee, may hold concerning:
 - The terms and conditions of their employment;
 - An interpersonal conflict with another employee;
 - Any disciplinary or performance management process; or
 - The termination of their employment.
- (iii) Personal work-related grievances should be reported under Interaction's Staff Grievances Policy.

Personal Grievance versus Disclosable Matter

- (i) A personal work-related grievance that has significant implications for Interaction, and wider ramifications than for the whistleblower personally, may be appropriate to disclose under this Whistleblower Policy as a Disclosable Matter.
- (ii) Similarly, where the grievance relates to detrimental conduct suffered by the whistleblower because of making a previous whistleblower disclosure, or seeking legal advice about whistleblower protections, the matter should be reported under this Whistleblower Policy as a Disclosable Matter.
- (iii) Without limiting the types of matters, examples of personal work-related grievances that could be reported as a Disclosable Matter under this Whistleblower Policy include:
 - Mixed reports, for instance where a concern regarding corporate misconduct or wrongdoing is accompanied by a personal work-related grievance, or a personal work-related grievance includes information about corporate misconduct or wrongdoing;
 - Where the matter suggests a behaviour or conduct extending beyond the individual's personal circumstances, for instance an

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individual claim of bullying has indicated that there may be a more general culture of bullying or harassment within Interaction;

- Interaction, or its officers has breached an employment (or other) law punishable by more than 12 months imprisonment, or has engaged in conduct that represents a danger to the public; or
- If unsure whether a grievance is a Disclosable Matter under this Whistleblower Policy, or a personal work-related grievance that is more appropriately managed through another relevant Interaction policy such as Code of Conduct Policy, seek guidance from the Whistleblower Officer.

Reporting of disclosable matter

- (i) Wherever possible, to assist Interaction handle a disclosure made under this Whistleblower Policy appropriately, the following information about a Disclosable Matter should be provided to a Designated Disclosure Officer in a clear and factual way. The following information will be logged on a Whistleblower Disclosure Form:
 - The whistleblower's full name, address and preferred contact details. While there is no requirement for a whistleblower to provide these details, and disclosures can be made anonymously, if comfortable doing so this information greatly assists Interaction to investigate the Disclosable Matter and provide the whistleblower with appropriate protections from any detrimental conduct;
 - The entity, division or department which the Disclosable Matter relates to;
 - The nature of the alleged wrongdoing including, where relevant, details of the person believed to have committed the wrongdoing, or is aware of, or involved in, the wrongdoing;
 - When and where the wrongdoing occurred;
 - Anyone else who may verify the claim, or possible witnesses;
 - If the whistleblower is concerned about any possible victimisation or acts of reprisal for reporting the matter, or have been subject to detrimental conduct for a previous report of a Disclosable Matter, and any assistance or support sought from Interaction; and
 - Any supporting information (for instance, emails, documents, text messages, file notes, photos).

Other options for reporting disclosable matters

- (i) Whistleblowers can also report Disclosable Matters by:
 - Writing a report, preferably addressing the matters raised in *Section: Reporting of a Disclosable Matter*, and mailing it to Private and Confidential, Whistleblower Officer, PO Box 7020, Baulkham Hills NSW 2153 where it will be received by the Whistleblower Officer; or

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- Where the matter does not involve the tax affairs of Interaction, raising it with:
 - ASIC (see Schedule 3 for contact details). Whistleblowers can make a disclosure directly to the entities named in Schedule 3 without making a prior disclosure to Interaction; or
 - In limited circumstances involving an emergency or public interest disclosure (see Schedule 1), to the media or a Member of Parliament.
- Where the matter involves the tax affairs of Interaction, raising it with:
 - Employees or officers of Interaction who have functions or duties that relate to the tax affairs of Interaction, such as the Chief Financial Officer or Chairperson of the Board Finance and Risk Committee; or
 - Interaction's appointed auditor or the Commissioner of Taxation (see Schedule 4 for contact details). Whistleblowers can make a disclosure directly to these entities without making a prior disclosure to Interaction.

Whistleblower disclosure of identity

- (i) Disclosures of Disclosable Matters can be made anonymously, and a whistleblower may choose to remain anonymous, including during any investigation into the disclosure.
- (ii) If the disclosure is not made anonymously, or an anonymous whistleblower consents to limited disclosure of their identity (for instance, to the Whistleblower Officer and an Investigator), Interaction will take all reasonable steps to ensure that the whistleblower's identity remains confidential.
- (iii) A whistleblower who provides their identity when making a disclosure under this Whistleblower Policy:
 - Can expect Interaction to provide the whistleblower with appropriate protection and support; and
 - Enables any Investigator appointed to investigate the matter with an opportunity to clarify or seek further information from the whistleblower. Without further information, Interaction may be unable to investigate the report.
- (iv) If the whistleblower has provided their contact details, a Disclosable Matter received by a Designated Disclosure Officer will be acknowledged as received within a reasonable time frame.

Commitment to protection of identity

- (i) Where a disclosure received under this Whistleblower Policy is:
 - A protected disclosure under the Corporations Law or the Tax Act, the confidentiality of a whistleblower's identity is protected under the

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whistleblower protection regimes in those statutes, which include statutory sanctions and remedies where confidentiality is breached; or

- Not a protected disclosure under the Corporations Law or the Tax Act, including where the whistleblower is not an eligible whistleblower, Interaction will use its best endeavours to not disclose the identity of the whistleblower.

Identity confidentiality

- (i) Interaction will take the following steps to ensure the confidentiality of an eligible whistleblower's identity:
 - The Designated Disclosure Officer receiving the disclosure will seek permission from the whistleblower to share their identity with the Whistleblower Officer or the Chair of the Board of Directors, and a restricted number of persons who may be involved in managing or investigating the disclosure. Only persons who have been both authorised by the whistleblower and are directly involved in handling and investigating the disclosure will be made aware of the whistleblower's identity (subject to the whistleblower's consent) or information that is likely to lead to the identification of the whistleblower;
 - Where a whistleblower does not give their permission to share their identity, or share their identity with particular persons involved in managing or investigating the disclosure, for instance with an appointed Investigator, the person receiving the disclosure will disclose the information contained in the disclosure only if:
 - The information does not disclose the whistleblower's identity;
 - They have taken all reasonable steps to reduce the risk that the whistleblower will be identified from the information; and
 - It is reasonably necessary for investigating the issues raised in the disclosure;
 - Information relating to the disclosure including the Whistleblower Disclosure form, will be stored confidentially and securely in Interaction's whistleblower reporting system, and only available for access by the Whistleblower Officer and others involved in receiving, managing and investigating the disclosure; and
 - All persons handling and investigating disclosures will receive appropriate training in their obligations in respect of the confidentiality of a whistleblower's identity, and how to ensure the security of information and communications in respect of the disclosure.

Identity awareness

- (i) Whistleblowers making a disclosure under this Whistleblower Policy should be aware that people may be able to guess or establish their identity where they:

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- Have mentioned to other people they are considering making a disclosure;
- Have complained or raised concerns with other people about the subject matter of the disclosure;
- Are one of a very small number of people with access to the information about the subject of the disclosure; or
- Are disclosing information that has been told to them privately and in confidence.

Breach of confidentiality

- (i) A whistleblower can lodge a complaint about an alleged breach of the confidentiality of their identity with the Whistleblower Officer or the Chair of the Board of Directors.
- (ii) For matters not involving the tax affairs of Interaction, a whistleblower can lodge a complaint about an alleged breach of the confidentiality of their identity with ASIC.
- (iii) For matters involving the tax affairs of Interaction, a whistleblower can lodge a complaint about an alleged breach of the confidentiality of their identity with the Commissioner of Taxation.

Investigations of disclosures

Recipients of disclosures

- (i) After receiving a disclosure from a whistleblower under this Whistleblower Policy, a recipient of the disclosure, will:
 - Take all reasonable steps to ensure the whistleblower's identity is kept confidential, subject to any permissions given by the whistleblower;
 - Notify the Whistleblower Officer of the disclosure. In doing so, unless the whistleblower has given their consent to disclose their identity, the recipient will not disclose information contained in the whistleblower's disclosure to the Whistleblower Officer unless:
 - The information does not include the whistleblower's identity;
 - They have taken all reasonable steps to reduce the risk of the whistleblower being identified from the information (such as removing the whistleblower's name, position title or number, and other identifying details); and
 - It is reasonably necessary for investigating the issues raised in the disclosure; and
 - Where the whistleblower has provided their contact details, update the whistleblower that the matter has been confidentially referred to the Whistleblower Officer, who in turn will notify the Board of Directors for assessment of next steps.

Whistleblower Officer responsibilities

- (i) The Whistleblower Officer will, as soon as practicable, assess all matters notified to them under this Whistleblower Policy and:
 - Take all reasonable steps to ensure the whistleblower's identity is kept confidential, subject to any permissions given by the whistleblower;
 - Determine whether the disclosure:
 - Falls within the scope of this Whistleblower Policy, or whether it is more appropriately managed under another Interaction policy;
 - Triggers a requirement for Interaction to seek legal advice in respect of its legal obligations, including the conduct of a factual investigation into the disclosure to assist in the provision of that advice; and
 - Should be investigated, and by whom;
 - Assess the risk of any detrimental conduct to the whistleblower, or any other person, because the disclosure has been made; and
 - Notify the Board of Directors; and
 - Determine, in consultation with the Board of Directors, whether an external entity including a regulator or law enforcement agency is notified. The Whistleblower Officer may disclose the identity of a whistleblower to ASIC or a member of the Australian Federal Police.

Reporting of disclosure

- (i) In certain situations, it will be appropriate for the Designated Disclosure Officer to report a disclosure directly to the Board of Directors, and for the assessment usually undertaken by the Whistleblower Officer to be performed by the Board of Directors, including when the disclosure relates to:
 - The Whistleblower Officer;
 - An officer of Interaction;
 - A member of Interaction's senior management; or
 - Interaction's appointed auditor.

Investigation

- (i) Where the Whistleblower Officer or Board of Directors determines the matter should be investigated, the investigation process will depend on the nature of the matter being investigated, including that a factual investigation of the matter will be conducted under legal professional privilege to assist a legal practitioner to provide Interaction with legal advice.
- (ii) The object of an investigation into a disclosure is to determine whether there is enough evidence to substantiate or refute the matters reported.

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Where an investigation is deemed necessary, the Whistleblower Officer will either:

- Determine the nature and scope of the investigation, including:
 - The person within or external to Interaction that will lead the investigation;
 - The nature of any technical, financial or specialist advice that may be required to support the investigation;
 - The timeframe for the investigation; and
- Where the whistleblower has provided their identity to the Whistleblower Officer, seeking consent for their identity to be revealed to the appointed Investigator; or
- Request the provision of confidential and privileged legal advice to Interaction, including the conduct of a factual investigation to support the provision of that advice, from a qualified legal practitioner.

Principles of Investigation

- (i) Where the disclosure is investigated, the investigation will be thorough, objective, fair, preserve the confidentiality of the whistleblower, and be conducted independent of:
 - The whistleblower;
 - Any person the subject of the disclosure; and
 - Any parts of Interaction's business concerned.
- (ii) Depending on the extent of the whistleblower's consent to disclosing their identity, the Whistleblower Officer, Board of Directors, appointed Investigator (including a legal adviser to Interaction), or the recipient of the disclosure may contact the whistleblower for further information.

Investigation of anonymous disclosure

- (i) If a disclosure is made anonymously, and the whistleblower:
 - Has not maintained two-way communication with Interaction, the assessment by the Whistleblower Officer or Board of Directors, and any decision to undertake an investigation, and the conduct of any investigation, will be based on the information provided by the whistleblower; or
 - Has maintained two-way communication with Interaction, the whistleblower can refuse to answer questions they feel could reveal their identity at any time, including during any follow-up conversation about, or investigation into, the disclosure.

Role of investigator

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- (i) An Investigator appointed by the Whistleblower Officer or Board of Directors, will document the nature and scope of their investigation and findings in a report, whilst maintaining utmost confidentiality. The report will be provided to the Whistleblower Officer and/or the Board of Directors who will provide feedback, where appropriate, to the whistleblower regarding the progress and outcome of, and actions arising from, any investigation.

Satisfaction

- (i) If the whistleblower is not satisfied with the outcome of an investigation into their Disclosable Matter, they may write to the Whistleblower Officer or the Chair of the Board of Directors seeking a review of the outcome.

Confidential records

- (i) Interaction will ensure all records forming part of an investigation will be kept confidential and stored securely in accordance with Interaction's confidentiality obligations, and the Corporations Law or Tax Act as appropriate.

Fair treatment of persons named in a disclosure - Employees

- (i) Interaction will ensure the fair treatment of employees mentioned in a disclosure made under this Whistleblower Policy. Interaction will:
 - To the extent that it is practical and appropriate in the circumstances, handle all disclosures confidentially;
 - Assess each disclosure on its merits and investigate as appropriate;
 - Advise an employee who is the subject of a disclosure as and when required by principles of natural justice and procedural fairness, and where appropriate having regard to the nature of the disclosure, prior to:
 - Any external actions being taken, such as referring the disclosure to a regulator or law enforcement agency; and
 - Commencing a formal investigation;
 - Advise when conduct raised in a disclosure, if proven, could lead to allegations of misconduct being made against an employee the subject of a disclosure, leading to possible disciplinary consequences, including termination of employment;
 - Provide details of the persons who can be contacted with issues, queries and concerns; and
 - Advise the outcome of any investigation into the disclosure, however, will not provide a copy of the investigation report or associated material.

Prohibition on Detrimental Conduct

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- (i) A person cannot:
 - Engage in conduct that causes detriment to a whistleblower, or another person, if:
 - The person believes or suspects that the whistleblower (or another person) made, may have made, proposes to make, or could make, a disclosure that qualifies for protection under the Corporations Law or Tax Act; and
 - The belief or suspicion is the reason, or part of the reason, for the conduct; or
 - Threaten to cause detriment to a whistleblower (or another person) in relation to a disclosure that qualifies for protection under the Corporations Law or Tax Act. A threat may be implied, or conditional, or unconditional.

Examples of Detrimental Conduct

- (i) Examples of detrimental conduct include:
 - Dismissal of an employee;
 - Injury of an employee in their employment;
 - Alteration of an employee's position or duties to their disadvantage;
 - Discrimination between an employee and another employee of the same employer;
 - Harassment or intimidation of a person;
 - Harm or injury to a person, including psychological harm;
 - Damage to a person's property;
 - Damage to a person's reputation;
 - Damage to a person's business or financial position; or
 - Any other damage to a person.

Protection against Detrimental Conduct

- (i) Interaction is committed to protecting whistleblowers, and other persons, from detrimental conduct, or threats of detrimental conduct, because a person believes or suspects that the whistleblower (or another person) has made, may have made, proposes to make, or could make a disclosure that qualifies for protection under the Corporations Law or Tax Act.
- (ii) Interaction will use its best endeavours to provide the protections to whistleblowers, and other persons, where the disclosure is not protected under the Corporations Law or Tax Act.
- (iii) Reasonable management and administrative action conducted in a reasonable manner by Interaction will not constitute detrimental

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conduct against a whistleblower or another person, including (but not limited to):

- Management or administrative action taken to protect the whistleblower or another person from detriment; or
- Performance management or disciplinary processes.

(iv) A whistleblower, or other person, who believes they have suffered detriment should do any of the following:

- Report their concern in accordance with reporting procedures;
- Seek guidance and support from the Whistleblower Officer; or
- Seek independent legal advice.

(v) A whistleblower, or other person, who has suffered loss because of detriment suffered can seek compensation and other remedies through the courts.

Risk Assessment

(i) As soon as possible after receiving notification of a disclosure under this Whistleblower Policy, the Whistleblower Officer, will assess the risk of detriment to the whistleblower, or another person, arising from the disclosure. Where appropriate, strategies will be developed to:

- Explain the support services available to the whistleblower, and other persons;
- Assist the whistleblower, and any other person, to manage the stress, time and performance impacts resulting from the disclosure or its investigation;
- Protect the whistleblower, or any other person, from detriment, such as permitting the performance of work from another location, assignment to another role, modifications to the workplace or reporting lines;
- Remind those managing and handling the disclosure and its investigation about their obligations in respect of confidentiality, detrimental conduct, managing conflicts of interest, and the fair treatment of the whistleblower and others mentioned in the disclosure; and
- To the extent reasonable in the circumstances, remedy the effects of any detriment already suffered.

Other protections available to whistleblowers

(i) Where an eligible whistleblower makes a disclosure that qualifies for protection under the Corporations Law or Tax Act, the whistleblower is protected from any of the following in relation to the disclosure:

- Civil liability (for instance, legal action against the whistleblower for breach of an employment contract, duty of confidentiality or another contractual obligation).

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- Criminal liability (for instance, the attempted prosecution of the whistleblower for unlawfully releasing information, or other use of the disclosure against the whistleblower in a prosecution, other than making a false disclosure); or
 - Administrative liability (for instance, disciplinary action for making the disclosure).
- (ii) The protections available to whistleblowers who make a disclosure qualifying for protection under the Corporations Law and the Tax Act do not, however, grant the whistleblower immunity for any misconduct the whistleblower has engaged in that is revealed in their disclosure.
- (iii) Whistleblowers may also have access to other statutory protections under anti-discrimination and equal opportunity legislation, and the Fair Work Act (2009), or under the common law and their contracts of employment or engagement with Interaction.

F Relevant Legislation and Standards

- (i) Australian Securities and Investments Commission Act 2001 (Cth);
- (ii) Corporations Act (2001)
- (iii) Fair Work Act (2009)
- (iv) National Disability Insurance Scheme Act (2003)
- (v) Taxation Administration Act (1953)

G Interaction Forms

- (i) Whistleblower Disclosure Form

H Related Policies

- (i) Board of Directors Policy
- (ii) Code of Conduct Policy
- (iii) Disciplinary Policy
- (iv) Policy Review Policy
- (v) Staff Grievances Policy

Schedule 1 – Qualification of disclosure for protection under the Corporations Law, and what protections and immunities are available

Disclosures qualifying for protection under the Corporations Law

- (i) Eligible whistleblowers may be able to obtain certain statutory protections and immunities where they make a disclosure that qualifies for protection under Part 9.4AAA of the Corporations Law.
- (ii) This Schedule 1 provides an overview of the requirements that must be met for a disclosure of information to qualify for protection under Part 9.4AAA of the Corporations Law. To avoid doubt, although many of the protections and immunities are mirrored in this Whistleblower Policy, the protections in Part 9.4AAA of the Corporations Law are in addition to protections and immunities specified in this Whistleblower Policy.
- (iii) This Schedule 1 is intended for information purposes only and should not be taken as the provision of legal advice in respect of the operation and application of the whistleblower regime in Part 9.4AAA of the Corporations Law. Legal advice should be obtained from an independent legal practitioner.

Conditions that must be met for a disclosure to qualify for protection under the Corporations Law

Disclosure recipient

- (i) The disclosure is made to a person who is eligible to receive a disclosure under Part 9.4AAA of the Corporations Law, which includes:
 - A person authorised by a regulated entity to receive a disclosure, which for Interaction are the Designated Disclosure Officers identified in Table 1;
 - An officer or senior manager of a regulated entity;
 - ASIC;
 - An appointed auditor of a regulated entity, which for Interaction is StewartBrown; or
 - In limited circumstances, to a journalist or a member of a federal, state or territory Parliament.

Grounds for disclosure

- (i) The disclosure is about matters the eligible whistleblower has reasonable grounds to suspect may concern the following conduct by Interaction:
 - Misconduct or an improper state of affairs or circumstances in relation to Interaction (or a related body corporate);
 - Conduct that constitutes an offence against, or contravention of, a law administered by ASIC;

- Conduct that constitutes an offence against another law of the Commonwealth punishable by more than 12 months imprisonment; or
- Conduct that is a danger to the public or the financial system.

Work related grievance

- (i) The disclosure is not a personal work-related grievance, being a disclosure of information concerning a grievance about any matter in relation to the eligible whistleblower's employment, or former employment, or having (or tending to have) implications for the whistleblower personally. However, a personal work-related grievance will be disclosure qualifying for protection under Part 9.4AAA of the Corporations Law if it either:
 - Has significant implications for Interaction to which it relates, or wider ramifications than those that are personal to the whistleblower; or
 - Relates to a grievance by the eligible whistleblower about detrimental conduct suffered or threatened due to a person believing or suspecting that a disclosure qualifying for protection under Part 9.4AAA of the Corporations Law has been made, may be made, is proposed to be made, or could be made.

Qualifying disclosure

- (i) A disclosure that meets the conditions above is referred to as a qualifying disclosure.

Other disclosures that qualify for protection under the Corporations Law

Disclosure to media or a Member of Parliament

- (i) There are two further categories of disclosure that may also be protected under Part 9.4AAA of the Corporations Law:
 - In extreme cases, where an eligible whistleblower makes a disclosure to the media or a Member of Parliament in relation to a regulated entity. To be protected, the whistleblower must already have made a qualifying disclosure, certain written notifications in respect of that qualifying disclosure must have been made by the eligible whistleblower to the body that received it, and either:
 - The disclosure was in respect of a substantial and imminent danger to someone's health and safety, or the natural environment; or
 - Disclosing the information was in the public interest; or
 - If the whistleblower makes a disclosure of information to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower regime found in Part 9.4AAA of the Corporations Law. This category

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- does not carry any of the requirements of the disclosure to be a qualifying disclosure
- (ii) A disclosure that meets the conditions above are referred to as a protected disclosure.

Protections and immunities available where a qualifying or protected disclosure is made under the Corporations Law

- (i) Where a qualifying or protected disclosure is made, Part 9.4AAA of the Corporations Law provides the following protections and immunities:
 - Protection of a whistleblower's identity;
 - Protecting a whistleblower, or other person, from a range of detrimental conduct (often referred to as victimisation or retaliation) because another person believes or suspects that a qualifying or protected disclosure has been made, may be made, is proposed to be made, or could be made; and
 - Providing a whistleblower with a range of legal immunities for making a qualifying or protected disclosure.

Protection of the Eligible Whistleblower's identity

- (i) Part 9.4AAA of the Corporations Law contains a number of provisions to protect the identity of a whistleblower who has made a qualifying or protected disclosure by:
 - Allowing for whistleblowers to make anonymous disclosures;
 - Subject to a handful of exceptions that authorise the disclosure of a whistleblower's identity (including with the whistleblower's consent or to a relevant regulator or the Australian Federal Police, or to a lawyer for the purpose of obtaining advice about the operation of Part 9.4AAA of the Corporations Law), making it a criminal and civil penalty offence for a person to whom a qualifying or protected disclosure is made, or any other person who has obtained the information directly or indirectly, to disclose:
 - The identity of the whistleblower; or
 - Information that is likely to lead to the identification of the whistleblower; and
 - Prohibiting the disclosure of a whistleblower's identity by the recipient of a qualifying or protected disclosure to a court or tribunal.
- (ii) It is not an offence for a person to disclose information regarding a qualifying or protected disclosure without revealing the identity of the whistleblower.

Protection against detrimental conduct

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Purpose

- (i) Part 9.4AAA of the Corporations Law protects persons from detrimental conduct when a qualifying or protected disclosure has been made, is believed or suspected to have been made, or could be made, and includes significant criminal and civil sanctions to perpetrators should such actions occur.

Detrimental conduct

- (i) Detrimental conduct is defined broadly and includes conduct (without limitation) such as:
 - Dismissal of an employee;
 - Injury of an employee in their employment;
 - Alteration of an employee's position or duties to their disadvantage;
 - Discrimination between an employee and other employees of the same employer;
 - Harassment or intimidation of a person;
 - Harm or injury to a person, including psychological harm;
 - Damage to a person's property;
 - Damage to a person's reputation;
 - Damage to a person's business or financial position; and
 - Any other damage to a person.

Penalties for detrimental conduct

- (i) It is both a criminal and civil penalty offence to engage in detrimental conduct.
- (ii) It is both a criminal and civil penalty offence to engage in detrimental conduct due to a belief or suspicion that a qualifying or protected disclosure has been made, is believed to have been made, or could be made.
- (iii) Features common to both sanctions include:
 - A protection against detrimental conduct.
 - The victim protected may be a whistleblower or may be another person who has suffered damage because of a victimiser's conduct.
 - Threats of detrimental conduct can be express or implied, conditional or unconditional.

Immunities

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- (i) Where a qualifying protected disclosure is made, the whistleblower is granted certain immunities from liability, including:
- The whistleblower is not subject to civil, criminal or administrative liability;
 - No contractual or other remedy may be enforced against the whistleblower; and
 - Information disclosed by the whistleblower is not admissible against them, other than in proceedings concerning the falsity of the information provided.

Schedule 2 - Disclosure qualification for protection under the Tax Act

Disclosures qualifying for protection under the Tax Act

- (i) Eligible whistleblowers may be able to obtain certain statutory protections and immunities where they make a disclosure that qualifies for protection under Part IVD of the Tax Act.
- (ii) This Schedule 2 provides an overview of the requirements that must be met for a disclosure of information to qualify for protection under Part IVD of the Tax Act. To avoid doubt, although many of the protections and immunities are mirrored in this Whistleblower Policy, the protections in Part IVD of the Tax Act are in addition to protections and immunities specified in this Whistleblower Policy.
- (iii) This Schedule 2 is intended for information purposes only and should not be taken as the provision of legal advice in respect of the operation and application of the whistleblower regime in Part IVD of the Tax Act. Legal advice should be obtained from an independent legal practitioner.

Conditions that must be met for a disclosure to qualify for protection under the Tax Act when made to an eligible recipient

Entity

- (i) The information disclosed relates to an entity, a term defined in the Tax Act that includes a company, such as Interaction.

Eligible recipients for protection under Tax Act

- (i) The whistleblower making the disclosure is an eligible whistleblower, defined in the Tax Act as an individual who is, or has been, any of the following:
 - An officer (as defined in the Corporations Law) or employee of the entity;
 - An individual who supplies services or goods to the entity, or the employee of a person who supplies services or goods to the entity;
 - An individual who is an associate (as defined in the Income Tax Assessment Act 1936 (Cth)) of the regulated entity; or
 - A spouse, or child of an individual or a dependant of an individual referred to above or such an individual's spouse.

Eligible person to whom qualifying disclosures are made

- (i) The disclosure is made to a person eligible to receive a qualifying disclosure under Part IVD of the Tax Act, which includes:
 - An eligible recipient of the entity, which is:
 - a person authorised by the entity to receive disclosures that may qualify for protection under Part IVD of the Tax Act, which for Interaction are the Designated Disclosure Officers;

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- A director, secretary or senior manager of the entity;
 - Any other employee or officer of the entity who has functions or duties that relate to the tax affairs of the entity, who for Interaction are the Financial Controller or Treasurer.
 - Any auditor of the entity, or a member of an audit team conducting an audit of the entity; or
 - A registered tax agent or BAS agent to the entity; or
- (ii) The Commissioner of Taxation.

Disclosures assist taxation law or taxation affairs

- (i) Where the disclosure of information by an eligible whistleblower is:
- Made to the Commissioner of Taxation, and the eligible whistleblower considers that the information may assist the Commissioner to perform their functions or duties under a taxation law (as defined in the Income Tax Assessment Act 1997 (Cth)) in relation to the entity or an associated of the entity; or
 - Made to an eligible recipient of the entity, and the eligible whistleblower:
 - Has reasonable grounds to suspect the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the entity or an associated of the entity; and
 - Considers the information may assist the eligible recipient to perform functions or duties in relation to the tax affairs of the entity or an associated of the entity.

Legal advice

- (i) A disclosure of information may also qualify for protection under Part IVD of the Tax Act if the disclosure of information by an individual is made to a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of Part IVD of the Tax Act.

Qualifying disclosure

- (i) A disclosure that meets all of the above is referred to as a qualifying disclosure.

Protections and immunities available when a qualifying disclosure is made under the Tax Act

- (i) Where a qualifying disclosure is made, Part IVD of the Tax Act provides the following protections and immunities:
- Protection of a whistleblower's identity;

- Protecting a whistleblower, or other person, from a range of detrimental conduct (often referred to as victimisation or retaliation) because another person believes or suspects that a qualifying or protected disclosure has been made, may be made, is proposed to be made, or could be made; and
- Providing a whistleblower with a range of legal immunities for making a qualifying or protected disclosure.

Protection of the eligible whistleblower's identity

- (i) Part IVD of the Tax Act contains a number of provisions to protect the identity of a whistleblower who has made a qualifying disclosure by:
 - Allowing for whistleblowers to make anonymous disclosures;
 - Subject to a handful of exceptions that authorise the disclosure of a whistleblower's identity (including with the whistleblower's consent or to the Commissioner of Taxation or the Australian Federal Police, or to a lawyer for the purpose of obtaining advice about the operation of Part IVD of the Tax Act), making it a criminal offence for a person to whom a qualifying disclosure is made, or any other person who has obtained the information directly or indirectly, to disclose any of the following:
 - The identity of the whistleblower; and
 - Information that is likely to lead to the identification of the whistleblower; and
 - Prohibiting the disclosure of a whistleblower's identity by the recipient of a qualifying disclosure to a court or tribunal.
- (ii) It is not an offence for a person to disclose information regarding a qualifying disclosure without revealing the identity of the whistleblower.

Protection from detrimental conduct

- (i) Part IVD of the Tax Act protects persons from detrimental conduct when a qualifying disclosure has been made, is believed or suspected to have been made, or could be made, and includes significant criminal and civil sanctions to perpetrators should such actions occur.
- (ii) Detrimental conduct is defined broadly and includes conduct (without limitation) such as:
 - Dismissal of an employee;
 - Injury of an employee in their employment;
 - Alteration of an employee's position or duties to their disadvantage;
 - Discrimination between an employee and other employees of the same employer;
 - Harassment or intimidation of a person;
 - Harm or injury to a person, including psychological harm;

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- Damage to a person's property;
 - Damage to a person's reputation;
 - Damage to a person's business or financial position; and
 - Any other damage to a person.
- (iii) It is both a criminal and civil penalty offence to engage detrimental conduct due to a belief or suspicion that a disclosure has been made, is believed to have been made, or could be made. Features common to both sanctions include:
- A protection against detrimental conduct;
 - The victim protected may be a whistleblower or may be another person who has suffered damage because of a victimiser's conduct; and
 - Threats of detrimental conduct can be express or implied, conditional or unconditional.

Immunities

- (i) Where a qualifying disclosure is made, the whistleblower is granted certain immunities from liability, including:
- The whistleblower is not subject to civil, criminal or administrative liability;
 - No contractual or other remedy may be enforced against the whistleblower; and
 - Information disclosed by the whistleblower is not admissible against them, other than in proceedings concerning the falsity of the information provided.

Schedule 3 - Contact details for external recipients of disclosures that do not relate to the tax affairs of Interaction

Interaction's appointed auditor

StewartBrown

Address: Level 2, Tower 1/495 Victoria Ave, Chatswood, NSW 2067

Website: <https://www.stewartbrown.com.au/>

Telephone: 02 9412 3033

Australian Securities and Investment Commission (ASIC)

ASIC Office of the Whistleblower

Address: GPO BOX 9827, Brisbane QLD 4001.

Website: <https://asic.gov.au>

Telephone: 1300 300 630

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Interaction Disability Services Ltd Policy
Approved: October 2022

Review Date: October 2023

Version 5

Schedule 4 - Contact details for external recipients of disclosure that relate to the tax affairs of Interaction

The Commissioner of Taxation

Commissioner of Taxation

Address: PO Box 900, Civic Square ACT 2608.

Website: <https://ato.gov.au>

Telephone: 13 28 69 (Switchboard)

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Interaction Disability Services Ltd Policy
Approved: October 2022

Review Date: October 2023

Version 5

Schedule 5 – Whistleblower Policy Summary

Whistleblower Policy Summary

This document provides a summary of the Whistleblower Policy which incorporates the relevant information to be familiar with the policy and its procedures.

Purpose	<p>This policy is used to support whistleblowers, who in good faith and without malice, disclose information or raise concerns about alleged improper or illegal activity.</p> <p>Interaction and our staff are committed to providing services in a safe and honest way. We will support and respect anyone who acts as a whistleblower to draw attention to suspected inappropriate, corrupt or illegal conduct or behaviour.</p>				
Scope	<p>This policy applies to all directors and all staff including permanent and casual, contract workers, temporary agency workers, interns and volunteers, members of the public and participants.</p>				
Whistleblower Officer: Designated disclosure officers:	<p>Lauren Asmussen whistleblower@interactionservices.org</p> <p>Rob Binskin (Independent Board member) rbinskin@interactionservices.org whistleblower@interactionservices.org</p> <p>Lauren Asmussen lasmussen@interactionservices.org</p>				
Other advice or support	<p>Issues, queries and concerns regarding the application of this policy can be raised with:</p> <ul style="list-style-type: none">• The Senior Leadership Team;• The Executive Leadership Team;• The Whistleblower Officer;• An independent lawyer to seek legal advice				
Roles and responsibilities	<p>Investigator – ensuring whistleblowers’ identities are kept confidential and conducts a thorough confidential and factual investigation of disclosures.</p> <p>Staff – to report under this Policy if they reasonably suspect that conduct, or state of affairs exists, that is a Disclosable Matter.</p>				
Eligible whistleblowers	<p>The list of individuals who are eligible to make a disclosure(s) include those currently or formerly:</p> <ol style="list-style-type: none">1. An officer or staff of Interaction;2. A supplier of goods/services to Interaction;3. An associate of Interaction;4. A relative/dependent of an individual referred to above;5. Spouse of a dependent of an individual referred to above.				
<table><tr><th>Disclosable matters</th><th>Matters to be handled through other policies</th></tr><tr><td><p>Examples-</p><ul style="list-style-type: none">• Fraud or corruption;• Breaching ASIC or Commonwealth laws punishable by 12 months imprisonment or more;• Illegal activity e.g. theft, sale or use of prohibited substances;• Unethical practices;• Serious breach of codes and practices;</td><td><p>Examples-</p><ul style="list-style-type: none">• A personal work-related grievance in relation to employment or former employment;• Complaints around terms and conditions of employment, conflict with another employee, disciplinary or performance management process, or termination of employment.</td></tr></table>		Disclosable matters	Matters to be handled through other policies	<p>Examples-</p> <ul style="list-style-type: none">• Fraud or corruption;• Breaching ASIC or Commonwealth laws punishable by 12 months imprisonment or more;• Illegal activity e.g. theft, sale or use of prohibited substances;• Unethical practices;• Serious breach of codes and practices;	<p>Examples-</p> <ul style="list-style-type: none">• A personal work-related grievance in relation to employment or former employment;• Complaints around terms and conditions of employment, conflict with another employee, disciplinary or performance management process, or termination of employment.
Disclosable matters	Matters to be handled through other policies				
<p>Examples-</p> <ul style="list-style-type: none">• Fraud or corruption;• Breaching ASIC or Commonwealth laws punishable by 12 months imprisonment or more;• Illegal activity e.g. theft, sale or use of prohibited substances;• Unethical practices;• Serious breach of codes and practices;	<p>Examples-</p> <ul style="list-style-type: none">• A personal work-related grievance in relation to employment or former employment;• Complaints around terms and conditions of employment, conflict with another employee, disciplinary or performance management process, or termination of employment.				

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<ul style="list-style-type: none"> Engaging or threatening to engage in detrimental conduct to a person who has made or intends to make a disclosure 	<p>If you are unsure whether your grievance is a Disclosable Matter, seek guidance from the Whistleblower Officer.</p>
<p>Reporting of Disclosable Matter</p>	<p>The following information should be disclosed to the Designated Disclosure Officer:</p> <ul style="list-style-type: none"> Whistleblower's full name, address and contact details, where consent is given; Entity, division or department the matter relates to; Nature of the alleged wrongdoing; Possible witnesses; Assistance and support sought from Interaction; Supporting information (e.g. emails, documents, photos etc.) <p>Disclosures can be made anonymously and the whistleblower may choose to remain anonymous throughout the investigation.</p> <p>If the disclosure is not made anonymously, Interaction will take reasonable steps to ensure the whistleblower's identity remains confidential.</p>
<p>Recipients of disclosures</p>	<p>Recipients of disclosures will ensure they:</p> <ol style="list-style-type: none"> Maintain confidentiality of the whistleblower's identity; Notify the Whistleblower Officer who in turn will notify the Board of Directors.
<p>Investigation</p>	<p>The object of an investigation into a disclosure is to determine whether there is enough evidence to substantiate or refute matters reported.</p> <p>The investigation will be thorough, objective, and fair while preserving the confidentiality of the whistleblower</p> <p>If the whistleblower is not satisfied with the outcome of an investigation into the Disclosable Matter, they may seek a review by writing to the Whistleblower Officer or the Chairperson of the Board of Directors.</p>
<p>Detrimental conduct</p>	<p>Interaction is committed to protecting the whistleblower and other persons, from detrimental conduct following a disclosure.</p> <p>Examples of detrimental conduct:</p> <ul style="list-style-type: none"> Dismissal; Harm or Injury to an employee, including psychological harm; Alteration of an employee's position or duties to their disadvantage; Discrimination; Harassment; Damage to property, reputation, financial position etc. <p>Those who are a victim of detrimental conduct should:</p> <ul style="list-style-type: none"> Seek guidance from the Whistleblower Officer Seek independent legal advice

ACKNOWLEDGEMENT

I confirm that I have read and understand the contents of the Whistleblower Policy Summary.

I also confirm that I will comply with the Whistleblower Policy and procedures and acknowledge the role I am expected to perform should this policy apply to me.

Employee Name: _____
Signature: _____
Date: _____

Witness Name: _____
Signature: _____
Date: _____

Relevant legislation	Related Policies
<ul style="list-style-type: none">• <i>Corporations Act (2001)</i>• <i>Australian Securities and Investments Commission Act 2001 (Cth)</i>• <i>Fair Work Act (2009)</i>• <i>National Disability Insurance Scheme Act (2003)</i>• <i>Taxation Administration Act (1953)</i>	<ul style="list-style-type: none">▪ Board of Directors Policy▪ Code of Conduct Policy▪ Disciplinary Policy▪ Staff Grievances Policy

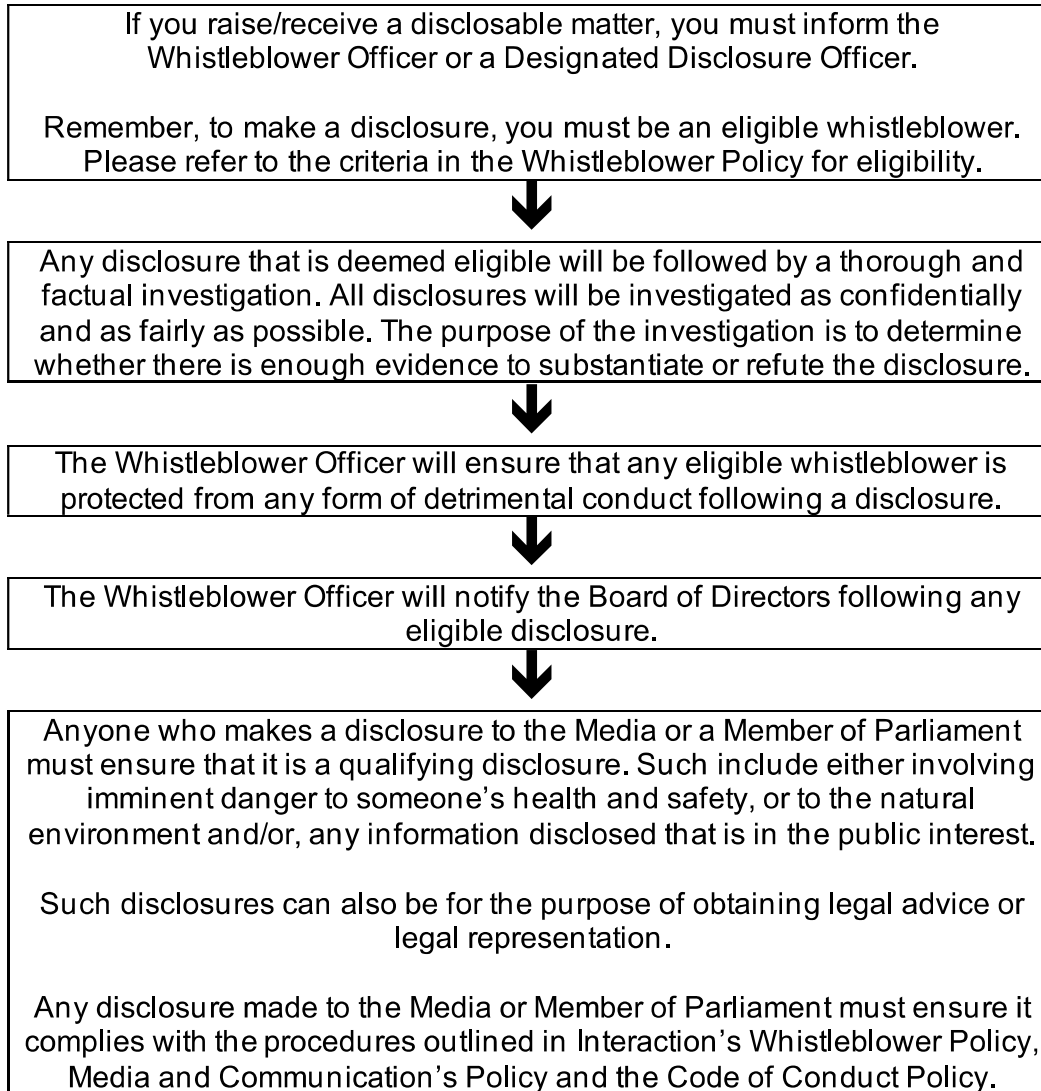
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Schedule 6 – Whistleblower Roles and Responsibilities Flow Chart

Roles and Responsibilities of Designated Disclosure Officers

What to do when a disclosure is received?



Schedule 7 – Whistleblower Disclosure Form

Whistleblower Disclosure Form

Your protected information (Leave blank if disclosure is anonymous)

First Name

Last Name

Position

Phone

Email

Date

Protected Disclosure matter

Details relating to misconduct

Please provide as much detail as possible: what happened? When did it occur? What type of breach/misconduct? How did you become aware of this?

Individuals involved

List the names of ALL individuals involved, or who may be aware of this allegation (e.g. any witnesses to the event).

Do you have any supporting evidence?

Yes No

Have you discussed this with anyone else?

Yes No

Do you have any other information or suggestions that would assist in this investigation?

Yes No

Are you concerned that you or any other person may suffer (or has already suffered) consequences arising from this matter or from its reporting?

This may include fear of harassment, coercion, bullying, etc.

Yes No

Office Use Only

Date Disclosure received on:

Disclosure received by:

Reference ID:

Entered into Register:

Approved by: _____

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