Protected Disclosure (Whistleblower) Policy

POL.031 v 4

Content

Navigating this Policy

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1 Purpose

Mai-Wel Limited (Mai-Wel) is committed to transparency and having an organisational culture in which people are encouraged, feel safe and are supported to 'speak up' and report concerns/issues relating to Mai-Wel's operations and/or actions of those who represent it. We recognise that having people 'speak up' in these situations is beneficial to Mai-Wel as it provides an opportunity for the raised matters to be addressed and actioned appropriately.

This Policy is underpinned by Mai-Wel's Values of Integrity, Excellence and Respect. These Values guide our behaviour and apply to every aspect of Mai-Wel's operations. Their ongoing implementation is fundamental to maintain our organisational culture of respect and ethical conduct in the way we work and relate to each other and those we support.

The purpose of this Policy is to:

- Affirm Mai-Wel's commitment to the points above, including encouraging and supporting people to 'speak up' to report improper, unethical, illegal or other concerning conduct.
- Confirm Mai-Wel's commitment to ongoing compliance with all legal and contractual obligations, and to identifying and addressing any cases of non-compliance.
- Provide information on the different types of disclosures, including protected disclosures, how disclosures can be made, what legal protections apply and when they apply.
- Provide the framework for compliance with requirements relating to protected disclosures as detailed in the Corporations Act 2001 (Cth) (Corporations Act), Tax Administration Act 1953 (Cth) (Tax Administration Act) and ASIC's Regulatory Guide 270 – Whistleblower policies.

Nothing in this policy is intended to change or take away any other protections which may be available at law. If there is inconsistency between this policy and the provision of relevant legislation, the provisions of the relevant legislation will apply to the extent of the inconsistency.

This Policy should be read in conjunction with the Protected Disclosure (Whistleblower) Procedure.

2 Scope

At Mai-Wel, 'whistleblowing' covers a variety of situations that involve 'speaking up' (i.e. making a disclosure) about potential wrongdoing, misconduct and/or breaches of the law within Mai-Wel and/or relating to Mai-Wel's operations and/or the actions of those who represent it.

This Policy focuses on a specific category of whistleblowing, 'protected disclosures' as defined in the Corporations Act and detailed in the Tax Administration Act. To be classed as a 'protected disclosure' the below criteria must be met:

- The disclosure is made by an 'eligible whistleblower' – more information in section 3.1 Eligible whistleblowers – Who makes the disclosure
- The disclosure relates to a 'disclosable matter' – more information in section 3.2 Disclosable matters (eligible disclosures) – What the disclosure is about
- The disclosure is made to an 'eligible recipient' (or to ASIC, APRA or a lawyer) – more information in section 3.3 Eligible recipients – Who you make the disclosure to and how you make it

If these criteria are met, the person making the report is entitled to legal protections under the Corporations Act and/or Tax Administration Act.

Some disclosures will not meet the three criteria above and therefore do not meet the legal threshold of a 'protected disclosure', however they may be protected under other legislation, such as the Fair Work Act 2009 or Public Interest Disclosure Act 2013.

Regardless of whether a disclosure meets any legal thresholds for protections, all disclosures are important and should be reported. To simplify and encourage reporting, all disclosures can be made using the methods detailed in section 3.3 Eligible recipients – Who you make the disclosure to

This Policy does not affect any mandatory reporting requirement that Mai-Wel may have under any other Commonwealth or State/Territory law.

3 Protected disclosure criteria

3.1 Eligible whistleblowers – Who makes the disclosure

A person is an eligible whistleblower, for a matter relating to Mai-Wel, if they are a current or previous:

- Officer (e.g. Director, Company Secretary), employee or volunteer of Mai-Wel;
- person, paid or unpaid, who supplies goods or services to Mai-Wel, or an employee of such a person;
- associate of Mai-Wel; or
- spouse, relative or dependent of a person referred to above, or a dependent of the spouse of any of the above.

3.2 Disclosable matters (eligible disclosures) – What the disclosure is about

A disclosure is a ’disclosable matter’ (also referred to as an ‘eligible disclosure’) if the person making it has reasonable grounds to suspect that the information

- Concerns misconduct, or an improper state of affairs or circumstances, in relation to
  - Mai-Wel (covered in the Corporations Act), and/or
  - Mai-Wel’s tax affairs (covered in the Taxation Administration Act)
- Indicates that Mai-Wel, or an officer or employee of Mai-Wel, has engaged in conduct that
  - involves a breach of or is an offence against any of the following Commonwealth laws: the Corporations Act, the ASIC Act, the Banking Act 1959, the Financial Sector (Collection of Data) Act 2001, the Insurance Act 1973, the Life Insurance Act 1995, the National Consumer Credit Protection Act 1973, or the Superannuation Industry (Supervision) Act 1993, or regulations made under those laws;
  - is an offence against any other Commonwealth law that is punishable by imprisonment of 12 months or more;
  - indicates a systemic issue that a relevant regulator (e.g. NDIS Quality and Safeguards Commission) should know about to properly perform its functions;
  - indicates a significant risk to public safety or the stability of, or confidence in, the financial system, even if it does not involve a breach of a particular law; or
  - is indicative of dishonest or unethical behaviour or practices that may cause consumer harm.

3.2.1 Examples of types of disclosable matters

Disclosable matters at Mai-Wel may involve, but are not limited to:

- Dishonesty, corruption, fraud, money laundering or misappropriation of funds;
- Illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
- Offering or accepting a bribe;
- Financial irregularities;
- Covering up fraud in financial reports;
- Unsafe work practices;
- Not properly responding to a serious safety issue;
- Serious inappropriate or unethical conduct such as gross mismanagement or serious and substantial waste of company resources or repeated breaches of administrative procedures;
- Taking or threatening to take detrimental action against a person who has made an eligible disclosure or is suspected to have made, or planning to make an eligible disclosure or any other disclosure;
- Deliberate concealment of information tending to show any of the matters listed above.

Generally, wrongdoing does not include personal work-related grievances. See section 3.2.4 Personal work-related grievance.

3.2.2 Disclosure to be made with reasonable grounds

To obtain whistleblower protection under the legislation, a report must be made with reasonable grounds. In practice, this means that there is more than just a suspicion of potential wrongdoing and there is some information that supports the allegation.

The person making the disclosure does not need to prove the allegations, but they are encouraged to provide evidence in support of the disclosure if it is safely available.

An eligible whistleblower can still qualify for protection even if their eligible disclosure turns out to be incorrect or unsubstantiated, provided they had a reasonable basis for making the report.

3.2.3 False reporting

Mai-Wel encourages people to report concerns/issues, however, any cases of a person intentionally making a false report (e.g. the person making the report knows the report is untrue and reports it to harm, annoy, or cause distress to someone) represents a breach of Mai-Wel's Code of Conduct and therefore will be taken seriously.

Such matters will be handled in accordance with Mai-Wel's Staff Performance Policy, this may involve, but is not limited to counselling, disciplinary action, termination of employment.

3.2.4 Personal work-related grievances

Reports that relate solely to personal work-related grievances, and do not relate to detriment or threat of detriment to the discloser, do not qualify for protection under the Corporations Act. However, it is still important to report these matters. Reports can be made through Your Call (section 3.3 Eligible recipients – Who you make the disclosure to), to the People, Culture and Safety Team or to a Disclosure Officer (section 3.3 Eligible recipients – Who you make the disclosure to). Refer to the Inclusive Workplace Policy for more information on how Mai-Wel handles grievances.

For clarity, personal work-related grievances typically relate to an individual's current or former employment arrangements, performance, remuneration outcomes or personal circumstances that do not have significant implications for the organisation (for example an interpersonal conflict between two employees, or a decision about a person's employment that does not breach workplace laws), and do not relate to any conduct about a disclosable matter.

A disclosure about, or including a personal work-related grievance may be classed as a protected disclosure, and therefore qualify for protection under the Corporations Act if

- the report includes information about misconduct and a personal work-related grievance (a mixed report);
- it relates to a breach by Mai-Wel of employment or other specified laws punishable by imprisonment of 12 months or more;
- it includes information about wrongdoing beyond an individual's personal circumstances, demonstrates a systemic issue within Mai-Wel, has significant implications for the organisation or indicates that Mai-Wel has engaged in conduct that represents a danger to the public;
- concerns detriment to a person because they have or may be considering reporting wrongdoing; or
- it is made to a legal practitioner for the purposes of obtaining advice or legal representation in relation to the operation of the law about protected disclosures.

3.3 Eligible recipients – Who you make the disclosure to and how you make it

Mai-Wel encourages people to report actual or suspected wrongdoing as soon as they become aware of it, so that it can be investigated and addressed as soon as possible.

To qualify for protections under the Corporations Act and/or the Taxation Administration Act, the eligible whistleblower must make the disclosure to an 'eligible recipient'.

We encourage people to make their disclosure to Your Call, our whistleblowing service, or a Mai-Wel Disclosure Officer in the first instance.

- Your Call is an external, independent provider, that provides confidential reporting of whistleblower concerns related to this Policy. Reporting to Your Call enables reports to be made anonymously if the discloser chooses to do so. All/ any whistleblower reports can be made to Your Call:
  - Online: yourcall.com.au/maiwel
  - Phone: Your Call's external reporting hotline: 1300 790 228 (7am to midnight AEST on business days).

  For more information about how Your Call works, see section 3.3.1 How Your Call works.

- Disclosure Officers are Mai-Wel employees who have been nominated by Mai-Wel as the primary internal recipients of protected disclosures. Disclosure Officers can be contacted:
  - directly by phone, email, or in person
  - by calling Mai-Wel on 02 4057 2900 and asking to speak to a Disclosure Officer.

Note: A matter does not have to be a disclosable matter to be reported to Your Call, a Disclosure Officer or any other Eligible Recipient. They will speak with people and take reports relating to any 'Whistleblowing' or feedback matter.

If a person does not wish to make a report to Your Call or a Disclosure Officer, there are other eligible recipients they can make a report to – these are listed in Appendix A Eligible Recipients – Complete list.

3.3.1 How Your Call works

Your Call uses an online message board which disclosers will have access to after making the report. The message board allows disclosers to:

- communicate with Your Call and with Mai-Wel with or without revealing their identity;
- securely upload any relevant documentation and/or material that the discloser wishes to provide;
- receive updates; and
- request support or report detriment.

Your Call will provide the Disclosure Officers with a copy of the report and any relevant documents or records provided by the discloser to Your Call. If a report relates to a Disclosure Officer, Your Call will exclude that person from all communications when Your Call provide information about the report to Mai-Wel.

3.3.1.1 How to use Your Call if you have a speech or hearing impairment

People who are deaf or have a hearing or speech impairment, can contact Your Call online.

Alternatively, they can contact Your Call by phone, through the National Relay Service, by selecting a contact method at www.relayservice.gov.au and request Your Call's hotline 1300 790 228.

3.3.2 Making an anonymous report

A reporter can choose to remain anonymous when making an eligible disclosure. There is no requirement to provide their name or identify themselves at any stage during the reporting or investigation process or after the investigation is finalised. Reporters can also decide not to answer questions they feel may reveal their identity.

Reporters can choose to provide their identity to the eligible recipient they are making the report to but not consent to them sharing the reporter's identity with anyone else.

Mai-Wel recommends use of Your Call's service when reporters wish to remain anonymous. This service provides for ongoing anonymous communication between Mai-Wel and the reporter.

3.3.3 How to get more information

For more information about Mai-Wel's process, the requirements to receive protections under the Corporations Act or the Taxation Administration Act, or related matters people can contact:

- Your Call (3.3 Eligible recipients – Who you make the disclosure to and how you make it)
- Mai-Wel Disclosure Officer (3.3 Eligible recipients – Who you make the disclosure to and how you make it)
- An independent legal advisor.

4 Protection and support available for eligible Whistleblowers

Eligible whistleblowers who make a protected disclosure are entitled to certain protections in accordance with the Corporations Act or the Taxation Administration Act. The protections covered below apply regardless of which eligible recipient the disclosure is made to.

4.1 Protecting the Whistleblower's identity

Protected disclosures are treated as confidential in accordance with legal requirements.

It is illegal for a person to disclose the identity of a person who made a protected disclosure, or any information that may lead to identification of the discloser, unless

- The discloser gives their consent
- It is required by law
- It is disclosed to a legal practitioner (for purpose of obtaining legal advice or representation
- It is disclosed to an authorised regulatory body (e.g. ASIC, APRA, Australian Federal Police).

As part of the review and investigation of a protected disclosure, the investigator may need to disclose information. This can be done with or without the discloser's consent if:

- The information does not include the discloser's identify
- Mai-Wel has taken all reasonable steps to reduce the risk that the discloser will be identified from the information
- It is reasonably necessary for investigating the issues raised in the disclosure.

To maintain confidentiality of a protected discloser's identity, Mai-Wel will:

- ensure personal information or references to the discloser's identity is redacted in all investigation and reporting documents;
- refer to the discloser in gender-neutral terms;
- where possible, contact the discloser to help identify certain aspects of their disclosure that could inadvertently identify them;
- ensure that the information a discloser provides and all materials relevant to an eligible disclosure are held securely with access limited only to the individuals necessary to investigate the eligible disclosure, and to support and protect the discloser; and
- take reasonable steps to ensure its personnel understand the requirements of this policy.

During an investigation, it may be necessary for Mai-Wel to tell the people who are believed to be involved in the wrongdoing about the alleged wrongdoing. This is to ensure a fair investigation and provide those people with an opportunity to respond to the allegations. Although Mai-Wel will not tell these people the discloser's identity unless the discloser gives consent, it is possible that the details of the report may lead people to believe that they know the identity of the discloser.

Disclosers should also be aware that it is possible for people to guess their identity if:

- the discloser previously mentioned to other people that they were considering making a disclosure;
- the discloser is one of a very small number of people with access to the information; or
- the disclosure relates to information that the discloser was told privately and in confidence.

Any breach of confidentiality will be treated as a serious matter and may be the subject of disciplinary action up to and including dismissal or termination of engagement with Mai-Wel. Breaches of whistleblower confidentiality are also an offence under the Corporations Act and the Taxation Administration Act and serious penalties apply for both individuals and corporations.

If a person believes their confidentiality as an eligible whistleblower has been breached, they can make a complaint to Your Call or a Mai-Wel Disclosure Officer (contact details in section 3.3 Eligible recipients – Who you make the disclosure to). They can also lodge a complaint with ASIC, APRA or the ATO.

4.2 Protection against detrimental conduct

Mai-Wel is committed to protecting the rights of whistleblowers who have made eligible disclosures and will not tolerate any detriment or threats of detriment against them or any other person (e.g. suspected whistleblowers or people who participate in investigations).

It is an offence under the Corporations Act and the Taxation Administration Act to cause, or threaten to cause, detriment to a person because they or someone else has made, may have made, proposes to make or could make an eligible disclosure and serious penalties apply for both individuals and corporations. A person who is subject to such detriment may also seek compensation or other remedies from a Court if they have suffered loss, damage or injury because of an eligible disclosure or because Mai-Wel failed to take reasonable precautions and exercise due diligence to prevent the detriment.

"Detriment" includes dismissal, suspension, demotion, or termination of person's employment or engagement with Mai-Wel; changes to the person's employment, position, or duties to their disadvantage; discrimination; harassment or intimidation; harm or injury (including psychological harm); damage to property, reputation, business or financial position; or any other damage.

The following actions are not considered to be detriment:

- reasonable administrative action taken to protect a whistleblower from detriment (e.g. relocating them to another office to prevent victimisation);
- managing unsatisfactory work performance of a whistleblower, in line with Mai-Wel's usual performance management framework.

Mai-Wel will protect whistleblowers from detriment arising from making an eligible disclosure by:

- conducting a risk assessment of the disclosure to manage the risk of detriment to the whistleblower;
- where applicable, making such reasonable adjustments as required to allow the whistleblower to perform their duties at work without being potentially exposed to detriment (e.g. by changing reporting lines or location);
- implementing strategies to help the whistleblower minimise and manage stress, time or performance impacts or other challenges resulting from the disclosure or its investigation;
- making available support services such as access to Mai-Wel's independent Employee Assistance Program (EAP).

If a person believes they have suffered detriment, they are encouraged to obtain independent legal advice in relation to their rights. They can make a complaint to Your Call or a Mai-Wel Disclosure Officer (contact details in section 3.3 Eligible recipients – Who you make the disclosure to). They can also lodge a complaint with ASIC, APRA or the ATO.

4.3 Protection for Whistleblowers against litigation

If a person makes an eligible disclosure, they are protected from any of the following legal actions for doing so:

- Civil liability (e.g. any legal action against them for breaching an employment contract, a duty of confidentiality or another contractual obligation);
- Criminal liability (e.g. legal action against them for unlawfully releasing information, or other use of the eligible disclosure against them in a criminal proceeding (other than for making a false disclosure);
- Administrative liability (e.g. disciplinary action for making the eligible disclosure).

The eligible whistleblower is still responsible for their own actions. These protections do not prevent action being taken against them for any wrongdoing that they are involved in that is revealed in the report.

4.4 Other support available for Whistleblowers

Mai-Wel will support disclosers while their eligible disclosure is being handled by Mai-Wel. See section 5.3 Support for all parties mentioned/involved in an eligible disclosure for information on supports available.

5 How we handle eligible disclosures

Any person who receives a whistleblower report made under this policy must ensure that the report is managed in compliance with this policy and any relevant procedures. This is to ensure that the protections available for the whistleblower are not compromised and that Mai-Wel meets its legal obligations.

5.1 How disclosures are investigated

Reports of alleged wrongdoing made in accordance with this policy will be treated seriously and where appropriate will be thoroughly investigated by Mai-Wel in accordance with this Policy, our Protected Disclosure (Whistleblower) Procedure and Investigation Procedure.

After receiving a report about wrongdoing, we will assess the information provided to determine whether it is an eligible disclosure, how it will be handled and whether an investigation is required. The precise steps to be taken to investigate a report will differ in individual cases but may include:

- determination of the nature and scope of an investigation;
- appointment of an internal or external investigator (if it has been determined that an investigation is required), who is able to conduct the investigation in a fair, objective and independent manner;
- the investigator or other person asking the whistleblower whether they consent to their identity being disclosed to investigate the report;
- interviewing the whistleblower and any other relevant person to obtain information about the report;
- determination of the nature of any technical, financial or legal advice that may be required to support the investigation;
- review of relevant documents and other information in relation to the report;
- the investigator making findings regarding the conduct reported.

Generally, if the whistleblower can be contacted, we will confirm receipt of their disclosure within 2 business days. The investigation of an eligible disclosure will commence as soon as reasonably possible from the date we receive it. However, there may be reasons why an investigation may take longer. If we think there might be a delay with the investigation, we will tell the person who made the eligible disclosure (where possible).

Where possible and assuming that the identity of the whistleblower is known, the whistleblower will be kept informed of when the investigation process has begun, while the investigation is in progress and after the investigation has been finalised, subject to confidentiality and privacy considerations.

Mai-Wel may decide to take action in response to any findings which may include, but is not limited to, disciplinary action, reporting the matter to an appropriate regulator, conducting training or addressing procedural and policy deficiencies.

5.2 Treatment of employees mentioned in an eligible disclosure

Mai-Wel will take all reasonable steps to ensure that any employee who is mentioned in a disclosure, including those who are the subject of an eligible disclosure, are afforded fair treatment and an impartial investigation in accordance with this policy. Generally, when an investigation is conducted, employees who are the subject of an eligible disclosure may be, within the constraints of confidentiality:

- told about the substance of the allegations;
- given a fair and reasonable opportunity to respond to the allegations before the investigation is finalised; and
- informed about the findings of the investigation and given an opportunity to respond to those conclusions before any action is taken against them (subject to legal, privacy and confidentiality requirements).

Before providing any information to an employee who is the subject of an eligible disclosure we will:

- make sure the information does not include the discloser's identity;
- make sure we have taken all reasonable steps to reduce the risk that the discloser will be identified form the information; and
- only provide information that is reasonably necessary for investigating the issues raised in the eligible disclosure.

5.3 Support for all parties mentioned/involved in an eligible disclosure

Mai-Wel will support all parties (e.g. discloser, subject of allegation, person mentioned/involved in allegation and/or investigation) involved in an eligible disclosure while the eligible disclosure is being handled by Mai-Wel.

If necessary, Mai-Wel will appoint a Protection Officer to arrange or coordinate support and protection for any party involved in an eligible disclosure. A party can contact a Disclosure Officer to discuss how a Protection Officer may be able to provide support and protection.

The role of the Protection Officer is to:

- assess the immediate welfare and protection needs of the party
- safeguard the interests of a party in accordance with this policy and the law; and
- for disclosers, address any issues or concerns of detriment.

Employees and their immediate families may also contact Mai-Wel's independent Employee Assistance Program (EAP), through Access EAP, for additional support:

- ACCESS EAP website: https://www.accesseap.com.au/
- Appointments by phone: 1800 818 728
- Booking portal: https://counselling.accesseap.com.au/portal
- AccessEAP App: https://www.accesseap.com.au/accesseap-app/

5.4 Internal reviews

If a person makes an eligible disclosure, or is the subject of an eligible disclosure, and they are not satisfied with the outcome, they may ask for an internal review of Mai-Wel's decision.

Internal reviews will be directed to the CEO, or an alternative Disclosure Officer if there is a conflict.

Mai-Wel may refuse to conduct an internal review if no new information is available or if the new information would not change the outcome.

If an eligible whistleblower is not satisfied with our response, they can lodge a report or complaint with ASIC, APRA or the ATO in accordance with the law.

6 Reporting to the Board

The Board and/or the appropriate Board Committee will be provided with confidential reports on the number and type of whistleblowing incidents to enable it to address any issues at an organisation and/or strategic level.

The Board will monitor the whistleblower management system to ensure that the broader trends, themes and/or emerging risks highlighted by the disclosures made under this Policy are addressed and mitigated as part of Mai-Wel's risk management and corporate governance processes.

7 Access, Training and Further Information

Mai-Wel will ensure this Policy is easily accessible to eligible disclosers. It will be available on Mai-Wel's

- intranet (accessible to Mai-Wel employees)
- website www.maiwel.com.au (accessible to all eligible disclosers)

Training on this Policy and associated, documents and processes, is facilitated by Mai-Wel's Quality, Compliance and Safeguarding Team, in collaboration with the People, Culture and Safety Team.

For more information about this policy, how to make an eligible disclosure, related matters, or to make an eligible disclosure please contact:

- Your Call (3.3 Eligible recipients – Who you make the disclosure to and how you make it)
- Mai-Wel Disclosure Officer (3.3 Eligible recipients – Who you make the disclosure to and how you make it)
- An independent legal advisor.

8 Roles

Discloser / Whistleblower	Individual who discloses wrongdoing or an eligible whistleblower.
Disclosure Officer	Role of selected Mai-Wel employees who have been nominated by Mai-Wel as the primary internal recipients of protected disclosures
Eligible recipient	An individual who can receive a disclosure that qualifies for protection (e.g. Your Call, Disclosure Officer, Board member, Executive Team, Leadership Team). See 3.3 Eligible recipients – Who you make the disclosure to and how you make it
Eligible whistleblower	An individual to whom the whistleblower protections apply (e.g. current or former employee, contractor, officer, supplier or their relative). See 3.1 Eligible whistleblowers – Who makes the disclosure
Employee Assistance Program (EAP)	Free and confidential counselling service offered by independent third-party provider – Access EAP.
Escalation Point (Escalation Officer)	Mai-Wel Board Member who receives a submitted report when all Mai-Wel Disclosure Officers are implicated in or excluded from receipt of a disclosure.
Protection Officer	Role responsible for protecting or safeguarding parties related to a disclosure while the matter is being handled by Mai-Wel.
Your Call	Mai-Wel's external, independent, whistleblowing program provider.

9 Abbreviations and Definitions

APRA	Australian Prudential Regulation Authority
ASIC	Australian Securities & Investments Commission
ASIC Act	Australian Securities and Investments Commission Act 2001 (Cth)
ATO	Australian Taxation Office
Corporations Act	Corporations Act 2001 (Cth)
Detriment	Includes dismissal, suspension, demotion, or termination of a person's employment or engagement with Mai-Wel; changes to a person's employment, position, or duties to the person's disadvantage; discrimination; harassment or intimidation; harm or injury (including psychological harm); damage to property, reputation, business or financial position; or any other damage.
Disclosable matter	Involve information that the discloser has reasonable grounds to suspect misconduct, an improper state of affairs or circumstances, or a breach of law by Mai-Wel or its officer/s or employee/s. See 3.2 Disclosable matters (eligible disclosures) – What the disclosure is about
Disclosure	Information relating to wrongdoing or a disclosable matter.
Taxation Administration Act	Taxation Administration Act 1953 (Cth)
Protected disclosure	A disclosure made by eligible whistleblower, about a disclosable matter, to an eligible recipient, which therefore qualifies the discloser to legal protections
Whistleblowing	At Mai-Wel, 'whistleblowing' covers a variety of situations that involve 'speaking up' (i.e. making a disclosure) about potential wrongdoing, misconduct and/or breaches of the law within Mai-Wel and/or relating to Mai-Wel's operations and/or the actions of those who represent it.

Appendix A. Eligible Recipients – Complete list

To be protected under the Corporations Act and/or Taxation Administration Act, disclosures must be made to an eligible recipient. Eligible recipients for matters relating to Mai-Wel are listed below.

Note: some roles on this list are only classed as 'eligible recipients' for certain types of matters.

Primary eligible recipients

Mai-Wel encourages disclosures be made to one of the two recipients below (Your Call or Disclosure Officers) in the first instance. Reporting to either of these recipients helps Mai-Wel identify and address wrongdoing as early as possible.

Note: These recipients will accept all whistleblowing reports, not just protected disclosures.

- Your Call – independent, external provider. Reports can be made completely anonymously.
  - Online: yourcall.com.au/maiwel
  - Phone: Your Call's external reporting hotline: 1300 790 228 (7am to midnight AEST on business days).
- Disclosure Officers – nominated Mai-Wel employees.
  - Phone: 02 4057 2900 and ask to speak to a Disclosure Officer
  - Contact directly by phone, email or in person.

Other eligible recipients

Protected disclosures can also be made to anyone listed below.

Internal

- Your Call (contact details above)
- Mai-Wel Board Members
- Members of Mai-Wel's Executive Team (i.e. Chief Executive Officer, Chief Operations Officer, Chief Participant Officer)
- Members of Mai-Wel's Leadership Team
- Disclosure Officers (contact details above)

External

For disclosures relating to/made under the Corporations Act

- A legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the protected disclosure provisions in the Corporations Act;
- ASIC, APRA or a Commonwealth authority prescribed under the Corporations Act (see ASIC Information Sheet 239 How ASIC handles whistleblower reports for more information);
- An actuary, auditor or member of an audit team conducting an audit of Mai-Wel.

For disclosures relating to/made under the Taxation Administration Act

- A legal practitioner for the purposes of obtaining legal advice or legal representation;
- The Commissioner for Taxation;
- A registered tax agent or BAS agent who provides tax agent services to Mai-Wel; or
- An auditor or member of the audit team conducting an audit of Mai-Wel.

Eligible recipients for Public Interest and Emergency Disclosures

Under the Corporations Act, disclosures can be made to a journalist or parliamentarian under certain circumstances and the discloser can qualify for protection. These circumstances are outlined below.

Prior to making a disclosure to a journalist or parliamentarian, it is important for the discloser to understand the criteria that must be met to qualify for protection under the Corporations Act. A discloser should seek independent legal advice before making a public interest disclosure or an emergency disclosure to a member of parliament or a journalist.

Public interest disclosures

You may make a disclosure in the public interest to a member of parliament or a journalist if:

- you have previously made that disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation; and
- at least 90 days have passed since the disclosure was made you do not have reasonable grounds to believe that action is being, or has been, taken to address the misconduct to which the previous disclosure related; and
- you have reasonable grounds to believe that making a further disclosure of the misconduct would be in the public interest; and
- after the end of the 90-day period you notify the body to whom you made the disclosure (ASIC, APRA or other Commonwealth body) in writing with sufficient information to identify the previous disclosure, and state that you intend to make a public interest disclosure to a member of parliament or a journalist; and
- the extent of the information disclosed in the public interest disclosure is no greater than is necessary to inform the recipient of the misconduct or the improper state of affairs or circumstances.

Note: The above relates specifically to disclosures made under the Corporations Act and is separate to disclosures made under the Public Interest Disclosure Act 2013 (Cth).

Emergency disclosures

You may make an emergency disclosure to a member of parliament or a journalist if:

- you previously made that disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;
- you have 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;
- you notify the body to whom you made the disclosure (ASIC, APRA or other Commonwealth body) in writing with sufficient information to identify the previous disclosure, and state that you intend to make an emergency disclosure to a member of parliament or a journalist;
- the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the recipient of the substantial and imminent danger.