

Whistleblower Policy



Policy Owner: Chief Executive Officer

Approval By: Board of Directors

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Version: 5

1. OVERVIEW

At Garden Village Port Macquarie (“Garden Village”) we are guided by our vision and values. These values are the foundation of how we conduct ourselves and interact with each other, our residents, clients, suppliers and other stakeholders.

Garden Village is committed to ensuring corporate compliance and promoting ethical corporate culture by observing the highest standards of fair dealing, honesty and integrity in our business activities.

2. PURPOSE

Garden Village encourages the reporting of any Disclosable Matter (as defined below) and provides protections and measures to individuals who make a disclosure in relation to such conduct without fear of victimisation or reprisal.

This purpose of this Policy is to encourage individuals to raise any concerns that they may have and to outline how Garden Village will manage those disclosures, to:

- allow individuals to disclose wrongdoing safely, securely and with confidence that they will be protected and supported;
- deal with disclosures appropriately and on a timely basis;
- provide transparency around Garden Village's framework for receiving, handling and investigating disclosures;
- help deter improper conduct, behaviour and decisions;
- encourage more disclosures of wrongdoing;
- help deter wrongdoing; and
- provide a practical tool to help Garden Village to identify wrongdoing that may not be otherwise uncovered; and
- to implement a framework for whistleblower disclosures which meets the requirements under the *Corporations Act 2001* (Cth) (**Corporations Act**) and the *Taxation Administration Act 1953* (Cth) (**Tax Administration Act**).

Garden Village takes all reports seriously, so it is important that you do not make reports that you know to be untrue.

3. APPLICATION OF THIS POLICY

This Policy applies to you if you are any of the following:

- a current, or former, employee or officer of Garden Village (including permanent, part-time, fixed term or temporary, interns, secondees, managers and directors);
- a supplier of services or goods to Garden Village (whether paid or unpaid), including their employees (eg. current and former contractors, consultants, services providers and business partners);
- an associate of Garden Village; and
- a relative, dependant or spouse of an individual described above (for example relatives, dependants, or spouse of current and former employees, contractors consultants, service providers, suppliers and business partners).

This policy applies whether you are at work, or engaged in any work-related activity. It is not restricted in its operation to work hours or your usual place of work. It applies at conferences, work functions, work related social events, and business trips.

This Policy is available on Garden Village's website (www.gardenvillage.com.au).. This Policy is also available to officers and employees at staff briefing sessions, on staff notice boards, in the employee handbook, and in employee induction information packs and training for new starters.

4. DISCLOSABLE MATTERS

4.1 What is a Disclosable Matter?

A Disclosable Matter is information which you have reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances, in relation to Garden Village, a related body corporate of Garden Village, or our business (including in relation to an officer or employee of Garden Village or of any related body corporate of Garden Village).

A Disclosable Matter includes conduct which you have reasonable grounds to suspect was engaged in by an entity or person named above, and which:

- breaches the Corporations Act, the *Australian Securities and Investments Commission Act 2001* (Cth), the *Banking Act 1959* (Cth), the *Financial Sector (Data Collection) Act 2001* (Cth), the *Insurance Act 1973* (Cth), the *Life Insurance Act 1995* (Cth), the *National Consumer Credit Protection Act 2009* (Cth), or the *Superannuation Industry (Supervision) Act 1993* (Cth);
- is an offence against any other law of the Commonwealth of Australia that is punishable by imprisonment for a period of 12 months or more; or
- 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).

A Disclosable Matter includes conduct that may not involve contravention of a particular law.

By way of example only, a Disclosable Matter may include misconduct or serious wrongdoing that you reasonably believe:

- is dishonest, illegal, fraudulent, corrupt or unsafe;

- is unethical;
- involves irregular use of company funds or practices (including misleading accounting or financial reporting practices);
- is impeding internal controls, or internal or external audit processes;
- involves misuse of our business information;
- involves making improper or unjustified claims from Government or third-party payors;
- breaches a law or regulatory requirement;
- is damaging to our business, financial position or reputation;
- endangers the health and safety of any employee, patient or member of the public;
- poses a significant risk to the stability of the financial system; or
- poses a significant risk to the environment.

4.2 What matters does this policy not apply to?

This policy and the whistleblower protections in the Corporations Act do not apply to a disclosure which is solely about a personal work-related grievance, where the grievance:

- concerns your current or former employment, and has (or tends to have) implications for you personally;
- has no significant implications for Garden Village or its related body corporate that do not relate to you; and
- does not concern actual or alleged conduct described in paragraph 5.1, and does not breach laws against whistleblower-related victimisation.

A personal work-related grievance may include the following:

- an interpersonal conflict between you and another employee;
- a decision relating to your terms and conditions of engagement, or to your engagement, transfer or promotion; and
- a decision to suspend or terminate your engagement, or otherwise to discipline you.

A personal work-related grievance may still qualify for protection under this policy and the whistleblower protections in the Corporations Act if:

- it includes information about actual or alleged conduct described in this paragraph 4.2;
- it relates to information which suggests misconduct beyond your personal circumstances; or
- it relates to a breach of laws against whistleblower-related victimisation.

If you wish to report a personal work-related grievance, please refer to the Grievance Management and Resolution Policy.

Disclosures that are not about a Disclosable Matter do not qualify for protection under this policy or the Corporations Act (or, where relevant, the Tax Administration Act). A vexatious or deliberately false disclosure will not be protected. An individual found to be making vexatious or deliberately false disclosures may be subject to disciplinary action.

5. POLICY

5.1 Making a disclosure

Garden Village relies on its employees maintaining a culture of honest and ethical behaviour. Accordingly, if you become aware of any Disclosable Matter, it is expected that you will make a disclosure under this policy, as soon as you become aware of it.

If you wish to seek additional information before formally reporting a Disclosable Matter, you may contact any Whistleblower Protections Officers (**WPO**) listed below, or an independent lawyer.

Garden Village has dedicated WPOs to receive (as eligible recipients) and manage its response to reports of Disclosable Matters. WPOs are senior Garden Village officers who have received specific training to receive and manage reports of Disclosable Matters and ensure that you are provided with the appropriate support.

5.1.1 Internal Reporting

Initially, you should disclose any Disclosable Matter to any of the following WPOs listed below:

Craig Wearne – Chief Executive Officer

Office Phone: 02 6582 8918

Mobile: 0428 086 376

Email: craigw@gardenvillage.com.au

Linda Southern – Executive Manager, Finance

Office Phone: 02 6582 8986

Mobile: 0497 100 767

Email: linda.southern@gardenvillage.com.au

Lucinda Taylor - Human Resources Manager

Office Phone: 02 6582 8992

Mobile: 0497 366 965

Email: Lucinda.taylor@gardenvillage.com.au

If the Disclosable Matter relates to a WPO, then you may report the Disclosable Matter to another WPO or to the Chair of the Garden Village Board of Directors. If a report of a Disclosable Matter directly or indirectly implicates a WPO, that WPO will not be involved in the investigation process.

If you are unable to use any of the above reporting channels, a disclosure can be made to an “eligible recipient” within Garden Village. Eligible recipients include:

- Officers
- Directors
- Senior Managers
- Auditor or member of an audit team conducting an audit of Garden Village.

The WPOs or eligible recipient will safeguard your interests and will ensure the integrity of the reporting mechanism.

To qualify for whistleblower protection under the Corporations Act (or, where relevant, the Tax Administration Act), your report under this paragraph 5.1 must be made directly to a person specified in paragraph 5.1.1.

5.1.2 External Reporting

Where you do not feel comfortable making an internal report, or where you have made an internal report, but no action has been taken within a reasonable time, you may disclose any Disclosable Matter to Garden Village's external independent whistleblower service.

Garden Village specifically authorises Stoptline to receive disclosures under this policy as an eligible recipient, and such disclosures qualify for the protections under the Corporations Act (or, where relevant, the Tax Administration Act).

Stoptline is the independent (external) Whistleblowers Disclosure Service:

Reports can be made to Stoptline 24/7 via a number of channels, including:

- Smart phone APP – Stoptline 365
- Email address: makeareport@stoptline.com.au
- Website: gardenvillage.stoptlinereport.com
- Free call telephone number: **1300 30 45 50** – Australia
- Mail – Garden Village, c/o Stoptline, PO Box 403, Diamond Creek, VIC 3089
- National Relay Service (NRS)
- End-to-end encrypted SMS and MMS service – using WhatsApp for Business

Any reports made to Stoptline will not be recorded and the person taking your call is not associated with Garden Village in any way. They are trained specialists dedicated to dealing with whistleblowers and their concerns.

Stoptline will prepare a report which details the concerns raised by you to an appropriate WPO.

Any information contained in the report will be kept confidential, except as required by law or where disclosure is necessary to regulatory authorities, law enforcement agencies or professional advisors to Garden Village.

5.1.3 Reporting to Regulators

Disclosures of information relating to Disclosable Matters can be made to the Australian Tax Office (ATO), the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA), or another Commonwealth body prescribed by regulation qualify for the protections under this policy. Such a report will qualify for whistleblower protection under the Corporations Act.

5.1.4 Reporting to a Legal Practitioner

You may choose to discuss your concerns with a legal practitioner for the purposes of obtaining legal advice or representation, relating to the operation of the whistleblower provisions in the Corporations Act. Such a report is protected even if the lawyer concludes that it does not relate to a Disclosable Matter.

5.1.5 Public Interest and Emergency Disclosure

You must not report a Disclosable Matter to a member of parliament or a journalist, unless it is a public interest disclosure or an emergency disclosure.

You may only make a public interest disclosure if:

- You have previously disclosed the Disclosable Matter to a regulator specified above; and
- At least 90 days has passed since the previous disclosure was made; and
- You have given the regulator who received your previous disclosure, a written notice that includes sufficient information to identify your previous disclosure and states that you intend to make a public interest disclosure;
- You must not have reasonable grounds to believe that action is being, or has been, taken to address the matters which you have disclosed;
- You must have reasonable grounds to believe that making a further disclosure to a journalist or member of parliament would be in the public interest; and
- The extent of information disclosed is no greater than is necessary to inform the journalist or member of parliament of the Disclosable Matter.

To make an emergency disclosure:

- you must have reasonable grounds to believe that the Disclosable Matter concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- you must have previously reported the Disclosable Matter to a regulator specified in paragraph 6.4, and you must also subsequently give it a written notice that:
 - includes sufficient information to identify your previous report; and
 - states that you intend to make an emergency disclosure; and
- you must disclose information to the member of parliament or a journalist only to the extent necessary to inform him or her of the substantial and imminent danger.

It is important for you to understand the above criteria for making a public interest disclosure or an emergency disclosure.

You should contact an independent lawyer before making a public interest disclosure or an emergency disclosure

5.2 Handling and investigating a disclosure

If you report a Disclosable Matter to a WPO under this policy, you will be notified within 5 business days that your report has been received.

You should not attempt to investigate any Disclosable Matter yourself.

Garden Village will need to assess your report to determine:

- whether it qualifies for protection; and
- whether a formal, in-depth investigation is required.

We will respond to any report of a Disclosable Matter where we believe that it was made on reasonable grounds.

Whilst our process and timing may vary depending on the nature of the Disclosable Matter, these are the key steps generally involved if we investigate a report of a Disclosable Matter:

Within 10 business days after receiving your report, we may:

- conduct an internal investigation into the substance of your report; or
- appoint an external investigator to determine whether there is evidence to support the matters raised in your report.

We may also take such other steps as we consider reasonably appropriate to properly assess your report and to determine appropriate outcomes.

You may be asked to provide additional information to assist any assessment or investigation of your report, including a description of the facts and circumstances of the misconduct or improper state of affairs or circumstances.

We will decide what steps should be taken to address any verified misconduct or improper state of affairs or circumstances.

You will receive feedback on the progress or outcome of the assessment or investigation (subject to privacy and confidentiality restrictions).

Without your consent, we cannot disclose information that is likely to lead to your identification as part of our investigation process, unless:

- the information does not include your identity;
- we remove all information relating to your identity or other information that is likely to lead to your identification (for example, your name, position title and other identifying details); and
- it is reasonably necessary for investigating the issues raised in your report.

We acknowledge the limitations of our investigation process. We may not be able to undertake an investigation if we are not able to contact you (for example, if the report is made anonymously and you have refused to provide, or have not provided, a means of contacting you).

We will provide you with regular updates if you can be contacted (including through anonymous channels). The frequency and timeframe may vary depending on the nature of your report.

The method for documenting and reporting the findings from an investigation will depend on the nature of the report. Those findings will be documented and reported to those responsible for oversight of this policy. In doing so, we will preserve confidentiality by taking measures described in paragraph 10.

At the end of the investigation, you will be informed of the outcome of the investigation, unless circumstances are such that it may not be appropriate to provide details of the outcome to you.

5.3 Protection of Whistleblowers

Garden Village is committed to protecting and supporting whistleblowers who report a Disclosable Matter according to this policy. If you report this, the following protections are in place to protect you:

If you report this, the following protections are in place to protect you:

- identity protection (confidentiality) (see paragraph 5.4.1);
- protection from detrimental acts or omissions (see paragraph 5.4.2);
- compensation and other remedies (see paragraph 5.4.3); and
- civil, criminal and administrative liability protection (see paragraph 5.4.4).

Those protections apply not only to internal disclosures, but to disclosure to lawyers, regulatory and other external bodies, and public interest disclosures and emergency disclosures described in paragraph 7.

You can still qualify for protection even if your disclosure turns out to be incorrect.

5.3.1 Identity protection (confidentiality)

When making a disclosure, you may do so anonymously and still be protected under the Corporations Act.

You can choose to remain anonymous while making a report, over the course of the investigation and after the investigation is finalised. You can refuse to answer questions that you feel could reveal your identity at any time, including during follow-up conversations. If you wish to remain anonymous, you should maintain ongoing two-way communication with Garden Village, so that Garden Village can ask follow-up questions or provide feedback.

It may be difficult for Garden Village to properly investigate the matters disclosed if a report is submitted anonymously and therefore Garden Village encourages you to share your identity when making a disclosure, however you are not required to do so.

If you choose to remain anonymous, the most practical way to protect your anonymity is to contact us via an anonymised email address. If we need to speak to you to investigate your report, we will advise you how we propose to do that and maintain your anonymity.

All information disclosed in your report, including your identity (where you choose not to disclose this), will remain confidential to the extent required by law.

If you report a Disclosable Matter under this policy, a person cannot disclose your identity or information that is likely to lead to your identification (which the person obtained directly or indirectly because of your report), except under paragraph 5.3.1.1 or 5.3.1.2 below.

5.3.1.1 A person can disclose your identity:

- to ASIC, APRA or a member of the AFP or (for tax-related disclosures) to
- the Tax Commissioner; and
- to a lawyer (for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the Corporations Act);
- a person or body prescribed by regulations; or
- with your consent.

5.3.1.2 A person can disclose information contained in your report, with or without your consent, if:

- the information does not include your identity;
- we have taken all reasonable steps to reduce the risk that you will be

- identified from the information; and
- it is reasonably necessary for investigating the issues raised in your report.

It is illegal for a person to disclose your identity or information that is likely to lead to your identification, except under paragraph 5.3.1.1 or 5.3.1.2 above. You may lodge a complaint about a breach of confidentiality with:

- a WPO, or if the complaint relates to a WPO, the Chair of the Board of Directors; or
- a regulator, such as ASIC, APRA or the Australian Taxation Office, for investigation.

Measures that we will take to protect your identity include the following:

- all personal information or references to you will be redacted in relevant documents;
- where possible, we will consult with you to identify any aspects of your report that could inadvertently identify you;
- disclosures will only be handled and investigated by qualified staff;
- all paper and electronic documents and other materials relating to the disclosure will be stored securely;
- access to information relating to the disclosure will be limited to those directly involved in managing and investigating the disclosure; and
- each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of a discloser's identity may be a criminal offence.

5.3.2 Protection from detrimental acts or omissions

You will not be subject to any civil, criminal or administrative legal action (including disciplinary action) for making a disclosure under this policy or participating in any investigation. Any information you provide will not be admissible in any criminal or civil proceedings other than for proceedings in respect of the falsity of the information.

If you report a Disclosable Matter under this policy, there are legal protections for protecting you (or any other person) from detriment in relation to your report.

Your position and duty within our business will not be altered to your detriment or disadvantage as a result of making your report. You will not be otherwise dismissed, demoted, harassed, discriminated against, or subject to bias as a result of making your report.

A person cannot engage in conduct that causes detriment to you (or another person), in relation to your report, if:

- the person believes or suspects that you (or another person) made, may have made, proposes to make or could make a report that qualifies for whistleblower protection; and
- the belief or suspicion is the reason, or part of the reason, for the conduct. 11.4 A person cannot make a threat to cause detriment to you (or another person) in relation to your report. A threat may be express or implied, or condition or unconditional. If you or another person have or has been threatened, it is not a requirement for you or the other person to actually fear that the threat will be carried out.

Detrimental conduct that is prohibited under the law includes:

- dismissal of an employee;
- injury of an employee in his or her employment;
- alteration of an employee's position or duties to his or her disadvantage;
- discrimination between an employee and other employees 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.

Examples of actions that are not detrimental conduct include:

- administrative action that is reasonable for the purpose of protecting a discloser from detriment (for example, moving a discloser who has made a disclosure about their immediate work area to another location to prevent them from detriment); and
- managing a discloser's unsatisfactory work performance.

To the extent it is reasonable and practical to do so, we will monitor and manage the behaviour of any people who are involved in your report.

We will take all reasonable precautions to ensure that you (and your colleagues and relatives) are not harmed, injured, intimidated, harassed, bullied or victimised by any of our employees, officers, contractors, suppliers, consultants and directors.

We will consider any reasonable requests for additional protections that you may make or we consider necessary for your protection (for example, leave of absence during any investigation). If you believe you have suffered detriment, you may seek independent legal advice or contact regulatory bodies such as ASIC, APRA or the ATO.

An employee who causes, or threatens to cause, detriment to any suspected whistleblower (being a person whom the employee suspects has reported or will report a Disclosable Matter) may be subject to disciplinary action. The employee may also be subject to court orders under the Corporations Act, including an order to:

- require the employee to compensate the suspected whistleblower, or any other person, for loss, damage or injury as a result of the detrimental conduct, or (jointly with Garden Village) for loss, damage or injury as a result of the detrimental conduct;
- grant an injunction to prevent, stop or remedy the effects of the detrimental conduct;
- require the employee to apologise to the suspected whistleblower for engaging in the detrimental conduct;
- reinstate to the same position or a position at a comparable level, the suspected whistleblower who was terminated from a particular position; or
- require the employee to pay exemplary damages to the suspected whistleblower or to any other person.

5.3.3 Compensation and other remedies

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

- for suffering loss, damage or injury because you reported a Disclosable Matter under this policy; and
- if Garden Village failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

You should seek independent legal advice on compensation or other remedies that may be available.

5.3.4 Civil, criminal and administrative liability protection

You are protected from any of the following in relation to your report of a Disclosable Matter under this policy:

- civil liability (for example, any legal action against you for breach of an employment contract, duty of confidentiality or another contractual obligation);
- criminal liability (for example, attempted prosecution of you for unlawfully releasing information, or other use of your report against you in a prosecution (other than for making a false disclosure)); and
- administrative liability (for example, disciplinary action for making the report).

The above protections do not grant immunity for any misconduct you have engaged in that is revealed in your report. For more information, you should seek independent legal advice before making your report.

5.4 Ensuring Fair Treatment of Individuals Mentioned In a Disclosure

Measures that we will take to ensure fair treatment of our employees who are mentioned in any report of a Disclosable Matter under this policy, or who are the subject of any such report, include the following:

- disclosures will be handled confidentially, when it is practical and appropriate in the circumstances;
- each disclosure will be assessed and may be the subject of an investigation; and
- an employee who is the subject of a disclosure will be advised about the subject matter of the disclosure where required by principles of natural justice and procedural fairness, and before any actions are taken.

5.5 False and misleading reporting

Where the information received is found to be:

- Trivial or vexatious in nature with no substance
- Unsubstantiated, and found to be made maliciously
- Made knowingly to be false

This will be treated in the same manner as a false report and may itself constitute wrongdoing. These actions will be taken seriously and may result in disciplinary action, up to and including termination of employment.

5.6 Support available

Any person who makes a disclosure under this policy or is implicated as a result of a disclosure that is made may access Garden Village's Employee Assistance Program (EAP) which is a free and confidential counselling service. Garden Village's EAP provider is AccessEAP who can be contacted by phone 24/7 on 1800 81 87 28.

Where appropriate, Garden Village may also appoint an independent support person from the Human Resources team to deal with any ongoing concerns you may have.

You may also access third party support providers such as Lifeline (13 11 14) and Beyond Blue (1300 22 4636) for support.

5.7 Other matters

5.7.1 Breaches of this policy

Any breach of this policy will be taken seriously and may result in disciplinary action, up to and including termination of employment. In so far as this policy imposes any obligations on Garden Village, those obligations are not contractual and do not give rise to any contractual rights.

5.7.2 Access and further information

This Policy will be made available to employees and officers via the Staff Handbook and Policy Database (Centro) and will be provided to any other party on request.

For further information on whistleblowing protections and general information on whistleblowing can be obtained from the ASIC website.

5.7.3 Administrative Updates

From time to time, circumstances may change leading to the need for minor administrative changes to this policy. Where an update does not materially alter this policy, such a change may be made administratively. Examples of minor administrative changes include changes to names of Garden Village departments or positions, change to names of Federal or State Government departments or a minor amendment to legislation that does not have material impact.

5.7.4 Evaluation and review

The Chief Executive Officer is responsible for monitoring, reporting and reviewing this policy, and will ensure that:

- this policy is reviewed every two years; and
- compliance with this policy is monitored regularly, and the effectiveness of this policy is reported to the Garden Village Board of Directors.

Garden Village encourages any feedback about the effectiveness of its whistleblower policy, processes and procedures.

This policy may be amended by resolution of the Board of Directors of Garden Village.

5.8 Related documents

Employees are encouraged to read this policy in conjunction with other relevant policies, including:

- Garden Village Code of Conduct
- Grievance Management and Resolution Policy

Other Legislation & Industrial Instruments that apply to this policy:

- Corporations Act 2001 (Cth)
- Fair Work Act 2009 (Cth)
- Fair Work Regulations 2009 (Cth)
- Public Interest Disclosure Act 2013
- Aged Care Act 1997

This policy is not intended to override any industrial instrument, contract, award or legislation. This Policy is not intended to go beyond the legislation. This Policy is not a term of any contract, including any contract of employment and does not impose any contractual duties, implied or otherwise, on Garden Village.