



Effective from 1 May 2022

WHISTLEBLOWER POLICY

WHY?

We are committed to ensuring ARIA operates with the highest standards of legal and ethical conduct, and that it provides a safe and supportive workplace in which individuals are confident and encouraged to raise concerns about wrongdoing within ARIA.

To demonstrate our commitment, and as part of good governance, the purpose of this Policy is to:

- a. ensure individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported;
- b. ensure disclosures of information are dealt with in a proper and timely manner;
- c. provide transparency and certainty around the ARIA framework for the receiving, assessment, and investigation of disclosures; and
- d. meets our legal and regulatory obligations.

No one should be personally disadvantaged for reporting wrongdoing. ARIA is committed to maintaining an environment where concerns can be reported without fear of reprisal or detriment.

WHO?

The policy applies to all directors, officers, senior executives, and employees of ARIA from 1 May 2022.

WHO CAN MAKE A DISCLOSURE?

The following individuals (current or former) can make a disclosure under this Policy:

- a. directors, officers, employees, and contractors of ARIA;
- b. suppliers of goods or services to ARIA (whether paid or unpaid, and their employees);
- c. an individual who is an associate of ARIA as defined in the *Corporations Act 2001 (Cth)* ("the Act"); and
- d. a relative, dependant or spouse of any of the above.

The person who makes a disclosure is often referred to as a Discloser.

WHAT CAN BE REPORTED?

ARIA encourages anyone covered by this Policy to report information that concerns misconduct or an improper state of affairs or circumstances at ARIA. This includes information relating to conduct that you have reasonable grounds to suspect:

- is illegal, such as fraud, theft, drug sale or use, violence, criminal damage to property or other breaches of State, Federal or Territory legislation;

- is unethical and breaches ARIA policies and other statements relating to ethical conduct, such as the ARIA Code of Conduct;
- is a breach or intentional misuse of confidential personal or commercially sensitive information;
- is seriously harmful or potentially seriously harmful to an ARIA employee, such as deliberate unsafe work practices or wilful disregard for the safety of others in the workplace;
- may cause serious financial or non-financial loss to ARIA or damage its reputation or be otherwise seriously contrary to ARIA's interests;
- represents a danger to the public or the financial system;
- involves a breach of any tax laws or misconduct or improper state of affairs or circumstances in relation to the tax affairs of ARIA; or
- involves another kind of serious impropriety including retaliatory action against anyone raising a concern under this Policy.

CONCERNS COVERED BY OTHER POLICIES AND PROCEDURES?

This Policy does not cover concerns that relate solely to workplace grievances. These are more appropriately dealt with under the ARIA Equal Employment Opportunity & Anti-Discrimination, Bullying and Harassment Policy.

Grievances can be a complaint made by an employee about an employer, or an employee may also lodge a complaint about a manager or fellow employee concerning allegation/s of bullying, discrimination, and harassment.

Examples of a workplace grievance include:

- an interpersonal conflict between an employee and another employee;
- a decision that does not involve a breach of workplace laws;
- a decision about the engagement, transfer, or promotion of the employee;
- a decision about the terms and conditions of engagement of the employee; or
- a decision to suspend or terminate the engagement of the employee, or otherwise to discipline the employee.

Workplace grievances should be reported to your manager in the first instance or the ARIA Chief Operating Officer, who will assess the issue and determine if an investigation (conducted internally or by an external provider) is required. As with disclosures that are protected under this Policy, we will take all reasonable steps to maintain confidentiality. It should be noted that it may not be possible to maintain confidentiality in respect of a workplace grievance issue when taking steps to deal with it.

However, you may also use the channels available under this Policy to report a workplace grievance if:

- you are uncomfortable using the ARIA Equal Employment Opportunity & Anti-Discrimination, Bullying and Harassment Policy;
- you have tried to raise the concern via this avenue and feel your concern has not been addressed;
- your concern relates to a danger to the public or any person;
- your information suggests misconduct beyond your personal circumstances; or
- your concern is about your treatment when you have made or are going to make a disclosure under this Policy.

In these cases, your concern will be assessed by the ARIA Chief Operating Officer, and the most appropriate course of action will be determined and actioned.

WHAT IS THE PROCESS?

To provide certainty and comfort to anyone seeking to make a disclosure, ARIA recommends and authorises you to report that information under this Policy to the following Recommended Contacts. They are qualified, trained and experienced in receiving and dealing with such disclosures, and have legislative obligations in relation to confidentiality. The Recommended Contacts are:

a. PKF Integrity Whistleblower Hotline service, via:

- i. Phone: 1800 878 996
- ii. Online: <https://www.pkftalkintegrity.com/?aria>
- iii. Email: ARIAandPPCAhotline@pkf.com.au

ARIA is committed to creating an environment in which employees, can safely and securely report wrongdoing. To demonstrate this commitment, we have engaged PKF Integrity Services (“PKF”) who have provided independent and secure whistleblowing hotline services to many organisations over many years. PKF staff are experienced in receiving reports of such matters. If for any reason you feel uncomfortable reporting your concern internally, we recommend that you contact PKF using the communication channels referred to above.

b. The Chief Operating Officer, who is also the ARIA Whistleblower Protection Officer (“WPO”):

- i. In person, or by
- ii. Phone: +61 2 8569 1110, or
- iii. Email: ismall@aria.com.au

Where a disclosure relates to a member of the ARIA senior management team, then your disclosure should be made to:

- a. PKF (above); or
- b. A Regulator (see below); or
- c. The Chief Operating Officer, who is also the ARIA Whistleblower Protection Officer (“WPO”):

- i. In person, or by
- ii. Phone: +61 2 8569 1110, or
- iii. Email: ismall@aria.com.au

d. The CEO by:

- i. Email: aherd@aria.com.au
- ii. Phone: +61 2 8569 1143

Where a disclosure relates to the ARIA Chair or another ARIA Board Member, then your disclosure should be made to:

- a. PKF (above); or
- b. The CEO by:

- i. Email: aherd@aria.com.au
- ii. Phone: +61 2 8569 1143

A disclosure can also be made directly to a regulator such as the Australian Securities and Investments Commission (ASIC), the Australian Taxation Office (ATO) or the Australian Federal Police. Please contact the regulator directly to confirm the available reporting channels.

WHAT SPECIFIC INFORMATION IS REQUIRED?

If you are reporting wrongdoing in accordance with this Policy, your disclosure does not need to meet any specific content requirements. However, to enable your disclosure to be properly assessed and addressed, we recommend that you provide at least the following basic information:

- what the issue is (providing as much specific detail as possible, e.g. dates, times, amounts etc);
- where the issue occurred;
- when the issue occurred;
- who is involved;
- what evidence, if any, there is that supports your disclosure; and
- what steps (if any) you have taken so far to address the issue.

ANONYMOUS DISCLOSURES

You can choose to report your concerns anonymously (you do not have to give your name to anyone) and if so, you can choose to remain anonymous when you make the disclosure, over the course of any investigation and afterwards.

If you choose to raise your concern anonymously, we would prefer you provide information as to how we may contact you. This may be by adopting a pseudonym or providing your contact information to PKF only. If we cannot contact you, we will not be able to:

- ask for further information, which may inhibit a proper and appropriate investigation into your disclosure; or
- provide you with feedback on the progress or outcome of your disclosure.

CONFIDENTIAL DISCLOSURES

We will treat your identity and all concerns within the scope of this Policy as confidential. This means that the recipient of your concerns (Recommended Contacts) cannot disclose your identity or any information in your disclosure that is likely to identify you unless:

- you have provided consent; or
- they are disclosing it to the ASIC, the Australian Federal Police or a lawyer external to ARIA for the purposes of obtaining legal advice.

A person can only disclose the information contained in a disclosure 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; or
- it is reasonably necessary for investigating the issues raised in your report.

We will take all reasonable steps to reduce the risk that you will be identified as the one who lodged the disclosure, including:

- training recipients of disclosures (Recommended Contacts) on how to maintain confidentiality;
- removing as much identifying information as we can when we pass your concern onto be investigated or escalated to the Board; and
- securely storing records of disclosures with access limited to the WPO, CEO and the ARIA Corporate Counsel – Commercial, who is the Whistleblower Investigation Officer (“WIO”).

WHAT WILL HAPPEN NEXT?

Once you have made your disclosure, the recipient of your disclosure (Recommended Contact), will advise the WIO that a report has been made. The WIO will assess the information contained within your disclosure to determine:

- if it falls within this Policy or is more appropriately dealt with by another policy or procedure (or both);
- if an investigation is required and, if so, who will investigate it; and
- any risks to you or your identity being revealed and how to mitigate them to ensure you are protected.

The WIO has the appropriate level of impartiality, and also the skills and experience to effectively assess disclosures.

If your disclosure relates to the conduct of the WPO or the WIO, your concern will be dealt with by either the CEO or ARIA Chair of the Board. In small organisations there can often be a perception of an inherent bias, and therefore the WIO and ARIA will carefully assess this when determining how to effectively handle each disclosure.

If you make a disclosure via the PKF Whistleblower Hotline service, a qualified PKF investigator will:

- pass on the information concerned in your report to the WPO, WIO and CEO;
- give you a unique report ID to enable you to provide further information or seek a status update in relation to your report at a later date; and
- not pass on your contact details unless you have and consented to your personal details being provided to ARIA.

Where a disclosure is made to the PKF Whistleblower Hotline service about the alleged misconduct of either the WPO, WIO or CEO, PKF will ensure that the details of that disclosure are provided to the ARIA Chair of the Board.

THINGS YOU NEED TO KNOW

You do not need to be certain that the information you have is accurate in order to make a disclosure.

You will not be penalised if a concern raised by you ultimately turns out to be incorrect if your disclosure was made with a reasonable belief or suspicion as to its accuracy. However, you must not make a disclosure that you know is false, or malicious (and without reasonable grounds).

Disciplinary action (up to and including termination of employment or contract) may be taken against you if you make a disclosure that you know to be false or malicious (and without reasonable grounds), or if you are found to have deliberately misled any person involved in dealing with your disclosure under this Policy.

INVESTIGATIONS

All disclosures will be taken seriously and carefully considered. The best way to deal with misconduct identified in a disclosure will be determined by the WIO. In many cases this may be an investigation which, depending on the issue disclosed, may be conducted internally by the WIO, a member of the Management Team assigned by the WIO that has the appropriate skills and experience, or by an external investigator.

FAIR TREATMENT

Investigations will be conducted without bias and in a fair and independent manner in accordance with procedural fairness. The exact process, extent and timeframes of an investigation may vary depending on the nature and complexity of the matter disclosed, but all investigations must be:

- conducted by someone independent from the reporting line of the employee concerned;
- commenced within 5 working days of receiving the disclosure; and
- completed within 30 days, unless an extension is warranted.

If an allegation is made against you, we will support and treat you fairly by ensuring:

- a fair and independent assessment of the disclosure;
- keeping the details of the disclosure and any allegations contained within it confidential, and not disclosing that information to anyone beyond a need-to-know basis;
- a fair and independent investigation process in accordance with established investigation procedures; and
- as far as we are permitted under law, if there is evidence of wrongdoing by you, this evidence will be put to you prior to a decision being made as to whether or not to take disciplinary action against you.

ARIA recognises that this situation may be stressful. Employees can access the Support Act resources available at: <https://supportact.org.au/resources/sexual-health-and-safety/> or the Support Act Wellbeing Helpline at: <https://supportact.org.au/get-help/wellbeing-helpline/>, and employees should also talk to the WPO and/or Investigation Officer about any support that is needed.

INVESTIGATING A DISCLOSURE

The WIO or Investigation Officer appointed by the WIO (whether internal or external), is responsible for inquiring into the disclosure and determining whether the allegations are substantiated, partly substantiated, not able to be substantiated, or unsubstantiated.

Although the appointed Investigation Officer has ultimate discretion to determine the way a disclosure is dealt with under this Policy, an investigation will typically involve:

- gathering evidence, which may include interviewing the person who made the disclosure (where they have disclosed their identity), any witnesses and the person(s) allegedly involved in the misconduct;
- any person(s) allegedly involved in the disclosed misconduct being afforded the opportunity to respond to the allegations;

- the person who made the disclosure (where they have disclosed their identity), the persons allegedly involved in the disclosed misconduct and the Board receiving appropriate updates on the progress of the investigation.

However, the investigation process may vary depending on the nature of the disclosure. For example, ARIA may not be able to undertake an investigation or a full investigation if the disclosure has been made anonymously and the Discloser cannot be contacted.

In practice, ARIA may seek to investigate the disclosure by asking the Discloser to consent in writing to a limited disclosure (without providing their identity) to the Investigation Officer to seek further information, or by undertaking a broad review on the subject matter of the work area disclosed.

ARIA may also investigate an anonymous disclosure even if it cannot contact the Discloser of the information, if the Discloser has provided sufficient information and ARIA is able to remove information that is likely to lead to the identification of the Discloser.

Any evidence gathered during an investigation, including any information provided by the discloser, documents, or other records, will be stored securely by the Investigation Officer. In the case of hardcopy documents, in a locked cabinet with limited access, and in the case of softcopy documents in an access restricted folder on the ARIA network drive.

KEEPING YOU INFORMED

The WIO will ensure that you are kept informed of the progress of the investigation every 10 business days and when the investigation is closed.

You will be provided with an appropriate level of detail taking into consideration the confidentiality of the investigation and the privacy of other employees.

INTERNAL REPORTING

The findings of any investigation will be documented and reported to the CEO (or if the disclosure relates to the CEO; the ARIA Chair of the Board), whilst preserving confidentiality in accordance with this Policy.

Where a disclosure is made to the PKF Whistleblower Hotline service about the alleged misconduct of a member of the senior management team, PKF will ensure that the details of that disclosure are provided to either the CEO or ARIA Chair of the Board, whichever is most appropriate.

PROTECTIONS & SUPPORT

When you are considering making a disclosure or afterwards, you can contact the WPO or CEO if you need support. Employees can also access the Support Act resources available at <https://supportact.org.au/resources/sexual-health-and-safety/> or the Support Act Wellbeing Helpline at <https://supportact.org.au/get-help/wellbeing-helpline/>.

We are committed to providing our employees with an environment in which they can safely raise concerns of wrongdoing, with the knowledge that it will be appropriately assessed and investigated.

We will take all reasonable steps to protect those who disclose wrongdoing, including assessing the risks to you as a Discloser and developing an appropriate support plan to help minimise the risk of detriment. This could include regular communications, changing workplace arrangements or reporting lines, sharing information of the disclosure information on a strict need to know basis and/or reinforcing to the subjects of the disclosure or other individuals that a breach of confidentiality or detrimental conduct could amount to disciplinary action.

We will not tolerate anyone taking detrimental action against anyone for making a disclosure of misconduct under this Policy and will take disciplinary action against anyone who does so.

Detrimental action includes:

- termination of your employment;
- change of your employment position or duties to your disadvantage;

- discrimination between you and other employees of the same employer;
- harassment or intimidation;
- harm or injury, including psychological harm;
- damage to your property, reputation, business, or financial position.

If you have been involved or implicated in any misconduct which you have disclosed under this Policy, we may take that into consideration when considering an appropriate sanction to be applied to you for that misconduct. However, making a report under this Policy will not give you immunity from disciplinary action or from regulatory or criminal actions.

PENALTIES FOR BREACHING CONFIDENTIALITY OR DETRIMENTAL CONDUCT

It is a criminal offence and a breach of this Policy if anyone:

- discloses the identity, or information that may lead to the identification, of a person that has made a disclosure, other than in accordance with this Policy; or
- threatens or engages in conduct that causes any detriment to a person who has made or could make a disclosure under this Policy because of their disclosure or intention to make a disclosure.

ARIA may also be liable for the actions of its employees if this occurs and as such will take disciplinary action, including dismissal, against any employee who performs the actions set out above.

If you have made a disclosure and believe that:

- your confidentiality has been breached; or
- you have suffered or been threatened with retaliatory action or detrimental action for making a report;

please report it under this Policy to any of the Recommended Contacts so we can protect you and stop the detrimental action. You can also report it to ASIC or the Australian Taxation Office (where your disclosure relates to taxation matters).

LEGAL PROTECTIONS

In addition to the protections we provide to those who make disclosures under this Policy, there are also strong protections under the law.

Protection under Corporations Law

The *Corporations Act 2001 (Cth)* ("the Act") affords protection to those who make disclosures in line with this Policy if they:

- are an individual described above;
- have reasonable grounds to suspect that the information they are disclosing concerns misconduct or an improper state of affairs relating to ARIA (disclosures about personal work-related grievances will not attract the protections of the Act); and
- make the disclosure to:
 - a person designated to receive a disclosure (Recommended Contacts);
 - an officer of ARIA (director or company secretary);
 - a senior manager of ARIA (a senior executive within an entity who makes or participates in making decisions that affect the organisation or has the capacity to affect its financial standing e.g. Chief Executive Officer, Chief Operating Officer etc);
 - an internal or external auditor or actuary of ARIA;
 - a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of the statutory protections under the Act;
 - ASIC, or
 - Australian Federal Police.

Anonymous disclosures made in accordance with the above will be protected under the Act.

The Act also provides protections for public interest disclosures and emergency disclosures which meet specific requirements prescribed by the Act. It is important that you understand the criteria for making a public interest or emergency disclosure before you do so (refer to **Appendix 1** for further information).

The protections available under the Act to an individual who meets the requirements above, in accordance with the Act, include:

- the right to have their identity protected;
- the right to be protected from detrimental action or any form of victimisation;
- a requirement for ARIA to take reasonable steps to reduce the risk that the person who makes the disclosure will be identified as part of any investigation process conducted under this Policy;
- the right not to be required to disclose their identity before any court or tribunal;
- the right to compensation and other remedies;
- the right to be protected from civil, criminal, or administrative liability (including disciplinary action) from making the disclosure or from contractual or other remedies on the basis of the disclosure; and
- the right to be protected from the admissibility of the information provided in evidence against the person in each case in accordance with the provisions of that legislation.

Protections under the Tax Administration Act

The *Tax Administration Act 1953 (Cth)* ("Tax Administration Act") provides protection for disclosures of information that indicate misconduct or an improper state of affairs in relation to the tax affairs of an entity or an associate of an entity where the person considers the information may assist the recipient of that information to perform functions or duties in relation to the tax affairs of the entity or an associate.

Protection is provided to a Discloser for disclosures made to the Australian Commissioner of Taxation, where the disclosure is made to any person specified as a Recommended Contact (above) of this Policy. The protections available to someone who makes a protected disclosure under the Tax Administration Act are the similar to those outlined under the Corporations Law.

MONITORING AND REVIEW OF THIS POLICY

This Policy will be reviewed annually by the Corporate Counsel – Commercial.

Reports will be made by the CEO to the Board regularly (at least annually) on the effectiveness of this Policy and general trends relating to whistleblowing. Serious matters raised under this Policy will be notified to the CEO and Board as appropriate.

FURTHER INFORMATION AND ADVICE

ARIA will provide information on this Policy to all employees upon induction. Ongoing communication, education and training regarding this Policy will also be provided at regular intervals to all employees, the Management Team and Board Members.

This Policy can also be accessed by officers and employees through the ARIA intranet, and a copy will be provided to the Board Members and made available on the ARIA website.

For further information about this and other related policies please contact the WPO, CEO or WIO.

Appendix 1 - Public interest disclosures and emergency disclosures

Disclosures may be made to a journalist or parliamentarian under certain circumstances and still qualify for protection. It is important that disclosers understand the criteria for making a public interest or emergency disclosure and to contact an independent legal adviser before doing so.

A Public Interest Disclosure is the disclosure of information to a journalist or a parliamentarian, where:

- a. at least 90 days have passed since the discloser made the disclosure to ASIC, or another Commonwealth body prescribed by regulation;
- b. the discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;
- c. the discloser has reasonable grounds to believe that making a further disclosure of the information is in the public interest;
- d. before making the public interest disclosure, the discloser has given written notice to the body above, that:
 - i. includes sufficient information to identify the previous disclosure; and
 - ii. states that the discloser intends to make a public interest disclosure.

An Emergency Disclosure is the disclosure of information to a journalist or parliamentarian, where:

- a. the discloser has previously made a disclosure of the information to ASIC, or another Commonwealth body prescribed by regulation;
- b. the discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- c. before making the emergency disclosure, the discloser has given written notice to the body above, that:
 - i. includes sufficient information to identify the previous disclosure; and
 - ii. states that the discloser intends to make an emergency disclosure; and
- d. the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.