

Whistleblower (Board policy)

Policy statement

Goodstart Early Learning Limited ('the company' or 'Goodstart') is committed to the highest standards of legal, ethical and moral behaviour.

Goodstart is committed to maintaining an environment in which any person is able to report serious instances of wrongdoing they believe is occurring without fear of retaliatory action.

This policy complements normal reporting and communication channels within Goodstart and provides an alternative means of reporting alleged or suspected wrongdoing where the usual channels appear to have failed or are inappropriate.

What does this policy apply to?

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Definition of Whistleblowing for this policy

Whistleblowing means the disclosure of information from a person who has reasonable grounds to suspect that the information concerns misconduct, or an improper state of affairs or circumstances in relation to the company. This may include if that person has reasonable grounds to suspect that the information indicates that the company, or an officer or employee of the company has engaged in:

- conduct that constitutes an offence against, or contravention of any of the following:
 - the Corporations Act;
 - the ASIC Act;
 - the Bankruptcy Act;
 - the Financial Sector (Collection of Data) Act;
 - the Insurance Act;
 - the Life Insurance Act;
 - the Modern Slavery Act;
 - the National Consumer Credit Protection Act; or
 - the Superannuation Industry (Supervision) Act;
- conduct that constitutes an offence against any other Commonwealth law that is punishable by imprisonment for a period of 12 months or more; or
- conduct that represents a damage to the public or financial system.

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CONTENT OWNER	Goodstart Board	DOCUMENT AUTHORS	Lois Aumuller, Company Secretary; Gavin Bartlett, General Counsel		
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What is not Whistleblowing?

This policy must not be used for trivial or vexatious matters and is strictly applicable to matters that satisfy the above definition. Any disclosure of information that concerns a Personal Work-Related Grievance of an employee is not a disclosable matter under this policy. Personal Work-Related Grievance must be dealt with through the company's Employee Grievance and Complaints Handling Procedure.

Other definitions

Personal Work-Related Grievance means when the disclosed information:

- concerns a grievance about any matter in relation to your employment, or former employment with the Goodstart, having (or tending to have) implications for you personally; and
- does not have significant implications for Goodstart or any other regulated entity that does not relate to you.

Public Interest Disclosure means a disclosure to a member of the Commonwealth or a State or Territory Parliament or legislature or a journalist of a Whistleblowing disclosure previously disclosed.

Senior Manager means a member of the Executive Committee.

How to report wrongdoing

You can report the allegation directly to either of the designated internal Whistleblower Protection Officers:

- Gavin Bartlett – General Counsel (Ph: (07) 3918 2228 or 0447 538 320)
- Lois Aumuller – Company Secretary (Ph: 07 3918 2257 or 0407 371 684)

If the alleged or suspected wrongdoing involves the Company's senior management, you can report the matter to the internal Whistleblower Protection Officers above or one of the Board appointed Whistleblower Protection Officers:

- Paul Robertson – Director (Ph: 0414 506 412)
- Natalie Walker – Director (Ph: 0408 721 216)

The Whistleblower Protection Officers may appoint an external Whistleblower Protection Officer if it is deemed necessary due to the nature of the issue.

You may also report the information any other Officer or Senior Manager of the company (**Eligible Recipient**), who will then refer the matter to the appropriate Whistleblower Protection Officer for further action under this policy. The Eligible Recipient will only disclose your identity to the Whistleblower Protection Officer with your consent. If you do not consent to the disclosure of your identity to the Whistleblower Protection Officer, the Eligible Recipient will correspond with the Whistleblower Protection Officer on your behalf throughout the investigation. Alternatively you may also report the information to an auditor or actuary of the company, ASIC or APRA.

You may choose to remain anonymous when making a disclosure. However, it should be noted that it may be more difficult for the alleged wrongdoing to be fully investigated if further information cannot be sought from the whistleblower.

Confidentiality of Whistleblowers identity and Whistleblowing reports

Note: If a report concerns alleged or suspected breach of Corporation or Company Security laws, the recipient of a report under this policy must seek legal advice before disclosing any information at all relating to the report.

If a person makes a report of alleged or suspected wrongdoing, Goodstart will protect your identity from disclosure.

Generally, Goodstart will not disclose your identity unless:

- you consent to the disclosure; and/or
- the disclosure is required or authorised by law.

Where permissible at law, it may also become necessary to disclose the fact and the substance of a report to the person who is the subject of the report. There may be circumstances if your identity could be readily identifiable as a

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result of disclosure, where a report cannot be fully investigated unless you provide consent to the disclosure of your identity.

Goodstart will store any records relating to a report of wrongdoing securely and permit access by authorised persons only. Unauthorised disclosure of information relating to a report, your identity or information from which your identity could be inferred will be regarded seriously and may result in disciplinary action, which may include dismissal.

Protection of Whistleblowers

Goodstart is committed to protecting and respecting your rights in good faith. Goodstart will not tolerate any retaliatory action or detrimental conduct against you or any person who is believed to have made a report of wrongdoing, or against your colleagues, employer (if a contractor) or relatives. For example, retaliatory or detrimental conduct includes:

- Dismissal;
- Demotion;
- any form of harassment or intimidation;
- Discrimination;
- harm or injury, including psychological harm;
- damage to a person or property;
- damage to reputation, business or financial position;
- current or future bias; or
- threats of any of the above.

Any such retaliatory action or victimisation in reprisal for a report being made under this policy is an offence and civil penalty it will also be treated as serious misconduct and will result in disciplinary action, which may include dismissal. If after making a report you believe retaliatory action or victimisation has occurred or been threatened, you have the right to make a submission to the Internal or Board Appointed External Whistleblower Protection Officers to report this conduct.

You will not be subject to any civil, criminal, administrative liability, enforcement of any contractual or other remedy for making a disclosure under this policy. It should be noted, however, that if you have been involved in the wrongdoing that you are reporting, making a report will not necessarily shield you from the consequences of those actions. Your liability for your own conduct is not affected by reporting that conduct under this policy and the disclosure will not be admissible in any proceedings, except in respect of the falsity of the information. In some circumstances an admission may be a mitigating factor when considering disciplinary or other action.

Whistleblower Reports in relation to tax issues

A disclosure that relates to tax avoidance behaviour can also be reported directly to the ATO (Australian Taxation Office). Information is available on the [ATO website](#).

How Whistleblower reports will be investigated

The process taken when a Whistleblower report is made is as follows:

- the Whistleblower Officer will let the caller know their rights in relation to confidentiality and protection.
- Detailed notes of the issues raised will be taken.
- The Whistleblower Officer will refer the complaint to the appropriate person for investigation, noting that it may not be appropriate to use the usual reporting lines.
- An update on what action is being taken will be provided to the whistleblower within 14 days (note: if an anonymous caller would like to be updated on what action is being taken to investigate the complaint, they will need to contact the Whistleblower officer.
- All parties involved in the investigation of a whistleblower complaint will be made aware of the fact that it is a whistleblower complaint and the requirement to maintain confidentiality and protect the whistleblower.

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Permission must be obtained from the Whistleblower before revealing their identity to anyone. A copy of this policy will for forwarded to the investigator.

- The [BM6 Investigation Process Appendix](#) will be followed with additional confidentiality and protection as required under the Whistleblower legislation.

False reporting

Where it is shown that a person purporting to be a whistleblower has knowingly made a false report of wrongdoing, then that conduct itself will be considered a serious matter and that person may be subject to disciplinary action which may include dismissal.

Management of a person against whom a Whistleblowing report is made

Individuals against whom a whistleblowing report is made or who are mentioned in a report will be treated fairly and supported through the assessment and investigation process. This will involve the investigation being handled as confidentially as possible and ensuring that the individual has the opportunity to answer the allegations during the investigation.

Whistleblowing Protection Officers

The role of a Whistleblower Protection Officer is to safeguard the interests of the whistleblower. The Whistleblower Protection Officer has direct, unfettered access to independent financial, legal and operational advisers as required, and a direct line of reporting to the CEO or any senior management team member or Director of the company, as may be required.

The Whistleblower Protection Officer is responsible for appointing an investigator to inquire into the substance of reports. On the basis of sufficient evidence in support of matters raised in a report, the Whistleblower Protection Officer determines whether to refer reports for further action or refute these where necessary. Investigations must be conducted in a fair and independent manner.

The investigation will not be conducted by a person who may be the subject of the investigation or has inappropriate links or connections (actual or perceived) to the person(s) or practice(s) under investigation.

The Whistleblower Protection Officer is to ensure that the whistleblower is kept informed of the outcomes of the inquiry or investigation, subject to the considerations of privacy of those against whom the allegations are made. Subject to your consent the Whistleblower Protection Officers may appoint an external Whistleblower Protection Officer if it is deemed necessary due to the nature of the issue.

Public Interest Disclosure or emergency reporting

If you have made a Whistleblowing disclosure under this policy that qualifies for protection under applicable laws, and 90 days has passed since you made the disclosure and you have reasonable grounds to believe that action is not being or has not been taken to address the matter and you have reasonable grounds to believe that further disclosure would be in the public interest or that the information concerns a substantial and imminent danger to the health or safety of one or more persons or the natural environment, you may make a Public Interest Disclosure.

Prior to making a Public Interest Disclosure you must notify the company in writing providing details of the previous disclosure and stating that you intend on making a Public Interest Disclosure. How this policy is made available?

How this policy is made available?

This policy will form part of the induction information provided to all employees of the company and mandatory online awareness training will be undertaken by all employees annually. A copy of this policy will also be made available on the company's Policy Framework which is accessible to all employees, as well as on the company website.

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Related Documents

[BM1 Code of Conduct Policy](#); [BM6 Ensuring a Fair Workplace Policy](#); [BM6 Employee Grievance and Complaints Handling Procedure](#); [BM9 Modern Slavery Requirement](#)

Responsibilities

This policy applies to: All Goodstart officers and employees, volunteers, suppliers, contractors (including employees of suppliers and contractors), Board members, parents/guardians of children and any other person who has dealings with the company and any relative, dependant or spouse of the aforementioned.

Consultation: Jeff Harvie, Chief Financial Officer, Lois Aumuller, Company Secretary; Gavin Bartlett, General Counsel.

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