

PURPOSE	<p>Japara Healthcare Limited and its controlled entities (Japara)</p> <p>This policy establishes a system for reporting disclosures of misconduct by employees and others.</p> <p>Disclosures can be made by employees, residents and others either through Japara's internal pathways (preferred) or externally as set out in this policy. This policy is designed to complement normal communication channels between managers and employees. Employees are encouraged to continue to raise appropriate matters at any time with their managers.</p> <p>This policy replaces the previous Whistleblower Procedure.</p>
SCOPE	All services throughout Japara homes and its Support Office.
REFERENCES	<p>Aged Care Quality Standards</p> <p>Corporations Act 2001</p> <p>Whistleblower legislation</p> <p>Taxation Administration Act 1953</p> <p>Aged Care Act 1997</p> <p>Your Call website: yourcall.com.au/report</p> <p>Employee Assistance Program</p>
RESPONSIBILITIES	All staff
FORMS	None

NO.	PROCEDURE
1.	<p><u>Our Commitment</u></p> <p>Japara is committed to a culture of respect and ethical conduct in the way staff work and relate to others.</p> <p>Our values embrace the ways in which employees expect to be treated and how employees should treat each other, our residents, their families and others.</p> <p>These values include being respectful, compassionate and accountable.</p> <p>Japara recognise the value of upholding the laws and standards that apply to us in our work and encourage everyone to report misconduct.</p> <p>Japara supports and protects those who make disclosures from detrimental action. Such persons and their families will not be disadvantaged or prejudiced as a result of speaking up.</p>
2.	<p><u>Objectives of this policy</u></p> <p>Our objectives are to:</p> <ul style="list-style-type: none"> encourage and allow persons to disclose misconduct; ensure disclosures are properly and lawfully dealt with; support and protect everyone involved in the disclosure from detrimental action; and ensure the identity of whistleblowers and the content of the disclosures are kept confidential except as necessarily required, including by law.

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	Nothing in this policy is intended to change or take away any other protections that may be available at law.
3.	<p><u>Definitions</u></p> <p>Act means Corporations Act 2001.</p> <p>detrimental action means to take detrimental action against a person in reprisal for making or involved in a disclosure and includes:</p> <ul style="list-style-type: none"> • action causing injury, loss or damage; • intimidation or harassment; and • discrimination, disadvantage or adverse treatment in relation to a person's employment, career, profession, trade or business, including the taking of disciplinary action. <p>misconduct has the meaning given in paragraph 6.</p> <p>Tax Act means Taxation Administration Act 1953.</p>
4.	<p><u>Who does this policy apply to?</u></p> <p>This policy applies to anyone who has or is working for Japara or doing something in connection with their work for Japara.</p> <p>It includes past and current:</p> <ul style="list-style-type: none"> • employees; • officers and managers; • Board members; • volunteers; • associates; • individuals who supply goods and services to Japara, and their employees; • work experience students; • commissioned agents and consultants; • a relative of an individual referred to above; and • a dependent of an individual referred to above or of such an individual's spouse. <p>This policy also applies to our residents, their families and others who are also encouraged to disclose misconduct within Japara.</p>
5.	<p><u>Who may make a disclosure?</u></p> <p>Any person referred to in the paragraph 4 (whistleblower) may make a disclosure under this policy.</p>
6.	<p><u>What misconduct should be disclosed?</u></p> <p>If you have seen or have reasonable grounds to suspect misconduct, or an improper state of affairs or circumstances concerning Japara, report it (a disclosure).</p> <p>Misconduct may include but is not limited to:</p> <ul style="list-style-type: none"> • Dishonest, corrupt, improper or illegal conduct;

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	<ul style="list-style-type: none"> • Conduct involving risk to the health, safety or wellbeing of residents, employees or others (including bullying, discrimination, harassment or other serious unacceptable behaviour); • Substantial mismanagement of resources that would, if proved, constitute: <ul style="list-style-type: none"> - a criminal offence; and/or - reasonable grounds for dismissal from employment; • Substantial waste of resources; • Conduct that adversely affects the honest performance of an employee's functions; • The performance of an employee's function that is dishonest or performed with inappropriate partiality; • Conduct that amounts to a breach of trust; • Theft, fraud or misappropriation; • Serious inappropriate or unethical conduct; • Serious misuse of information; • Serious breach of our policies and procedures or the law; • Taking detrimental action against someone for making or involved in a disclosure; • Causing substantial financial or non-financial loss or detriment to Japara; • An improper state of affairs or circumstances and • A conspiracy to or an attempt to engage in any of the above conduct <p>(collectively referred to as "misconduct").</p> <p>Misconduct under Section 1317AA (5) of the Act and information relating to Section 14ZZT of the Tax Act should also be disclosed. Refer to Appendix A for further details.</p> <p>This policy only covers matters which are connected to Japara. For example, a disclosure relating to issues associated with the supply of goods or services by an individual to an employee in their own right would be excluded.</p>
7.	<p><u>How do I make a disclosure?</u></p> <p>A disclosure may be made in three ways:</p> <ul style="list-style-type: none"> • Internal reporting (refer paragraph 8); • External reporting to the independent whistleblower service provider - Your Call (refer paragraph 9); and • External reporting to authorities and entities (refer paragraph 10 and Appendix A).
8.	<p><u>Internal reporting</u></p> <p>Japara's preference is for misconduct to be reported internally as a first step.</p> <p>Japara supports openness and teamwork and seeks to investigate and resolve issues promptly and informally when appropriate. Accordingly, you are encouraged to raise misconduct at any time with supervisors, managers and relevant persons listed as an "Initial Contact" in the following table for informal investigation and resolution (where possible).</p> <p>If you do not feel safe or able to raise misconduct with a supervisor, manager or an Initial Contact, or prefer a formal investigation and resolution process, you may make a disclosure to the relevant person or persons listed as "Other Options" in the following table.</p>

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	<p>A disclosure may be referred on internally by an Initial Contact should the circumstances requires this (e.g. where notification is required under another Japara policy or procedure, or where a formal investigation and resolution process is deemed required by the Initial Contact or other subsequently notified person).</p>																																				
	<table><tr><th colspan="3">Internal Reporting</th></tr><tr><th>EXAMPLE CONDUCT</th><th>INITIAL CONTACT</th><th>OTHER OPTIONS</th></tr><tr><td>Resident well being e.g. medication management, hygiene, care standards, wound management, nutrition</td><td>Supervisor / Manager or Home Manager</td><td>Interim Chief Operations Officer</td></tr><tr><td>Elder abuse e.g. Placing residents' health, safety or wellbeing at risk or potentially at risk. (i.e. physical, mental, sexual, social, emotional or financial abuse), unusual bruising</td><td>Immediately report to Registered Nurse or Home Manager</td><td>Immediately report to Interim Chief Operations Officer</td></tr><tr><td>Equal opportunity, discrimination or harassment concerns e.g. Sexual harassment by a work colleague, Supervisor or visitor</td><td>Supervisor / Manager or Home Manager</td><td>Chief HR Officer</td></tr><tr><td>Bullying concerns e.g. Intimidation or verbal abuse by your Manager, a resident or visitor</td><td>Supervisor / Manager or Home Manager</td><td>Chief HR Officer</td></tr><tr><td>Work health and safety e.g. Improper heavy lifting in the workplace, unsafe practices, faulty equipment, slippery surfaces</td><td>Supervisor / Manager or Home Manager or National WHS Manager</td><td>Chief HR Officer or Interim Chief Operations Officer</td></tr><tr><td>Ethical concerns e.g. Improper use of a resident's personal information</td><td>Supervisor / Manager or Home Manager</td><td>Chief HR Officer or Interim Chief Operations Officer</td></tr><tr><td>Breach of trust e.g. Conflicts of interest where improper personal benefits are gained by your Manager or a relative of theirs due to their position within Japara</td><td>Supervisor / Manager or Home Manager</td><td>Chief HR Officer</td></tr><tr><td>General staff misconduct e.g. Theft of money or equipment, fraud, assault, absenteeism</td><td>Supervisor / Manager or Home Manager</td><td>Chief HR Officer</td></tr><tr><td>Improper conduct e.g. Working in Australia illegally or in breach of visa work limitations</td><td>Supervisor / Manager or Home Manager</td><td>Chief HR Officer</td></tr><tr><td>Detrimental action e.g. reprisal for making a whistleblower disclosure</td><td>Home Manager or General Manager Human Resources</td><td>Chief HR Officer or Interim Chief Operations Officer</td></tr></table>	Internal Reporting			EXAMPLE CONDUCT	INITIAL CONTACT	OTHER OPTIONS	Resident well being e.g. medication management, hygiene, care standards, wound management, nutrition	Supervisor / Manager or Home Manager	Interim Chief Operations Officer	Elder abuse e.g. Placing residents' health, safety or wellbeing at risk or potentially at risk. (i.e. physical, mental, sexual, social, emotional or financial abuse), unusual bruising	Immediately report to Registered Nurse or Home Manager	Immediately report to Interim Chief Operations Officer	Equal opportunity, discrimination or harassment concerns e.g. Sexual harassment by a work colleague, Supervisor or visitor	Supervisor / Manager or Home Manager	Chief HR Officer	Bullying concerns e.g. Intimidation or verbal abuse by your Manager, a resident or visitor	Supervisor / Manager or Home Manager	Chief HR Officer	Work health and safety e.g. Improper heavy lifting in the workplace, unsafe practices, faulty equipment, slippery surfaces	Supervisor / Manager or Home Manager or National WHS Manager	Chief HR Officer or Interim Chief Operations Officer	Ethical concerns e.g. Improper use of a resident's personal information	Supervisor / Manager or Home Manager	Chief HR Officer or Interim Chief Operations Officer	Breach of trust e.g. Conflicts of interest where improper personal benefits are gained by your Manager or a relative of theirs due to their position within Japara	Supervisor / Manager or Home Manager	Chief HR Officer	General staff misconduct e.g. Theft of money or equipment, fraud, assault, absenteeism	Supervisor / Manager or Home Manager	Chief HR Officer	Improper conduct e.g. Working in Australia illegally or in breach of visa work limitations	Supervisor / Manager or Home Manager	Chief HR Officer	Detrimental action e.g. reprisal for making a whistleblower disclosure	Home Manager or General Manager Human Resources	Chief HR Officer or Interim Chief Operations Officer
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If you are unsure of which person to contact, or prefer to contact someone else, you may make a disclosure to:

- an officer or senior manager of Japara or a related company (as defined by the Act);
- a person authorised by Japara to receive disclosures (being the persons set out in the following table and Your Call – refer paragraph 9);
- an auditor or a member of an audit team conducting an audit of Japara or a related company; or
- an actuary of Japara or a related company

each a “**Disclosure Officer**” and collectively referred to as “**Disclosure Officers**”.

The Disclosure Officers within Japara (“**Japara Disclosure Officers**”) to whom you can make a disclosure and their contact details are as follows:

Name and position	Location	Contact details
██████████ CEO & Managing Director	Q1 Building, Level 4, 1 Southbank Boulevard, Southbank VIC 3006	Office Tel: 03 9649 2100 ████████████████████
██████████ Chief Financial Officer	Q1 Building, Level 4, 1 Southbank Boulevard, Southbank VIC 3006	Office Tel: 03 9649 2100 ████████████████████
██████████ Company Secretary	Q1 Building, Level 4, 1 Southbank Boulevard, Southbank VIC 3006	Office Tel: 03 9649 2100 ████████████████████
██████████ Interim Chief Operations Officer	Q1 Building, Level 4, 1 Southbank Boulevard, Southbank VIC 3006	Office Tel: 03 9649 2100 ████████████████████
██████████ Chief HR Officer	Q1 Building, Level 4, 1 Southbank Boulevard, Southbank VIC 3006	Office Tel: 03 9649 2100 ████████████████████

Please note that Home Managers, Regional Managers and other Managers who may be perceived as senior managers of Japara or a related company are not Disclosure Officers with respect to this policy unless specifically named in the table above.

9. External reporting

Japara has engaged Your Call Whistleblowing Solutions (“**Your Call**”), an independent business specialising in providing 24/7 whistleblowing solutions to organisations, to provide an independent and confidential external reporting service.

Your Call provides telephone and online services for employees, residents and others to confidentially make disclosures of misconduct, including anonymously if they wish.

Your Call also enables Japara to obtain further information if required and to provide updates to a whistleblower. This is done via the use of an online anonymous Message Board the whistleblower will have access to after making a disclosure.

The Message Board also allows a whistleblower to:

- communicate with Your Call and/or Japara without revealing their identity;
- securely upload any relevant documentation and/or material they wish to provide; and

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	<ul style="list-style-type: none"> request support or report detrimental action against them or others. <p>This external reporting option allows a whistleblower to:</p> <ul style="list-style-type: none"> remain completely anonymous if they wish; identify them self to Your Call only; or identify them self to both Your Call and Japara. <p>Whilst Japara prefers whistleblowers to disclose their identity in order to facilitate an investigation, whistleblowers are not required to identify themselves and will not be named in any report from Your Call to Japara unless they have consented to their identity being disclosed.</p> <p>Contact details for Your Call are as follows:</p> <ul style="list-style-type: none"> By telephone: 1800 940 379 (9am - 12am mid-night (AEST), Monday - Friday (excluding public holidays); or Online: yourcall.com.au/report (24/7, 365 days a year) <p>and quote Japara's ID: JHC.</p> <p>If you are deaf, or have a hearing or speech impairment, you can contact Your Call online or through the National Relay Service. Simply choose your contact method at www.relayservice.gov.au and request Your Call's telephone number: 1800 940 379.</p> <p>Once a disclosure has been received, Your Call will review the information before notifying nominated Japara Disclosure Officers. If the disclosing party has identified a nominated Japara Disclosure Officer as being involved in the disclosure, Your Call will activate a secondary notification process and bypass that individual.</p> <p>The nominated Japara Disclosure Officers who are authorised to receive disclosures from Your Call are:</p> <ul style="list-style-type: none"> Company Secretary; and Chief Financial Officer <p>and in the event both of the above are identified as being involved, the CEO & Managing Director.</p> <p>Further details of what happens after you make a disclosure to Your Call are set out in paragraph 20.</p>
10.	<p><u>External reporting to authorities and entities</u></p> <p>Misconduct relating to Section 1317AA (1) of the Act and information relating to Section 14ZZT of the Tax Act can also be disclosed to various external authorities and entities. Refer to Appendix A for further details.</p>
11.	<p><u>Can I report a personal work related grievance?</u></p> <p>Misconduct relating to a personal work related grievance should be disclosed in accordance with this policy.</p> <p>Note that protections provided to whistleblowers under the Act may not apply in such situations. Refer to Appendix A for further details.</p>

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12.	<p><u>Where can I get general information and advice?</u></p> <p>If you need general information and advice about making a disclosure or the support and protection available, you may discuss these matters in confidence with your HR Business Partner or the General Manager Human Resources.</p> <p>Note: In the event you do not formally make a disclosure Japara may nevertheless be compelled to act on the information provided during the discussion if the information reasonably suggests misconduct has or may occur.</p>
13.	<p><u>Supporting evidence of misconduct</u></p> <p>Japara does not expect a disclosure to include absolute proof of misconduct. Where possible it should include:</p> <ul style="list-style-type: none"> • the name, job title and workplace address of the person the subject of the disclosure; • details of the misconduct including dates and places; • names of anyone who may substantiate the disclosure; and • any other evidence that supports the disclosure such as email and other documents. <p>This information will assist Japara in deciding how best to deal with and resolve the disclosure.</p>
14.	<p><u>Confidentiality and Privacy</u></p> <p>Japara and Your Call will treat disclosures in the strictest confidence. All reports and records relating to a disclosure will be stored securely and accessible by authorised parties.</p> <p>Confidentiality will not preclude anyone involved in the disclosure from sharing the information with a representative, support person or Protection Officer.</p>
15.	<p><u>Do I have to disclose my identity?</u></p> <p>There is no requirement for whistleblowers to identify themselves in order for a disclosure to qualify for protection under this policy, the Act or the Tax Act. You can choose to remain anonymous while making a disclosure, over the course of an investigation and after such investigation is finalised. If you wish to remain anonymous from the outset, you must ensure you inform the person to whom you make the disclosure.</p> <p>Note that Japara's ability to fully investigate a disclosure may be limited by remaining anonymous or not providing authority to disclose your identity to other necessary parties for investigative purposes.</p>
16.	<p><u>Will my identity be treated confidentially?</u></p> <p>Your identity will not be disclosed by Your Call or Japara unless:</p> <ul style="list-style-type: none"> • you consent to disclosing your identity; • the disclosure is required or allowed by law; or • it is necessary to prevent a serious threat to a person's health or safety.

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	<p>An unauthorised disclosure of:</p> <ul style="list-style-type: none"> the identity of a whistleblower; or information that is likely to lead to the identification of the whistleblower where the information was obtained because of the disclosure <p>will be regarded as a disciplinary matter and will be dealt with in accordance with the Japara's disciplinary procedures.</p> <p>Note: It is also an offence/contravention under the Act and the Tax Act carrying serious penalties for individuals and companies to make unauthorised disclosures of the kind mentioned above for a disclosure which qualifies for protection. However, the Act and the Tax Act provides exceptions allowing disclosure of a whistleblower's identity where it is disclosed to:</p> <ul style="list-style-type: none"> ASIC or APRA (under the Act) the Commissioner of Taxation (under the Tax Act) the Australian Federal Police; to a legal practitioner for the purposes of obtaining legal advice or representation about the whistleblower provisions in the Act or the Tax Act; to a person or body prescribed by regulations in relation to the Act or tax Act; or with the whistleblower's consent.
17.	<p><u>Protection available under the Act and Tax Act</u></p> <p><u>The Act</u></p> <p>A whistleblower qualifies for protection as a whistleblower under the Act if they are an eligible whistleblower (as defined by the Act - refer Appendix A) and they have made a disclosure in relation to misconduct under Section 1317AA (5) of the Act directly to a Disclosure Officer (refer paragraph 8) or to an external authority or entity as set out in Appendix A. Disclosures that are not about misconduct under Section 1317AA (5) of the Act do not qualify for protection under the Act. A whistleblower can still qualify for protection under the Act even if their disclosure turns out to be incorrect, including where made to a legal practitioner.</p> <p><u>The Tax Act</u></p> <p>A whistleblower qualifies for protection as a whistleblower under the Tax Act if they are an eligible whistleblower (as defined by the Tax Act – refer Appendix A) and they have made a qualifying disclosure to:</p> <ul style="list-style-type: none"> the Commissioner of Taxation; or to an external authority or entity, or to an Eligible Recipient (as set out in Appendix A). <p>Disclosures that are not qualifying disclosures do not qualify for protection under the Tax Act. A whistleblower can still qualify for protection under the Tax Act even if their disclosure turns out to be incorrect, including where made to a legal practitioner.</p> <p>Nothing in this policy is intended to change or take away any other protections that may be available to a whistleblower at law.</p>

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18.	<p><u>Detrimental action</u></p> <p>Japara will do everything reasonably possible to support and protect anyone from detrimental action who:</p> <ul style="list-style-type: none"> intends to or actually makes a disclosure (including a disclosure which qualifies for protection under the Act); is mentioned in the disclosure; acts as a witness; or otherwise assists with the investigation and resolution of a disclosure. <p>Assistance is available under Japara's independent Employee Assistance Program which can provide short-term support to employees mentioned or involved in a disclosure.</p> <p>Japara will thoroughly investigate reports of detrimental action. If proven, those who have taken detrimental action against another will be subject to management action including disciplinary action up to dismissal.</p> <p>Note: Detrimental action is also an offence under the Act and the Tax Act carrying serious penalties for individuals and companies.</p>
19.	<p><u>What immunities are available to a whistleblower?</u></p> <p>If you make a disclosure that qualifies for protection under the Act and the Tax Act:</p> <ul style="list-style-type: none"> you are not subject to any civil, criminal or administrative liability (including disciplinary action) for making the disclosure; and no contractual or other remedy may be enforced, and no contractual or other right may be exercised, against you on the basis of the disclosure; and the information is not admissible in evidence against you in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information. <p>Note: Except as provided for by the Act or the Tax Act, it does not prevent a whistleblower being subject to any civil, criminal or administrative liability for conduct of the whistleblower that is revealed by the disclosure.</p>
20.	<p><u>What happens after I make a disclosure to Your Call?</u></p> <p>Your Call is the external go-between you and Japara.</p> <p>Your Call will:</p> <ul style="list-style-type: none"> receive the disclosure you make to Your Call; make a record of the information you provide; ensure your identity is kept confidential from Japara if you wish; refer the disclosure, including the information and documents provided by you, to nominated Japara Disclosure Officers within one business day; and allow you to access the Your Call Message Board to enable you to communicate with Japara. You may post questions and information online for the attention of Japara. If you wish you can

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	<p>remain anonymous throughout the communications.</p> <p>Please Note: Your Call is not the decision maker. All decisions relating to dealing with the disclosure including the investigation and resolution of the disclosure are entirely the responsibility of Japara.</p>
21.	<p><u>What will Japara do with the disclosure?</u></p> <p>Japara Disclosure Officers have been authorised by Japara to receive the disclosure directly from you (if you make a formal internal disclosure to Japara), if referred on internally by an Initial Contact, or from Your Call (if you make an external disclosure to Your Call). Refer to paragraphs 8 and 9 for further details.</p> <p>An appropriate Disclosure Officer will ordinarily be appointed within 5 business days to handle your disclosure having regard to its nature and the circumstances, including to ensure the Disclosure Officer is unconflicted. Accordingly, the disclosure may be handled by a different Disclosure Officer from the one who initially received it.</p> <p>The appointed Disclosure Officer will:</p> <ul style="list-style-type: none"> • assess the information provided to decide the best action to take, including whether an investigation is required, to determine whether the misconduct is proven or not proven; • keep the information provided in a confidential and secure system; • coordinate and oversee any investigation; • if necessary, appoint a Protection Officer to support and protect the whistleblower from detrimental action; • advise the whistleblower of the relevant progress and outcome of the disclosure to the extent it is legally permissible and appropriate to do so; and • take all reasonable steps to ensure the identity of the whistleblower and the person/s the subject of the disclosure are kept confidential.
22.	<p><u>Protection and support</u></p> <p>If necessary, a Protection Officer will be appointed by Japara to arrange or coordinate protection for anyone who has or is in the process of making a disclosure. The protection may include support services as may be appropriate based on the circumstances.</p> <p>Employees can also independently access Japara's Employee Assistance Program for short-term support.</p>
23.	<p><u>Role of Protection Officer</u></p> <p>A Protection Officer may be appointed to:</p> <ul style="list-style-type: none"> • assess the immediate welfare and protection needs of a whistleblower; • safeguard the interests of a whistleblower in accordance with this policy and the law; and • address any issues or concerns of detrimental action. <p>Japara may appoint an internal person or a third party to be the Protection Officer.</p>

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24.	<p><u>What happens if the misconduct is proven?</u></p> <p>If the misconduct is proven Japara will decide what action to take including disciplinary action which may include dismissal.</p> <p>The disciplinary action will depend on the severity, nature and circumstance of the misconduct.</p>
25.	<p><u>Every person's responsibility</u></p> <p>Every person to whom this policy applies has a responsibility to:</p> <ul style="list-style-type: none"> • remain alert to misconduct; • report known or suspected misconduct in accordance with this policy; • act in a way that reduces, prevents or stops misconduct; • support and not take detrimental action against those who have made or intend to make a disclosure; and • ensure the identity of a whistleblower and the person/s who is the subject of a disclosure are kept confidential.
26.	<p><u>Will the whistleblower be kept informed?</u></p> <p>Subject to privacy and confidentiality requirements, and being contactable, the whistleblower will be kept informed of:</p> <ul style="list-style-type: none"> • relevant progress of the disclosure; and • the outcome of the disclosure <p>to the extent that it is legally permissible and appropriate to do so.</p> <p>The regularity and timeframe of informing whistleblowers may vary depending upon the nature of the disclosure.</p>
27.	<p><u>Investigation of the disclosure</u></p> <p>The appointed Disclosure Officer will assess and use the information provided in the disclosure to decide the best action to take, including whether an investigation is required and if so, determine the appropriate investigation process, including:</p> <ul style="list-style-type: none"> • the nature and scope of the investigation; • who will conduct the investigation ('Investigator') and whether that person should be external to Japara; • the nature of any technical, financial or legal advice that may be required; and • a timeframe for the investigation (having regard to the nature and circumstances of the disclosure). Ordinarily, it is expected that an investigation will be completed within 30 days.
28.	<p><u>How will an investigation be conducted?</u></p> <p>An investigation must be conducted in a constructive, impartial and lawful way according to the principles of natural justice and procedural fairness.</p> <p>The Investigator will:</p>

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	<ul style="list-style-type: none"> gather information, material and documentation concerning the disclosure as quickly as possible. This may involve taking steps to protect or preserve documents, materials and equipment; take a statement or record of interview (which may include electronically recording of formal interviews with witnesses if required). Where a whistleblower does not wish to make a statement, they will not be required to do so; take any technical, financial or legal advice that may be required; keep information gathered in the investigation confidential and secure; take all reasonable steps to protect the identity of the whistleblower. Where disclosure of the identity of the whistleblower is unlikely to be avoided due to the nature of the allegations, the Investigator will warn the whistleblower of this probability; and complete the investigation and provide a report of their findings as soon as is reasonably practical to Japara.
29.	<p><u>Investigator's Report</u></p> <p>At the conclusion of the investigation, the Investigator will provide a written report to a relevant senior person as nominated by Japara in liaison with the appointed Disclosure Officer. Such report will be treated confidentially and include:</p> <ul style="list-style-type: none"> a finding of all relevant facts; whether the disclosure is proven, not proven or otherwise; and recommendation/s, when requested to do so, as to any action that may be taken in respect of the findings. <p>Japara will use the report to determine the action (if any) to be taken including disciplinary action.</p> <p>The findings will be communicated to the relevant parties involved to the extent that it is legally permissible and appropriate to do so.</p>
30.	<p><u>Reporting the matter to external authorities</u></p> <p>Japara will refer:</p> <ul style="list-style-type: none"> the information in the disclosure; and the findings of an investigation <p>that revealed conduct that may constitute a legal or criminal offence or when required to do so by law to any relevant external agency, such as the police or ASIC.</p>
31.	<p><u>Immunity from disciplinary action</u></p> <p>Japara wants you to speak up against misconduct.</p> <p>Anyone who makes a disclosure:</p> <ul style="list-style-type: none"> with reasonable grounds for suspecting misconduct has or may occur, and has not engaged in serious misconduct or illegal conduct relating to the disclosure <p>will be provided with immunity from disciplinary action by Japara.</p> <p>NOTE: Japara has no power to offer any person immunity against prosecution in the criminal</p>

NO.	PROCEDURE
	jurisdiction. Immunity against prosecution can only be granted, in most jurisdictions, by the Director of Public Prosecutions.
32.	<p><u>What compensation and other remedies are available to a whistleblower?</u></p> <p>If you make a disclosure that qualifies for protection under the Act or the Tax Act, you (or any other employee or person) can seek compensation and other remedies through the courts if:</p> <ul style="list-style-type: none"> • loss, damage or injury is suffered because of a disclosure; and • Japara failed to take reasonable precautions and exercise due diligence to prevent detrimental conduct. <p>NOTE: Japara encourages parties to seek independent legal advice if seeking compensation or other remedies through the courts.</p>
33.	<p><u>What are the consequences of making a false disclosure?</u></p> <p>Anyone who makes a disclosure knowing it to be false or misleading may be subject to disciplinary action, including dismissal.</p> <p>The disciplinary action will depend on the severity, nature and circumstance of the false disclosure.</p>
34.	<p><u>How will this policy be made available to officers and employees of Japara?</u></p> <p>This policy is available to employees and officers of Japara on its intranet and within its employee handbook.</p>
35.	<p><u>Relationship with contract of employment</u></p> <p>This policy is not part of and is expressly excluded from being part of an employee's contract of employment.</p>
36.	<p><u>Report to the Board</u></p> <p>The Japara Company Secretary will arrange for a report to the Japara Board at least once a year on the effectiveness of this policy.</p> <p>Subject to privacy and confidentiality, the report should include information on formal disclosures received under this policy and statistics on handling and investigation timeframes.</p>
37.	<p><u>Review of this policy</u></p> <p>The Japara Board will monitor and review this policy annually to ensure it meets its objectives.</p> <p>Any amendments to this policy shall be made known to employees and officers of Japara by posting an updated version of the policy on its intranet and updating its employee handbook.</p>

APPENDIX A

DISCLOSING MISCONDUCT IN ACCORDANCE WITH THE ACT

Misconduct

Misconduct under Section 1317AA (5) of the Act includes fraud, negligence, default, breach of trust and breach of duty. Examples include conduct that:

- constitutes an offence against, or a contravention of, a provision of any of the following:
 - a. the Act;
 - b. the ASIC Act;
 - c. the Banking Act 1959;
 - d. the Financial Sector (Collection of Data) Act 2001;
 - e. the Insurance Act 1973;
 - f. the Life Insurance Act 1995;
 - g. the National Consumer Credit Protection Act 2009;
 - h. the Superannuation Industry (Supervision) Act 1993;
 - i. an instrument made under an Act referred to in any of subparagraphs (a) to (h) above; or
- constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
- represents a danger to the public or the financial system; or
- is prescribed by the regulations for the purposes of this paragraph.

External reporting to authorities and entitiesConcerning misconduct under the Act

If the misconduct relates to Section 1317AA (1) of the Act, you may make a disclosure to:

- ASIC;
- APRA; or
- another Commonwealth authority prescribed for the purposes of Section 1317AA (1)

Concerning disclosures made to a legal practitioner

If you make a disclosure to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of Part 9.4 under subsection 1317AA(1) of the Act (which includes the whistleblower protections and confidentiality of a whistleblower's identity) the disclosure will be protected under the Act (even in the event that the legal practitioner concludes that the disclosure does not relate to misconduct).

It is important for a whistleblower to understand the criteria for making public interest or emergency disclosures. Please refer below. A whistleblower should contact an independent legal adviser before making a public interest disclosure or an emergency disclosure.

Concerning public interest disclosures

You may make a disclosure in the public interest to a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory ("**Member of Parliament**") or a journalist if:

- you have previously made a disclosure of that misconduct, and
- at least 90 days have passed since the previous disclosure was made; and

- 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 give the person to whom you made the previous disclosure a written notification that:
 - a. includes sufficient information to identify the previous disclosure; and
 - b. states that you intend to make a public interest disclosure; and
- the public interest disclosure is made to:
 - a. a Member of Parliament; or
 - b. a journalist; and
- the extent of the information disclosed in the public interest disclosure is no greater than is necessary to inform the Member of Parliament or journalist of the misconduct or the improper state of affairs or circumstances referred to in subsection 1317AA(4) or the conduct referred to in subsection 1317AA(5) of the Act, as the case may be.

Concerning emergency disclosures

You may also make an emergency disclosure to a Member of Parliament or a journalist if:

- you previously made a disclosure that qualifies for protection under the Act (Part 9.4 under subsection 1317AA(1); and
- 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; and
- you give the body to which the previous disclosure was made a written notification that:
 - a. includes sufficient information to identify the previous disclosure; and
 - b. states that you intend to make an emergency disclosure; and
- the emergency disclosure is made to:
 - a. a Member of Parliament; or
 - b. a journalist; and
- the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the Member of Parliament or journalist of the substantial and imminent danger.

Note: Journalist means a person who is working in a professional capacity as a journalist for any of the following:

- a newspaper or magazine;
- a radio or television broadcasting service;
- an electronic service (including a service provided through the internet) that:
 - a. is operated on a commercial basis, or operated by a body that provides a national broadcasting service (within the meaning of the Broadcasting Services Act 1992); and
 - b. is similar to a newspaper, magazine, radio or television broadcast.

Protections for personal work-related grievances

Section 1317AADA of the Act states that the protections under the Act do not apply to a disclosure to the extent that the disclosure:

- concerns a personal work related grievance of the whistleblower; and
- does not concern a contravention, or an alleged contravention, of section 1317AC that involves detriment caused to the whistleblower or a threat made to the whistleblower.

The Act gives the following examples of grievances that may be personal work related grievances:

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

Eligible whistleblowers

Eligible whistleblowers under Section 1317AAA of the Act includes:

- an employee, officer or associate of Japara;
- an individual who supplies services or goods to Japara, and their employees;
- a relative of an individual referred to above; and
- a dependent of an individual referred to above or of such an individual's spouse.

DISCLOSING INFORMATION IN ACCORDANCE WITH THE TAX ACT

Information

Information which may qualify you for protection under Section 14ZZT of the Tax Act includes:

- details which may assist the Commissioner of Taxation to perform their functions or duties under a taxation law concerning Japara or an associate; and
- details of suspected misconduct, or an improper state of affairs or circumstances concerning Japara which may assist with the performance of functions or duties in relation to the tax affairs of Japara or an associate.

Internal reporting

Concerning information under the Tax Act

If the information is proposed to be provided under Section 14ZZT of the Tax Act, you may make a disclosure to:

- a Disclosure Officer;
- a director, secretary or senior manager of Japara; or
- any other employee or officer of Japara who has functions or duties relating to its tax affairs (each being an "**Eligible Recipient**").

External reporting to authorities and entities

Concerning information under the Tax Act

If the information is proposed to be provided under Section 14ZZT of the Tax Act, you may make a disclosure to:

- the Commissioner of Taxation;
- an auditor, or a member of an audit team conducting an audit of Japara; or
- a registered tax agent or BAS who provides tax agent services to Japara.

Concerning disclosures made to a legal practitioner

If you make a disclosure to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to disclosures qualifying for protection under the Tax Act, such disclosure will be protected under the Tax Act (even in the event that the legal practitioner concludes that you do not qualify as an eligible whistleblower).

Eligible whistleblowers

Eligible whistleblowers under Section 14ZZU of the Tax Act includes:

- an employee, officer or associate of Japara;
- an individual who supplies services or goods to Japara, and their employees;
- a spouse or child of an individual referred to above; and
- a dependent of an individual referred to above or of such an individual's spouse.