

TarraWarra Museum of Art Limited

Whistleblower Policy

Last amended: December 2019

Arnold Bloch Leibler

Level 21 333 Collins Street **Melbourne** Victoria 3000 Australia
Telephone 61 3 9229 9999 Facsimile 61 3 9229 9900

Level 24 Chifley Tower 2 Chifley Square **Sydney** NSW 2000 Australia
Telephone 61 2 9226 7100 Facsimile 61 2 9226 7120

abl.com.au

Purpose of this policy

What is the purpose of this policy?

TarraWarra Museum of Art Limited (ACN 093 516 495) (**TWMA**) recognises the importance of transparency and accountability in its operations to promote best practice in corporate governance. TWMA is committed to the highest standards of conduct and ethical behaviour in all of its business activities.

The purpose of this policy is to:

- ensure individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported;
- ensure disclosures are dealt with appropriately and on a timely basis;
- support TWMA's values and policies;
- support TWMA's long-term sustainability and reputation;
- meet TWMA's legal and regulatory obligations;
- provide transparency around TWMA's framework for receiving, handling and investigating disclosures;
- encourage more disclosures of wrongdoing; and
- help deter wrongdoing.

What information does this policy contain?

This policy provides information regarding:

- to whom and how a matter may be disclosed;
- the protections available to those who make a disclosure under the *Corporations Act 2001* (Cth) (**Corporations Act**) and the *Tax Administration Act 1953* (Cth) (**Tax Act**);
- how TWMA will support those who make disclosures and protect them from detriment;
- how TWMA will investigate disclosures;
- how TWMA will ensure fair treatment of officers and employees who are mentioned in disclosures; and
- how this policy is to be made available to officers and employees of TWMA.

This policy does not apply in respect of any disclosures which do not qualify for protection under the *Corporations Act* (however these disclosures may be protected under other legislation, for example the *Fair Work Act 2009* (Cth)).

This policy also does not apply to customer complaints or concerns regarding products for sale at the TWMA shop, including memberships.

Importance of whistleblowing regime

TWMA is committed to complying with all applicable laws and regulations and acting in a manner that is consistent with the principles of honesty, integrity, fairness and respect. This policy forms part of, and is of integral importance to, TWMA's risk management strategy and corporate governance framework. This policy is a practical tool for helping TWMA identify wrongdoing that may not be uncovered unless there is a safe and secure means for disclosing such conduct.

The Board will be responsible for the oversight and monitoring of this policy. The Board has authority to delegate its functions to committees including, but not limited to, the Finance and Government Committee as it deems appropriate.

Any persons who are aware of possible wrongdoing with respect to TWMA to are encouraged to have the confidence to speak up.

Availability of this policy

A copy of this policy is available externally on <https://www.twma.com.au> and internally via the intranet. A copy of the policy will additionally be included in all new starter handbooks.

In addition, TWMA will conduct training for employees and officers regarding this policy and the Company's whistleblowing processes and procedures. Additional targeted training will be conducted as and when there are any major changes to the procedures and processes underlying this policy.

Amendments to this policy

This policy and the procedures and processes underlying the policy will be reviewed periodically to ensure that they remain effective and meet both best practice standards and the needs of TWMA, however TWMA cannot guarantee it is up to date.

Any updates to this policy will be made available externally on <https://www.twma.com.au> and internally via the intranet. You will be automatically bound by these changes upon them being posted online, so you should review this policy at regular intervals and in any event prior to making a disclosure. For any major changes to procedures and processes underlying the policy, a TWMA-wide email will be circulated notifying employees of the change.

Contact us

For employees seeking accurate and confidential advice or information about how this policy works, what this policy cover and how a disclosure might be handled, please contact Victoria Lynn, Museum Director at Victoria@twma.com.au or Tony Dutton, General Manager at Tdutton@twma.com.au.

QUICK GUIDE TO USING THIS POLICY

PURPOSE OF THIS POLICY		
PART A – DOES THIS POLICY APPLY TO YOU?		
Topic	Summary	Further guidance
Who does this policy apply to?	This policy applies to all current and former officers, employees, suppliers and associates of TWMA (as well as relatives, spouses or dependents of those persons).	Section 3
What matters does this policy apply to?	<p>For a matter to be disclosable under this policy, you must have reasonable grounds to believe that the information concerns Reportable Conduct (as defined in Section 4.3). In general, the following types of disclosure qualify for whistleblower protection:</p> <ul style="list-style-type: none"> • Misconduct: Where you have reasonable grounds to suspect the information to be disclosed concerns misconduct, or an improper state of affairs or circumstances, in relation to TWMA. • Contravention of laws: Where you have reasonable grounds to suspect the information to be disclosed indicates TWMA (or its employees or officers) has engaged in conduct that constitutes a contravention of certain laws of the Commonwealth or represents a danger to the public or a financial system. 	Section 4
How can you report an issue?	<p>There are a number of ways that you can report Reportable Conduct. A report may be submitted anonymously if you do not wish to disclose your identity.</p> <p><u>Report to a Disclosure Officer or officer of TWMA</u></p> <p>To ensure appropriate escalation and timely investigation, reports should be made to any one of the TWMA Disclosure Officers listed below:</p>	Section 5

Disclosure Officer	Email	Phone	Address
Victoria Lynn, Museum Director	Victoria@twma.com.au	+61 (03) 5957 3100	PO Box 310, Healesville VIC 3777 Australia
Tony Dutton. General Manager	Tdutton@twma.com.au	+61 (03) 5957 3100	PO Box 310, Healesville VIC 3777 Australia

You may also make a report to any officer of TWMA.

Report to auditor

You may also make a report to the TWMA's auditor, ShineWing Australia Pty Ltd, as follows. The partner in charge is Hayley Underwood.

Method	Auditor Contact Details
Telephone	(03) 8635 1800
Mail	Level 10, 530 Collins Street, Melbourne VIC 3000
Email / Online	hunderwood@shinewing.com.au

Report to other external recipients

In certain circumstances, you may also be able to make a report to other third party recipients, for example a legal practitioner, ASIC or APRA, journalists or parliamentarians.

How should you make a disclosure?	You may make a disclosure using any of the methods identified above and in Section 5 Disclosures can be made verbally or in writing and can be made anonymously.	Section 6
-----------------------------------	---	------------------

PART B - PROTECTION AND PROCESSES UNDER THE POLICY

Topic	Summary	Further guidance
What protections will apply to you if you make a disclosure?	<p>If you make a disclosure that is eligible for protection, you will be protected in the following ways:</p> <ul style="list-style-type: none"> • identity protection (confidentiality); • protection from detrimental acts or omissions; • compensation and remedies; and • civil, criminal and administrative liability protection. 	Section 1
How will TWMA protect you if you make a disclosure?	<p>TWMA has processes in place to protect your identity and maintain confidentiality, including secure filing and electronic systems, distinct reporting lines and ongoing internal training regarding TWMA's obligations under this policy.</p> <p>TWMA additionally has processes in place to protect you from detriment arising as a result of your disclosure (and to support you in the event that you do suffer such detriment), including designating specific protection officers to safeguard your wellbeing, making available counselling and support services and having processes in place via which you can request adjustments to your working arrangements.</p>	Section 2
How will TWMA handle and investigate disclosures?	TWMA will assess and investigate disclosures, either internally or with assistance from external advisers, and will provide progress updates to you along the way.	Section 3

PART A – DOES THIS POLICY APPLY TO YOU?

1 Definitions

“**APRA**” means the Australian Prudential Regulatory Authority.

“**ASIC**” means the Australian Securities and Investments Commission.

“**Board**” means the Board of TWMA.

“**Corporations Regulations**” means that *Corporations Regulations 2001 (Cth)*.

“**Detrimental conduct**” has the meaning given to this term in in Part B Section 1.2.

“**Director**” or “**Directors**” means any person or persons who are directors of TWMA.

“**Disclosure Officer**” has the meaning given to this term in Part A Section 5.1.

“**Employee**” has the meaning given to this term in the section titled “Who does this policy apply to”.

“**Executive Officer**” means the Museum Director and General Manager, and any other executive officers of TWMA from time to time.

“**Investigation officer**” has the meaning given to this term in Part B Section 3.1.

“**Purpose**” has the meaning given to this term in the section titled “Purpose of this Part”.

“**Reportable Conduct**” has the meaning given to this term in Part A Section 4.3.

“**Secretary**” has the meaning given to that term in the Constitution.

“**TWMA**” means TarraWarra Museum of Art Limited.

“**TWMA Recipients**” has the meaning given to this term in Annexure A Section 1.

2 Purpose of this Part

This Part A aims to assist you in determining whether or not you qualify for protection under this policy.

To be protected under this policy, you must:

- (a) Be a person this policy applies to (see Section 3);
- (b) Report a matter this policy applies to (see Section 4); and
- (c) Report the matter to the correct person or organisation (see Section 5).

If you fail to satisfy any one of the above requirements, you will not be eligible for the protections and support offered under this policy.

3 Who does this policy apply to?

This policy will apply to you if you are, or have previously been, any one of the following:

- (a) an **officer** of TWMA;
- (b) an **employee** of TWMA (which includes permanent, part time, fixed term or temporary employees, interns, volunteers, secondees and managers);

- (c) an individual who **supplies** services or goods to TWMA, or is an **employee** of a person that supplies services or goods to TWMA (which includes paid or unpaid suppliers, contractors, consultants and service providers);
- (d) an individual who is an **associate** of TWMA (which includes business partners); or
- (e) a **relative, spouse or dependent** of any individual referred to in (a) to (d) above (and includes a dependent of an individual's spouse).



In addition to the above, the *Corporations Regulations 2001 (Cth)* (**Corporations Regulations**) may from time to time prescribe other individuals who fall within the above list. This policy will be updated periodically to include such individuals.

You should obtain legal advice to determine whether you fall within the whistleblower regime if you are considering making a disclosure under this policy.

4 What matters does this policy apply to?

4.1 Disclosures that can be made under this policy

If you are a person that this policy applies to (see Section 3), you can make a disclosure under this policy about certain information relating to TWMA.

To be disclosable under this policy, you must have “reasonable grounds” to believe that the information concerns **Reportable Conduct** (as defined in Section 4.3 below). If you do not have reasonable grounds, or the information does not relate to Reportable Conduct, your disclosure will not qualify for protection under this policy.

4.2 What constitutes “reasonable grounds”?

Any disclosure of Reportable Conduct must be based on objective reasonable grounds. Your motive for making a disclosure, or your personal opinion of the person(s) involved, does not prevent you from qualifying for protection.

While you do not have to prove the allegations raised in your disclosure, you should have some form of supporting information underlying your belief in order to qualify for protection - you cannot make a completely baseless allegation.

4.3 What is Reportable Conduct?

Reportable Conduct involves information that falls into one of the following categories:

(a) Information concerning misconduct

The information concerns misconduct in relation to TWMA including information indicating fraud, negligence, default or a breach of trust or duty.

(b) Information concerning an improper state of affairs

The information concerns an improper state of affairs or circumstances in relation to TWMA including information:

- (i) indicating a systemic issue that the relevant regulator should know about to properly perform its functions;
- (ii) relating to conduct that may cause harm;
- (iii) relating to dishonest or unethical behaviour or practices; or
- (iv) relating to conduct that is prohibited by TWMA's standards or code(s) of conduct.

(c) Information indicating a legal offence or contravention

The information indicates that TWMA, or one of its officers or employees, has engaged in conduct that constitutes:

- (i) an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
- (ii) an offence against, or a contravention of, a provision of the Corporations Act or one of the prescribed list of other legislative instruments (including the *Australian Securities and Investments Commission Act 2001* (Cth), *Banking Act 1959* (Cth), *Financial Sector (Collection of Data) Act 2001* (Cth), *Insurance Act 1973* (Cth), *Life Insurance Act 1995* (Cth), *National Consumer Credit Protection Act 2009* (Cth), *Superannuation Industry (Supervision) Act 1993* (Cth) and *Superannuation Industry (Supervision) Act 1993* (Cth)), or an instrument made under any of those Acts.

(d) Information indicating conduct representing a danger or significant risk to the public

The information indicates that TWMA, or one of its officers or employees, has engaged in conduct that represents a danger or significant risk to the public or public safety.

(e) Information indicating conduct representing a danger or significant risk to the financial system

The information indicates that TWMA, or one of its officers or employees, has engaged in conduct that represents a danger or significant risk to the establishment of, or confidence in, the financial system.

In addition to the above, the Corporations Regulations may from time to time prescribe other matters that constitute Reportable Conduct. This policy will be updated periodically

to include such matters, however TWMA cannot guarantee it is up to date. You should obtain legal advice to determine whether the information you hold constitutes Reportable Conduct if you are considering making a disclosure under this policy.

Examples of Reportable Conduct include:

- illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property
- insider trading, fraud, money laundering, misappropriation of funds or offering or accepting a bribe
- insolvent trading
- breach of the continuous disclosure rules
- failure to keep accurate financial records
- falsification of accounts or financial irregularities
- failure to comply with, or breach of, legal or regulatory requirements
- failure of a director or other officer of TWMA to act in accordance with TWMA's charitable purpose
- failure of a director or other officer of TWMA to act with the care and diligence that a reasonable person would exercise, or to act in good faith in the best interests of the corporation
- failure of a director to give notice of any material personal interest in a matter relating to the affairs of TWMA
- engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made or be planning to make a disclosure
- engaging in cartel conduct or other forms of anti-competitive conduct prohibited under competition laws

4.4 Disclosures that cannot be made under this policy

Even if you are a person that this policy applies to (see Section 3), this policy will not apply to any disclosure you make that concerns a personal work-related grievance you have.

A personal work-related grievance is one that relates to your current or former employment and has, or tends to have, implications for you personally but does not relate to Reportable Conduct (see Section 4.1) or have any other significant implications for TWMA.

Examples of conduct which may constitute personal work-related grievance include:

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

However, a disclosure about, or including, a personal work-related grievance may in some instances still qualify for protection where there is sufficient overlap with the whistleblower regime.

Examples of personal work-related grievances that may still constitute disclosable matters include:

- includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (“mixed reports”)
- relates to conduct which intentionally causes, or threatens to cause, detriment to another person who has made a disclosure under this policy that qualifies for protection
- involves a breach by TWMA of employment or other laws punishable by imprisonment for a period of 12 months or more, or which represents a danger to the public
- involves you seeking legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act

If this policy does not apply to your personal work-related grievance, or any other issues or concerns you have that are not matters constituting Reportable Conduct, you are encouraged to raise these issues with Museum Director, Victoria Lynn or General Manager, Tony Dutton. In these instances, you should seek legal advice both about your rights and protections under employment or contract law and how to best resolve your personal grievance.

4.5 No protection for deliberate false reporting

If you deliberately make a malicious, false or vexatious allegation under this policy, you will not be able to access the whistleblower protections under the Corporations Act and may be subject to disciplinary proceedings.

However, if you reasonably suspect misconduct or have some information leading to a suspicion (but lack all the details) you can nonetheless come forward. Provided you make your disclosure in good faith, you may still be protected even if your allegation is then found to be incorrect, unfounded or unable to be substantiated in a subsequent investigation.

5 How can you report an issue?

5.1 Contact points for making a disclosure

If you are a person that this policy applies to (see Section 3), and have reasonable grounds to believe you have information concerning Reportable Conduct (See Section 4), you may make a disclosure to any of the persons or organisations referred to in this section.

If you do, you will qualify for protection from the time you make your disclosure, even if you or the recipient of your disclosure do not immediately recognise that your disclosure qualifies for protection.

How to report to a Disclosure Officer

In the first instance, you should make your disclosure to one of the following **Disclosure Officers** (in person or by phone during office hours, or by appointment, via letter or by email at all times) to allow TWMA to take the appropriate steps to investigate, rectify (if possible) or otherwise resolve the issue internally as soon as possible:

Disclosure Officer	Email	Phone	Address
Victoria Lynn, Museum Director	Victoria@twma.com.au	+61 (03) 5957 3100	PO Box 310, Healesville VIC 3777 Australia

Tony Dutton, General Manager	Tdutton@twma.com.au	+61 (03) 5957 3100	PO Box 310, Healesville VIC 3777 Australia
---------------------------------	---------------------	-----------------------	--

How to make anonymous or external disclosures

Should you wish to make an anonymous or confidential disclosure, or a disclosure outside of office hours, you can send your concern in writing to PO Box 310 Healesville VIC 3777 Australia.

TWMA has provided this option to ensure that you are not discouraged from providing your disclosure to TWMA.

You can choose to remain anonymous even after making the disclosure, both over the course of the investigation of your disclosure (see Part B, Section 3), when receiving updates on the status of your disclosure (see Part B, Section 3.2) and after the investigation is finalised. You can additionally refuse to answer questions during the investigation that you feel could reveal your identity.

Alternatively, you can choose to use a pseudonym to make your disclosure if you are not comfortable making one in your own name.

If you make your disclosure anonymously and in accordance with this Section 3 of this policy, you will still be entitled to protection under the Corporations Act. However, if you wish to remain anonymous, you should still maintain ongoing two-way communication with TWMA, so TWMA can ask follow-up questions of you and provide feedback to you during the course of the investigation.

Additional contacts

Alternatively, at law you will still qualify for protection if you make your disclosure to any of the following:

- (a) an **officer** of TWMA;
This includes a director or company secretary
- (b) TWMA's external **auditor**, ShineWing Australia Pty Ltd, or a member of the audit team;
- (c) a **legal practitioner** for the purpose of obtaining legal advice or representation in relation to the operation of the Corporations Act;
This applies even if the legal practitioner subsequently concludes that the information does not relate to Reportable Conduct.
- (d) Australian Securities and Investments Commission (**ASIC**); or
- (e) Australian Prudential Regulatory Authority (**APRA**).

In addition to the above, the Corporations Regulations may from time to time prescribe other Commonwealth authorities that fall within the above list. TWMA will update this policy periodically to include such matters, however TWMA cannot guarantee it is up to date. You should obtain legal advice to determine whether the person or group you wish to disclose to falls within the whistleblower regime if you are considering making a disclosure under this policy.

5.2 Ability to make disclosures to journalists or parliamentarians in certain circumstances

Despite the above list, you may be able to make a disclosure to a journalist or parliamentarian that still qualifies for protection in certain discrete instances. Before making a public interest disclosure or emergency disclosure, TWMA suggests that you contact Victoria Lynn, Museum Director at Victoria@twma.com.au or an independent legal adviser to ensure you understand the criteria for making this disclosure in a way that qualifies for protection under the Corporations Act.

Public interest disclosures

To make a public interest disclosure you must meet all of the following criteria:

You must:

- (a) have previously made a disclosure to ASIC or APRA (or a prescribed Commonwealth authority), and at least 90 days have passed since that time;
- (b) not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the previous disclosure related;
- (c) have reasonable grounds to believe that making a further disclosure of the information would be in the public interest; and
- (d) before making your public interest disclosure, give a written notification to that same body containing sufficient information to identify the previous disclosure and stating that you intend to make a public interest disclosure.

You must subsequently make your disclosure either to:

- (a) a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory; or
- (b) a journalist (ie, a person working in a professional capacity as a journalist for a newspaper, magazine, radio or television broadcasting service or commercial electronic service of a similar nature),

and must only disclose information to the extent necessary to inform the recipient of the misconduct, the improper state of affairs or other circumstances the subject of the disclosure.

Emergency disclosures

To make an emergency disclosure you must meet all of the following criteria:

You must:

- (a) have previously made a disclosure to ASIC or APRA (or a prescribed Commonwealth authority);
- (b) 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
- (c) give a written notification to that same body containing sufficient information to identify the previous disclosure and stating that you intend to make an emergency disclosure.

You must subsequently make your disclosure either to:

- (a) a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory; or
- (b) a journalist (ie, a person working in a professional capacity as a journalist for a newspaper, magazine, radio or television broadcasting service or commercial electronic service which is of a similar nature to the preceding),

and must only disclose information to the extent necessary to inform the recipient of the misconduct or the substantial and imminent danger.

6 How should you make a disclosure?

You may contact any of the designated recipients (See Section 5) to make a disclosure, using the contact details set out in that Section. If you make a disclosure to a Disclosure Officer, the recipient of the disclosure may ask you to place your concerns in writing so that they can fully understand and investigate your disclosure and allocate it to the right persons to progress the matter.

PART B – PROTECTION AND PROCESSES UNDER THE POLICY

IMPORTANT NOTE: THIS PART B ONLY APPLIES TO THOSE WHO QUALIFY FOR PROTECTION UNDER PART A OF THIS POLICY

Purpose of this Part

This Part B sets out the legal protections for those who are protected under this policy, and the process via which their disclosure will be handled and investigated.

1 How are you protected after making a disclosure?

There are four main protections for those who qualify for protection under this policy regardless of whether the disclosure under Part A was made internally or externally in accordance with the Corporations Act.

1.1 Protection of your identity (confidentiality)

General rule

TWMA must protect the confidentiality of your identity and is committed to doing so.

No person can disclose the information contained in your disclosure, your identity, or any information likely to lead to your identification (where that information has been obtained directly or indirectly because of your disclosure). It is illegal to do so except in one of the following instances:

- (a) you consent to the disclosure;
- (b) the disclosure is made to certain recipients:
 - (i) Australian regulatory bodies (ASIC, APRA, a member of the Australian Federal Police), who may in turn pass the information on to a Commonwealth, state or territory authority to help that authority perform its functions or duties; or
 - (ii) a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of the Corporations Act; or
- (c) if the information disclosed:
 - (i) is not your identity;
 - (ii) is reasonably necessary for the purposes of investigating a disclosable matter; and

and all reasonable steps are taken to reduce the risk that you will be identified as a result of the information disclosed.

You should obtain legal advice to determine how your information could be used if you are considering making a disclosure under this policy.

To protect your confidentiality from the time of initial receipt of your disclosure onwards, TWMA has secure filing systems in place for all paper, electronic documents and other materials relating to disclosures and will ensure only those directly involved in managing

and investigating your disclosure have access to information relating to the disclosure. However, people may still be able to guess your identity if, for example, you told people you were considering making a disclosure, are one of few people who had access to the disclosed information or were previously told the disclosed information privately or in confidence.

1.2 Protection from detriment

No person can engage in or threaten to engage in conduct that causes you (or anyone else) detriment because (or partly because) they believe or suspect that you (or anyone else) made, may have made, propose to make or could make a disclosure under this policy.

Where a person engages in conduct causing detriment, the person must have intended to cause detriment. However, where a person threatens detriment, it is irrelevant whether they intended to cause you (or anyone else) to actually fear the threat would be carried out, or were simply reckless as to this effect.

A threat to cause detriment may be express, implied, conditional or unconditional, and it is irrelevant whether you (or the other person) actually fear the threat will be carried out.

Examples of detrimental conduct:

For the purposes of this policy, detriment includes any of the following:

- an interpersonal conflict between you and another employee
- 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, bullying 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
- any other damage to a person
- any other conduct that constitutes retaliation

However, this does not prevent you from all forms of differential treatment, where there are alternative reasons behind that treatment. TWMA will seek to explain any reason for administrative or management actions that it considers to be non-detrimental conduct.

Examples of non-detrimental conduct:

For the purposes of this policy, detriment includes any of the following:

- administrative action that is reasonable to protect you from detriment (eg, when the disclosure relates to wrongdoing in your immediate work area)
- managing your unsatisfactory work performance, if the action is in line with TWMA's performance management framework

If you have suffered detriment, TWMA will take such steps as are reasonable in the circumstances (depending on factors such as the nature of the Reportable Conduct and the circumstances of the detriment) to protect your welfare. Such steps may include, for example, providing access to support services and modifying your working arrangements (subject to work needs and availabilities, and the practicality of such measures being put in place).

1.3 Compensation

If you suffer loss, damage or injury because of a disclosure where TWMA failed to prevent a person from causing you detriment (considering factors such as whether TWMA took reasonable precautions to avoid the detrimental conduct and had a policy in place to deal with such matters etc), you can go to court to seek compensation or other remedies (eg, injunctions, apologies). You should seek independent legal advice before doing so.

1.4 Protection from liability

You will be protected from civil, criminal and administrative liability relating to your disclosure. However, this protection will not grant you immunity for any misconduct you have engaged in that is revealed in your disclosure or for any action brought in relation to any false disclosure you make.

Examples:

For the purposes of this policy, detriment includes any of the following:

- Civil liability may include, for example, legal actions to enforce a contract, or for breach of contract or confidentiality
- Criminal liability may include, for example, attempted prosecution for unlawful release of information
- Administrative liability may include, for example, disciplinary action for making a disclosure

1.5 Separate protection in relation to tax matters

In addition to the protections available under the Corporations Act, disclosure of information by you may also qualify for protection under the Tax Act – see **Annexure A** for further information.

2 What support and practical protection are you provided with after making a disclosure?

2.1 How does TWMA protect your confidentiality?

This policy should be read in conjunction with the Company's Privacy Policy, which can be found on the Company's website at <https://www.twma.com.au>.

To ensure it protects your confidentiality, TWMA:

- (a) has secure storage systems in place for all paper, electronic documents and other materials relating to disclosures;
- (b) ensures only those directly involved in managing and investigating the disclosure have access to information relating to that disclosure;
- (c) restricts access to your identity or information likely to lead to your identification to only those directly involved in handling and investigating that disclosure;
- (d) has secure printing and email systems in place so that communications and documents relating to the investigation of the disclosure are not sent to an email address or to a printer that can be accessed by other staff; and
- (e) reminds all those involved in handling and investigating a disclosure to keep the identity of the discloser and the disclosure confidential, and that any unauthorised disclosure of a discloser's identity may be a criminal offence.

Despite these measures, people may still be able to guess your identity if, for example, you told people you were considering making a disclosure, are one of few people who had access to the disclosed information or were previously told the disclosed information privately or in confidence.

2.2 How does TWMA protect you from detriment?

To protect you from detriment, TWMA will:

- (a) ensure Disclosure Officers protect your welfare by:
 - (i) advising you as to your rights under this policy, and guide you in handling issues you face as a result of your disclosure whether from colleagues, your superiors or third parties external to the organisation;
 - (ii) promptly upon receiving your disclosure, assessing the risk of detriment both to you, those who may also be suspected of having disclosed and those implicated by your disclosure (with the assistance of independent advisers as and when necessary); and
 - (iii) providing you with support and coping techniques (or procure that you are provided with these) if you are facing stress, time or performance impacts or other challenge resulting from your disclosure or its investigation;
- (b) consider modifications to your working arrangements to protect you from risk of detriment, for example, TWMA may entertain discussions about allowing you to perform your duties from another location, reassign you to another role at your existing level, modify your workplace or performance of duties, or reassign or relocate other staff also involved in the disclosure), noting that such discussions and decisions will be subject to work needs and availabilities, and the practicality of such measures being put in place;
- (c) undertake ongoing training to ensure that members of management are aware of their responsibilities to maintain confidentiality of a disclosure, address the risks of isolation or harassment, manage conflicts and ensure fairness when managing your performance or taking other management action regarding you;
- (d) designate Victoria Lynn, Museum Director and Tony Dutton, General Manager as the persons to whom you should lodge a complaint if you believe you have suffered detriment, who will then consider your complaint and, if satisfied it is of sufficient gravity, direct the matter to be investigated by an officer of TWMA who is not involved in investigating disclosures. That officer will in turn report their findings to the Board; and
- (e) put in place processes to allow specific intervention in cases where a detriment has occurred either by imposing disciplinary action on the wrongdoer, or allowing you to take extended leave, develop an alternative career development plan (including by providing you with assistance in undertaking new training and career opportunities) or providing you with compensation or other remedies, noting that such discussions and decisions will be dependent on the gravity of the situation, work needs and availabilities, and the practicality of such measures being put in place.

2.3 Complaints

If you feel that TWMA has breached your rights, or that your protection has not adequately handled your issue, you can contact Victoria Lynn, Museum Director at Victoria@twma.com.au, a member of the Board or alternatively lodge a complaint with a regulator (eg, ASIC or APRA) for investigation.

3 How will TWMA handle and investigate disclosures?

3.1 How will your disclosure be handled initially?

Where you have made a disclosure internally, the person to whom the disclosure is made will be responsible for:

- (a) promptly assessing the risk of detriment to you, those who may also be suspected of having disclosed and those implicated by your disclosure (with the assistance of independent advisers as and when necessary);
- (b) ensuring that TWMA's mechanisms for protecting and safeguarding you (as outlined in this policy) and ensuring the integrity of the reporting system can commence as soon as possible following disclosure;
- (c) Reporting your disclosure to the Board; and
- (d) promptly conducting a preliminary review of your complaint to determine whether it is a disclosure that is protected by this policy (see Part A) and, if so, whether a formal, in-depth investigation will be required.

TWMA is committed to ensuring that confidentiality is maintained during the handling and investigation process, and will only communicate information relating to your disclosure with your consent or otherwise in accordance with the TWMA's obligations of confidentiality (see Section 2.1).

3.2 How will your disclosure be investigated?

The process and timeframe involved in investigating your disclosure will vary depending upon the nature of the disclosure, however, generally the steps taken in investigating a disclosure will be as follows (in order):

- (a) Scoping
If an investigation is required, the nature and scope of the investigation will be determined (ie who will lead the investigation, what third party advice may be required, what is the likely timeframe).
- (b) Engagement
If the investigation requires internal assistance or specialist technical, financial or legal advice this will be obtained. The time period for completion of this process will depend on the availability of suitable advisers.
- (c) Investigation
The disclosure will then be investigated to determine whether it reveals any misconduct, improper conduct, legal contravention, danger or risk.

Depending on the nature of the apparent wrongdoing, this may involve conducting interviews, undertaking research, collection and analysis of documentation and observation in order to determine this. In more severe cases it may even require involvement of external investigators to conduct a more thorough assessment of the situation.

The timeframe for this process will depend upon a number of factors, particularly where the investigation relies on the availability, timeliness or cooperation of third parties.
- (d) Recording, reporting and review

TWMA will keep appropriate records and documentation for each step throughout the disclosure handling and investigation process. Investigation findings, and suggestions for rectifying any identified issues, will be reported to Victoria Lynn, Museum Director who will, in turn, report periodically to the Board.

TWMA acknowledges that this process naturally contains some inherent limitations, including, but not limited to:

- (a) the natural risk of human error;
- (b) reliance on availability of resources and third parties over which TWMA does not have control;
- (c) TWMA may not be able to undertake an investigation if it is not able to contact you (eg, where you have made your disclosure anonymously and refused or omitted to provide a means by which you can be contacted); and
- (d) TWMA will be restrained in most instances from disclosing information contained in your disclosure as part of its investigation without your consent (see Section 1);

TWMA will (provided you can be contacted, even via anonymous channels) provide you with regular progress updates and advise you of the outcome of the investigation to the extent reasonable and appropriate in the circumstances (noting there may be circumstances where it is not appropriate for TWMA to provide you with this information). TWMA may do so verbally or in writing, noting however that you will not be entitled to receive a copy of the investigation report. The frequency and nature of these updates will vary depending on the nature of the disclosure.

4 How will TWMA ensure the fair treatment of individuals mentioned in a disclosure?

TWMA will ensure the fair treatment of employees mentioned or implicated in a disclosure by maintaining confidentiality, keeping them reasonably informed about the progress of the disclosure (where practical and appropriate) and, when investigating the disclosure, doing so in a thorough, objective, fair and independent manner.

Annexure A: addition protection in relation to tax matters

1 Overview of eligibility

The *Taxation Administration Act 1953* (Cth) gives you special protection for disclosures about a breach of any Australian tax law by TWMA or misconduct in relation to the Company's tax affairs where the following conditions are satisfied:

- (a) you are, or have previously been an officer or employee of the Company, an individual who supplies goods or services to TWMA (whether paid or unpaid) or an employee of a person who supplies goods or services to TWMA (whether paid or unpaid), an individual who is an associate of TWMA or a spouse, child, dependent or dependent of the spouse of any of these individuals;
- (b) you report the matter to a Disclosure Officer, a director or secretary of TWMA, any TWMA external auditor (or member of that audit team), a registered tax agent or BAS agent who provides tax or BAS services to TWMA, any other team member or officer of TWMA who has functions or duties relating to tax affairs of TWMA (e.g. an internal accountant) (**TWMA Recipients**), the Commissioner of Taxation; or a lawyer for the purpose of obtaining legal advice or representation in relation to a report; and
- (c) if the disclosure is made to:
 - (i) a TWMA Recipient, you:
 - (A) have reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of TWMA or an associate of TWMA; and
 - (B) consider that the information may assist the TWMA Recipient to perform functions or duties in relation to the tax affairs of TWMA or an associate of TWMA,
 - (ii) the Commissioner of Taxation, you consider that the information may assist the TWMA Recipient to perform functions or duties in relation to the tax affairs of TWMA or an associate of the Company.

2 What protections are available?

The protections given by the Tax Administration Act when these conditions are met are as follows:

- (a) you will be protected from civil, criminal and administrative legal action relating to your disclosure;
- (a) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against you for making the disclosure;
- (b) where the disclosure was made to the Commissioner of Taxation, the reported information is not admissible against you in criminal proceedings or in proceedings for the imposition of a penalty, except where the proceeding are concerned with whether the information is false;
- (c) unless you have acted unreasonably, you cannot be ordered to pay costs in any legal proceedings in relation to a disclosure;
- (d) anyone who causes or threatens to cause detriment to you or another person in the belief or suspicion that a disclosure has been made, or may have been made, proposes to or could be made, may be guilty of an offence and liable to pay you damages;

- (e) your identity cannot be disclosed to a Court or tribunal except where considered necessary; and
- (f) the person receiving the report will be deemed to have committed an offence if they disclose the substance of the report or your identity without your consent, to anyone except the Commissioner of Taxation, a member of the Australian Federal Police (**AFP**) or a lawyer for the purpose of obtaining legal advice or representation in relation to the disclosure.