



CEO ADMINISTRATION GOVERNANCE

Ref:	GOV06
Name:	Whistleblower Policy
Approved by:	Board
Date effective:	May 2022
Due to be reviewed:	May 2024

1 – INTRODUCTION

PURPOSE

The purpose of this policy is to promote a culture of honest and ethical behaviour by encouraging stakeholders of Multiple Sclerosis Limited (MSL) to report concerns of any suspected unethical, illegal, corrupt, fraudulent or undesirable conduct involving MSL's business and provides protections and measures to individuals who make a disclosure in relation to such conduct without fear of victimisation or reprisal.

The Whistleblower Policy operates in conjunction with other Company policies including the Complaints & Grievance Policy, the Workplace Discrimination, Harassment & Bullying Policy and Code of Conduct Policy.

MSL operates a diverse range of support and accommodation services for people living with multiple sclerosis and other neurological conditions, and is committed to applying an appropriate duty of care to all people in contact with MSL services. This includes protecting people's personal and cultural safety regardless of ability, cultural background, ethnicity, age, gender identity, sexual orientation or religion.

SCOPE

This policy applies to any person who is, or has been, any of the following with respect to the Company:

- Employee
- Officer
- Director
- Contractor (including sub-contractors and employees of contractors)
- Supplier (including employees of suppliers)
- Consultant
- Auditor
- Associate
- Relative, dependant, spouse or dependant of a spouse of any of the above

REVIEW CYCLE

This policy will be reviewed biennially. It will be modified or replaced whenever MSL becomes aware that this policy no longer complies with the requirements of the organisation or relevant legislation.

2 – POLICY

2.1 Whistleblowers across Australia have greater statutory protections. The Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019 (Cth) has expanded the whistleblower protections previously contained in the Corporations Act 2001 (Cth), and the

Taxation Administration Act 1953 (Cth) provide special protections for eligible whistleblowers in relation to breach of tax laws or tax related misconduct.

- 2.2 In March 2019, the Australian Federal Government introduced new changes to the whistleblower legislation. In April 2019, these changes were enacted known as, 'The Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019 (Act)'. This passed both houses of Parliament and commenced on 1 July 2019.
- 2.3 The Act aims to encourage ethical whistleblowing and discourage unethical, illegal, corrupt, fraudulent and other undesirable conduct, while holding employers accountable for protecting eligible whistleblowers.
- 2.4 The Act makes significant changes to the existing Corporations Act 2001 (Cth) and the Taxation Administration Act 1953 (Cth). These changes will affect almost all Australian companies, including foreign corporations, trading or financial corporations formed within the limits of the Commonwealth, authorised deposit-taking institutions (ADIs), non-operating holding companies (NOHCs), super funds and insurers.
- 2.5 Serious penalties can apply to people who breach a whistleblower's confidence or retaliate against whistleblowers.
- 2.6 MSL is committed to ensuring these legislative protections are complied with, and our policy is designed to ensure those legislative protections are provided to whistleblowers who make reports under this policy.

3 – PROCEDURE

3.1 REPORTABLE CONDUCT

- 3.1.1 You may make a report or disclosure under this policy if you have reasonable grounds to believe that a Company Director, officer, employee, contractor, supplier, consultant or other person who has business dealings with MSL has engaged in conduct ("Reportable Conduct") which is:
 - Dishonest, fraudulent or corrupt;
 - Illegal (such as theft, dealing in or use of illicit drugs, violence or threatened violence and criminal damage to property);
 - Unethical, including any breach of MSL's policies such as the Code of Conduct;
 - Oppressive or grossly negligent;
 - Potentially damaging to the Company, its employees or a third party;
 - Misconduct or an improper state of affairs;
 - A danger, or represents a danger to the public or financial system;
 - Harassment, discrimination, victimisation or bullying.
- 3.1.2 For the avoidance of doubt, Reportable Conduct does not include personal work-related grievances. These grievances should be reported to your manager in accordance with the Complaints & Grievance Policy. A personal work-related grievance is a grievance about any matter in relation to a staff member's current or former employment, having implications (or tending to have implications) for that person personally and that do not have broader implications for MSL. Examples of personal work-related grievances are as follows:
 - An interpersonal conflict between the staff member and another employee;
 - A decision relating to the engagement, transfer or promotion of the staff member;
 - A decision relating to the terms and conditions of engagement of the staff member;

- A decision to suspend or terminate the engagement of the staff member or otherwise to discipline the staff member.

3.2 MAKING A DISCLOSURE

3.2.1 MSL relies on its employees to maintain a culture of honest and ethical behaviour. Accordingly, if you become aware of any Reportable Conduct, it is expected that you will make a disclosure under this policy.

3.2.2 There are several ways in which you may report or disclose any issue or behaviour which you consider to be Reportable Conduct.

3.2.2.1 What Information to provide

As much information as possible will be required regarding each matter, and Whistleblowers will be asked to provide details concerning:

- Those involved in the suspected wrongdoing;
- When the event(s) occurred and who was affected;
- Supporting evidence; and
- Witnesses (if any)

3.2.2.2 Internal Reporting

You may disclose any Reportable Conduct to the Whistleblower Protection Officers listed below:

Chief Executive Officer
Company Secretary
Executive Manager, People, Culture & Quality
Chief Financial Officer

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

- Officers
- Directors
- Senior Managers
- Auditor or member of an audit team conducting an audit of MSL

Whistleblower Protection Officers or eligible recipient will safeguard your interests and will ensure the integrity of the reporting mechanism.

3.2.2.3 Anonymity

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

Where a disclosure has been made externally and you provide your contact details, your contact details will only be provided to a Whistleblower Protection Officer with your consent.

3.2.2.4 Reporting to Regulators

You may also make a disclosure to the Australian Securities and Investments Commission (ASIC) or the Australian Prudential Regulation Authority (APRA) in relation to a Reportable Conduct. You will be covered by the protections outlined in this policy if you have reported your concerns to ASIC or APRA.

3.2.2.5 Reporting to a Legal Practitioner

You may choose to discuss your concerns with a legal practitioner for the purposes of obtaining legal advice or representation. You will be covered by the protections outlined in this policy if you have reported your concerns to a legal practitioner.

3.2.2.6 Public Interest and Emergency Disclosure

In certain situations, the conduct or wrongdoing may be of such gravity and urgency that disclosure to the media or a parliamentarian is necessary.

A public interest and emergency disclosure can only be made to:

- A journalist, defined to mean a person who is working in a professional capacity as a journalist for a newspaper, magazine, or radio or television broadcasting service.
- A Member of the Parliament of the Commonwealth or of a State or Territory parliament. You may only make a public interest disclosure if:
 - You have previously disclosed the information to ASIC or APRA;
 - At least 90 days has passed since the previous disclosure was made;
 - You have reasonable grounds to believe that action is not being taken to address the matters which you have disclosed;
 - You have reasonable grounds to believe that making a further disclosure to a journalist or member of parliament would be in the public interest;
 - You have given written notification, including sufficient information to identify the disclosure to the authority to which the previous disclosure was made that you intend on making a public interest disclosure; and
 - The extent of information disclosed is no greater than is necessary to inform the recipient of the misconduct or improper state of affairs.
- You will qualify for protection where you have made a public interest disclosure if:
 - You have previously disclosed the information to ASIC or APRA;
 - 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;
 - You have given written notification, including sufficient information to identify the previous disclosure to the authority to which the previous disclosure was made that you intend on making a public interest disclosure; and
 - No more information is disclosed than is reasonably necessary to inform the recipient of the substantial and imminent danger.

3.3 INVESTIGATION

3.3.1 MSL will investigate all matters reported under this policy as soon as practicable after the matter has been reported and the MSL Board Nominations, Remuneration and Governance Committee will be informed of all matters requiring investigation upon review of the disclosure. The Whistleblower Protection Officer will investigate the matter and where further investigation is required, a Response Team may be commissioned to resolve the matter and where necessary, an external investigator may be appointed to assist in conducting the investigation.

3.3.2 All investigations will be conducted in a fair, independent and timely manner.

- 3.3.3 Whistleblowers will be kept updated on progress of the investigation. Following the investigation, a final report will record findings of any investigation and other action taken. Final reports will be provided to the MSL Board Nominations, Remuneration and Governance Committee and if required, to the Board Chairman.
- 3.3.4 If the report is not anonymous, the Whistleblower Protection Officer or external investigator will contact you to discuss the investigation process and any other matters that are relevant to the investigation.
- 3.3.5 Where you have chosen to remain anonymous, your identity will not be disclosed to the investigator or to any other person and MSL will conduct the investigation based on the information provided.
- 3.3.6 Where possible, the Whistleblower Protection Officer will provide you with feedback on the progress and expected timeframes of the investigation. The person against whom any allegations have been made will also be informed of the concerns and will be provided with an opportunity to respond (unless there are any restrictions or other reasonable bases for doing so).
- 3.3.7 To the extent permitted by law, the Whistleblower Protection Officer may inform you and/or a person against whom allegations have been made of the findings. Any report will remain the property of MSL and will not be shared with you or any person against whom the allegations have been made.

3.4 PROTECTION OF WHISTLEBLOWERS

- 3.4.1 MSL is committed to ensuring that any person who makes a disclosure is treated fairly and does not suffer detriment and that confidentiality is preserved in respect of all matters raised under this policy.

3.4.1.1 Protection from Legal Action

You will not be subject to any civil, criminal or administrative legal action (including disciplinary action) for making a disclosure under this policy or participating in any investigation.

Any information you provide will not be admissible in any criminal or civil proceedings other than for proceedings in respect of the falsity of the information.

3.4.1.2 Protection against Detrimental Conduct

MSL (or any person engaged by the Company) will not engage in 'Detrimental Conduct' against you if you have made a disclosure under this policy.

Detrimental Conduct includes actual or threatened conduct such as the following (without limitation):

- Termination of employment;
- Injury to employment including demotion, disciplinary action;
- Alteration of position or duties;
- Discrimination;
- Harassment, bullying or intimidation;
- Victimisation;
- Harm or injury including psychological harm;
- Damage to person's property;
- Damage to a person's reputation;
- Damage to a person's business or financial position or any other damage to a person.

MSL will take all reasonable steps to protect you from Detrimental Conduct and will take necessary action where such conduct is identified.

MSL also strictly prohibits all forms of Detrimental Conduct against any person who is involved in an investigation of a matter disclosed under the policy in response to their involvement in that investigation.

If you are subjected to Detrimental Conduct as a result of making a disclosure under this policy or participating in an investigation, you should inform a Whistleblower Protection Officer or eligible participant in accordance with the reporting guidelines outlined above.

You may also seek remedies including compensation, civil penalties or reinstatement where you have been subject to any Detrimental Conduct.

3.4.1.3 Protection of Confidentiality

All information received will be treated confidentially and sensitively.

If a disclosure is made under this policy, your identity (or any information which would likely to identify you) will only be shared if:

- You give your consent to share that information;
- The disclosure is allowed or required by law (for example where the concern is raised with a lawyer for the purpose of obtaining legal advice);
- The concern is reported to the Australian Securities and Investment Commission (ASIC), the Australian Prudential Regulation Authority (APRA), the Australian Taxation Office (ATO) or the Australian Federal Police (AFP); and
- Where it is necessary to disclose information for the effective investigation of the matter, and this is likely to lead to your identification, all reasonable steps will be taken to reduce the risk that you will be identified.

3.5 SUPPORT AVAILABLE

3.5.1 Any person who makes a disclosure under this policy or is implicated as a result of a disclosure that is made, may access MSL's Employee Assistance Program (EAP) which is a free and confidential counselling service.

3.5.2 Where appropriate, MSL may also appoint an independent support person from the People, Culture and Quality team to deal with any ongoing concerns you may have.

3.6 OTHER MATTERS

3.6.1 Any breach of this policy will be taken seriously and may result in disciplinary action, up to and including termination of employment.

3.6.2 To the extent that this policy describes benefits and entitlements for employees, they are discretionary in nature and are also not intended to be contractual. The terms and conditions of employment that are intended to be contractual are set out in an employee's written employment contract.

3.6.3 MSL may unilaterally introduce, vary, remove or replace this policy at any time.

3.6.4 Employees are required to read this policy in conjunction with other relevant MSL policies.

4 – REFERENCE AND SUPPORTING INFORMATION

DEFINITIONS

Word/Term	Definition

SUPPORTING DOCUMENTATION

Name	Link
Code of Conduct Policy	Policy Hub
Complaints, Feedback & Compliments Policy, Fact Sheet and Form	Policy Hub
Complaints & Grievances (staff and volunteers) policy	Policy Hub
Workplace Discrimination, Harassment & Bullying Policy	Policy Hub

4 – GOVERNANCE

RELATED EXTERNAL REFERENCES

Name	Link
Australian Securities and Investment Commission (ASIC)	https://asic.gov.au/
Australian Prudential Regulation Authority (APRA)	https://www.apra.gov.au/
Australian Taxation Office (ATO)	https://www.ato.gov.au/
Australian Federal Police (AFP)	https://www.afp.gov.au/

RESPONSIBILITY

Process Owner	Chief Executive Officer
Content Holder(s)	
Recommending Body	Board
Endorsed by	Board

CHANGE HISTORY

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5	May 2022	CEO	Document Format