

Whistleblowing Policy

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WHISTLEBLOWING POLICY

1 PURPOSE

Maia Financial is committed to conducting its business in a way which ensures high standards of conduct and ethical behaviour in line with its organisational values. This Whistleblowing Policy has been developed to ensure that Maia Financial staff and other key stakeholders can raise concerns regarding actual or suspected Business Misconduct without fear of reprisal or feeling threatened by doing so.

This Policy aims to:

- Encourage people to report a concern if they genuinely believe or suspect someone has engaged in conduct that amounts to Business Misconduct
- Outline how Maia Financial will deal with reports regarding any actual or suspected Business Misconduct and what protections will apply to individuals who make such reports in those circumstances
- Assist in ensuring that Business Misconduct is identified and dealt with appropriately

Maia Financial will not tolerate a person being subject to any reprisal or threat of reprisal because they want to raise a concern regarding Business Misconduct or have done so. Disciplinary action, up to and including termination of employment or engagement, may be imposed on anyone found to have taken reprisal action against a person, or having threatened to do so, because they want to, or have, raised such a concern.

This policy has been developed in light of the whistleblower protections under Australian law which are detailed in Appendix A and apply in relation to concerns about Business Misconduct arising from Australia, or in connection with Maia Financial's Australian operations or the operations of its Australian incorporated entities.

Due to the dual jurisdictions in which Maia Financial operates, Appendix B contains a supplementary New Zealand specific appendix (NZ Appendix) which amends the terms and operations of this policy for Maia Financial NZ employees. In relation to disclosures of Serious Wrongdoing made in relation to Maia Financial in New Zealand, if there is any inconsistency between the provisions in the body of the policy and the NZ Appendix, the NZ Appendix shall apply.

2 WHO CAN MAKE A REPORT

Maia Financial wants to know about any concerns you may have regarding actual or suspected Business Misconduct.

You can raise a concern under this policy as an Eligible Whistleblower if you are a current or former:

- Employee or officer of Maia Financial (including a director or secretary)
- Person who supplies services or goods to Maia Financial, whether paid or unpaid (for example, a contractor), or an employee of such a supplier
- A spouse or relative of any of the people listed above, or a dependant of (or dependant of the spouse of) any of the people listed above

For specific provisions relating to who can make a report in New Zealand, please see the NZ Appendix.

3 WHAT TO REPORT

All employees and other Eligible Whistleblowers are encouraged to report any matters that they honestly believe or suspect amounts to Business Misconduct. For the purposes of making a report under this Policy, Business Misconduct includes any actual or suspected:

- Conduct or practices which are illegal (such as theft, bribery, corruption, financial fraud or misappropriation);
- Significant mismanagement or waste of funds or resources
- Unethical behaviour (such as dishonestly altering company records or engaging in questionable accounting practices)
- Serious harm to public health, safety or environment or the health and safety of any employee
- Any other misconduct or an improper state of affairs or circumstances in relation to Maia Financial, including its tax affairs
- Any failure to comply with, or a breach of, legal or regulatory requirements
- Deliberate concealment of any of the above
- Action taken against, or harm suffered by, an employee as a result of making a report under this Policy

You do not have to be sure that Business Misconduct has occurred in order to raise a concern, (for example, even if your concern relates to something you merely suspect) and you will be protected even if your concern turns out to be incorrect. However, you must not make a report that you know is not true, or is misleading or vexatious (i.e. matters that you know, or ought to know, have no substance). Where it found that a person has knowingly made a false report, this will be considered a serious matter and may result in disciplinary action.

Business Misconduct does not include "personal work-related grievances", which should instead be raised via the Workplace Behaviour Policy to allow those issues to be resolved most effectively. Personal work-related grievances are grievances relating to a person's current or former employment or engagement that have implications for them personally (that is, they relate solely to them), and do not fall within the scope of the Business

Misconduct. For example, a conflict between the person and another employee, or a decision relating to their employment or engagement, such as a transfer, promotion or disciplinary action, would be a 'personal work-related grievance'.

However, if you are an Eligible Whistleblower, and you have raised a concern involving Business Misconduct or misconduct beyond your personal circumstances, allegations which have significant implications for Maia Financial, or action or harm taken against you or another person because of a report made under this policy, then that concern will be covered by this policy and should be raised under this policy.

If you would like further information before making a report, you should contact a Whistleblower Protection Officer (see section 3).

For specific provisions relating to matters that can and cannot be reported as protected disclosures in New Zealand, please see the NZ Appendix.

4 HOW TO REPORT

If you become aware of any matter of actual or suspected Business Misconduct in Australia or Serious Wrongdoing in New Zealand, then you should report it to:

- Chief Executive Officer, who can be contacted on +612 9850 5109
- Chief Financial Officer, who can be contacted on +61 2 9850 5105
- HR Business Partner, who can be contacted on +61 2 9850 5176, or by email human.resources@maiafinancial.com.au

Each of the above individuals is a **Whistleblower Protection Officer** and, in this capacity, their role is to receive reports regarding actual or suspected Business Misconduct.

If you would prefer not to raise a matter of actual or suspected Business Misconduct or Serious Wrongdoing with the Chief Executive Officer, the Chief Financial Officer or the HR Business Partner, you may alternatively raise the matter with a non-executive director of the Maia Financial Board.

To assist Maia Financial to address a concern regarding Business Misconduct or Serious Wrongdoing, if you are reporting under this policy you should provide as much information as possible, including:

- **Who** was involved, including any witnesses
- **What** happened, including details of the actual or suspected Business Misconduct or Serious Wrongdoing and any evidence you may have or are aware of (such as documents)
- **When** the Business Misconduct or Serious Wrongdoing took place or is likely to take place, including specific dates and times
- **Where** the Business Misconduct or Serious Wrongdoing took place or is likely to take place, including all geographic locations and address details

- **Why** the Business Misconduct or Serious Wrongdoing occurred or may occur in your opinion, including whether there are any breaches of controls
- **Whether** you have taken any steps to date to report the matter elsewhere

You can make a report anonymously if you do not wish to reveal your identity and you will still be protected. For example, you can communicate from an anonymised email address and/or adopt a pseudonym when making your report. You can also choose to remain anonymous during and after any investigation that is undertaken into your concern and decline to answer any questions you feel could reveal your identity at any time. However, you are encouraged to provide your name, as this will make it easier for Maia Financial to address your concern. If you do not provide your identity, Maia Financial will assess the content of your report in the same way as if you had revealed your identity, and any investigation will be conducted as is possible in the circumstances.

5 CONFIDENTIALITY OF A REPORTER'S IDENTITY

Maia Financial's priority is to support and protect people who raise concerns about Business Misconduct or Serious Wrongdoing.

If a person makes a report of actual or suspected Business Misconduct or Serious Wrongdoing under this policy, Maia Financial will take steps to protect that individual's identity from disclosure. Reports will be received and treated sensitively and seriously.

If you are an Eligible Whistleblower, and you raise a concern regarding Business Misconduct or Serious Wrongdoing, your identity (and any information that Maia Financial has because of your report that someone could likely use to identify you) will only be disclosed if:

- You consent to the disclosure of that information
- The disclosure is allowed or required by law (for example, disclosure by Maia Financial to a lawyer to obtain legal advice in relation to the whistleblower protections that apply under law)
- In the case of information likely to identify you, it is reasonably necessary to disclose the information for the purposes of an investigation, but your identity is not disclosed and all reasonable steps are taken by Maia Financial to prevent someone from identifying you

Please be aware that if you do not consent to the limited sharing within Maia Financial of your identity and the information provided by you as needed, this may limit Maia Financial's ability to progress your report and to take any action in relation to it.

Maia Financial will take steps to protect your identity (and any information in your report that is likely to identify you), including by:

- Limiting access to information relating to your report
- Carefully reviewing and potentially de-identifying certain aspects of your report as necessary

If you believe that the confidentiality of your identity has been breached, please immediately report the breach to a Whistleblower Protection Officer (see section 4) or an Investigation Officer if one has been appointed (see section 6).

6 INVESTIGATION

Maia Financial's response to a report will vary depending on the nature of the disclosure (including the amount of information provided).

The Whistleblower Protection Officers are authorised to review each report they receive and determine (based on any necessary preliminary inquiries) whether the report concerns Business Misconduct or Serious Wrongdoing and if an investigation is appropriate or possible in the circumstances. It may not be possible to investigate a report if a Whistleblower Protection Officer is not able to contact you to obtain sufficient information.

Where a Whistleblower Protection Officer considers an investigation is appropriate and possible, they may appoint an Investigation Officer (this may be a person either internal or external to Maia Financial) or act as the Investigation Officer themselves. The relevant Investigation Officer will be impartial to both the person who made the report and the person(s) or business unit reported for Business Misconduct or Serious Wrongdoing.

The objective of an investigation is to determine whether there is enough evidence to substantiate the matters reported. The Investigation Officer is responsible for inquiring into the reported allegations of Business Misconduct or Serious Wrongdoing and determining whether the allegations are substantiated, partly substantiated, not able to be substantiated, or unsubstantiated. Although the Investigation Officer has ultimate discretion to determine the way a report is dealt with under this policy, an investigation will typically involve:

- Gathering evidence, which may include interviewing the person who made the report (where they have disclosed their identity), any person(s) allegedly involved in the Business Misconduct or Serious Wrongdoing and any witnesses
- Any employees allegedly involved in the reported Business Misconduct or Serious Wrongdoing being afforded the opportunity to respond to the allegations as and when required by principles of procedural fairness in each jurisdiction respectively

Practically, the Investigation officer may be able to investigate the matter more thoroughly or ably if you clearly consent to the disclosure of your identity (or information likely to lead to your identification) during the investigation. Where possible, the Investigation Office may discuss this with you, taking into account your particular circumstances.

The timeframe for an investigation will vary depending on the nature of the report. Maia Financial endeavours to complete investigations within 90 days of receipt of a report, however, acknowledges that this time period may be exceeded depending on the circumstances of the matter. Maia Financial will provide regular updates to an Eligible Whistleblower on the progress of the investigation (including in relation to timeframes) if they are able to be contacted. Any person(s) allegedly involved in the Business Misconduct or Serious Wrongdoing will also receive appropriate updates. The frequency and timeframe of these updates may vary depending on the nature of the disclosure.

The method for documenting and reporting the findings of an investigation will depend on the nature of the report. Any report prepared in relation to an investigation may be provided to a decision-maker in relation to the matter, subject to any applicable confidentiality requirements, and remains the property of Maia Financial. It will not be provided to the person who made a report or any other person to whom a report relates.

While Maia Financial may communicate the findings of any investigation arising from a concern regarding Business Misconduct or Serious Wrongdoing to an Eligible Whistleblower or a person the subject of a report in its absolute discretion, it may not always be appropriate to communicate the outcomes of any investigation having regard to confidentiality and privacy considerations.

Employees who are involved in an investigation may access Employee Assistance Program (EAP) counselling services.

Where an investigation identifies misconduct or other inappropriate conduct, Maia Financial may take appropriate disciplinary action in its discretion. This may include, but is not limited to, terminating or suspending the employment or engagement of a person(s) involved in any such conduct.

If an investigation finds that criminal activity is likely to have occurred, the matter may be reported to the police and / or other regulatory authorities by the relevant area within Maia Financial.

7 PROTECTION

Maia Financial will not tolerate any reprisals or threats of reprisals against any individual who makes a report under this policy in relation to actual or suspected Business Misconduct or Serious Wrongdoing, or against that individual's colleagues, employer (if a contractor or supplier), spouse, relatives or dependants. Reprisal action can take the form of:

- Dismissal of an employee

- Injury of an employee in their employment or alteration of their duties to their disadvantage
- Discrimination between an employee and other employees of the same employer
- Harassment or intimidation of a person
- Harm or injury to a person, including psychological harm
- Damage to a person's property, reputation, business, financial position, or any other damage

Any actual or threatened reprisal action in response to a report being made under this policy will be treated as serious misconduct and may result in disciplinary action, which may include termination of employment.

If you believe you have been victimised as a result of reporting a concern or someone else doing so, please immediately report this to a Whistleblower Protection Officer (see section 5).

Maia Financial will at all times be able to raise and address with an individual, matters that arise in the ordinary course of their employment or contractual relationship with Maia Financial (for example, any separate performance or misconduct concerns), or take appropriate action to protect a whistleblower from detriment, and this will not amount to detriment.

Maia Financial wishes to promote fair treatment of people who make a report under this policy and protect them from detriment. It seeks to achieve this by:

- Monitoring and managing the behaviour of other employees
- Implementing investigation processes where appropriate
- Taking disciplinary action where appropriate for conduct that breaches the victimisation or confidentiality provisions of this policy
- Providing support services, including access to EAP counselling services to employees, family of employees and contractors

Some Australian laws also contain protections for whistleblowers. Further information about these laws is set out at the Appendix to this policy. Maia Financial may also offer other protections in its discretion, such as offering an individual a leave of absence or flexible workplace arrangement while a matter is being investigated.

Note that for protected disclosures in New Zealand, this section is subject to any additional protections in the NZ Appendix.

Maia Financial will look for ways to support all people who raise a concern, but it will not be able to provide non-employees with the same type and level of support that it provides to its employees. Where this policy cannot be applied to non-employees, Maia Financial will still seek to offer as much support as reasonably practicable.

8 ESCALATION

You may escalate a concern regarding actual or suspected Business Misconduct or Serious Wrongdoing to a non-executive director of the Maia Financial Board if:

- You are not satisfied with a decision not to conduct an investigation into your concern, or the findings of any investigation
 - You consider that a Whistleblowing Protection Officer has not adequately resolved a report regarding actual or suspected Business Misconduct or Serious Wrongdoing
 - You consider that this policy has not been followed by Maia Financial
- If you escalate a concern regarding one or more of the above matters, you may provide the non-executive director with a written submission setting out your concern.

When considering an escalation, the non-executive director is not required to reopen or reinvestigate the matter. To arrive at a decision, they may review any submission prepared by you, the basis of the decision giving rise to the escalation, and any other information they consider relevant. They may make a determination following the consideration of this material.

9 REPORTING

The Maia Financial Board will receive summary information in relation to concerns raised under this policy on quarterly basis, including metrics on disclosures made. This may include, for example, a summary of the number, nature and outcome of matters that have been raised under this policy. The Board may also be provided with additional information about any material incidents raised. Information received by the Board will be de-identified as required.

10 AVAILABILITY AND EFFECT OF THIS POLICY

This policy is available to be viewed and downloaded from Maia Financial's internal intranet site. Further information regarding this policy can be obtained from the HR Business Partner or the Head of Governance and Compliance.

Maia Financial reserves the right to vary, replace or terminate this policy from time to time and at any time in its discretion. This policy does not form part of any individual's contract of employment or engagement.

11 APPENDIX A: PROTECTIONS FOR WHISTLEBLOWERS PROVIDED BY AUSTRALIAN LAW

11.1 How will I be protected if I raise a concern?

As set out in this policy, Maia Financial is committed to protecting Eligible Whistleblowers who raise a concern about actual or suspected Business Misconduct. Two key protections inform all aspects of Maia Financial's whistleblower policy, being to protect the confidentiality of Eligible Whistleblowers who make such reports, and to protect Eligible Whistleblowers from detriment being caused to them in relation to such reports.

Protections can also arise under law. For example, Eligible Whistleblowers will qualify for protection under law where they make a report about a "disclosable matter" under the Corporations Act 2001 (Cth) (**Corporations Act**), and/or a report about a "qualifying disclosure" under the *Taxation Administration Act 1953* (Cth) (**Taxation Administration Act**), to a Whistleblower Protection Officer or another person who is eligible to receive such reports under those Acts (as set out further below).

A "**disclosable matter**" under the Corporations Act will arise where an Eligible Whistleblower makes a report in circumstances where they have reasonable grounds to suspect that the information concerns misconduct or improper state of affairs in relation to Maia Financial, including, but not limited to, conduct that:

- constitutes an offence against a range of corporate and financial sector legislation specified under the Corporations Act;
- constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- represents a danger to the public or the financial system; and/or
- is otherwise prescribed by regulation.

In addition, a disclosure may also be protected as a "**qualifying disclosure**" under the Taxation Administration Act where a report relates to a breach of Australian tax law or tax-related misconduct.

If you make a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation, your disclosure will also be protected even if it does not relate to a "disclosable matter" or "qualifying disclosure".

Business Misconduct which does not amount to a "disclosable matter" under the Corporations Act or "qualifying disclosure" under the Taxation Administration Act will not be protected under those Acts, but will be protected under this policy.

11.2 What are the key protections under Australian Law and this Policy?

The key protections under this policy and the Corporations Act /Companies Act are as follows:

Confidentiality: We protect the confidentiality of people who raise concerns. We do this by limiting how both your identity and information that is likely to lead to your identification

is shared. Your identity will be kept confidential to the fullest extent possible and only shared as permitted by you or law.

Where a report is made by an Eligible Whistleblower about a “disclosable matter” under the Corporations Act, or “qualifying disclosure” under the Taxation Administration Act, to a Whistleblower Protection Officer or another person eligible to receive such a report under law, that Eligible Whistleblower’s identity (and information which is likely to identify them) can only be disclosed without their consent, if the disclosure is to:

- the Australian Securities and Investments Commission or the Australian Prudential Regulation Authority;
- the Australian Federal Police;
- the Australian Taxation Commission in respect of tax-related misconduct; or
- a legal practitioner for the purpose of obtaining legal advice or legal representation, or if it is reasonably necessary to disclose information for the purposes of an investigation, provided their identity is not disclosed and all reasonable steps are taken by Maia Financial to reduce the risk that they will be identified.

If you believe there has been a breach of these confidentiality requirements, please raise this with the Whistleblowing Protection Officer.

If it is illegal for a person to identify an Eligible Whistleblower or disclose information in a report about a “disclosable matter” or “qualifying disclosure” made by them that is likely to lead to their identification, other than as set out above. Reports can also be made anonymously and still be protected under the Corporations Act.

Non-victimisation: We protect people from detriment caused because they raised a concern or plan to raise a concern. We do not tolerate anyone threatening to cause or causing detriment to you because of your desire or decision to raise a concern. Doing so is taken seriously by Maia Financial and may lead to disciplinary action.

In certain circumstances, these protections will also be enforceable under the Corporations Act or the Taxation Administration Act (where a report relates to tax-related misconduct). Under this legislation, a person cannot engage in conduct (or threaten to engage in conduct) that causes detriment to you (or another person) if:

- that person believes or suspects that you (or another person) made, may have made, proposes to make, or could make a disclosure that qualifies for protection, and
- the belief or suspicion is the reason (or part of the reason) for the conduct.

Where the Corporations Act protections apply, you are also protected from liability for making the report (either by way of civil, criminal or administrative legal proceedings, or contractual or other remedies being sought against you). Further, information you disclose in a report made to a regulator or a Commonwealth authority cannot be used in legal

proceedings against you (except for proceedings in relation to giving false information). However, you will not be granted immunity for any misconduct you have engaged in that is revealed by your report.

11.3 When will I be protected?

Maia Financial provides protections to Eligible Whistleblowers who raise concerns pursuant to this policy. Please refer to the policy for the range of ways that Maia Financial may seek to protect you from detriment.

These protections are also available under law to any Eligible Whistleblower who makes a disclosure of Business Misconduct that is a "disclosable matter" under the Corporations Act, or a "qualifying disclosure" under the Taxation Administration Act, to a Whistleblower Protection officer, or another person eligible to receive a report under those Acts, which includes:

- a director, officer or senior manager of Maia Financial
- an auditor, or a member of the audit team conducting an audit of Maia Financial
- an actuary of Maia Financial
- ASIC, APRA or, in the case of tax-related misconduct, the Australian Taxation Commissioner
- a legal practitioner, for the purpose of obtaining legal advice or legal representation in relation to your concern

A disclosure must be made to a Whistleblower Protection Officer or one of the above persons in order to qualify for protection under the Corporations Act (or the Taxation Administration Act, where relevant).

In limited circumstances, certain "public interest" or "emergency" disclosures made to journalists or a parliamentarian are also protected by law. It is important that you understand the criteria for making a "public interest" or "emergency disclosure" before doing so. For example, you must have previously made a disclosure to ASIC, APRA or another prescribed body before you can make a "public interest" or "emergency" disclosure and, in the case of a "public interest" disclosure, at least 90 days must have passed since the previous disclosure. Please contact the Head of Compliance if you would like more information about emergency or public interest disclosures.

You are encouraged to raise a disclosure with a Whistleblower Protection Officer in the first instance, so that Maia Financial can be in a position to identify and address any wrongdoing as early as possible. As set out in this Policy, Maia Financial takes any reports of a Business Misconduct seriously and will treat such reports sensitively and confidentially.

11.4 What should I do if a protection is breached?

Maia Financial takes any breach of these protections seriously. Where you believe a breach has occurred, you should raise this with a Whistleblower Protection Officer.

If you suffer detriment because a person believes or suspects that you or another person has, proposes to make, could make or may make a report that qualifies for protection under the Corporations Act, you can also seek compensation and other remedies through the courts if you suffer loss, damage or injury because of the disclosure, including if Maia Financial fails to take reasonable precautions and exercise due diligence to prevent the detrimental conduct. You should seek legal advice if you are considering seeking such remedies.

11.5 Is anything not covered by the Whistleblower Policy?

Maia Financial's whistleblowing policy and the protections under the Corporations Act generally do not apply to personal work-related grievances. These are usually reports which relate to your employment, and solely concern you personally. For example, a conflict between you and another employee, or a decision relating to your employment or engagement, such as a transfer, promotion or disciplinary action, would be a 'personal work-related grievance'. Instead, these matters should be reported in accordance with the Unacceptable Workplace Behaviour Policy. However, this policy and the law can still apply in some circumstances, such as where your concern:

- relates to a "disclosable matter" or "qualifying disclosure" (see above) or misconduct beyond your personal circumstances
- has significant implications for Maia Financial
- relates to any detriment caused or threatened to you for raising a concern regarding Business Misconduct that amounts to a "disclosable matter" under the Corporations Act

Where in doubt, you should make your report to the Whistleblower Protection Officers listed in the policy. They will make sure your report is dealt with under the right policy.

12 APPENDIX B: NZ APPENDIX

This Appendix details specific exclusions and additional protections which are applicable for Maia Financial employees in New Zealand, in accordance with the Protected Disclosures Act 2000 (NZ) (**PDA**).

12.1 Who can make a report

This policy will apply to all current and past Maia Financial workers, which is defined to include directors, officers, employees, contractors, sub-contractors, service providers (such as consultants) and their employees, homeworkers, secondees and volunteers (**Eligible Whistleblowers**).

12.2 What to report

Under the PDA, disclosures of “Serious Wrongdoing” are protected rather than “Business Misconduct” (as defined in the Policy).

You may disclose information in accordance with the PDA if:

- the information is about Serious Wrongdoing in or by that organisation;

Serious Wrongdoing includes:

- unlawful, corrupt, or irregular use of public funds or public resources;
- an act, omission, or course of conduct that constitutes:
 - a serious risk to public health, public safety, or the environment;
 - a serious risk to the maintenance of law (including the prevention, investigation, and detection of offences and the right to a fair trial); or
 - an offence; or
 - an act, omission, or course of conduct by a public official that is oppressive, improperly discriminatory, or grossly negligent, or that constitutes gross mismanagement.
- you believe on reasonable grounds that the information is true or likely to be true; and
- you wish to disclose the information so that the Serious Wrongdoing can be investigated; and
- you wish the disclosure to be protected.

Note that in New Zealand, Serious Wrongdoing can include a “personal work-placed grievance” (unlike in Australia).

12.3 Protection

Eligibility for the protections under this policy for New Zealand employees

An Eligible Whistleblower who makes a protected disclosure is protected against retaliatory action (i.e., any “detriment” in the workplace).

The protection may also protect whistleblowers if they are also involved or connected to the Serious Wrongdoing.

A disclosure will not be prevented from being protected because of a technical failure to comply with the procedural requirements of the PDA or this Policy.

The protections in this policy will not apply if you know the information disclosed to be false, or if you have made the disclosure in bad faith. Disciplinary action may be taken against any whistleblower who makes a false disclosure or a disclosure in bad faith.

Identity protection

A person to whom a protected disclosure is made to must use their best endeavours not to disclose information that might identify the Eligible Whistleblower, unless:

- the Eligible Whistleblower consents in writing; or
- the person who has acquired knowledge of the protected disclosure reasonably believes that identifying the Eligible Whistleblower is essential:
 - to the effective investigation of the allegations in the protected disclosure;
 - to prevent serious risk to public health or public safety or the environment;
 - or
 - having regards to the principles of natural justice.

Other protections

A person who makes a protected disclosure of information or refers a protected disclosure of information to an appropriate authority for investigation is not liable to any civil or criminal proceeding or to a disciplinary proceeding by reason of having made or referred that disclosure of information.

This immunity applies despite any prohibition or restriction on the disclosure of information under any other enactment, contract, law, oath or practice.

This protection also applies to any person who volunteers supporting information as if the information itself was a protected disclosure. In volunteering information, the person must provide the information to a person investigating the disclosure or to the whistleblower themselves.