

WHISTLEBLOWER POLICY

Updated 10/6/2022

Purpose

1. Yumaro Limited is committed to operating legally, ethically and with best practice governance systems.
2. Yumaro is subject to Whistleblower Protection provisions of the *Corporations Act 2001* (Cth).
3. The purpose of this Policy is to:
 - encourage the reporting of matters that may cause harm to individuals, or financial or nonfinancial loss to Yumaro, or damage to its reputation
 - provide guidance to Yumaro Personnel regarding how to manage **Qualified Disclosures** from whistleblowers in a way that will protect the identity of the whistleblower and provide for the secure storage of the information provided
 - establish procedures for protecting whistleblowers against reprisal by any person internal or external to Yumaro to maintain the highest standards of ethical behaviour and integrity.

Scope

4. This policy applies to all Yumaro Personnel (including members, volunteers and employees).
5. This Policy provides **Whistleblower Protections** to any individual who is an **Eligible Whistleblower** making a Qualified Disclosure to an **Eligible Recipient**.
6. This Policy also applies to an eligible whistleblower making a public interest disclosure or an emergency disclosure, where the requirements of section 1317AAD (1) and (2) of the *Corporations Act 2001* (Cth) are met, respectively.
7. An individual is not covered under whistleblower protections if their disclosure is not a **Disclosable Matter**.
8. A disclosure is not a Disclosable Matter if it concerns **Personal Work-Related Grievances**, unless it concerns a contravention or an alleged contravention of section 1317AC of the *Corporations Act* that involves **detriment** caused to the discloser or a threat made to the discloser. For personal work-related grievances, see the **Grievance Policy**.
9. This policy does not include general complaints covered by the Yumaro Complaints Policy.

10. A copy of this policy will be made publicly available on the Yumaro website.

Related policies and procedures

11. Related policies and procedures include:

- Code of Conduct
- Yumaro Complaints policy
- Conflict of Interest Policy
- Grievance Policy

Policy principles

12. Yumaro is committed to upholding and maintaining an ethical work environment.
13. Yumaro Personnel who are aware of misconduct, an improper state of affairs or wrongdoing should be able to make a Qualified Disclosure as soon as practicable.
14. Yumaro will provide appropriate support to whistleblowers.
15. Yumaro is committed to protecting the rights of whistleblowers and does not tolerate any retaliatory actions or threats against whistleblowers, their colleagues or relatives. Any individual who takes any reprisal action against whistleblowers may be subject to disciplinary action.
16. All investigations will comply with the requirements of procedural fairness.
17. This policy does not replace, but rather complements arrangements for workplace grievances, discrimination, harassment, bullying or managing fraud and dishonest behaviour as well as normal communication channels between individuals, managers and supervisors to address questions, concerns, suggestions and complaints.

Roles and responsibilities

18. Yumaro Personnel are required to:

- comply with this policy
- act in accordance with the Code of Conduct and professional ethical work practices at all times
- identify, disclose and manage misconduct, improper state of affairs or wrongdoing
- report any such activities as required in this policy.

19. See **Appendix 3** for details of specific roles and responsibilities.

Review

20. This Policy and its implementation will be reviewed every two years, or as required including to align with legislative or practice changes.

Further assistance

21. Yumaro Personnel should speak with the Whistleblower Officer regarding any questions about the implementation of this Policy.

23.

22. Feedback regarding the implementation of this Policy can be provided to the CEO.

References

23. Legislation, and guidance relevant to this Policy includes:

- *Corporations Act 2001* (Cth) and the guide published by ASIC, "Regulatory Guide 270 Whistleblower Policies, November 2019" <https://download.asic.gov.au/media/5702691/rg270-published-13-november-2019-20200727.pdf>

Appendix 1: Definitions

Relevant definitions include:

<p>Detriment</p>	<p>Types of detriment that could be suffered by a whistleblower may include the following non-exhaustive list of actual or threatened conduct:</p> <ul style="list-style-type: none"> • dismissal of Yumaro Personnel • injury of Yumaro Personnel in their employment • alteration of Yumaro Personnel’s position or duties to their disadvantage • discrimination against Yumaro Personnel • harassment 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.
<p>Disclosable Matter</p>	<p>Information is a Disclosable Matter if it is made in good faith and the whistleblower has reasonable grounds to suspect the information:</p> <ul style="list-style-type: none"> • concerns misconduct, or an improper state of affairs or circumstances, which Yumaro has engaged in or facilitated, or a related body corporate of Yumaro; or • indicates Yumaro or related body corporate (including each entity’s respective Personnel) has engaged in conduct that is: <ul style="list-style-type: none"> ○ an Offence ○ represents a danger to the public or the financial system; or ○ is prescribed by the relevant regulations.¹ <p>Some examples may be:</p> <ul style="list-style-type: none"> • illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property; • fraud, money laundering or misappropriation of funds; • offering or accepting a bribe; • financial irregularities;

¹ *Corporations Regulations 2001 (Cth)*.

	<ul style="list-style-type: none"> • failure to comply with, or breach of, legal or regulatory requirements; and • 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. ²
Eligible Recipient	<p>An Eligible Recipient includes:</p> <ul style="list-style-type: none"> • Yumaro’s external Financial Auditor • an Officer of Yumaro (Board Director or CEO) or • a Senior Manager (Community Services Manager, or Finance Manager) • an individual authorised by Yumaro to receive disclosures of this kind (the Whistleblower Officer) which may be a Yumaro appointed independent third-party (should one be appointed)
Eligible Whistleblower	<p>An individual is an Eligible Whistleblower if they are:</p> <ul style="list-style-type: none"> • Yumaro Personnel • formerly Yumaro Personnel • an individual, or an employee of a company, which supplies services or goods to Yumaro (whether paid or unpaid) • a relative , dependent or spouse of an above individual..
Investigator	<p>An Investigator is an employee of Yumaro who has received formal investigation training, or a third party engaged externally by Yumaro, who is tasked with undertaking an investigation in relation to this policy.</p>
Member	<p>The term Member includes any <i>Member</i> of Yumaro including Directors.</p>
Offence	<p>For the purposes of this Policy an Offence is conduct contravening a provision of:</p> <ul style="list-style-type: none"> • the <i>Corporations Act 2001</i> (Cth) • the <i>ASIC Act 2001</i> (Cth) • the <i>Banking Act 1959</i> (Cth) • the <i>Financial Sector (Collection of Data) Act 2001</i> (Cth) • the <i>Life Insurance Act 1973</i> (Cth) • the <i>National Consumer Credit Protection Act 2009</i> (Cth)

² ASIC Regulatory Guide 270 Whistleblower Policy paragraph RG 270.55

	<ul style="list-style-type: none"> • the <i>Superannuation Industry (Supervision) Act 1993</i> (Cth) • an instrument made under any of the above Acts • any Commonwealth law which is punishable by 12 months imprisonment or more.
Officer of Yumaro	<p>An 'officer' is defined in the <i>Corporations Act 2001</i> s 9 as:</p> <ul style="list-style-type: none"> • a director or secretary of Yumaro; or • a person: <ul style="list-style-type: none"> ○ who makes, or participates in making, decisions that affect the whole or a substantial part, or the business; or ○ has the capacity to affect the organisation's financial standing.
Personal Work-Related Grievance	<p>Personal Work-Related Grievances include any grievances relating to an employee's current or former employment, which has implications for the employee personally but does not have significant implications for Yumaro, or does not concern an offence or an alleged offence.</p> <p>Grievances such as personal conflicts, workplace bullying disputes etc. should be addressed under the Grievance Policy and or Bullying Policy.</p>
Qualified Disclosure	<p>A disclosure meets the criteria for being a Qualified Disclosure if the:</p> <ul style="list-style-type: none"> • individual is an Eligible Whistleblower in relation to Yumaro • disclosure is made to an Eligible Recipient • disclosure concerns a Disclosable Matter. <p>A disclosure of information by an individual also qualifies for protection where a disclosure is made to a legal practitioner for the purpose of obtaining legal advice on whether a person should make a Qualified Disclosure.</p>
Yumaro Personnel	<p>Any person (or group of people) engaged by Yumaro to assist in its works. This includes members, volunteers, employees, contractors and consultants.</p>
Support Person	<p>A Support Person's role is to support any individual Yumaro Personnel during an investigation. They may be a union representative or a family member or friend. A Support Person may provide personal not professional support and may not speak on behalf of the person whom they are supporting.</p>

Volunteer	This is an individual who performs unpaid work for Yumaro such as through various schemes including 'work for the dole' and 'community service order' schemes. In this document 'volunteer' does not include 'members'.
Whistleblower	An individual who meets the criteria to be an Eligible Whistleblower and who makes a Qualified Disclosure.
Whistleblower Officer	<p>The individual authorised to receive whistleblower complaints and who is responsible for safeguarding the whistleblower's interests and the interests of any supporting witnesses. The Whistleblower Officer's responsibilities are outlined in Appendix 3.</p> <p>Yumaro has two Whistleblower Officers:</p> <ul style="list-style-type: none"> o Director, Chair of the Board and o CEO.
Whistleblower Protection	This refers to protections outlined in Whistleblower Procedures paragraphs 26-35.

Appendix 2: Whistleblower Procedures

Making a disclosure of information under this policy

1. A **Qualified Disclosure** can be made by an **Eligible Whistleblower** to an **Eligible Recipient**:
 - **Yumaro's Whistleblower Officers**:
 - CEO Mark Brantingham
 - Via email: mark@yumaro.com.au (use "Whistleblower" in subject line)
 - Via postal: Att: Mark Brantingham, PO Box 607, Moruya NSW 2537
 - Director (Chair of the Board), Grant Doran
 - Via email: chair@yumaro.com.au (use "Whistleblower" in subject line)
 -
 - **Yumaro's external finance auditor**
 - Nexia Australia - Garry Murphy GMurphy@nexiacanberra.com.au;
 - GPO Box 500 Canberra ACT 2601
 - **A Senior Manager** (Community Services Manager or Finance Manager or CEO as above)
2. A **Qualified Disclosure** can also be made by an **Eligible Whistleblower** to:
 - The Australian Securities and Investments Commission (ASIC)
 - The Australian Prudential Regulation Authority (APRA)
 - any Commonwealth authority prescribed in the *Corporations Act 2001* (Cth).
 - a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to Part 9.4AAA of the Corporations Act.

Public Interest and Emergency Disclosures

3. Public interest disclosures and emergency disclosures can be made to a journalist or a parliamentarian under certain circumstances and qualify for protection under the Corporations Act. These kinds of disclosures must meet several legal requirements under s1317AAD Corporations Act in order for the discloser to be subject to the whistleblower protections under the law. A discloser should obtain independent legal advice to ensure that they understand the criteria for making an emergency disclosure or a public interest disclosure that qualifies for protection.

Making a Qualified Disclosure

4. Individuals considering making a disclosure under this policy should consider whether the matter of concern may be more appropriately raised under either the Complaints Handling Policy, the Grievance Policy or the Participant Incident Policy.
5. In order for a matter to meet the criteria of being a Qualified Disclosure, it must be:
 - made by an Eligible Whistleblower; and
 - a Disclosable Matter, which relates to:
 - concerns of misconduct or an improper state of affairs
 - indicate involvement in a criminal offence, represent danger to the public or financial system, or be prescribed by relevant regulations.
6. When making a Qualified Disclosure in good faith, an Eligible Whistleblower should include the following details, as appropriate:
 - the nature of the alleged breach
 - the person or persons responsible or involved in the breach
 - the facts on which the complainant's belief that a breach has occurred are founded
 - the nature and whereabouts of any further evidence that would substantiate the complainant's allegations, if known.
7. Any evidence to support the concerns should be presented when the complaint is made.
8. The absence of such evidence will be considered when determining whether to proceed with an investigation. However, the absence of such evidence will not prevent an investigation. Rather, the existence of the concern is sufficient to trigger reporting responsibilities.
9. A disclosure that does not meet the criteria of a Qualified Disclosure will not be afforded the protections under the Corporations Act 2001 (Cth). Yumaro recommends potential whistleblowers to seek legal advice before making a disclosure.
10. If the disclosure is about one of the Whistleblower Officers a disclosure can be made to the other Whistleblower Officer or to another Eligible Recipient.

Confidentiality and Anonymity

11. Whistleblower disclosure protections under the Corporations Act are available when a discloser chooses to remain anonymous. A person making a disclosure may refuse to answer any questions that they feel could reveal their identity should the discloser wish to remain anonymous.
12. Disclosers may be encouraged where appropriate (but not required) to disclose their identity when making a report. Providing their identity will assist in:
 - a. monitoring their wellness and protections against detriment

- b. investigating their report and obtaining further information from them as is necessary to complete the investigation.
- 13. Even where a discloser consents to the disclosure of their identity, reports must be handled confidentially, and the discloser's identity should only be disclosed where there is a need to know that information.
- 14. If the discloser has not consented to the disclosure of their identity, the matter may still be referred for investigation, but the investigator will be required to take all reasonable steps to reduce the risk that the discloser will be identified as a result of the investigation.
- 15. Information about a disclosers' identity may only be disclosed without consent in the following circumstances:
 - a. where the information is disclosed to ASIC, APRA, the Australian Federal Police or to a person or body prescribed by regulations
 - b. where the information is disclosed to a legal practitioner for the purpose of obtaining legal advice in relation to the operation of applicable whistleblowing protection laws.
- 16. Anonymous reports have significant limitations that may inhibit a proper and appropriate inquiry or investigation. These limitations may include the inability to provide feedback on the outcome and/or to gather additional particulars to assist the inquiry/investigation. Eligible Whistleblowers need to be made aware of the impact if they choose to remain confidential.
- 17. Information that may be likely to lead to the identification of the discloser may be disclosed without consent if:
 - a. the information does not include the discloser's identity
 - b. all reasonable steps have been taken to reduce the risk that the discloser will be identified from the information
 - c. it is reasonably necessary for investigating the issues raised in the report

Handling allegations and Qualified Disclosures

- 18. When an Eligible Recipient receives a disclosure, the Eligible Recipient will conduct an initial assessment to determine if the disclosure meets the criteria for a Qualified Disclosure under this Policy.
- 19. If appropriate in the circumstances, an Eligible Recipient may discuss with the discloser whether the matter may be handled by a Whistleblower Officer. If the Eligible Whistleblower provides consent, the handling of a disclosure may be referred to a Whistleblower Officer as the Eligible Recipient.
- 20. In assessing the disclosure, an Eligible Recipient may obtain legal advice including from Yumaro's legal team in relation to the obligations relating to the whistleblower provisions in the Corporations Act.
- 21. The Eligible Recipient will acknowledge receipt of the Qualified Disclosure allegation
- 22. If the disclosure does not meet the criteria of a Qualified Disclosure, it will be managed under appropriate Yumaro policies, such as the Yumaro

Complaints Policy or the Grievance Policy. The Eligible Recipient will advise the person who made the disclosure of the approach taken and the reason for that approach.

23. The Eligible Recipient will ensure that appropriate support is available to the whistleblower which may include the appointment of a protection officer.
24. The Eligible Recipient will assign an allegation to a suitably qualified and trained Investigator to undertake an investigation following consultation with the CEO and/or Chair of the Board in relation to the appointment of the investigator.
25. All Qualified Disclosures will be investigated within 40 business days of receipt of all information. When an investigation cannot be completed within 40 business days the Eligible Whistleblower and the person under investigation will be informed of the reasons for the delay and provided with a date when it is expected that the investigation will be completed.
26. The Eligible Whistleblower will be kept informed of the progress of the investigation including any delays.
27. Following investigation, if recommended, appropriate corrective action must be undertaken.

Investigation

28. The investigation should seek to clarify details of the Qualified Disclosure and obtain any new information.
29. The investigation must comply with procedural fairness, including:
 - the right to a fair hearing
 - the opportunity for all parties involved to be heard
 - the investigation process being conducted by an independent and unbiased investigator
 - an opportunity to have the decision reviewed.
30. The investigation may include interviews with relevant individuals for clarification or additional information.
31. A formal interview should be held with the person alleged to have engaged in wrongdoing unless the matter has been reported to the police. If the matter has been reported to the police, the advice of the police is to be sought before an interview is conducted.
32. In preparation for a formal interview, the person under investigation must be provided with at least 48 hours' notice before the interview and with the following details:
 - information regarding the nature of the concern raised
 - they have a right to have a Support Person present during interview
 - the investigation will be based on relevant evidence
 - the interview and investigation process will be conducted by an independent and unbiased Investigator.

Investigation report

33. The Investigator's completed report must detail the findings, conclusions and recommendations of the investigation.
34. When the report is received, the Eligible Recipient, having regard to the obligations of confidentiality and anonymity set out this policy, must
- review the report and recommendations
 - endorse the report and recommendations and/or make comments
 - if the investigation concerns staff or volunteers:
 - submit a copy of the report to the Chief Executive Officer, or to the Chair of the Board if the report involves the Chief Executive Officer
 - if the investigation concerns Members:
 - submit a copy of the report to the Chair of the Board or if the report involves the Chair then to the CEO

Disciplinary Action

35. Once the investigation has concluded and having regard to the obligations of confidentiality and anonymity set out this policy:
- where the investigation concerns staff or volunteers, the Chief Executive Officer (or the Chair of the Board, if it is not appropriate to include the Chief Executive Officer) will determine what action will be taken
 - where the investigation concerns Members, the Chair of the Board (or the CEO if Chair not appropriate) will determine what action will be taken.

Reporting to the Safety Risk and Governance Committee and the Finance Committee

36. A confidential de-identified report register of Qualified Disclosures will be maintained by the Whistleblower Officers following the receipt of de-identified reports from Eligible Recipients and the register will be provided at least annually to the CEO.
37. The CEO will provide a report to the Safety Risk and Governance Committee and the Finance Committee (where relevant) summarising the Qualified Disclosures received at least once a year or more frequently at the discretion of the CEO.
38. All reports must ensure that the whistleblower's confidentiality and any information, which might lead to the whistleblower's identification, is protected at all times.

Whistleblower Protections

Using disclosed information confidentially

39. If anonymity is requested, Yumaro must protect the confidentiality of the discloser's identity. The whistleblower may adopt a pseudonym for the purpose of their disclosure. The full details will only be known by the

Eligible Recipient (in most cases the Whistleblower Officer) and the Investigator.²

40. The Eligible Recipient who receives the Qualified Disclosure must not disclose the Qualified Disclosure to anyone, unless:
 - they take all reasonable steps to ensure the disclosure does not contain information that is likely to lead to the identification of the whistleblower
 - the disclosure contains information that may lead to the identification of the whistleblower, but one of the following circumstances apply:
 - the whistleblower gave their consent; or
 - the disclosure is to:
 - APRA
 - ASIC
 - the Australian Federal Police or
 - a legal practitioner.
41. Qualified Disclosures must be kept confidential as far as possible, subject to the need to meet legal and regulatory requirements (for example, if the matter is of a criminal nature and is referred to the Police).
42. Qualified Disclosures that involve illegal acts, violence or physical abuse of any kind do not allow for complete anonymity.
43. A discloser can still qualify for protection even if their disclosure turns out to be incorrect or unsubstantiated.

Protection from Proceedings

44. If an individual makes a Qualified Disclosure:
 - the individual cannot be subject to any civil, criminal or administrative liability for making the disclosure
 - no contractual or other remedy may be enforced or exercised against the individual on the basis of the disclosure
 - the information is not admissible in evidence against the individual in criminal proceedings, unless it concerns whether the Qualified Disclosure was false.

Protection from Detriment

45. Yumaro does not condone and will not tolerate any retaliatory action or threats of retaliatory action against whistleblowers or their colleagues, employer (if a contractor) or relatives; or any individuals investigated regarding the Qualified Disclosure.
46. Any Yumaro Personnel who takes any reprisal action against a whistleblower who has made a Qualified Disclosure may be subject to disciplinary action.
47. If an individual believes retaliatory action has been taken against them as a result of making a Qualified Disclosure, they can report the matter

immediately to the CEO (if they are a volunteer or an employee) or to the Chair of the Board (if they are a member).

48. A whistleblower of any other employee or person can seek compensation and other remedies through the courts if:
 - a. they suffer loss, damage or injury because of a disclosure; and
 - b. Yumaro failed to take reasonable precautions and exercise due diligence to prevent detrimental conduct.
49. ASIC recommends whistleblowers seek legal advice if they feel victimised or are subject to litigation³
50. Reporting misconduct does not guarantee immunity from liability for any part played by the whistleblower in that misconduct. Whistleblowers may still be liable for any misconduct they took part in, regardless of whether they later report it.

³ See ASIC: <https://asic.gov.au/about-asic/contact-us/how-to-complain/whistleblower-protections/>

Appendix 3: Roles and Responsibilities

Roles	Responsibilities
Finance Committee	Receive and respond to reports from CEO and or Finance Manager, where financial matters are raised.
Board of Yumaro	Monitor the effectiveness of the whistleblower reporting and protection arrangements.
Chief Executive Officer (CEO)	<ul style="list-style-type: none"> • Determine action to be taken at the conclusion of an investigation regarding staff or volunteers. • Promote a culture that: <ul style="list-style-type: none"> ○ encourages and supports ethical workplace practices and encourages individuals to ‘speak up’ and report actual or suspected wrongdoing ○ protects Whistleblowers ○ does not tolerate detriment against those who make such reports. • Assure the Safety Risk and Governance Committee, and the Finance Committee that Yumaro has appropriate whistleblower arrangements in place and that these are operating effectively. • In consultation with the Chair of the Board, facilitate the reporting of criminal offences to the police. • Receive allegations from any individuals who feel they are being victimised as a result of an allegation that has been made under this policy. • Review the effectiveness of this policy at least every two years. • Liaise with the Australian Charities Not-for-profit Commission with respect to fraud allegations as detailed in ‘Protect your charity from fraud’ (2019).⁴ • Ensure that this Policy is available on Yumaro’s web page. • Ensure Yumaro Personnel are notified that this Policy is available on Yumaro’s Policy Manual and available to anyone outside Yumaro requesting a copy. • Ensure that information regarding the Whistleblower Policy and Procedures is included in all Personnel inductions.

⁴ <https://www.acnc.gov.au/tools/guides/protect-your-charity-fraud>

Senior Managers	<ul style="list-style-type: none"> • Promote a workplace culture which encourages individuals to ‘speak up’ and report actual or suspected wrongdoing, protects those who make legitimate reports and where discrimination against those who make such reports is not tolerated. • Treat all Qualified Disclosures seriously and ensure they are dealt with in accordance with this policy. • Co-operate with any investigation into an allegation of a suspected or actual wrongdoing.
Safety Risk and Governance Committee	<ul style="list-style-type: none"> • Oversee the effectiveness of Yumaro’s Whistleblower arrangements • Assure Yumaro Board of the appropriateness of Yumaro’s Whistleblower reporting and protection arrangements.
Investigator	<ul style="list-style-type: none"> • Undertake an investigation into the Qualified Disclosure at the Whistleblower Officer’s request • Present a report and recommendations on the Qualified Disclosure to the Eligible Recipient. • Keep the Eligible Recipient informed of the progress of any investigations being undertaken.
Chair of the Yumaro Board	<ul style="list-style-type: none"> • Determine action to be taken at the conclusion of an investigation regarding members. • Receive allegations from individuals (Members) who feel they have been victimised as a result of an allegation that has been made under this policy. • Promote a culture: <ul style="list-style-type: none"> ○ that encourages and supports ethical workplace practices and encourages individuals to ‘speak up’ and report actual or suspected wrongdoing ○ that protects whistleblowers ○ where discrimination against those who make such reports is not tolerated

<p>Yumaro Personnel</p>	<ul style="list-style-type: none"> • 'Speak up' and immediately report actual or suspected allegations of wrongdoing by anyone working for or representing Yumaro. • Co-operate with any investigation into an allegation of a suspected or actual wrongdoing. • Protect and maintain the confidentiality of Qualified Disclosures including the identity of people they know or suspect may have made the disclosure or who are the subject of the allegation. • Be vigilant at all times to prevent and detect wrongdoing in own work area. • Behave in a lawful manner and comply with relevant legislation and Yumaro policies and procedures.
<p>Whistleblower Officer and/or Eligible Recipient</p>	<ul style="list-style-type: none"> • Receive protected disclosures under this Policy and acknowledge receipt of each allegation. • Conduct an initial assessment to determine if the disclosure meets criteria as a Qualified Disclosure. • Protect the whistleblower's privacy. • Ensure the investigation is concluded within 25 business days of receipt. • Provide advice and support to whistleblowers with respect to making Qualified Disclosures. • Safeguard whistleblower's interests and the interests of any supporting witnesses throughout the investigation, as well as after the investigation's conclusion and any resultant action has been recommended. • Receive reports of allegations from a number of sources including other Eligible Recipients and the third party managing the Whistleblower Hotline • Appoint an Investigator to inquire into any allegations received. • Ensure whistleblowers are protected from detriment. • Keep the whistleblower informed of progress of the investigation and advise if the investigation is expected to take longer than 25 business days to be completed. • Inform the whistleblower of the investigation's outcome.

	<ul style="list-style-type: none">• Assist Eligible Recipients with information and materials to support the handling of matters under this policy including the appointment of investigators.• Subject to the obligations of confidentiality and anonymity, where the Qualified Disclosure involves the Yumaro Chair of the Board, or the Chief Executive Officer, the• Whistleblower Officer must raise the matter with a Senior Manager or another Director of the Yumaro Board (ie other than the Chair).
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