



WHISTLEBLOWING POLICY

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Review History Table

A Liquid Future's Whistleblowing Policy will be reviewed annually. Some circumstances may trigger an early review, this includes but is not limited to legislative changes, organisational changes, incident outcomes and other matters deemed appropriate by the Board and/or Chief Executive Officer. A Liquid Future retains records to document each review undertaken. Records may include minutes of meetings and documentation of changes to policies and procedures that result from a review.

Revised on	Version	Date of Approval	Approved by	Content reviewed/ Purpose
28/01/2023	1	14/12/2020	ALF Board	Policy Revised
	2	02/02/2023	ALF Board	Policy Revised

Introduction

A Liquid Future is committed to fostering a culture of legal, ethical and moral behaviour and exemplary corporate governance.

A Liquid Future recognises the value of transparency and accountability in its administrative and management practices, and supports the reporting of improper conduct.

This Whistleblowing Policy and Procedure has been developed so that people can raise concerns regarding situations where they believe that A Liquid Future or anybody connected with A Liquid Future has acted in a way that constitutes serious wrongdoing, including unethical, illegal, corrupt or other inappropriate conduct, as set out below.

Purpose

This policy aims to:

- encourage a person to report improper conduct in good faith if they know or have reasonable grounds to suspect such conduct;
- provide a mechanism to report misconduct or dishonest or illegal activity that has occurred or is suspected within the organisation;
- enable A Liquid Future to deal with reports from whistleblowers in a way that will protect the identity of the whistleblower and provide for secure storage of the information;
- ensure that any Reportable Conduct is identified and dealt with appropriately;
- ensure that individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported; and
- help to ensure that A Liquid Future maintains the highest standards of ethical behaviour and integrity.

Scope

This policy applies to:

Staff, directors, managers, volunteers, contractors, suppliers, consultants.

Within this policy all of these people are represented by the term "Workers".

Although they are under no obligation to do so, any associate, family member or dependant of any person in the above groups of people may also speak up. If they do choose to speak up in line with this policy, we will extend to them the relevant rights and protections under this policy.

Principles

Higher standard – This policy is designed to comply with A Liquid Future's legal obligations. If anything in this policy is inconsistent with any law im-

posed on A Liquid Future, that legal obligation or the “higher standard” will prevail over this policy.

Speak up and report it! – Staff, Volunteers, Contractors and Partners who are aware of possible wrongdoing have a responsibility to disclose that information.

Our expectations of Workers – A Liquid Future expects Workers to act honestly and ethically, and to make any report on reasonable grounds.

Our responsibility to whistleblowers – Our obligations to whistleblowers are spelled out in this policy, but in particular in section ‘Protection’.

Confidentiality and consent – A Liquid Future will maintain confidentiality of all reports and protect the identity of reporters to the fullest extent possible. While A Liquid Future encourages whistleblowers to identify yourself to an A Liquid Future staff member, you may opt to report your concerns anonymously.

Reportable Conduct

Who can make a report?

A whistleblower is a person who, whether anonymously or not, attempts to report misconduct or dishonest or illegal activity that has occurred in connection with A Liquid Future, and wishes to avail themselves of protection against reprisal for having made the report.

A whistleblower may be a current or former Worker with A Liquid Future.

What is Reportable Conduct?

A person may disclose any information that the person has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances in relation to:

- A Liquid Future; or
- A related body corporate of A Liquid Future.

Reportable Conduct

Reportable Conduct is any past, present or likely future activity, behaviour or state of affairs considered to be:

- dishonest;
- corrupt (including soliciting, accepting or offering a bribe, or facilitating payments or other such benefits);
- fraudulent;
- illegal (including theft, drug sale or use, violence or threatened violence, or property damage);
- in breach of regulation, internal policy or code (such as our Code of Conduct);

- improper conduct relating to accounting, internal controls, compliance, actuarial, audit or other matters of concern to the whistleblower;
- a serious impropriety or an improper state of affairs or circumstances;
- endangering health or safety;
- damaging or substantially risking damage to the environment;
- a serious mismanagement of A Liquid Future's resources;
- detrimental to A Liquid Future's financial position or reputation;
- maladministration (an act or omission of a serious nature that is negligent, unjust, oppressive, discriminatory or is based on improper motives);
- concealing reportable conduct.

Reportable Conduct usually relates to the conduct of employees or directors, but it can also relate to the actions of a third party, such as a funder, customer/client, supplier or service provider.

What is *not* Reportable Conduct?

While everybody is encouraged to speak up and report any concerns to A Liquid Future, not all types of conduct are intended to be covered by this policy. They may include but not be limited to:

- Personal work-related grievances include grievances such as interpersonal conflicts, decisions about promotions, decisions that do not involve a breach of workplace laws, or terms and conditions of employment.

However, personal work-related grievances may be covered by this policy where they include information about misconduct, an allegation that the entity has breached employment or other laws punishable by imprisonment by a period of 12 months or more, or the grievance includes victimisation due to whistleblowing.

What information do I need to make a report?

To make a protected report you must know of or have reasonable grounds to suspect the Reportable Conduct.

For a report to be investigated, it must contain enough information to form a reasonable basis for investigation. It is important therefore that you provide as much information as possible. This includes any known details about the events underlying the report such as the:

- date;
- time;
- location;
- name of person(s) involved;
- possible witnesses to the events; and
- evidence of the events (e.g. documents, emails).

In your report, include any steps you may have already taken to report the matter elsewhere or to resolve the concern.

How can I make a report?

A report must be made to:

- An A Liquid Future staff member;
- The organisation's auditor, or a member of the audit team.

A Liquid Future will also protect individuals who have made a report in connection with A Liquid Future:

- To the Australian Securities and Investments Commission (**ASIC**) or the Australian Prudential Regulation Authority (**APRA**) or another Commonwealth regulatory body prescribed in legislation;
- To a legal practitioner for the purposes of obtaining legal advice or legal representation about whistleblower protections; or
- That qualifies as an emergency or public interest disclosure under the Corporations Act 2001(Cth). It is important that you understand the criteria for making a public interest or emergency disclosure and you may wish to consult an independent legal adviser before making a public interest or emergency disclosure.

While A Liquid Future encourages you to identify yourself to an A Liquid Future staff member, you may also report your concerns anonymously such as by adopting a pseudonym.

Protection

How will I be protected if I speak up about Reportable Conduct?

If you have reasonable grounds to suspect Reportable Conduct, even if it turns out your concerns are mistaken, A Liquid Future will support and protect you and anyone else assisting in the investigation.

No person who raises genuinely held concerns in good faith under this policy will be dismissed or subjected to any detriment as a result of such action, even if the concerns turn out to be unfounded.

A Liquid Future will not tolerate any detriment inflicted on you because you or somebody else has made, or might make, a report of Reportable Conduct.

Examples of a detriment include:

- retaliation, dismissal, suspension, demotion, or termination of your role;
- bullying, harassment, threats or intimidation;
- discrimination, subject to current or future bias, or derogatory treatment;
- harm or injury;
- damage or threats to your property, business, financial position or reputation; or
- revealing your identity as a whistleblower without your consent or contrary to law;
- threatening to carry out any of the above actions.

This protection applies regardless of whether any concerns raised in a report are found to be true, provided that you are acting honestly and ethically and made the report on reasonable grounds.

This protection also applies to individuals conducting, assisting or participating in an investigation. You will also be entitled to the protection if you make a report of Reportable Conduct to an external body under this policy.

Anyone found to be victimising or disadvantaging another individual for making a disclosure under this policy will be disciplined and may be dismissed or subject to criminal or civil penalties.

If you believe you have suffered a detriment in violation of this policy, we encourage you to report this immediately to an A Liquid Future staff member, or an external body under this policy. Your concerns of being disadvantaged will be treated as a report of Reportable Conduct in line with this policy.

Anyone engaging in detrimental conduct may be subject to serious consequences, including disciplinary action and/or termination of engagements or contracts, as applicable. They may also be subject to civil and criminal penalties.

You may also be entitled to the following legal protections for making a report:

- protection from civil, criminal or administrative legal action;
- protection from having to give evidence in legal proceedings; and/or
- compensation or other legal remedy.

How will A Liquid Future ensure confidentiality?

A discloser can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised. A Liquid Future will do all it can to protect confidentiality.

However, we encourage all individuals to disclose their identity when raising a concern. This will assist us to gather further information on your report. If you choose to disclose your identity, your details will be treated confidentially to the fullest extent possible in connection with the investigation. A Liquid Future will take measures to protect your identity such as by redacting your personal information, storing your information and disclosure securely, referring to you in a gender-neutral context and only allowing qualified staff to investigate your disclosures.

You may choose to report your concerns anonymously. However, if you choose to disclose your identity, your details will be treated confidentially to the fullest extent possible in connection with the investigation, and your identity will not be disclosed unless:

- you consent in writing to the disclosure;
- the disclosure is made to ASIC, APRA or the Australian Federal Police (AFP);
- the disclosure is made to a Legal Practitioner for the purpose of obtaining advice;

- the disclosure is authorised under the *Corporations Act 2001* (Cth); and/or
- disclosure is necessary to prevent or lessen a threat to a person's health, safety or welfare.

We encourage all individuals to disclose their identity when raising a concern. This will assist us to gather further information on your report. All information relating to a report of Reportable Conduct will be stored securely and access will be limited to authorised staff.

It is illegal for a person to identify a discloser, or disclose information that is likely to lead to the identification of the discloser unless an exception above applies. If you feel that your confidentiality has been breached, you can lodge a complaint with a regulator, such as ASIC, APRA or the ATO, for investigation.

A Liquid Future may also take disciplinary action against individuals that breach the confidentiality of a discloser, including summary dismissal.

False reports or disclosures

Protected Disclosures must be made on reasonable grounds. Anyone who knowingly makes a false report/disclosure of Reportable Conduct may be subject to disciplinary action, including dismissal.

The disciplinary action will depend on the severity, nature and circumstance of the false disclosure.

Handling and investigating a disclosure

Upon receiving a Protected Disclosure, within 7 days, A Liquid Future will endeavour to assess the disclosure to determine whether:

- It qualifies for protection; and
- A formal, in-depth investigation is required.

A Liquid Future will endeavour to provide the discloser with regular updates.

A Liquid Future may not be able to investigate a disclosure if it is unable to contact the discloser.


A Liquid Future will conduct a fair and impartial investigative process.

A Liquid Future will handle and investigate Protected Disclosures in accordance with the Whistleblowing Procedure below.

Monitoring and assurance

This policy is included in our handbook, available to all Workers.

To ensure effective protection under the policy, the board will monitor and review this policy annually.



Elizabeth Grace Murray
(CEO)



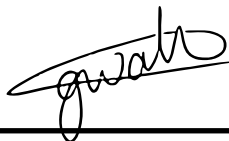
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