



WHISTLEBLOWER POLICY

Purpose

sKids is committed to conducting its activities with integrity and in a legal and ethical manner. We promote an open, honest and transparent culture. We are committed to maintaining an environment in which individuals are able to raise concerns regarding actual or suspected serious wrongdoing.

To encourage reporting of serious wrongdoing, requires a process whereby persons listed within the scope of the policy can report concerns freely and without retaliation or intimidation.

The purpose of this Policy is to facilitate the disclosure and investigation of serious wrongdoing in or by sKids to meet its obligations under the Protected Disclosures Act 2022 to protect employees who disclose serious wrongdoing.

sKids promotes and supports good corporate governance and compliance and expects all employees to act in accordance with our Code of Conduct and all applicable policies.

Scope

This policy covers serious wrongdoing under the definition provided by the Protected Disclosures Act 2022. Under the Protected Disclosures Act 2022, serious wrongdoing is:

- conduct that poses a serious risk to public health and safety, the health and safety of any individual and the environment; or
- behavior that interferes with the maintenance of the law; or
- any criminal offence.

A disclosure will be “protected” under the Protected Disclosures Act if:

- the information is about serious wrongdoing in or by sKids; and
- you believe on reasonable grounds the information is either true or likely to be true; and
- you wish to disclose the information so that the alleged serious wrongdoing can be investigated; and
- you wish the disclosure to be protected.

This policy is not intended to apply to disclosure relating to conduct concerning a person’s individual employment or former employment such as:

- An interpersonal conflict at work
- A decision relating to engagement, transfer or promotion
- A decision relating to terms and conditions of engagement, or
- A decision to suspend or terminate the engagement or to discipline the person.

As these matters do not fall within the scope of this policy, they will be addressed under a separate policy.

Who can make a protected disclosure

Any individual listed below, who becomes aware of a possible serious wrongdoing within sKids, has a responsibility to disclose that information at the earliest opportunity for further investigation.

This policy applies to any person at sKids who is (or was formerly):

- an employee (a salary or wage earner) of the organisation;
- a contractor, who was engaged or contracted under a contract for services to do work for the organisation;
- a volunteer;
- a franchisee;



- a person involved in the management of the organization (including a member of the board).

An anonymous protected disclosure can be made however it is noted the investigation may be limited on the alleged wrongdoing where further information is required but cannot be obtained.

Submitting a Protected Disclosure

If a matter is identified that is considered serious wrongdoing as defined in this Policy, these disclosures can only be formally reported to one of the nominated Protected Disclosure Officers as listed below:

Neil Jones
Financial Controller neil@skids.co.nz

Menaka Silwood
General Manager - Operations menaka.silwood@skids.co.nz

Reporting Serious Wrongdoing

If a sKids employee, former employee, contractor, franchisee or volunteer becomes aware of serious wrongdoing, they are encouraged to report the conduct. This Policy is one way of reporting wrongdoing. Wrongdoing may also be reported through normal communications channels. For example:

Via normal meetings or one on one discussions with a direct manager in the first instance to determine whether an incident of serious wrongdoing has occurred. At all times these discussions will remain confidential.

The whistleblower may also contact a Protected Disclosure Officer directly to informally discuss the incident in the first instance, or they can formally report the serious wrongdoing in writing to a Protected Disclosure Officer.

Formal disclosures should be submitted in writing via email, or post to sKids, PO Box 40739, Glenfield, Auckland, 0747 (marked Private and Confidential to the attention of one of the Protected Disclosure officers as mentioned above).

What to include in the disclosure?

Include enough information to enable the Protected Disclosure Officer to investigate the matter fully and fairly. If anonymity is preferred, the disclosure may be submitted in a manner that does not reveal the whistleblower's identity. However, being available to be contacted and participate in the investigation will assist the Protected Disclosure Officer to ensure that the suspected serious wrongdoing is able to be fully investigated.

The type of information to include in your disclosure is:

- Names of people involved
- Names of any witnesses
- Date, time and location of incident(s)
- Details of any proof (including relevant documentation whether hardcopy or electronic)
- Money or assets involved
- How often this incident has happened

It is important that the matter is kept confidential and is not discussed with other personnel or potential witnesses. This is to avoid any potential conflicts of interest and/or, if there is an investigation about the matter later, those individuals will be able to provide an independent account of events to the investigator.



Investigation

All reports of serious wrongdoing will be treated seriously and be the subject of a thorough investigation with the objective of finding evidence that either substantiates or refutes the allegations made by the whistleblower. Investigations are undertaken by the nominated Officer who will respond to all concerns raised and report the outcome.

Following a report of serious wrongdoing, the following procedure will be followed:

- Within 20 working days, acknowledgement of the reported disclosure will be sent to the whistleblower;
- A check will be performed with the whistleblower to determine if the disclosure has been made elsewhere;
- The disclosure and whether it warrants investigation, will be considered, determined and recorded;
- The Officer will take one or more of the following actions:
 - Investigate the disclosure;
 - Address any serious wrongdoing by acting or recommending action to the CEO;
 - Refer the disclosure to an appropriate authority; and/or
 - Decide that no action is required.
- sKids will inform the whistleblower of the outcome, outlining what has been undertaken to resolve the matter, in as far as it is able to without contravening the Privacy Act 2020 or any obligations as an Employer under the Employment Relations Act or other legislation.
- If it is determined that it is impracticable to address the matter within 20 working days, sKids will keep the whistleblower updated regarding progress.

Communication with the Whistleblower

The whistleblower will be informed of the outcome of the investigation of their disclosure, subject to privacy and confidentiality requirements. Whistleblowers must maintain confidentiality of all reports and not disclose details to any person.

Reporting the Investigation Findings

The Protected Disclosure Officer will report their findings to the CEO who will determine the appropriate response. The response will include addressing any unacceptable conduct and remedial action to prevent future occurrences of the same behaviour. In the event of the CEO being the subject of an investigation or allegation, the Officer will submit findings to the Chair of the Board of Directors, who will determine the appropriate response.

Where allegations of serious wrongdoing made against another person cannot be substantiated, that person will be advised accordingly.

Whistleblower Anonymity

The identity of the whistleblower will be kept strictly confidential by the Protected Disclosure Officer unless:

- The whistleblower consents to disclosure of their identity.
- The disclosure is required by law.
- Disclosure is necessary to prevent serious risk to public health or public safety or the environment.
- Disclosure is necessary to ensure that a fair process (natural justice) is followed in relation to the disclosure.
- Disclosure is necessary to protect or enforce sKids's legal rights or interests.
- Disclosure is necessary to defend any claims.

Whistleblower Protection

Provided the whistleblower has not been involved in the serious wrongdoing reported, they will not be penalised or personally disadvantaged because they have reported a matter.

sKids will not tolerate whistleblowers being:

- dismissed by reason of having reported serious wrongdoing;
- demoted by reason of having reported serious wrongdoing;
- harassed, bullied or victimised; and / or
- discriminated against.

A whistleblower who believes they or their family have been the victim of any of the above as a result of their whistleblowing should immediately report the matter to a Protected Disclosure Officer. Where such an incident occurs, the sKids Discrimination, Harassment and Bullying policy will apply.

Subject to the findings of an investigation, a whistleblower who has been involved in the reported serious wrongdoing but has reported it nonetheless, will have this taken into account as a mitigating factor in determining what, if any, disciplinary or other action may be appropriate in respect of their involvement. However, sKids will not provide immunity from criminal prosecution if that is deemed the appropriate action.

A disclosure will not be protected if:

- you know the allegations are false; or
- you act in bad faith; or
- the information you are disclosing is protected by legal professional privilege; or
- the information is not about serious wrongdoing (and you do not have reasonable grounds to believe it is about serious wrongdoing).

False Wrongdoing Reports

If it is established by the Officer that the whistleblower is not acting in good faith, or has made a false report of wrongdoing, they may be subject to appropriate disciplinary procedures.

Whistleblowers must ensure, as far as possible, that reports are factually accurate and presented in an unbiased manner.

Grievances

This Policy is not intended for employees to report alleged personal grievances nor should it be used to appeal disciplinary decisions or interfere with a disciplinary process. Employees must instead report grievances or raise concerns about disciplinary procedures in accordance with the process set out in the employment relationship problems clause in their employment agreement.

Records of Reports

All information, documents and reports relating to an investigation of reported misconduct will be secured in a confidential manner.

Support for employees making a disclosure

sKids is committed to supporting employees who make a disclosure and require additional guidance through one or more of the following mechanisms:

1. Provision of paid employee assistance programme through OCP Counselling service;
2. Provision of peer support to the employee (by an individual not involved in investigating the disclosure);



External Disclosures

In some circumstances, it may be appropriate to make a disclosure to an external agency. For example, the New Zealand Police. To make a protected disclosure, the whistleblower is required to use the internal process outlined in this Policy unless:

- It is believed on reasonable grounds that the CEO is or may be involved in the serious wrongdoing;
- It is believed that the matter is so urgent or there is some other exceptional circumstance that would justify immediate contact with an external authority;
- There has been no action or communication regarding a recommended action on the matter within 20 working days of the disclosure being made.

For clarity, News Outlets (the media) is not an 'appropriate external authority'. An 'appropriate external authority' includes any Government regulator or Commission Ombudsman or law enforcement agency.

Further information and resources

Employees can obtain further information about Protected Disclosures from:

- Protected Disclosures (Protection of Whistleblowers) Act.
<https://www.legislation.govt.nz/act/public/2022/0020/latest/LMS301283.html?src=qs>
- Ombudsman – Guide – Making a protected disclosure – a guide to “blowing the whistle”
<https://www.ombudsman.parliament.nz/resources/making-protected-disclosure-guide-blowing-whistle>
- Ombudsman – Checklist – Am I ready to make a protected disclosure?
<https://www.ombudsman.parliament.nz/resources/checklist-am-i-ready-make-protected-disclosure>

Policy Amendments

The Company is entitled to amend this policy at its sole discretion and in accordance with regulatory and/or other developments from time to time.