

CORPORATE GOVERNANCE & INTEGRITY

Whistleblower Policy

Policy | COR-POL-003 | Version 1.0

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Version	1.0
Document owner	Rhiannon Frankas, Director
Approver	Daniel Frankas, Managing Director
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Review date	19 July 2028 or earlier following material change
Status	For approval and website publication

MISCO encourages lawful reporting of serious misconduct and will not tolerate retaliation. The Corporations Act whistleblower protections apply to qualifying disclosures whether or not MISCO is legally required to maintain a formal policy.

1. Purpose

Provide safe channels for reporting eligible misconduct and explain how MISCO will protect, assess and investigate disclosures.

2. Scope

Eligible whistleblowers and other good-faith reporters connected with MISCO, including current and former officers, employees, suppliers and their employees, associates and specified relatives, consistent with applicable law.

3. Policy statement and commitment

MISCO encourages lawful reporting of serious misconduct and will not tolerate retaliation. The Corporations Act whistleblower protections apply to qualifying disclosures whether or not MISCO is legally required to maintain a formal policy.

4. Mandatory requirements

- Reportable matters include suspected fraud, corruption, theft, serious safety or environmental misconduct, breaches of law, systemic dishonest conduct, improper financial affairs or conduct presenting danger to the public or financial system.
- Personal work-related grievances are generally managed through workplace processes unless they also involve victimisation, systemic misconduct, a breach carrying a significant penalty or another legally protected matter.
- A disclosure may be made to an eligible recipient, including an officer or senior manager of MISCO, MISCO's auditor, or another recipient recognised by law.

- Disclosures may be anonymous. MISCO will protect identity and information likely to identify a discloser except where disclosure is authorised by law.
- No person may dismiss, disadvantage, threaten, harass, isolate or otherwise cause detriment because a person made, may make or is suspected of making a protected disclosure.
- Investigations will be independent of implicated persons, proportionate, documented and procedurally fair.
- Emergency and public-interest disclosures have strict legal conditions; a person considering either should obtain independent legal advice before disclosure.

5. Implementation and operational controls

- Nominate both Directors as internal eligible recipients, subject to conflict safeguards.
- Restrict disclosure records to authorised personnel and use secure storage.
- Assess immediate protection, welfare, evidence-preservation and conflict needs on receipt.
- Communicate findings and outcomes where lawful and appropriate without compromising confidentiality or procedural fairness.

6. Roles and responsibilities

Role	Responsibility
Directors	Approve the document, provide resources, set the expected standard and review material breaches or exceptions.
Managers and supervisors	Apply the requirements in daily work, communicate expectations, retain required records and escalate concerns.
Employees and contractors	Follow the document, complete required training, protect MISCO interests and promptly report suspected breaches.
Suppliers and business partners	Meet applicable contractual, ethical, safety, quality, security and legal requirements when acting for or supplying MISCO.

7. Reporting, complaints and escalation

Reports may be made to either Director in person, by telephone, or in writing to info@misco.net.au marked 'Private and Confidential - Whistleblower'. A reporter may instead use an external eligible recipient recognised by the Corporations Act.

MISCO will assess concerns proportionately, preserve confidentiality as far as lawful and practicable, prevent retaliation, and refer matters to regulators, emergency services, insurers, professional advisers or law enforcement where required.

8. Monitoring and assurance

- The Document Owner will monitor relevant complaints, incidents, nonconformities, legal or standards changes, website accuracy and overdue actions.
- Material findings will be considered through management review, internal review or corrective action as appropriate.
- Public claims and linked downloads will be checked when evidence, certification, licensing, supplier, product, website technology or business practice changes.

9. Records and retention

Approvals, declarations, registers, reports, investigations, training, complaints, correspondence and other records created under this document must be accurate, protected, accessible to authorised personnel and retained under IT-POL-003 and applicable legal, contractual and evidentiary requirements.

10. Related MISCO documents

- HR-POL-008 Code of Conduct & Business Ethics
- COR-POL-001 Anti-Bribery and Corruption Policy
- HR-POL-012 Workplace Behaviour & Anti-Harassment Policy

11. External references

- [Corporations Act 2001 \(Cth\), Part 9.4AAA, and ASIC Regulatory Guide 270](#)

References were verified from primary or authoritative sources on 19 July 2026. Standards are identified but not reproduced; current licensed editions and legal advice should be consulted where exact requirements determine a decision.

12. Approval and review

Role	Name	Approval / signature	Date
Document owner	Rhiannon Frankas		
Approver	Daniel Frankas		

Review due 19 July 2028, or earlier following material legislative, regulatory, standards, certification, system, operational or organisational change.

Revision history

Version	Date	Change
1.0	19 July 2026	Initial controlled issue prepared for management approval and website publication.