

Whistleblower Protection

Purpose

The purpose of this policy is to demonstrate The Benevolent Society's (TBS) commitment to high standards of ethical and accountable conduct and encourage a culture of speaking up without fear of reprisal.

This policy is aligned to our organisational values of integrity, respect, collaboration, effectiveness and optimism.

This policy is also designed to ensure that TBS affords Eligible Whistleblowers (as defined below) the protections for whistleblowers established by the *Corporations Act 2001* (Cth) and to promote the objectives of the *Modern Slavery Act 2018* (Cth).

Scope

This policy applies to disclosures by former and present employees, Directors, Board Committee members, volunteers, suppliers and contractors (and their employees), and relatives and dependents of each of these groups of any entity that is controlled by TBS (**Eligible Whistleblowers**).

This policy also applies to workers in the TBS supply chain, and their representatives or members of their local community, in relation to disclosures about **Modern Slavery**, including exploitative practices entailing forced labour, slavery, servitude, debt bondage, human trafficking, deceptive recruiting for labour services, the worst forms of child labour and forced marriage. Those persons are also treated as Eligible Whistleblowers under this policy.

This policy describes how TBS will manage certain disclosures by Eligible Whistleblowers to Eligible Recipients (as defined below). Importantly, not all disclosures will be managed by TBS under this policy. Only a limited class of disclosures about serious matters, known as Disclosable Matters, will be managed under this policy.

Disclosable Matters are disclosures concerning:

- misconduct in relation to TBS (including, without limitation, fraud, negligence, default, breach of trust, of duty and systemic misconduct);
- an improper state of affairs or circumstances in relation to TBS (e.g. offering or accepting a bribe, financial irregularities, failing to comply with or breaching legislative and/or regulatory requirements etc.);
- Modern Slavery (as defined above);
- an offence under, or contravention of the or *Corporations Act 2001* (Cth);

- an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
- conduct that represents a danger to the public.

Personal work-related grievances do not follow within the scope of this policy. In particular, a Disclosable Matters does not include matters concerning:

- inter-personal disputes between staff;
- decisions relating to the engagement, transfer or promotion of staff;
- unsafe work practices;
- personal grievances including harassment, discrimination or disciplinary matters
- unjust or unfair staff behaviour; or
- acts of workplace discrimination or bullying,

unless:

- the disclosure does not relate to the discloser and it may have significant implications for TBS, or
- the disclosure concerns:
 - a contravention of the Corporations Act,
 - an offence under commonwealth law punishable by 12 months imprisonment or more; or
 - gives rise a danger to the public.

There are alternate policies and mechanisms staff have access to in dealing with discrimination, harassment, bullying and safety concerns.

Policy Statements

1. The Board acknowledges that people who report Disclosable Matters are helping to promote integrity, accountability and good management of TBS.
2. Within TBS, a disclosure of a Disclosable Matter may be made to any of the following:
 - a. Group General Counsel, who is the designated TBS Whistleblower Governance Officer (**WGO**)
 - b. A member of the Board
 - c. The Chief Executive Officer
 - d. An Executive Director, or
 - e. A TBS external auditor, addressed to TBS Audit Partner, PricewaterhouseCooper, Sydney,
 (each, is referred to in this policy as an **Eligible Recipient**).
3. TBS will manage disclosures made to an Eligible Recipient in the manner set out in this policy.
4. A template disclosure form (**Whistleblower Alert Notification**) is available on the TBS intranet and website and may be used to make a disclosure. A whistleblower should send the completed Whistleblower Alert Notification to the WGO:
 - a. via e-mail to Whistleblowing@benevolent.org.au; or
 - b. via post to 2E Wentworth Park Road, Glebe NSW 2037 (addressed to the Whistleblower Governance Officer).

5. Disclosures of Disclosable Matters can be made anonymously or through a pseudonym, although this may make it difficult to investigate a whistleblower disclosure as the WPO will not be able to contact the whistleblower for further information (if required).
6. The WGO is responsible for determining whether a disclosure falls within the scope of this policy, providing advice to the person making the disclosure about the management of the disclosure in accordance with this policy, appointing a Whistleblower Protection Officer (**WPO**) and/or Whistleblower Investigation Officer (**WIO**), where appropriate, and providing a report about Disclosable Matters to the Board. Eligible Recipients will refer details of disclosures to the WGO to enable this to occur.
7. The Group General Counsel is not precluded from providing legal advice on the matter. However, on these occasions, the Group General Counsel may not act as the Whistleblower Governance Officer.
8. Alternatively, outside of TBS, the disclosure of a Disclosable Matter may be made to authorities such as:
 - a. the Australian Securities and Investments Commission (**ASIC**);
 - b. the Commissioner of Taxation (if the disclosure relates to TBS's tax affairs);
 - c. any other Commonwealth authority prescribed by law.

Please note the Australian Charities and Not-for-profits Commission is not a prescribed Commonwealth authority.

9. While such disclosures may also be protected by law, disclosures made to authorities will be dealt with by those authorities. TBS will not be responsible for such disclosures in any manner. There are additional 'public interest' and 'emergency' disclosure rights under the law which permit disclosure to a journalist or a parliamentarian where the authorities fail to satisfactorily deal with a disclosure. Please seek independent legal advice on such matters as these fall outside the purview of this policy.
10. A disclosure should include sufficient details to assist the Eligible Recipient and the WGO to ascertain the best course of action. For example, a disclosure should specify when and where the relevant events occurred, details of those involved, and any supporting information or documents that may assist an investigation.
11. Where a disclosure is made to one or more Eligible Recipients within TBS (listed above) details of that disclosure will be forwarded to the WGO (which will be the Group General Counsel unless the subject matter of the disclosure is the Group General Counsel, in which case the relevant Eligible Recipient will forward the disclosure to another person appointed by the Board as an alternative to the WGO).
12. The Eligible Recipient will not disclose whistleblower's identity or information that is likely to identify them unless the Eligible Whistleblower who has made the disclosure gives their express consent, or where the disclosure of that information is permitted by law (For example, when TBS seeks legal advice or is disclosing the matter to ASIC or the Federal Police).

13. On the request of the person making the disclosure, a WPO may be appointed who is a member of HR or a senior manager. The role of the WPO is to keep the person making the disclosure informed of the progress and outcomes of their disclosure, and provide support and undertake wellbeing checks on the whistleblower. The WPO must have a direct reporting line to an Executive Director who is independent from the area of the business that is the subject of the disclosure.
14. Depending on the severity of the disclosure and nature of the allegations, the WGO will escalate a disclosure to the CEO and/or Chair (unless the Disclosable Matter relates to the CEO or Chair, as applicable) and they will assess the allegation together.
15. If an investigation is deemed necessary and practicable by the CEO and/or Chair, as applicable, the WGO will appoint an impartial Whistleblower Investigations Officer (**WIO**) who will be charged with the responsibility for conducting an investigation in a manner that is confidential, fair and objective. When an investigation is conducted, it will:
 - a. follow a fair process (to be developed by the WIO and WGO depending on the nature of the case);
 - b. be conducted in a timely manner having due regard to the circumstances; and
 - c. be independent of the person(s) about whom an allegation was made.
16. An investigation may involve third parties such as lawyers, accountants, expert advisors, consultants or specialist forensic investigators. An investigation may also involve one or more personnel from TBS, such as TSB management (including the Board), legal staff (including the Group General Counsel) and administrative assistants. The approach taken will turn on the nature and substance of the report and an assessment of what is appropriate in the circumstances.
17. In conducting an investigation into a Disclosable Matter, TBS will, so far as practicable, and while strictly complying with the protections established under this policy to protect persons making disclosures covered by this policy, endeavour to provide persons who are the subject matter of the disclosure with an opportunity to respond to allegations against them.
18. The WGO will submit reports to the Board on Disclosable Matters including the findings of any investigations on a confidential basis.
19. Once an investigation is complete, TSB may take action to address the findings of the report, including any proven misconduct.
20. The WGO will assess what information, if any, should be given to persons who make disclosures under this policy concerning any investigation, or actions taken in response to the investigation. Ordinarily, reports of such investigations will not be disclosed to the person who made the disclosure. The WGO may authorise brief and general updates to be given to the person who made the disclosure, where the WGO, in consultation with the WPO, as applicable, assess that it is significant to that person's welfare to receive such an update.

21. Any Eligible Whistleblower who makes a disclosure that falls within the scope of this policy will be protected from reprisals of any form, and will not be disadvantaged by dismissal, demotion, harassment, discrimination, current or future bias, damage to reputation or any other detriment, on account of or as a consequence of making the disclosure.
22. The protections established by this policy are protected by law, particularly by the provisions of the *Corporations Act 2001* (Cth) concerning the protection of whistleblowers. Those protections include:
 - a. Identity protection (confidentiality);
 - b. Protection from civil, criminal or administrative liability for reporting the Disclosable Matter;
 - c. No enforcement of any contractual or other remedy against the whistleblower on the basis of reporting the Disclosable Matter;
 - d. Compensation or such other orders from the courts where the whistleblower has experienced any detriment or victimising conduct, including threat of such conduct, as a consequence of reporting the Disclosable Matter.
23. If a discloser feels they are subjected to detrimental treatment as a result of making a disclosure under this policy, they should inform the WGO or any of the other Eligible Recipients promptly. That concern will be dealt with as a separate disclosure of a Disclosable Matter under this policy. The detrimental treatment may also be reported to ASIC or the Federal Police.
24. Any employee, volunteer, contractor or other agent of TBS who is found to have breached this policy may be subject to disciplinary action, which may include dismissal for serious misconduct.
25. An Eligible Whistleblower will still qualify for protection under this policy for a disclosure that turns out to be incorrect. However, knowingly making a false disclosure is a serious matter and any person found to be deliberately making false or vexatious disclosures will be subject of disciplinary proceedings, including dismissal.
26. TBS will ensure that Eligible Recipients, WPO and WIOs, are adequately trained and equipped to handle whistleblower complaints in accordance with this policy.
27. This Policy will be made available via the TBS intranet policy page and on the TBS website. This policy will be periodically reviewed to check that it is operating effectively and whether any changes are required to the policy.

Responsibilities and policy owner

- The policy owner is the Board.
- The policy is maintained by the Group Company Secretary on behalf of the Board.
- The CEO has overall responsibility for the compliance of this Policy.
- The Executive Directors have responsibility for the compliance of this Policy in their directorate.

Consultation and approval

This policy was developed in consultation with:

- The CEO
- Executive Directors

This policy has been approved by the Board of The Benevolent Society.