

## Whistleblower Policy

### 1. Purpose

Barbara May Foundation (“BMF”) is committed to fostering a culture where its values of Compassion, Integrity and Respect guide everyday behaviour and where people are encouraged to raise concerns about unethical or unacceptable conduct in a safe and supportive environment.

The purpose of this Whistleblower Policy (the “Policy”) is to strengthen BMF’s core values by empowering whistleblowers to report any wrongful acts in good faith. This Policy is intended to provide reporting mechanisms and the means which all whistleblowers are able to report alleged or suspected wrongdoing.

### 2. Scope

This Policy applies to all Eligible Whistleblowers, who have access to legal rights and protections under the Corporations Act 2001 (Cth).

### 3. Definitions

**Detrimental Conduct:** any action taken against an Eligible Whistleblower as a result of whistleblowing including discrimination, harassment, victimisation, retaliation, or threat of retaliation. This may be evidenced by dismissal, suspension, or demotion; alteration of a person’s position or duties to their disadvantage; disciplinary action; harm (including psychological harm) or injury; damage to a person’s reputation, property, business, or financial position.

**Disclosable Matters:** a concern or wrongdoing where the whistleblower has **reasonable grounds** to suspect misconduct. Reasonable Grounds means that a reasonable person in the same position as the person making the disclosure would also suspect that the information shows misconduct or a breach of the law.

**Eligible Recipient:** the person to whom you should disclose your claim of wrongdoing, including:

- The Whistleblower Protection Officer (the “WPO”);
- A Director, the Company Secretary, or the General Manager;
- BMF’s external auditor, Kelly Partners (South West Sydney) Pty Ltd;
- A legal practitioner for the purposes of determining how, and if, the whistleblower protections under the Corporations Act or the Taxation Administration Act apply to you. In these instances, a person can make a report to certain government entities in accordance with these Acts (including the Australian Taxation Office).

**Eligible Whistleblower:** is an individual who is a current or former:

- Employee of BMF;
- Director of BMF;
- Volunteer, contractor, consultant, partner, or service provider who has supplied goods or services to BMF; or
- A spouse, relative or dependent of any of the persons listed above;

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who reports potential misconduct or breaches of the law by BMF to an Eligible Recipient in accordance with this Policy.

**Report:** a disclosure made verbally or in writing by an Eligible Whistleblower to an Eligible Recipient in accordance with this Policy.

**Whistleblower Protection Officer (WPO):** the Chair of the Finance, Audit & Risk Management Committee to whom a report under this Policy is made and who is responsible for safeguarding the interests of the Eligible Whistleblower.

**Wrongdoing:** Conduct that includes but is not limited to:

- 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;
- Failure to comply with, or breach of legal or regulatory requirements;
- Engaging in, or threatening to engage in, detrimental conduct against a person who has made a disclosure.

## 4. Policy

The aim of this Policy is to give Eligible Whistleblowers confidence to raise concerns of any suspected or actual wrongdoing, by offering a reporting and investigative mechanism that is objective, independent and protects them from detriment, reprisal, or disadvantage.

### 4.1. Disclosable Matters

This Policy only applies to reports about Disclosable Matters.

It does not cover personal employment issues such as, workplace grievances, alleged workplace discrimination, bullying or personal disputes between staff. These matters should be managed in accordance with BMF's grievance procedures and HR policies and referred to the General Manager or the Chair of the Board.

Concerns involving children or vulnerable people should be reported under BMF's Safeguarding Vulnerable People Policy.

Reports that are not about Disclosable Matters do not qualify for protection under the Corporations Act.

### 4.2. Reporting a Disclosable Matter

BMF welcomes and fosters a culture of safety and accountability, encouraging people to speak up about suspected wrongdoing without fear of personal repercussions. An Eligible Whistleblower can make a report about a Disclosable Matter verbally or in writing to an Eligible Recipient.

Consistent with BMF's commitment to identify and address wrongdoing as early as possible, we encourage Eligible Whistleblowers to make their report in the first instance to the WPO via email: [whistleblower@barbaramayfoundation.com](mailto:whistleblower@barbaramayfoundation.com)

A written report can be sent to:

The Whistleblower Protection Officer  
Barbara May Foundation  
PO Box 811  
Lane Cove NSW 1595

Eligible Whistleblower's should ensure their report is accurate, impartial and includes as much information as possible, including the nature of the misconduct, people involved, dates, locations and any supporting evidence.

Whistleblower protections may not apply if a report is made to someone other than an Eligible Recipient. Deliberate false reports will not be tolerated and anyone found making a deliberate false report will be subjected to disciplinary action, which could include dismissal.

#### **4.3. Anonymous reporting**

Persons who choose to make a report anonymously will receive protection provided under this Policy. However, reporting anonymously may limit BMF's ability to investigate the matter fully. Anonymity may also limit BMF's ability to monitor an Eligible Whistleblower's wellbeing and protect them from retaliation.

#### **4.4. Confidentiality**

BMF will treat all reports and related investigation information with strict confidentiality. BMF will endeavour to protect the identity of the Eligible Whistleblower by:

- redacting personal details and identifying references where possible;
- securely storing reports and other related materials;
- limiting access to those directly involved in managing and investigating the disclosure;
- ensuring those involved in handling and investigating a report are aware of the relevant confidentiality requirements.

If you disclose your identity to an Eligible Recipient other than the WPO, that person will ask for your consent to share your identity and report details with the WPO for investigation purposes. BMF may share information with its legal advisors to obtain advice on whistleblower protections.

Subject to legal requirements, BMF will only disclose the identity or identifying information of an Eligible Whistleblower with their consent. However, disclosure without consent may occur when required by law, including to:

- BMF's lawyers;
- the Australian Securities and Investment Commission;
- the Australian Taxation Office;
- the Australian Charities and Not-for-profits Commission;
- the Australian Federal Police or State Police.

Unauthorised disclosure of information relating to a report, the identity of the Eligible Whistleblower or information from which the identity of the Eligible Whistleblower could be inferred will be regarded seriously and may result in disciplinary action, which may include dismissal.

#### **4.5. Protection from Detrimental Conduct**

BMF recognises that reporting a Disclosable Matter can be difficult and is therefore committed to protecting anyone who reports a matter in good faith from detriment, even if the concern turns out to be unfounded.

Any Detrimental Conduct against a person who reports a Disclosable Matter or participates in an investigation will be treated as serious misconduct and may result in disciplinary action including dismissal. Anyone who experiences Detrimental Conduct after making a report should notify the WPO who will ensure the matter is investigated promptly investigated and appropriately addressed.

#### **4.6. Statutory Protections**

There are statutory protections (including in relation to civil liability, criminal liability, and administrative liability) available to Eligible Whistleblowers who make disclosures in respect of certain matters to defined recipients under the Corporations Act or the Taxation Administration Act. Persons wishing to make a report are encouraged to seek independent legal advice to determine how, and if, these statutory protections apply to them.

In circumstances where such protections are available, persons can seek compensation and other legal remedies if:

- they suffer loss, damage, and injury because of a disclosure; and
- BMF failed to take reasonable precautions and exercise due diligence to prevent detrimental conduct.

#### **4.7. Investigating a Disclosable Matter**

All reports will be taken seriously by the WPO. Disclosable Matters will be investigated to gather evidence supporting or refuting the claims made. If a report does not fall under this Policy, the WPO will advise the person making the report and advise how it will be handled.

The investigation process will depend on the nature of the Disclosable Matter. The WPO will decide whether the investigation should be conducted by an internal or external investigator.

The investigation will be prompt, thorough, fair, objective, and independent of all parties involved. Those subject to the investigation will have an opportunity to respond to the allegations.

The WPO will inform the Eligible Whistleblower of the outcomes of the investigation. If the Eligible Whistleblower is not satisfied with the response they have received they have the option to raise the matter directly with the Chair of The Board.

Investigation findings will be reported confidentially and anonymously with the Finance, Audit & Risk Management Committee and the Board.

#### **4.8. Support for persons implicated**

Generally, the person who is the subject of any report that is investigated will be informed as to the substance of the allegations and be given the opportunity to answer the allegations before an investigation is finalised. BMF recognises the need to support individuals named in a report. The WPO will take reasonable steps to ensure that they are treated fairly during the investigation.

No action will be taken against any employee or officer until the investigation confirms the allegations are substantiated.

#### **4.9. Public Interest and Emergency Disclosure Reporting**

BMF encourages individuals to make a report directly to the WPO via [whistleblower@barbaramayfoundation.com](mailto:whistleblower@barbaramayfoundation.com) wherever possible.

In limited circumstances, the Corporations Act 2001 (Cth) protects **public interest** and **emergency disclosures** made to an Eligible Public Recipient, such as a journalist or a Member of Parliament. These disclosures attract specific legal protections. Individuals should ensure they understand the criteria for these disclosures and are encouraged to seek independent legal advice before proceeding.

To qualify for protection, individuals making either a public interest or emergency disclosure must:

- Have previously made an initial report to BMF;
- Provide written notice to BMF identifying the initial report and their intention to make a further disclosure;
- Make the further disclosure to an Eligible Public Recipient, sharing only the information necessary for that purpose.

Additional requirements for a Public Interest Disclosure:

- At least 90 days must have passed since their initial report;
- The individual must reasonably believe BMF has not taken appropriate action and that further disclosure is in the public interest.

Additional requirements for an Emergency Disclosure:

- the individual must reasonably believe the matter involves substantial and imminent danger to a person(s) or the natural environment.

## 5. Responsibilities

### 5.1. Persons making a report

Reports should only be made where there are reasonable grounds to suspect wrongdoing as defined in this Policy. By making a report under this Policy, an Eligible Whistleblower consents to the WPO and Investigator carrying out their roles as set out in this Policy.

To protect the integrity of the process, an Eligible Whistleblower is expected to keep the fact they have raised a concern, the nature of the concern and the identity of those involved, confidential.

### 5.2. Whistleblower Protection Officer (WPO)

The WPO is responsible for receiving and managing all reports of Disclosable Matters. The WPO will:

- support and protect the confidentiality of the Eligible Whistleblower;
- keep the Eligible Whistleblower informed of the investigation progress and outcomes, where appropriate;
- report on a confidential and anonymous basis all disclosures and outcomes to the Finance, Audit & Risk Management Committee and the Board.

### 5.3. Investigator

Appointed by the WPO the Investigator must be independent of the individuals involved in the alleged wrongdoing. The Investigator will:

- conduct fair, objective and confidential investigations as directed by the WPO;
- provide timely updates to the WPO;
- ensure all inquiries are thorough and evidenced based.

Recommendations for change will be invited from the investigator to enable BMF to minimise the risk of the recurrence of any wrongful act that has been disclosed.

### 5.4. Board of Directors

The Board is responsible for fostering a culture where people feel confident to speak up about suspected wrongdoing and for ensuring a safe and supportive environment in which to do so. It also oversees compliance with this Policy and reviews its effectiveness regularly.

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## 6. Compliance with this Policy

Breaches of this Policy may constitute misconduct and may result in disciplinary action, up to and including dismissal. Some breaches may also amount to a civil or criminal contravention under the Australian Whistleblower Protection Laws (in particular, the provisions in the Corporations Act or the Tax Administration Act), giving rise to significant penalties.

## 7. Availability of this Policy

This Policy will be provided to all employees and officers when issued or updated and it will be publicly available on BMF's website.

## 8. Review and Amendments

The Finance, Audit & Risk Management Committee will review this Policy at least every two years to ensure its continued relevance and effectiveness. Any amendments will be presented to the Board for approval.

## 9. Contacts

For questions about this Policy, please contact the Whistleblower Protection Officer at:  
[whistleblower@barbaramayfoundation.com](mailto:whistleblower@barbaramayfoundation.com)