

Whistleblower Policy Guidelines and Procedures

Compliance with this Policy is mandatory

1. Purpose

The vision of Save the Children Australia and controlled entities (**SCAus**) is a world where every child attains the right to survival, protection, development and participation. To achieve this vision, it is crucial that all our employees and partners understand, follow and adhere to our values of accountability, ambition, collaboration, creativity and integrity. SCAus has implemented policies and guidelines to ensure we live by these values in our day-to-day work.

In addition, SCAus wants to receive feedback and encourage people to speak up when they see activity or behaviour that they feel is wrong or does not fit with these values. The goal of this Whistleblower Policy (including the Whistleblower Guidelines at Annexure 1) (collectively, the **Policy**) is to provide clear guidance on how we manage this feedback. The purpose of the Policy is to uphold the following policy principles:

- Every employee has the chance to speak up anonymously when they feel SCAus is not adhering to our values. Employees should have a place to report misconduct, every report will be heard and acted on, and we will make improvements based on the insights.
- Everyone should be able to report anonymously. SCAus is committed to protecting reporters' identities and they only need to reveal themselves if they choose to.
- SCAus will investigate every report received under the Policy. At the end of the investigation, we will document results and provide feedback where appropriate.

This Policy applies to all:

- employees and former employees (including board members, volunteers, interns and work experience students, and their relatives or dependants, spouses); and
- contractors, consultants, service providers, suppliers and partners; and

Under the Policy all of the above people are represented by the term "**Reporter**".

The Policy applies to all business units of SCAus (including controlled entities), in all locations and countries we operate. If local laws or regulations provide a higher level of protection than provided in this Policy, the local law will prevail. Failure to comply with this Policy may result in disciplinary action up to and including dismissal.

2. What conduct should be reported (Reportable Conduct)

It is important to note that the Policy does not replace SCAus' other policies related to categories of reportable behaviour (such as the Code of Conduct and our People & Culture policies). Rather, it is intended to complement them and offer an alternative channel to report in circumstances where the Reporter is not confident of a resolution using the ordinary processes, and/or desires the protections provided by law.

Behaviour that may be reported under the Policy is any past, present or likely future behaviour or state of affairs that is considered to be:

- dishonest, corrupt, fraudulent, illegal or unethical;
- in breach of a regulation, internal policy or code (such as the SCAus Child Safeguarding Policy, or Code of Conduct);
- improper conduct relating to accounting, internal controls, compliance, audit or other matters of concern to the Reporter;
- a serious impropriety or an improper state of affairs or circumstances;
- damaging or substantially risking damage to the environment;

- a serious mismanagement of SCAus resources;
- detrimental to SCAus 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); or
- concealing Reportable Conduct.

3. Reporting

Refer to section 7 of the Whistleblower Guidelines for information on how to make a report under this Policy.

4. Related Documents

- SCAus Code of Conduct
- SCAus Australia Child Safeguarding Policy
- SCAus Australia Employee Code of Conduct
- SCAus Australia Bullying, Harassment and Policy
- SCAus Australia Grievance and Complaints Standards
- SCAus Complaints Handling Policy
- SCAus Policy Framework Guidelines

5. Legislation and Industrial Instruments

- Corporations Act 2001 (Cth)
- Fair Work Act 2009 (Cth)
- Fair Work Regulations 2009 (Cth)
- Public Interest Disclosure Act 2013

This Policy is not intended to override any industrial instrument, contract, award or legislation.

6. Review

This Policy will be reviewed every 3 years.

Previous Version	Current Version	Comments	Author	Approved by Executive / Policy Owner (COO)	Approved by BPRC / Board	Review Date
9.0	10.0	Compliance with <i>Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019</i> commencing 1 Jun 2020	Legal	10/03/20	23/3/20	Q1 2022
10.0	11.0	Review and simplify – redraft for brevity and immaterial content changes (Executive and Board approval not required)	General Counsel	06/05/22	N/A	Q1 2025

Annexure 1

Whistleblower Guidelines

Compliance with these Guidelines is mandatory

These Whistleblower Guidelines (the **Guidelines**) form part of, and provide more detail on implementation of the Policy.

7. Process for Making a Report

7.1 How to report Reportable Conduct

There are different channels available for Reporters to make a report:

a) **via the Whispli online protected disclosure service:** To provide effective protection over disclosures, including allowing continuous discussion with anonymous reporters, SCAus has chosen to engage an external, secure, online service from Whispli. This is the preferred mechanism for making a protected disclosure and can be used by anyone with internet access and a browser by going to: <https://app.whispli.com/save-the-children-au>. The online reporting form can also be reached using the following Quick Response (QR) code:



The Whispli platform establishes secure, anonymous if required, two-way communication between Reporters, Whistleblower Protection Officers (**WPOs**) and Whistleblower Investigators;

OR

b) **verbally or in writing**, to WPOs, who are people within SCAus who are authorised by the Corporations Act 2001 (Cth) or by SCAus to receive whistleblower reports, including:

- a member of the SCAus Executive Team
- an SCAus Board member
- General Counsel
- Head of Enterprise Risk
- A CEO of a controlled entity

Reports can also be made to the Australian Securities and Investment Commission (**ASIC**) or via a lawyer.

You can also seek confidential advice about the whistleblower process from a member of the SCAus Legal Team, or anonymously via Whispli, without a report being made.

7.2 What is *not* Reportable Conduct?

While everybody is encouraged to speak up and report any concerns to SCAus, not all types of conduct are intended to be covered by the Policy or by the protections under the *Corporations Act 2001* (Cth). The Policy does not apply to complaints by donors (who should utilise the SCAus complaints procedures on our webpage), or personal work-related grievances, unless the grievance includes victimisation due to whistleblowing or

bullying or harassment. Those matters are dealt with under the SCAus Grievance and Complaints Handling Standards. Section 2 outlines what is Reportable Conduct under this Policy.

Personal work-related grievances are those that relate to a Reporter's current or former employment with SCAus that might have implications for the Reporter personally but do not:

- a) have any other significant implications for SCAus (or another entity); or
- b) relate to any conduct or alleged Reportable Conduct (as set out in Section 2).

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.

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.

7.3 You can remain anonymous

SCAus respects and protects your identity if you choose to make an anonymous report. At any given time you can choose to identify yourself, but this is your choice and at no point is this required.

If you decide to disclose your identity, SCAus will work to protect your identity and will outline and document who in the organisation will know you submitted your report. SCAus will also take all steps necessary to ensure you do not suffer any retaliation.

It is worth noting that SCAus will make every endeavour possible to investigate your report, but in some cases, there are limitations of what can be achieved if you decide to remain anonymous.

7.4 What information do I need to make a report?

To make a 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 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.

7.5 What is the investigation process?

It is important for SCAus to be transparent with its employees and outline the process to investigate a report submitted in accordance with this Policy. Below are the steps SCAus will take once a report is received until the case is closed:

- 1) Report (anonymous or otherwise) is received by a WPO.
- 2) The report is assessed for any conflicts of interest, whether it is capable of being investigated under the Policy and whether external authorities need to be notified.
- 3) If an investigation is required, a whistleblower investigator is assigned to the report.
- 4) The whistleblower investigator will begin their investigation. This can include corresponding with the Reporter if there is a channel to do this. Investigations will be conducted fairly, objectively and in a timely manner.
- 5) The whistleblower investigator will investigate and update the WPO and the Reporter in accordance with this Policy.
- 6) Once the whistleblower investigator has finalised their investigation and report, the WPO and the Reporter will be updated.
- 7) At this point, the whistleblower investigator will hand relevant findings to the WPO / management for any additional actions to take place.

Any individuals who are accused of misconduct in a report (a **Respondent**) will have an opportunity to respond to allegations before any adverse findings are made and before any disciplinary action (if appropriate) is taken.

If there is insufficient information to warrant further investigation, or the initial assessment identifies that there is no case to answer, the Reporter will be notified at the earliest possible opportunity.

7.6 Who is alerted to a report?

The general principle is that confidentiality of information is maintained at all times, however in limited circumstances senior managers may be alerted if they are critical to the investigation in some manner.

Any information that could potentially identify an anonymous Reporter will be held in the strictest confidence and will not be shared, unless in accordance with section 8.1 of this Policy.

Any reports involving an SCAus Board member or the SCAus Chief Executive Officer (**CEO**) are reported to the SCAus Board Chair. Reports involving an SCAus Board Chair will be reported to the Chair of the SCAus Board Audit Committee.

7.7 What is the process of updating the Reporter

As part of the investigative process, SCAus will periodically update the Reporter of the progress of the investigation. These updates may include the following:

- SCAus has confirmed the receipt of a report from the Reporter.
- SCAus has begun the investigative process.
- The investigation is currently ongoing.
- The investigation has been closed.

The Reporter will then be updated once the investigation has been closed.

While SCAus will strive to provide as much feedback on the investigation as possible, due to our privacy obligations, there is often information that cannot be shared with the Reporter.

7.8 What if the Reporter is not satisfied with the result?

If, after receiving the summarised report of the investigation, the Reporter is not satisfied with the result, they can escalate their concern to the General Counsel. The Reporter can provide this escalation in writing so that a formal review can take place. The General Counsel commits to review the request, and may: uphold the investigation findings, request the investigation is reopened and/or appoint a new investigator.

8. How Reporters are protected

8.1 Anonymity after submitting a report

Section 7.3 outlines how a Reporter can remain anonymous during the process of submitting a report. After submitting a report, the following rules around anonymity are in place to protect a Reporter's identity:

- You have the right to remain anonymous and do not need to identify yourself at any time during the investigation process.
- SCAus uses Whispli, which helps protect your identity during and after submitting a report.
- At no time will SCAus force you to reveal your identity.
- You can refuse to answer questions you feel could identify you. If you reveal yourself at any time, SCAus will document who will have access to your identity. This can include the whistleblower investigator or Chief People officer.

If you choose to report anonymously, 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.

It is illegal for a person to identify a Reporter or disclose information that is likely to lead to the identification of the Reporter 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, for investigation. SCAus may also take disciplinary action against individuals that breach the confidentiality of a Reporter, including summary dismissal.

8.2 Potential retaliation

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

SCAus will not tolerate any detriment inflicted on you because you or somebody else has made, or might make, a report of misconduct. 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.

8.3 How SCAus deals with retaliation

Anyone found to be victimising or disadvantaging another individual for making a report 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 Whispli, or otherwise in accordance with this Policy. Your concerns of being disadvantaged will be treated as a report of Reportable Conduct in line with this Policy.

You may also be entitled to legal protections for making a report, including protection from legal action, protection from having to give evidence in legal proceedings, and/or compensation or other remedy.

Separation of issues

SCAus will still be able to still raise any issues related to work or performance related issues. While SCAus will protect the Reporter from any retaliation, it is also important that they are still effective in their job. SCAus can still raise any performance or contract issues with the Reporter as long as they are kept separate and not influenced at all from any reports that have been made.

8.4 False reports or disclosures

Reports 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.

9. Roles and Responsibilities

The roles within SCAus' whistleblowing program include the following:

Role	Responsibility
Whistleblower Policy Owner (SCAus Chief Operating Officer)	This person owns the Policy and is measured on its overall success. This includes employees knowing and understanding the program, the process of making a report and the investigation process. Investigating reports.
Whistleblower Protection Officers (WPOs)	WPOs receive incoming reports, assign these reports to whistleblower investigators (if required), and manage the whistleblower investigator as they conduct investigations. This person is the first line of escalation and works collaboratively with whistleblower investigators to ensure reports are heard and acted upon. Anonymous reports received via Whispli are received and managed by the General Counsel.
Whistleblower Investigators	Whistleblower investigators are assigned reports and their role is to investigate these reports. This includes interacting and asking questions of Reporters, as well as using the information provided to investigate the report submitted. Their investigation can be internal or external to the organisation depending on what was documented in the report. Their

	goal is to gather the facts and put forth a final report to the WPO on what happened and what action they feel needs to take place.
General Counsel	<p>The General Counsel can assist with enquiries about the whistleblower program from Reporters, WPOs and eligible recipients. Enquiries can also be made anonymously to the General Counsel via Whispli.</p> <p>The General Counsel is also the point of escalation for Reporters if they are unsatisfied with the outcome of an investigation.</p>
People & Culture (P&C)	P&C may be called upon to provide advice and guidance during any investigation. The whistleblowing program leverages their expertise and acumen to ensure SCAus uses HR best practice during investigations and we are treating all employees fairly.
Senior Management Team	Senior Managers are considered ‘eligible recipients’ of whistleblower reports under the Act. If a member of the SMT receives a whistleblower report, they have an obligations to pass the report on to a WPO for action (having regard to the confidentiality obligations under section 8.1).

10. Governance

10.1 Review

This Policy will be reviewed, approved and communicated in accordance with the SCAus Policy Framework Guidelines. The review cycle for this Policy is **three years**.

Material changes to the Policy will be approved by the full SCAus Board, in recognition of the Board’s:

- a. role as eligible receivers of reports under this Policy; and
- b. ultimate responsibility and accountability for the implementation and effectiveness of the Policy.