SCANLON FOUNDATION RESEARCH INSTITUTE

Whistleblower Policy and Procedure

1. Policy statement

SFRI is committed to fostering a culture of lawful, ethical and responsible conduct, sound governance, and accountability in all of its activities. SFRI encourages people to speak up about misconduct, suspected misconduct, or an improper state of affairs or circumstances connected with SFRI, and is committed to ensuring that people who make protected disclosures can do so safely and without fear of detriment.

As a public company limited by guarantee and an ACNC-registered large charity, SFRI maintains this Whistleblower Policy and Procedure to support compliance with applicable whistleblower protection laws and to promote governance practices consistent with the expectations of a well-governed charity.

2. Purpose

The purpose of this policy is to:

- encourage eligible persons to report misconduct or suspected misconduct on reasonable grounds
- provide clear pathways for making disclosures internally and externally
- explain how a person may obtain the benefit of statutory whistleblower protections, including by reporting to an eligible recipient or directly to the Australian Securities and Investments Commission (ASIC)
- protect whistleblowers from detriment, victimisation and unauthorised disclosure of identity
- ensure disclosures are assessed, investigated and managed fairly, independently and appropriately
- support a culture of transparency, integrity, accountability and continuous improvement.

3. Scope

This policy applies to disclosures concerning SFRI made by eligible whistleblowers, including current and former:

- directors and officers
- employees
- volunteers
- contractors and consultants, including employees of contractors and consultants
- suppliers, including employees of suppliers
- associates
- relatives and dependants of any of the above, including dependants of a spouse.

This policy applies to conduct connected with SFRI, including conduct by directors, officers, employees, volunteers, contractors, consultants, suppliers, partners and other third parties acting for or with SFRI.

4. Legal and governance context

This policy is intended to operate consistently with:

- the whistleblower protections in Part 9.4AAA of the *Corporations Act 2001* (Cth)
- the whistleblower protections in the *Taxation Administration Act 1953* (Cth) for eligible tax disclosures
- the ACNC Governance Standards, which require charities to operate lawfully and to be run in an accountable and responsible way.

Because SFRI [is assumed to be a public company limited by guarantee with annual consolidated revenue of at least $1 million / wishes to maintain best practice] , it should maintain a whistleblower policy that meets the corporate whistleblower policy requirements and reflects good governance practice.

If there is any inconsistency between this policy and applicable law, the law prevails.

5. What is reportable under this policy

A disclosure may be made under this policy where the discloser has reasonable grounds to suspect that the information concerns misconduct, an improper state of affairs or circumstances, or other wrongdoing in relation to SFRI.

Reportable matters may include suspected:

- fraud, theft, corruption, bribery or dishonesty

- unlawful conduct, including a breach of the *Corporations Act 2001* (Cth), the *Australian Securities and Investments Commission Act 2001* (Cth), or another Commonwealth law punishable by imprisonment for 12 months or more
- financial misconduct, accounting irregularities, misleading financial reporting, or serious deficiencies in internal controls
- conduct that represents a danger to the public, a person's health or safety, the natural environment, or the financial system
- serious mismanagement of SFRI's resources
- serious breaches of internal policies, codes, governance controls or delegations
- victimisation or retaliation against a whistleblower or a person suspected of being a whistleblower
- concealment of any of the above.

For tax-related matters, a disclosure about misconduct or an improper state of affairs in relation to SFRI's tax affairs may also qualify for protection where made to an eligible recipient under the tax whistleblower regime.

A discloser does not need to prove the conduct complained of. The relevant threshold is that the discloser has reasonable grounds to suspect the matter reported.

6. What is not generally covered

This policy is not intended to replace normal grievance, complaint or workplace issue resolution processes.

A disclosure that is solely about a personal work-related grievance will generally not qualify for statutory whistleblower protection. Examples include interpersonal conflict, promotion decisions, terms and conditions of engagement, or disciplinary action that only affects the individual personally and does not involve broader misconduct.

However, a personal work-related grievance may still be covered where it includes victimisation for whistleblowing, concerns broader misconduct, or involves a breach of law punishable by imprisonment for 12 months or more.

7. How to obtain statutory protection

To attract protection under the corporate whistleblower regime, the discloser should make a qualifying disclosure to an eligible recipient. A qualifying disclosure is a disclosure made by an eligible whistleblower who has reasonable grounds to suspect that the information disclosed concerns misconduct, an improper state of affairs or circumstances, or another protected matter.

For SFRI, eligible recipients include:

- a director, officer or senior manager of SFRI
- a person authorised by SFRI to receive whistleblower disclosures
- an auditor, or a member of an audit team conducting an audit of SFRI
- ASIC or APRA
- a legal practitioner, for the purpose of obtaining legal advice or legal representation about whistleblower protections.

A person does not have to report internally first in order to obtain protection. If it is important to access the statutory protections, the person may report directly to ASIC, APRA, or another eligible recipient listed above.

The ACNC is not an eligible recipient for the purpose of obtaining protection under the *Corporations Act 2001* (Cth). A person may separately raise a concern with the ACNC about an ACNC-registered charity, but protection under the corporate whistleblower regime is accessed through reporting to an eligible recipient.

For tax-related disclosures, protection may also be available where a disclosure is made to the Australian Taxation Office or another eligible recipient under the tax whistleblower regime.

8. Internal reporting channels

Disclosures under this policy may be made internally to:

- the Chief Executive Officer
- the Chair of the Board
- any Whistleblower Protection Officer appointed by the Board
- any external whistleblower service provider, hotline or disclosure channel authorised by SFRI.

Where a disclosure concerns the Chief Executive Officer, it must be directed to the Chair of the Board or another independent eligible recipient.

Where a disclosure concerns the Chair, a director, or another senior executive, it must be directed to an independent director, an external authorised recipient, ASIC, or a legal practitioner, as appropriate.

SFRI will maintain at least one reporting channel that allows disclosures to bypass ordinary management lines.

9. External reporting to ASIC

A person may report concerns directly to ASIC and does not need to raise the matter with SFRI first. ASIC accepts whistleblower reports through its online misconduct reporting channel.

For practical purposes, SFRI should include the following reference in any published version of this policy and on internal reporting materials:

ASIC misconduct reporting: https://asic.gov.au/report-misconduct

A person seeking protection should ensure, where possible, that the disclosure is made to a person or body that is an eligible recipient under the law.

10. Emergency and public interest disclosures

In limited circumstances, the law may protect a whistleblower who makes an emergency disclosure or a public interest disclosure to a journalist or parliamentarian. These protections only arise where strict statutory requirements are met, including prior disclosure to ASIC or APRA and specified notice requirements.

Any person considering an emergency disclosure or public interest disclosure should obtain independent legal advice before doing so.

11. Anonymous disclosures

A person may make a disclosure anonymously and may remain anonymous during and after an investigation. Anonymous disclosures can still qualify for protection.

SFRI will take reasonable steps to enable anonymous reporting and, where practicable, anonymous two-way communication. A person making an anonymous disclosure is encouraged to provide enough detail to enable the matter to be properly assessed and, if appropriate, investigated.

12. Information to include in a disclosure

A person making a disclosure should provide as much information as possible, such as:

- the nature of the concern
- the person or persons involved

- dates, times and locations
- how the person became aware of the matter
- any relevant documents or other evidence
- whether the matter has already been reported elsewhere.

A discloser is not expected to investigate or prove the matter before making a disclosure.

13. Protection from detriment

SFRI prohibits all forms of detriment against a whistleblower or a person involved in, or suspected of being involved in, a protected disclosure.

Detriment may include, without limitation:

- dismissal, suspension or demotion
- injury in employment or alteration of duties to a person’s disadvantage
- bullying, harassment, intimidation or threats
- discrimination or other adverse treatment
- harm to reputation
- damage to property, business, employment, financial position or personal safety.

SFRI will take reasonable steps to protect whistleblowers from detriment, which may include:

- restricting knowledge of the disclosure to persons with a genuine need to know
- conducting a reprisal risk assessment upon receipt of a disclosure
- adjusting reporting lines, duties or work arrangements where appropriate
- offering access to support services where available
- monitoring for actual or threatened retaliation.

Any person who retaliates against a whistleblower, or threatens to do so, may be subject to disciplinary action, termination of engagement, and referral to regulators or law enforcement where appropriate.

14. Confidentiality and identity protection

SFRI will protect the identity of a whistleblower and information likely to lead to their identification, except where disclosure is permitted or required by law.

A whistleblower's identity or identifying information may only be disclosed:

- with the whistleblower's consent
- to ASIC, APRA, the Australian Federal Police, or the Australian Taxation Office where permitted by law
- to a legal practitioner for the purpose of obtaining legal advice or representation
- where reasonably necessary for the purpose of investigating the disclosure, provided reasonable steps are taken to reduce the risk of identification
- where otherwise authorised or required by law.

SFRI will use secure records management, access controls, redaction and de-identified reporting wherever practicable.

15. Fair treatment of persons mentioned

SFRI will ensure fair treatment of any person who is the subject of a disclosure.

This includes:

- objective and impartial assessment of the disclosure
- confidentiality so far as reasonably practicable
- protection from unfair reputational harm where allegations are unsubstantiated
- an opportunity for a respondent to respond to allegations before adverse findings are made, subject to confidentiality, legal constraints and the integrity of the investigation.

A person who is the subject of a disclosure will not be treated as having engaged in wrongdoing merely because a disclosure has been made.

16. Roles and responsibilities

16.1 Board

The Board is responsible for:

- approving this policy and overseeing its implementation
- ensuring there are suitable reporting pathways and governance arrangements for protected disclosures
- receiving de-identified reporting on whistleblower matters, trends, incidents of detriment, and control improvements
- ensuring disclosures involving directors, the Chief Executive Officer or senior executives are managed with appropriate conflict controls and independence.

16.2 Chair of the Board and Chief Executive Officer

Subject to conflict and independence requirements, the Chair and Chief Executive Officer are responsible for:

- receiving disclosures made to them under this policy
- ensuring disclosures are assessed promptly
- determining whether the matter falls within this policy
- ensuring immediate protective measures are considered where required
- deciding whether a matter should be investigated internally, externally, referred to a regulator, or otherwise managed
- appointing an appropriate investigator where necessary
- ensuring secure recordkeeping and appropriate reporting to the Board.

16.3 Whistleblower Protection Officer or authorised recipient

Any authorised recipient appointed by SFRI is responsible for:

- receiving disclosures confidentially
- protecting the identity of the whistleblower
- supporting the whistleblower through the process
- coordinating assessment and escalation of the disclosure
- maintaining secure and restricted records.

16.4 Investigator

An investigator appointed under this policy is responsible for:

- conducting the investigation fairly, independently, objectively and in a timely manner
- gathering and preserving relevant evidence
- making findings based on the evidence
- documenting the investigation process and outcome
- recommending any remedial, disciplinary, control or governance action.

17. Procedure for handling disclosures

17.1 Receipt and initial assessment

On receipt of a disclosure, the recipient will assess the matter as soon as practicable to determine:

- whether the disclosure appears to fall within this policy
- whether the discloser may qualify for statutory protection
- whether immediate action is required to protect the discloser or preserve evidence
- whether there are actual or perceived conflicts of interest
- whether the matter should be referred to ASIC, the ATO, police or another authority.

17.2 Conflicts and independence

Any person receiving or managing a disclosure must consider whether they have a conflict of interest or whether the matter should be handled independently.

If a conflict exists or may reasonably be perceived to exist, the matter must be escalated to an independent eligible recipient or external investigator.

17.3 Investigation

If an investigation is considered appropriate, SFRI will appoint an investigator with suitable independence, capability and seniority.

The investigation process will depend on the nature of the allegations, the available information, legal obligations, confidentiality requirements and the need for procedural fairness.

17.4 Support and updates

Subject to anonymity, confidentiality, privacy and legal constraints, SFRI will keep the whistleblower informed about the progress of the matter.

The frequency and content of updates will depend on the circumstances and the need to preserve the integrity of the process.

17.5 Outcome

At the conclusion of the investigation, SFRI may:

- determine that no further action is required
- take disciplinary action
- refer the matter to a regulator or law enforcement agency
- implement remedial action
- strengthen controls, policies, training or governance arrangements.

Where lawful and appropriate, the whistleblower will be informed that the matter has been finalised and, in general terms, whether the allegations were substantiated, partly substantiated, not substantiated, or unable to be substantiated.

Specific employment, disciplinary or contractual outcomes may remain confidential.

18. False or misleading disclosures

A disclosure does not lose protection merely because it is not substantiated, provided it was made on reasonable grounds.

However, a person who knowingly makes a false or misleading disclosure may be subject to disciplinary action or other appropriate response.

19. Recordkeeping and reporting

SFRI will maintain a secure whistleblower register and secure records of disclosures, assessments, protective steps, investigations and outcomes.

Access to whistleblower records will be strictly limited to authorised persons on a need-to-know basis.

The Board, or a Board committee, will receive periodic de-identified reporting sufficient to support oversight of whistleblower risks, trends, incidents of detriment, and control improvements.

20. Training, communication and availability

This policy will be made available to directors, employees, volunteers and relevant third parties.

SFRI will:

- include this policy in induction processes
- provide periodic training to directors, executives, managers and authorised recipients
- take reasonable steps to ensure that people know how to make a disclosure and where to seek support
- ensure reporting pathway information, including the ASIC reporting reference, is readily accessible.

21. Review

This policy will be reviewed at least every two years, and earlier if there is a material change in law, regulatory guidance, organisational structure, or risk profile, or following any significant whistleblower matter.

22. Version control

Document control	Details
Entity	Scanlon Foundation Research Institute Limited (“SFRI”)
Structure	Public company limited by guarantee; ACNC-registered large charity
Approval body	Board
Policy owner	Board
Responsible executive	Chief Executive Officer

Responsible officer for protected disclosures	Chair of the Board and Chief Executive Officer, subject to conflict rules in this policy
Approval date	September 2026 Board meeting
Commencement date	1st July, 2026
Review date	1st July 2028
Review cycle	At least every two years, or earlier if required
Version	1
Related legislation	Corporations Act 2001 (Cth); Australian Securities and Investments Commission Act 2001 (Cth); Taxation Administration Act 1953 (Cth); ACNC Act and Governance Standards