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Whistleblower Policy

1. Statement of Context and Purpose

We promote and support a culture of good corporate governance, and value open communication regarding our business practices.

This Whistleblower Policy (**Policy**) has been developed to align with our values and ensure our stakeholders can raise concerns regarding Disclosable Conduct safely, securely, and with confidence that they will be protected and supported.

This Policy is available via the The Ivanhoe Grammar School (the **School**) website, and a hard copy is available from the School's Human Resources team.

This Policy aims to:

- encourage Disclosers (see section 3) to report an issue if they have reasonable grounds to suspect it concerns Disclosable Conduct (see section 4);
 - provide details about how (and to whom) a Discloser can make a report (see section 6);
 - provide details about how the School will deal with reports of Disclosable Conduct (see sections 7 and 8);
 - provide details (see section 9) about the protections available to Disclosers, and how the School will ensure fair treatment of those affected by a report; and
 - fulfil obligations under whistleblower laws in the Corporations Act 2001 (Cth) and the *Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019* (Cth) (collectively, the **Whistleblower Laws**).
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2. Scope

This Policy applies to the School and its related bodies corporate.

This Policy applies to qualifying **Disclosers**, being persons who are, or have been, officers, employees, suppliers or associates of the School, or a relative, dependant or spouse of any of such persons.

A person who makes a report about alleged Disclosable Conduct, but does not qualify as a Discloser under this Policy, will not qualify for protection as a whistleblower.

3. Policy

3.1. Disclosable Conduct

A Discloser is able to make a report under this Policy if they have reasonable grounds to suspect that information indicates there has been Disclosable Conduct.

Disclosable Conduct includes:

- Misconduct or an improper state of affairs or circumstances in relation to the School (or a related body corporate).
- Conduct that breaches the Corporations Act, ASIC Act, Banking Act, Data Collection Act, Insurance Act, Life Insurance Act, National Consumer Credit Protection Act or Superannuation Industry (Supervision) Act (or regulations made under those laws).
- Conduct that constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more.
- Conduct that represents a danger to the public or the financial system.
- Conduct that is otherwise prescribed by Whistleblower Laws.
- Conduct that may indicate a 'systemic issue'.

However, this Policy does not apply to a disclosure to the extent that the information disclosed concerns a Personal Work Related Grievance, and does not concern alleged or threatened detrimental treatment (see section 9.3).

Any reports that do not relate to Disclosable Conduct are not covered by this Policy, and will not qualify for protection under Whistleblower Laws.

3.2. Practical examples of Disclosable Conduct

Practical examples of Disclosable Conduct include:

- 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; and
- engaging in or threatening to engage in victimisation.

However, Disclosable Conduct can include conduct that may not involve a contravention of a particular law.

3.3. What is Personal Work Related Grievance?

Personal Work Related Grievances are grievances that relate to one's own employment (or former employment), and which:

- may have implications for the Discloser personally;
- do not have any other significant implications for the School; and
- do not relate to any conduct, or alleged conduct, about a Disclosable Matter.

Practical examples of Personal Work Related Grievances include:

- an interpersonal conflict between employees;
- a decision that does not involve a breach of workplace laws;
- a decision about the engagement, transfer or promotion of the Discloser;
- a decision about the terms and conditions of engagement of the Discloser; and
- a decision to suspend or terminate the engagement of the Discloser, or otherwise to discipline the Discloser.



Personal Work Related Grievances should be dealt with under the School's workplace policies (and raised with the School's Human Resources team).

4. Interactions between this policy and other policies

In some cases, a Discloser may make a disclosure to which multiple policies or legal obligations may apply.

For example, a Discloser may make a report about a Disclosable Matter, which also raises a reportable allegation under the Reportable Conduct Scheme. The School will therefore have obligations under both this Policy and the Reportable Conduct Scheme.

In such instances, the School will adapt the procedures set out in this Policy to ensure compliance with its statutory obligations (while also avoiding duplication or time-wasting).

5. How to make a Disclosable Conduct report

5.1. Form of report

A report about alleged Disclosable Conduct under this Policy can be made at any time, either verbally or in writing. Reports should include supporting documentation, the grounds for making the report and details of all relevant facts.

5.2. Reasonable grounds and false claims

A report made under this Policy may have serious consequences, including potential damage to the personal reputation and career prospects of the person(s) who are the subject of alleged Disclosable Conduct. A Discloser must therefore have **reasonable grounds** to suspect that the concerns being raised fall within the definition of Disclosable Conduct.

Persons who are found to have knowingly made a false report may be in breach of this Policy, and be subject to appropriate disciplinary action (including termination of employment or engagement).

5.3. Anonymity

Disclosers can elect to make an anonymous report. Anonymous reports remain protected by Whistleblower Laws.

However, the School may not be able to undertake an investigation if it is not able to contact the Discloser (e.g. if a disclosure is made anonymously and the discloser has refused to provide, or has not provided, a means of contacting them). A Discloser who wishes to remain anonymous should therefore maintain ongoing two-way communication with the School, so the School (or its representatives) can ask follow-up questions or provide feedback.

5.4. Who to make a report to?

Reports of alleged Disclosable Conduct may be made to any of the following persons in order to qualify for protection. The School encourages all Disclosers to consider making an internal report in the first instance, as this will enable the School to identify and address any wrongdoing as early as possible



5.4.1. Internal Reporting

Eligible recipients include:

- the Whistleblower Protection Officer; and
- an officer, senior manager or auditor of the School.

An eligible recipient must promptly forward a report to the Whistleblower Protection Officer.

5.4.2. Whistleblower Protection Officer (WPO)s

Name: Kimberley Poynton
Position: Head of Human Resources
Telephone: 9490 3778
Email: kimberley.poynton@ivanhoe.com.au

Name: Leyton Miles
Position: Business Manager
Telephone: 9490 3403
Email: leyton.miles@ivanhoe.com.au

The School has authorised the WPO to:

- receive reports of alleged Disclosable Conduct and coordinate any necessary action by the School;
- keep the Discloser updated on developments;
- safeguard the interests of Disclosers making reports under this Policy; and
- ensure the integrity of the reporting system.

5.4.3. External Reporting

Although the School's preference is that a Discloser first contact an internal eligible recipient, or the WPO, the Discloser may choose to make a report of alleged Disclosable Conduct directly to ASIC, APRA, the ATO or any other prescribed Commonwealth authority.

To access external reporting forms, please see the Australian Securities and Investments Commission's fact sheet available on their website. <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/>

5.4.4. Public interest and emergency disclosures

In some limited circumstances, the Discloser may be permitted to make a public interest or emergency disclosure to a Member of Parliament or a journalist.

For more information on these disclosures, please see the Australian Securities and Investments Commission's fact sheet available on their website <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/>

5.4.5. Reporting to a legal practitioner

A Discloser may make a report to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of this Policy or Whistleblower Laws in general.



6. Steps following a Disclosable Conduct report

Following a report of alleged Disclosable Conduct, the WPO will assess whether:

- it qualifies for protection; and
- a formal, in-depth investigation is required.

If a report concerns alleged Disclosable Conduct by the WPO, or the WPO otherwise has a conflict of interest, the WPO will refer the report to the Principal.

7. Investigations of Disclosable Conduct

7.1. Whistleblower Investigations Officer (WIO)

Name: Gerard Foley
Position: The Principal
Telephone: 9490 3501
Email: gerard.foley@ivanhoe.com.au

Where a report is made, and it is determined that an investigation of the alleged Disclosable Conduct is warranted (see section 7), the WIO will carry out (or delegate) the investigation.

7.2. Investigation procedure

Where a formal investigation is warranted, the School will take all reasonable steps to ensure that the investigation is conducted in accordance with the principles of natural justice and procedural fairness.

Investigations under this Policy must be conducted as soon as is reasonably practicable. In ideal circumstances, investigations will be completed in weeks rather than months. However, this depends on the complexity of the alleged Disclosable Conduct, and the availability of witnesses and evidence.

The Discloser will be periodically updated regarding the status of the investigation, if they can be contacted.

Appropriate records and documentation for each step in the investigation process must be maintained.

7.3. Persons the subject of a disclosure

The School recognises that individuals the subject of alleged Disclosable Conduct must also be supported during any investigation process. Accordingly, the School will provide such individuals with natural justice and procedural fairness, and details of the School's available support services.

7.4. Outcomes

Following the investigation, findings will be made about whether or not there has been Disclosable Conduct. These findings will be communicated (subject to any conflicts of interest) to the Principal, the Chair, the WIO, the WPO, the Discloser, and any person the subject of the alleged Disclosable Conduct.

The method for documenting and reporting the findings will depend on the nature of the alleged Disclosable Conduct and related report. In some cases, it may not be appropriate to provide details of any outcomes to the Discloser.

8. Protection of whistleblowers

8.1. Anonymity of a Discloser

A Discloser can remain anonymous while making a report, over the course of any subsequent investigation, and after the investigation is finalised. A Discloser can also refuse to answer questions that may identify themselves, and may adopt a pseudonym (i.e. by not using their legal first and/or last name).

8.2. Confidentiality

All reports made under this Policy will be confidential.

A person cannot disclose the identity of a Discloser, or information that is likely to lead to the identification of the Discloser, which they have obtained directly or indirectly because the Discloser has made a report that qualifies for protection under Whistleblower Laws.

There are exceptions to this, including where the Discloser consents to their identity being disclosed. A person can also disclose information contained in a report, without the Discloser's consent, if:

- the information does not include the Discloser's identity;
- the School has taken all reasonable steps to reduce the risk that the Discloser will be identified from the information; and
- it is reasonably necessary for investigating the issues raised in the disclosure.

It is illegal for a person to identify a Discloser, or disclose information that is likely to lead to the identification of the Discloser, unless an exception applies.

All files and records created during an investigation will be retained in secure files and any unauthorised release of information will be regarded as a breach of this Policy.

If a Discloser considers there has been a breach of confidentiality, they can choose to lodge a complaint with the School or with a regulator, such as ASIC or APRA, for investigation.

8.3. Protections against detrimental treatment

The School is committed to protecting and respecting the rights of a Discloser, and will not tolerate any detrimental treatment (such as victimisation) against a person who has made, proposes to make, or could make a report under this Policy (or against that person's colleagues, associates, or family).

Any such treatment will be treated as serious misconduct by the School and may result in disciplinary action (including termination of employment).

However, detrimental treatment does not include:

- administrative action that is reasonable for the purpose of protecting a Discloser from detriment (e.g. moving a Discloser who has made a report about their immediate work area to another office, to prevent them from detriment); and
- reasonably managing a Discloser's unsatisfactory conduct or work performance.

8.4. Compensation

Any Discloser who is subjected to detrimental treatment may be entitled to compensation and other remedies if:

- they suffer loss, damage or injury because of a disclosure under this Policy; and



- the School failed to take reasonable precautions and exercise due diligence to prevent the detrimental treatment.

For more information, please see the Australian Securities and Investments Commission's fact sheet available on their website. <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/>

8.5. Protections against legal action

Whistleblower Laws protect a Discloser against certain civil, criminal and administrative liabilities related to making a whistleblower disclosure.

However, this protection does not grant immunity to a Discloser for any misconduct they have engaged in that is revealed by the disclosure.

For more information, please see the Australian Securities and Investments Commission's fact sheet available on their website. <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/>

9. Protections under the tax whistleblower regime

Whistleblower Laws also introduced a whistleblower regime for Disclosers in relation to tax avoidance behaviour and other tax issues concerning the School. In summary, the same protections will apply for a Discloser who reports such behaviour and considers that the information will help the ATO (or the recipient) perform their duties under taxation law.

10. Consequences of Breach of this Policy

It is a condition of any employment or engagement by the School that all officers, employees and contractors comply at all times with this Policy.

However, this Policy does not form part of any agreement between any person and the School, nor does it constitute terms and conditions of any person's employment or engagement with the School.

11. Roles and Responsibilities

Whistleblower Protection Officer (WPO) is responsible to:

- receive reports of alleged Disclosable Conduct and coordinate any necessary action by the School;
- keep the Discloser updated on developments;
- safeguard the interests of Disclosers making reports under this Policy; and
- ensure the integrity of the reporting system.

Whistleblower Investigations Officer (WIO) – Is responsible to carry out any investigation arising or delegate the responsibility

12. Definitions

Whistleblower person who makes a report about alleged disclosable conduct.

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| Last review date: February 2020 | Approved by: Principals Executive |
| Next review date: February 2022 | Approval date: February 2020 |
| Policy owner: The Principal | |