

Whistleblower Policy

1. Purpose of the policy

1.1 The purpose of this policy includes the following:

- (a) to ensure individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported;
- (b) to ensure disclosures are dealt with appropriately;
- (c) to provide transparency around RA's framework for receiving, handling and investigating disclosures;
- (d) to support RA's values;
- (e) to support RA's long-term sustainability and reputation; and
- (f) to meet RA's legal obligations.

1.2 All officers and employees of RA must comply with this policy, as must persons seeking to enforce the terms of this policy.

1.3 Terms used in this policy have the meanings given to those terms by the Corporations Act 2001 (the **Corporations Act**).

2. Who is eligible for whistleblower protection under this policy?

2.1 To be treated, and be eligible for protection, as a whistleblower under this policy, an individual must satisfy all of the following:

- (a) the individual must be one of the individuals set out in paragraph 2.2; and
- (b) the individual must disclose information regarding the type of matters set out in paragraph 2.3(a); and
- (c) the individual must disclose that information to one of the persons set out in paragraph 2.4.

2.2 Who can make a disclosure?

Disclosures can be made by an individual who is, or has been, any of the following:

- (a) an officer or employee of RA;
- (b) an individual who supplies services or goods to RA or an employee of a person that supplies services or goods to RA;
- (c) an individual who is an associate of RA;

- (d) a relative, dependent or dependent of the spouse of any individual referred to in paragraphs 2.2(a) to 2.2(c) above.

2.3 What types of matters can be disclosed?

Disclosable Matters

- (a) An individual set out in paragraph 2.2 can disclose information regarding the following types of matters where the individual has reasonable grounds to suspect that the information:
 - (i) concerns misconduct, or an improper state of affairs or circumstances in relation to RA (including in relation to the tax affairs of RA);
 - (ii) indicates RA, or an officer or employee of RA, has engaged in conduct that:
 - (A) constitutes an offence against, or a contravention of, a provision of the Corporations Act, the Australian Securities and Investments Commission Act 2001, the Banking Act 1959, the Financial Sector (Collection of Data) Act 2001, the Insurance Act 1973, the Life Insurance Act 1995, the National Consumer Credit Protection Act 2009, the Superannuation Industry (Supervision) Act 1993, or an instrument made under any of them;
 - (B) constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
 - (C) represents a danger to the public or the financial system;
 - (D) is prescribed by the Corporations Regulations 2001

(Disclosable Matters).

- (b) Accordingly, examples of disclosable matter include illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property; fraud 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 detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure.
- (c) The Disclosable Matters include conduct that may not involve a contravention of a particular law. Information that indicates a significant risk to public safety is also a Disclosable Matter even if it does not involve a breach of a particular law.
- (d) A discloser can still qualify for protection even if their disclosure turns out to be incorrect. However, a discloser must not make a report that he or she knows is not true or is

misleading. Where it is found that a discloser has knowingly made a false report, this may be a breach of an RA policy and will be considered a serious matter that may result in disciplinary action. There may be legal consequences for disclosers who make a knowingly false report.

- (e) Disclosures that are not about Disclosable Matters do not qualify for protection under this policy, the Corporations Act nor the Tax Administration Act 1953.

Personal work-related grievances

- (f) Disclosures that relate solely to personal work-related grievances are not Disclosable Matters and do not qualify for protection under this policy or the Corporations Act.
- (g) A personal work-related grievance is a grievance about any matter in relation to the individual's employment, or former employment, which has or tends to have implications for the individual personally and where the information does not:
 - (i) have significant implications for RA, or any other entity, that does not relate to the discloser;
 - (ii) concern a contravention, or an alleged contravention, of paragraphs 3.4(a) or (b) of this policy;
 - (iii) concern conduct, or alleged conduct, referred to in paragraph 2.3(a)(ii).
- (h) Examples of personal work-related grievances include (but are not limited to):
 - (i) an interpersonal conflict between the discloser and another employee;
 - (ii) a decision that does not involve a breach of workplace laws;
 - (iii) a decision about the engagement, transfer or promotion of the discloser;
 - (iv) a decision about the terms and conditions of engagement of the discloser; or
 - (v) a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.
- (i) A personal work-related grievance may still qualify for protection if:
 - (i) it includes information about misconduct (or information about misconduct includes or is accompanied by a personal work-related grievance) – i.e. it is a mixed report;
 - (ii) RA has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to

the public, or the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstances;

- (iii) the discloser suffers from or is threatened with detriment for making a disclosure; or
- (iv) the discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

2.4 Who can matters be reported to and how?

Eligible recipients

(a) To qualify for protection as a whistleblower under this policy, a Disclosable Matter must be disclosed directly to one of the following whose role it is to receive disclosures that qualify for protection:

(i) to one of the following:

Ian Robson
Chief Executive Officer
21 Alexandrina Drive
YARRALUMLA ACT 2600
Phone: 02 6100 1115
Email: irobson@rowingaustralia.com.au

Dhuse Manogram
Chief Financial Officer
21 Alexandrina Drive
YARRALUMLA ACT 2600
Phone: 02 6100 1115
Email: dmanogram@rowingaustralia.com.au

(each an **RA Disclosure Officer**);

- (ii) an officer or senior manager of RA;
 - (iii) an auditor or member of an audit team conducting an audit of RA; or
 - (iv) if the disclosure concerns RA's tax affairs, RA's registered tax agent or BAS agent, or an employee or officer at RA who has functions or duties relating to its tax affairs and who you consider may be assisted in their role by knowing that information.
- (b) A discloser can obtain additional information before formally making their disclosure by contacting an RA Disclosure Officer or an independent legal adviser.

Legal practitioners

- (c) A disclosure of information by an individual qualifies for protection under this policy and the Corporations Act if the disclosure is made to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of this policy or the Corporations Act.

Regulatory bodies and other external parties

- (d) While it is RA's preference that Disclosable Matters are reported to an RA Disclosure Officer or other officer or senior manager of RA in the first instance, such matters may also be disclosed to ASIC, APRA or another Commonwealth body prescribed by regulation and qualify for protection.

Public interest disclosures and emergency disclosures

- (e) Disclosures of Disclosable Matters can be made to a journalist or parliamentarian under the circumstances set out in the Corporations Act and qualify for protection. A discloser should contact an independent legal adviser before making a public interest disclosure or emergency disclosure.
- (f) It is important for the discloser to understand the criteria for making a public interest or emergency disclosure in the Corporations Act. Amongst other things, that criteria requires a disclosure to have previously been made to ASIC, APRA or a prescribed body and written notice provided to the body to which the disclosure was made. In the case of a public interest disclosure, at least 90 days must have passed since the previous disclosure and the discloser must have reasonable grounds to believe that making a further disclosure would be in the public interest.

How can disclosures be made?

- (g) Disclosures can be made anonymously (while making a disclosure, over the course of the investigation and after the investigation is finalised) and still be protected under this policy and the Corporations Act.
- (h) If the discloser chooses to remain anonymous, he or she should use an anonymous telephone number and an anonymous email address to maintain ongoing two-way communication with RA, so that RA can ask follow-up questions or provide feedback.
- (i) While disclosers are encouraged to provide their name when providing a disclosure of a Disclosable Matter because it will make it easier for RA to address the disclosure, disclosers are not required to do so.
- (j) If a discloser does not provide their name, RA will, as far as possible, assess the disclosure in the same way as if the discloser had revealed their identity, and any investigation will be conducted as best as possible in the circumstances. However, disclosers should be

aware than an investigation may not be possible unless sufficient information is provided.

- (k) In practice, people may be able to guess a discloser's identity if:
 - (i) the discloser has previously mentioned to other people that they are considering making a disclosure;
 - (ii) the discloser is one of a very small number of people with access to the information; or
 - (iii) the disclosure relates to information that a discloser has previously been told privately and in confidence.

3. Whistleblower protections

3.1 This policy covers the following protections:

- (a) identity protection (confidentiality) – set out in paragraph 3.3;
- (b) protection from detrimental acts or omissions – set out in paragraph 3.4;
- (c) compensation and other remedies – set out in paragraph 3.5; and
- (d) civil, criminal and administrative liability protection – set out in paragraph 3.6 (the **Protections**).

3.2 The Protections apply not only to internal disclosures of Disclosable Matters, but to disclosures of such matters to legal practitioners, regulatory and other external bodies, and public interest and emergency disclosures that are made in accordance with the Corporations Act.

3.3 Identity protection (confidentiality)

- (a) Subject to paragraph 3.3(c), the identity of a discloser (or information that is likely to lead to the identification of the discloser) must be kept confidential.
- (b) It is illegal for a person to identify a discloser or disclose information that is likely to lead to the identification of a discloser, outside the exemptions set out in paragraph 3.3(c). Where a discloser has a concern relating to a breach of confidentiality under paragraph 3.3(a), the discloser can seek assistance from an RA Disclosure Officer or a regulator, such as ASIC, APRA or the ATO.
- (c) The identity of a discloser (or information that is likely to lead to the identification of the discloser) may be disclosed:
 - (i) to ASIC; or

- (ii) to APRA; or
 - (iii) to a member of the Australian Federal Police; or
 - (iv) to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of Part 9.4AAA of the Corporations Act; or
 - (v) to a person or body prescribed by applicable regulations; or
 - (vi) with the consent of the discloser.
- (d) A person can disclose the information contained in a disclosure with or without the discloser's consent if:
- (i) the information does not include the discloser's identity; and
 - (ii) the person has taken all reasonable steps to reduce the risk that the discloser will be identified from the information; and
 - (iii) it is reasonably necessary for investigating the issues raised in the disclosure.
- (e) Subject to the confidentiality obligations above, an RA Disclosure Officer may provide the RA board or its delegated subcommittee reports on whistleblower matters, including information on:
- (i) the status of current investigations;
 - (ii) the outcomes of any investigations completed and actions taken as a result of those investigations.

3.4 **Protection from detrimental acts or omissions**

- (a) No person bound by this policy, may engage in conduct that causes any detriment to another person (whether a discloser or otherwise) if:
- (i) the first person believes or suspects that the other person made, may have made, proposes to make or could make a disclosure that qualifies for protection; and
 - (ii) the belief or suspicion is the reason, or part of the reason, for the conduct.
- (b) No person bound by this policy, may threaten to cause any detriment to another person (whether a discloser or otherwise) if the first person:
- (i) intends the other person to fear that the threat will be carried out or is reckless as to causing the other person to fear that the threat will be carried out; and

- (ii) makes the threat because a person makes a disclosure that qualifies for protection or may make a disclosure that would qualify for protection.
- (c) In paragraphs 3.4(a) and (b), “detriment” includes but is not limited to:
 - (i) dismissal of an employee;
 - (ii) injury of an employee in his or her employment;
 - (iii) alteration of an employee’s position or duties to his or her disadvantage;
 - (iv) discrimination between an employee and other employees of the same employer;
 - (v) harassment or intimidation of a person;
 - (vi) harm or injury to a person, including psychological harm;
 - (vii) damage to a person’s property;
 - (viii) damage to a person’s reputation;
 - (ix) damage to a person’s business or financial position; or
 - (x) any other damage to a person.
- (d) Examples of actions that are not detrimental conduct include but are not limited to the following:
 - (i) administrative action that is reasonable for the purpose of protecting a discloser from detriment (e.g. moving a discloser who has made a disclosure about their immediate work area to another part of the office to prevent them from detriment); and
 - (ii) managing a discloser’s unsatisfactory work performance.

3.5 **Compensation and other remedies**

A discloser can seek compensation and other remedies through the courts under the circumstances set out in the Corporations Act. In summary, if (a) they suffer loss, damage or injury because of a disclosure; and (b) RA failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

3.6 **Civil, criminal and administrative liability protection**

- (a) If a discloser makes a disclosure of a Disclosable Matter, the discloser is not subject to any civil, criminal or administrative liability (including disciplinary action) for making the disclosure.
- (b) The protections outlined in paragraph 3.6(a) do not grant immunity for any misconduct a discloser has engaged in that is revealed in their disclosure.

4. Support for whistleblowers and RA employees mentioned in disclosures

4.1 Support for whistleblowers

- (a) RA will take the following measures to protect the confidentiality of a discloser's identity:
 - (i) the discloser's name will be redacted;
 - (ii) the discloser will be referred to in a gender-neutral context; and
 - (iii) where possible, the discloser will be contacted to help identify certain aspects of their disclosure that could inadvertently identify them.
- (b) RA will conduct a risk assessment to protect disclosers from detriment, which may involve the following:
 - (i) assessing whether anyone may have a motive to cause detriment;
 - (ii) analysing and evaluating the likelihood of each risk and evaluating the severity of consequences;
 - (iii) developing and implementing strategies to prevent or contain the risks;
 - (iv) monitoring and reassessing the risk of detriment where required.
- (c) A discloser may seek independent legal advice or contact regulatory bodies, such as ASIC, APRA or the ATO, if they believe they have suffered detriment.
- (d) An RA Disclosure Officer will offer to connect a discloser of a Disclosable Matter with RA's Chief Financial Officer and third party support providers.

4.2 Support for employees mentioned in disclosures

- (a) As set out in paragraph 5.1(c) below, an investigator must conduct any investigation in an objective and fair manner, ensuring to provide any RA employee who has been adversely mentioned in information provided by a discloser an opportunity to respond to the allegations made in respect of them prior to any adverse findings being made.
- (b) Any disclosures that implicate an RA employee must be kept confidential, even if the discloser has consented to the disclosure of their identity, and should only be disclosed

to those persons who have a need to know the information for the proper performance of their functions under this policy, or for the proper investigation of the report.

- (c) An RA Disclosure Officer will offer to connect an RA employee implicated in a disclosure with RA's Chief Financial Officer and third party support providers.

5. How will disclosures that qualify for protection be investigated?

5.1 When a disclosure is made which may fall under this policy, the following steps must be followed except where, in the opinion of the RA Disclosure Officer, it would be inappropriate or unreasonable in the circumstances to do so:

- (a) any person listed in paragraph 2.4(a) who receives the information must provide the information to an RA Disclosure Officer as soon as practicable, removing any information which identifies or may identify the discloser of the information prior to doing so (unless the discloser has provided their consent to that disclosure);
- (b) as soon as practicable, the RA Disclosure Officer responsible for the matter must determine whether the disclosure falls within the scope of this policy (and qualifies for protection) and, if so, appoint an investigator with no personal interest in the matter to conduct an investigation into the matters disclosed, if they determine it to be necessary or appropriate;
- (c) the investigator must conduct any investigation in an objective and fair manner, ensuring to provide any employee who has been adversely mentioned in information provided by a discloser an opportunity to respond to the allegations made in respect of them prior to any adverse findings being made;
- (d) the outcome of the investigation must be reported to the RA board or its delegated subcommittee, and may be reported to the discloser and any persons affected as the RA Disclosure Officer considers appropriate depending on the nature of the disclosure – noting that there may be circumstances where it may not be appropriate to provide details of the outcome to the discloser;
- (e) subject to the exceptions allowed under paragraph 3.3(c) of this policy or otherwise by law, the identity of a discloser (or information that is likely to lead to their identity becoming known) must be kept confidential at all times during and after the investigation (including in any reporting to the RA board or to any persons affected). The circumstances where a person can disclose information contained in a disclosure with or without the discloser's consent are set out in paragraph 3.3(d); and
- (f) a discloser may raise any concerns or complaints regarding this policy or their treatment with the RA Disclosure Officer.

- 5.2 RA 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).
- 5.3 A discloser will be provided with regular updates, if the discloser can be contacted (including through anonymous channels). The frequency and time frame may vary depending on the nature of the disclosure.
- 5.4 All persons bound by this policy must cooperate fully with any investigations.
- 6. Ensuring the policy is easily accessible**
- 6.1 This policy is available to all officers and employees of RA in the Publications and Policies section of our website (www.rowingaustralia.com.au).