

WHISTLEBLOWER PROTECTION POLICY

1. Purpose

Keppel Bay Sailing Club (KBSC) is committed to the highest standards of conduct and promoting a culture of honest and ethical behaviour, compliance and good corporate governance.

This Policy reflects the KBSCs commitment to address concerns of wrongdoing within the organisation and aims to ensure all employees are aware of their rights in relation to disclosing any malpractice or misconduct of which they become aware; and provide protection for employees who disclose any such allegations.

2. Policy Statement

KBSC is committed to complying with all applicable legislation, regulations, and recognised codes and guidelines, acknowledging that compliance with these obligations is both necessary and desirable.

This Policy aligns to KBSC's obligations to the Corporations Act 2001 (Cth) (Part 9.4AAA – Protection for Whistleblower's).

3. Scope

This Policy applies to the following persons:

- Former or current KBSC employees;
- KBSC Officers;
- KBSC Contractors, or employee of a contractor including volunteers;
- Associates of KBSC (including volunteers);
- Trustee, custodian or investment manager of a superannuation entity, or an officer, employee, or a goods or service provider of such an entity;
- Spouses, relatives or dependants of one of the people referred to above.

4. Definitions

Detriment - includes, but is not limited to:

- Dismissal of an employee;
- Injury of an employee during their employment;
- Alteration of an employee's position or duties to their disadvantage;
- Discrimination between an employee and other employees of the same employer;
- Harassment or intimidation of a person;
- Harm or injury to a person, including psychological harm;
- Damage to a person's property;
- Damage to a person's reputation; and

- Damage to a person's financial position or business.

Whistleblower - is a former or current employee, officer, volunteer, associate or contractor (or spouse, relative or dependant of one of the people noted) associated with an organisation, who reports misconduct or dishonest or illegal activity that has occurred within that same organisation.

Reportable conduct - is information that concerns misconduct or an improper state of affairs that is genuinely believed to constitute an offence or a contravention of a law or policy or conduct that represents a danger to the public, or financial system.

Reportable conduct include conduct that involves:

- Breaches of legislation, regulations or local government by-laws or is otherwise illegal (including theft, drug sale or use, violence, threatened violence or criminal damage against the Club's assets or property);
- Dishonest or fraudulent behaviour;
- Unlawful, corrupt or irregular use of the Club's funds or practices;
- Perverting the course of justice;
- Unreasonably endangers health and safety or the environment;
- Discrimination, vilification, sexual harassment, bullying, harassment and victimisation;
- Financial or non-financial loss or otherwise detrimental to the interests of the Club;
- An breach of the Code of Conduct;
- Other serious improper conduct (including gross mismanagement, serious and substantial waste of Club resources or repeated breaches of administrative procedures); or
- The deliberate concealment of information tending to show any of the matters listed above.

5. Responsibilities of Employees and Officers of KBSC

KBSC relies on its employees and officers to help maintain and grow its culture of honest and ethical behaviour. Any issue of reportable conduct will not be tolerated by the Club. It is therefore expected that any employee or officer who becomes aware of such conduct will make a report.

It is against the law to disclose the identity of the whistleblower or information that is likely to lead to the identification of the whistleblower, unless:

- the whistleblower provides consent;
- disclosure is made to the Australian Securities and Investments Commission ('ASIC'), the Australian Prudential Regulation Authority ('APRA') or a member of the Australian Federal Police;
- disclosure is made to a legal practitioner for the purpose of obtaining legal advice or representation; or
- disclosure is made to another body prescribed by the regulations.

All persons involved in a disclosure of reportable conduct must maintain confidentiality of the whistleblower's identity and the identity of other employees or officers mentioned in the disclosure. All reasonable steps will be taken to reduce the risk that the whistleblower will be identified by the

information that is disclosed or that the persons named in the report and whistleblowers will not suffer any unfair treatment as a result of the disclosure.

5.1. Employees/Officers

It is expected that employees and officers of the Club who become aware of actual or suspect on reasonable grounds, potential cases of reportable conduct will make a report under this Policy.

5.2. Whistleblower Officer

A Whistleblower Officer is an officer, senior manager or employee appointed to receive whistleblower disclosures of reportable conduct and overseeing the resolution of the disclosure.

A Whistleblower Officer must:

- Obtain the whistleblower's consent to arrange for each disclosure of reportable conduct received to be appropriately inquired into or investigated;
- Notify appropriate agencies and persons where required;
- Be satisfied that action taken in response to the inquiry/investigation is appropriate in the circumstances; and
- Take all reasonable steps to ensure that any whistleblower does not suffer any detrimental conduct as a result of making a disclosure.

5.3. Investigator

The Investigator is appointed by the Whistleblower Officer and may be internal or external to the Club.

The Investigator must:

- Have independence of the reportable conduct disclosure;
- Conduct sufficient inquiry to be able to determine conclusions about the disclosures made including whether or not investigation is warranted;
- Provide a report of every inquiry/investigation to the Whistleblower Officer;
- Ensure the proper conduct of the investigation and keeping the Whistleblower Officer informed of the process.

5.4. Managers/Directors

All Managers or Directors who receive a disclosure about reportable conduct must notify the Whistleblower Officer, provide particulars of the disclosure and maintain confidentiality.

6. Protections Available to Whistleblowers

KBSC is committed to protecting and respecting the rights of whistleblowers who disclose reportable conduct.

Subject to this Policy and the relevant legislation, a whistleblower may be protected, even if the disclosed allegations or information prove to be incorrect (although a person who maliciously or vexatiously makes disclosures or makes false disclosures may be subject to disciplinary action).

The Corporations Act 2001 (Cth) (Part 9.4AAA) gives special protection to whistleblower's relating to disclosures about misconduct or improper state of affairs relating to the Club provided that the whistleblower is one of the following:

- A former or current KBSC employee;
- A KBSC Officer;
- A KBSC contractor, or employee of a contractor including volunteers;
- An Associate of KBSC;
- A Trustee, custodian or investment manager of a superannuation entity, or an officer, employee, or a goods or service provider of such an entity;
- A spouse, relative or dependant of one of the people referred to above.

The report is to be made to either:

- The people designated within this Policy;
- An officer or senior manager of KBSC;
- KBSC's external auditor;
- a prescribed body such as ASIC or APRA; or
- a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the *Corporations Act 2001*.

The whistleblower must have reasonable grounds to suspect that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances in relation to the Club. This may include a breach of legislation including the *Corporations Act 2001*, an offence against the Commonwealth punishable by imprisonment for 12 months or more or conduct that represents a danger to the public or financial system.

A person who makes a disclosure will be protected against detrimental conduct, including but not limited to reprisal, discrimination, harassment or victimisation for making the disclosure unless the whistleblower is a participant in the prohibited activities with respect to which the complaint is made. If a whistleblower experiences any detrimental conduct or threat of any detrimental treatment, they should report such conduct or threat to a Whistleblower Officer.

Any detrimental conduct or threat of detrimental conduct by a person against a whistleblower for having made a disclosure will be treated by the Club as serious misconduct under this Policy.

Subject to compliance with legal requirements, upon receiving a report under this Policy, KBSC will only share the whistleblower's identity if the whistleblower consents or the concern is reported to the ASIC, APRA, the Tax Commissioner, the Australian Federal Police ('AFP') or if the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

7. Procedure for Disclosing Information

For the purposes of this Policy to ensure appropriate escalation and timely investigation, we request that any person who has reasonable grounds to suspect that a breach of law or other standard of behaviour has occurred is encouraged to report that suspicion to any of the KBSC's appointed Whistleblower Officer/s:

Commodore

Email: commodore@kbsc.com.au

Corporate Secretary / General Manager

Email: manager@kbsc.com.au

If this is considered inappropriate, you may also raise the matter with an “officer” or “senior manager” of the Club. This includes a director, or a senior manager in the Club who makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the company, or who has the capacity to affect significantly the Club’s financial standing.

If neither of these channels are deemed appropriate, disclosures may be made to the Club’s auditor **RWM Chartered Accountants** via:

Email: rwm@rwm.net.au

Postal Address: PO Box 12105 George Street, QLD 4003

Telephone: 07 3252 2212

Where an allegation of wrongdoing relates to the Club’s tax affairs, a person may qualify for protection by disclosing the allegation to additional recipients; the Commissioner of Taxation or a registered tax agent or BAS agent (this may be the Club’s accountant).

7.1. Anonymous Reporting

Although a report can be made anonymously, anonymous reports have significant limitations that inhibit a proper and appropriate inquiry or investigation. These limitations include the inability to provide feedback on the outcome and/or to gather additional particulars to assist the inquiry/investigation.

All disclosures received will be dealt with on a confidential basis and whistleblowers are encouraged to disclose their identities, to obtain the protection afforded to them at law.

8. Confidentiality

KBSC recognises that maintaining appropriate confidentiality is crucial in ensuring that potential whistleblowers come forward and make disclosures in an open and timely manner and without fear of reprisals being made against them.

KBSC will take all reasonable steps to protect the identity of the whistleblower and will adhere to any statutory requirements in respect of the confidentiality of disclosures made. In appropriate cases, disclosure of the identity of the whistleblower, or the allegation made by them, may be unavoidable, such as if court proceedings result from a disclosure pursuant to this Policy.

9. Investigation

Once a disclosure has been received from a whistleblower, the Club will consider the most appropriate action. This might include an investigation of the alleged conduct.

Any investigation in relation to a disclosure will be conducted promptly and fairly, with due regard for the nature of the allegation and the rights of the persons involved in the investigation. A report will not be investigated by a person who is implicated in the concern.

KBSC will ensure that, provided the disclosure was not made anonymously, the whistleblower is kept informed of the outcomes of the investigation of their allegations, subject to the considerations of privacy of those against whom allegations are made.

10. Breach of Policy

Any reprisals against a whistleblower are a serious breach of this Policy and may result in disciplinary action, including dismissal.

Where the Club becomes aware of any reprisals against a whistleblower for complying with this Policy or the legislation, the Club will take steps to either overturn, or deem void, the decision or action. This protection applies to anyone providing information related to an investigation pursuant to this Policy.

11. Document Review

The Board of Directors will review this Policy at a minimum every 2 (two) years, or as required by change of legislation or company details.

12. Document Information

Title:	Whistleblower Protection Policy
Document Number:	KBSC-GOV-020
Reviewed By:	Policy & By-Laws Committee
Approved By:	Board of Directors
Approval Date:	24/10/2023
Review Date:	24/10/2025