THE NATIONAL TRUST *of* AUSTRALIA (NEW SOUTH WALES)

Whistleblower Policy

1. Background and Purpose

Employees and others working closely with The National Trust of Australia (New South Wales) "Trust" will often be the best source of information when things are not quite right. This Whistleblower Policy is an important framework to assist in detecting corrupt, illegal, or other undesirable conduct at the Trust.

The Trust is committed to the highest standards of conduct and ethical behaviour in all of our activities, and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and strong corporate governance.

Creating a supportive environment where people feel safe to speak up underpins the Trust's culture. When people do not speak up, this undermines the culture and exposes the Trust to risks. The Trust therefore encourages speaking up about concerns of wrongdoing and where that disclosure is made in accordance with law, an eligible whistleblower will be protected for speaking up.

The purpose of this Policy is to:

(a) explain how to speak up by reporting concerns about wrongdoing;
(b) outline what protections an eligible person who reports wrongdoing may receive; and
(c) outline the Trust's processes for dealing with reports of wrongdoing.

This Policy is available on the website of the Trust.

This Policy supplements any other Trust policies and supercedes any policies which mention whistleblowing.

2. Who may make a report

Anyone with information about potential wrongdoing relating to the Trust is encouraged to report their concerns under this Policy.

This includes individuals who are or have been in relation to the Trust:

(a) an employee (this includes current and former employees who are permanent, part-time, casual or seconded), officer, volunteer or contractor;
(b) a supplier of services or goods to the Trust (whether paid or unpaid) including their employees; and
(c) a relative, dependant or spouse of any of the above individuals.

3. What to report

Reasonable concerns of wrongdoing or misconduct, should be reported in accordance with this Policy. Examples of wrongdoing may include:

(a) breach of laws or regulations;
(b) criminal activity including theft;
(c) serious breach of the Trust's Code of Conduct or Other Policies;
(d) offering or accepting a bribe;
(e) dishonest or unethical behaviour;
(f) conflicts of interest;
(g) anti-competitive behaviour;
(h) financial fraud or mismanagement including in relation to the Trust's tax affairs;
(i) falsifying financial or corporate reporting;
(j) unauthorised use of the Trust's confidential information;
(k) improper use of Personal Information as described in the Trust's Privacy Policy;
(l) improper use of Trust's physical or intellectual property;
(m) conduct endangering health and safety or causing damage to the environment; and
(n) deliberate concealment of any of the above.

There is an expectation that anyone reporting a wrongdoing has reasonable grounds to suspect the information they are disclosing is true, but there will be no penalty if the information turns out to be incorrect. Those reporting are expected to provide the information upon which their suspicion is based but are not required to have all the details or have conducted their own investigation.

Personal work-related grievances relate to an employee's current or former employment and tend to have implications for them personally. Personal work related grievances are not within the scope of this Policy and will be addressed through the applicable resolution process. Those that cannot be resolved through speaking with peers or the employee's manager should be raised with the Director, People. If a grievance has significant wider implications for the Trust, it should be reported in accordance with this Policy.

4. Who can disclosures be made to?

Disclosures can be made to:

(a) Compliance Officer, being the Director, People.
(b) Senior manager of the Trust including Staff Directors, the Executive Director or a Board Director.
(c) An auditor or a member of an audit team conducting an audit of the Trust.
(d) A person authorised by the Trust to receive disclosures.

A Whistleblower can contact the Compliance Officer to obtain additional information before making a disclosure.

Those not wanting to reveal their identity can make an anonymous report. However, providing the person's name when reporting wrongdoing will make it easier for the Trust to investigate the concern raised. For example the context in which wrongdoing was observed is likely to be useful information. Employees and others who report wrongdoing are protected by the Trust including maintaining confidentiality of the reports and the identity of the person making the disclosure.

Where no name is provided, the Trust will assess the disclosure in the same way as if identity had been revealed, and any investigation will be conducted as best as possible in the circumstances. However, an investigation might not be possible unless sufficient information is provided.

Employees, volunteers and stakeholders disclosing wrongdoing will be protected so far as possible by the Trust, in accordance with law, and the investigation will be conducted in accordance with the principles of fairness and natural justice.

5. Responsibility for Policy Compliance and Review

The Compliance Officer for the Trust is responsible for:

(a) the overall administration of this Policy;
(b) monitoring the implementation of this Policy and review on an ongoing basis the Policy's suitability and effectiveness;
(c) seeking to protect the whistleblower from Detrimental Conduct;
(d) assisting the whistleblower in maintaining wellbeing;
(e) maintaining whistleblower confidentiality, where relevant, including as required by law;
(f) reviewing and considering any complaints of Detrimental Conduct or any concern that disclosure has not been dealt with in accordance with this Policy.

6. Protecting an identity

When reporting potential wrongdoing, the reporter's identity and any information that the Trust has as a result of the report that is likely to lead to identification, will only be disclosed if:

(a) the person reporting gives consent for the Trust to disclose that information;
(b) the Trust considers such disclosure should be made to:
  (i) Australian Securities and Investments Commission (ASIC), Australian Prudential Regulation Authority (APRA); the Australian Federal Police (AFP) or for tax related reports, the Commissioner of Taxation;
  (ii) a Commonwealth authority or a State or Territory authority for the purpose of assisting the authority perform its functions or duties;
  (iii) a lawyer for legal advice or representation in relation to whistleblower laws; or
(c) in the case that the information provided is likely to identify the person reporting, it is reasonably necessary to disclose the information for the purposes of an investigation. In this case all reasonable steps are taken to prevent someone from discovering the reporter's identity.

6. Detrimental Conduct Prohibited

The Trust strictly prohibits all forms of detrimental conduct against persons who make or are related to, a disclosure. Detrimental Conduct means any actual conduct or threats, express or implied, that could cause a detriment to a person as a result of the disclosure, including:

(a) termination of employment;
(b) harassment, bullying or intimidation;
(c) personal or financial disadvantage;
(d) unlawful discrimination;

(e) harm or injury, including psychological harm;
(f) damage to reputation; or
(g) any other conduct that constitutes retaliation.

The Trust will take all reasonable steps to protect persons from Detrimental Conduct and will take action it considers appropriate where such conduct is identified.

The Trust also strictly prohibits all forms of Detrimental Conduct against people who are involved in an investigation of a disclosure in response to their involvement in that investigation.

7. Specific protections and remedies

Protections will be in place if a "protected disclosure" is made, including that:

(a) the discloser is not subject to any civil, criminal or administrative liability for making the disclosure (other than for making a false disclosure);
(b) no contractual or other remedy may be enforced or exercised against the discloser on the basis of the disclosure; and
(c) in some limited circumstances (e.g. if the disclosure has been made to a regulator such as ASIC), the information provided may not be admissible in evidence against a discloser in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information.

Except as provided in paragraph (c) above, the protections do not grant immunity for any misconduct a discloser has engaged in that is revealed in their disclosure.

Compensation and other remedies may also be available through the courts for loss, damage or injury suffered because of a disclosure or if the Trust failed to take reasonable precautions and exercise due diligence to prevent Detrimental Conduct.

8. Investigations

The Trust takes all reports of potential wrongdoing seriously.
All reports will be assessed and, based on the nature and circumstances of the disclosure, a decision made as to whether an investigation is required.
Any investigation will be conducted in a timely, fair and objective manner, and independent from any persons to whom the report relates. Where appropriate, the person reporting the alleged wrongdoing will be kept informed of the progress of the matter.

At the conclusion of the investigation a written report will be prepared for the Executive Director and Chairperson of FARM including:

- a finding of all relevant facts;
- whether the disclosure is proven, not proven or otherwise;
- recommendation/s, when requested to do so, as to any action that may be taken in respect of the findings.

The Trust will use the report to determine the action (if any) to be taken including disciplinary action.

The findings will be communicated to the relevant parties involved to the extent that it is legally permissible and appropriate to do so.

9. Special protections under the *Corporations Act 2001* (Cth)

The Corporations Act gives special protection to disclosures about any misconduct or improper state of affairs relating to the Trust if the following conditions are satisfied:

(a) the whistleblower is or has been:

- (i) an officer, employee or volunteer of the Trust
- (ii) an individual who supplies goods or services to the Trust or an employee of a person who supplies goods or services to the Trust.;
- (iii) an individual who is an associate of the Trust; or
- (iv) a relative, dependent or dependent of the spouse of any individual referred to above;

(b) the report is made to:

- (i) a Compliance Officer;
- (ii) an officer or senior manager of the Trust;
- (iii) ASIC;
- (iv) APRA; or
- (v) 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;

(c) the whistleblower has reasonable grounds to suspect that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances in relation to the Trust. This may include a breach of legislation including the Corporations Act, 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.

Approved at Board Meeting Number: 307 **Date: 5 May 2021**

Neil Wykes OAM Chairman