

Whistleblower Policy

14 April 2026

Purpose

The purpose of this policy is to uphold the commitment of The Benevolent Society (**Benevolent, we, us, our**) to high standards of ethical and accountable conduct and encourage a culture of speaking up without fear of reprisal. This policy is aligned to our organisational values of integrity, respect, collaboration, effectiveness and optimism.

This policy describes how we will manage Disclosable Matters by Eligible Whistleblowers to Eligible Recipients (as defined below). If a report is purely a grievance or doesn't fall within the scope of this policy, and the person who is making the report is a:

- a current staff member or volunteer, the person will be referred to our employee grievances and complaints policy;
- person other than a current staff member or volunteer (e.g. client, consumer, former staff member or volunteer),

the report will be dealt with in accordance with our complaints and feedback policy.

Scope

This policy applies to reports of Disclosable Matters made by Eligible Whistleblowers to Eligible Recipients.

Definitions

This section outlines some key terms which are commonly used throughout this policy. Further information on these terms may be found in the section "Process and Guidance".

Disclosable Matter is the type of matter that is eligible for protections under this policy and is set out in more detail specifically in Question 1, Step 3 'Do I have reasonable grounds to suspect that the matter is a Disclosable Matter?'

Eligible Recipient is a person eligible to receive disclosure on a Disclosable Matter on behalf of Benevolent in accordance with this policy and set out in more detail specifically in Question 2, Step 1 'Am I reporting to an Eligible Recipient?'

Eligible Whistleblower is a person eligible to make a disclosure on a Disclosable Matter in accordance with this policy and set out in more detail specifically in Question 1, Step 1 'Am I an Eligible Whistleblower?'

Whistleblower Governance Officer (WGO) is the person/s designated by Benevolent to govern and direct the handling of a report of a Disclosable Matter. This person/s differs based on who is the subject matter of the Disclosable Matter and is set out in more detail specifically in Question 2, Step 1 'Am I reporting to an Eligible Recipient'.

Whistleblower Investigation Officer (WIO) is the person/organisation designated by the WGO to investigate a Disclosure.

Whistleblower Protection Officer (WPO) is the person designated by the WGO to keep the Eligible Whistleblower informed of the progress and outcomes of their report, and provide support and undertake wellbeing checks on the Eligible Whistleblower.

Links contained within this policy are internal and accessible to Benevolent staff members.



Policy Statements

1. The Board acknowledges Eligible Whistleblowers who report on Disclosable Matters are helping to promote integrity, accountability and good management of Benevolent.
2. Any Eligible Whistleblower who has reasonable grounds to suspect and reports on a Disclosable Matter in accordance with this policy will have the following protections:
 - Identity protection (confidentiality) – an Eligible Recipient, WGO, WPO, WIO will not disclose the Eligible Whistleblower’s identity or information that is likely to identify them unless the Eligible Whistleblower has given their express consent, or where the disclosure is permitted by law (e.g. when Benevolent seeks legal advice or is disclosing the matter to ASIC or the Federal Police, or where a disclosure is authorised under s550(2) of the Aged Care Act 2024);
 - Protection from reprisals of any form, and will not be disadvantaged by dismissal, demotion, harassment, discrimination, current or future bias, damage to reputation or any other detriment, on account of or as a consequence of reporting the Disclosable Matter;
 - Protection under the Corporations Act 2001 (Cth) or the Aged Act 2024 (Cth) from civil, criminal or administrative liability (including disciplinary action) for reporting the Disclosable Matter; and
 - No enforcement by Benevolent of any contractual or other remedy against the whistleblower on the basis of reporting the Disclosable Matter.
3. An Eligible Whistleblower may also seek compensation through a court if they suffer loss, damage or injury for reporting the Disclosable Matter. If they are or were an employee and experienced detriment at work for reporting the Disclosable Matter, the court may order the person causing them detriment or Benevolent to compensate the Eligible Whistleblower. Other remedies may also be pursued such as reinstating the Eligible Whistleblower to their original position or a comparable position, the court issuing an injunction to prevent or stop detrimental conduct and/or an apology be given. It is important to note that it is the Eligible Whistleblower’s responsibility to bring any such action for compensation and Eligible Whistleblowers are encouraged to seek independent legal advice about what remedies may be available to them.
4. An Eligible Whistleblower will still qualify for protection under this policy for a report that turns out to be incorrect. However, knowingly making a false report is a serious matter and any person found to be deliberately making false or vexatious reports will be subject to disciplinary proceedings, including dismissal.
5. If an Eligible Whistleblower feels they are subjected to detrimental treatment as a result of reporting a Disclosable Matter under this policy, they should inform the relevant WGO or any of the other Eligible Recipients promptly. That concern will be dealt with as a separate report about a Disclosable Matter under this policy. The detrimental treatment may also be reported by the Eligible Whistleblower to ASIC or the Federal Police.
6. Reports on Disclosable Matters will be considered by the People and Culture Committee. Unless the Eligible Whistleblower has given consent, the reports will not disclose the identity of the Eligible Whistleblower. The Committee will seek to:
 - analyse trends in reports to identify any underlying or systemic issues; and
 - improve internal practices to respond to systemic issues;
 - determine whether any report should be shared with any other Benevolent governance forum.A summary of the People and Culture Committee’s analysis will be provided to the Board.
7. Benevolent will take reasonable precautions to securely store any records relating to a report on a Disclosable Matter and only permit access to authorised persons who are directly involved in the managing of the report and subsequent investigation. An unauthorised release of information in breach of this policy will be regarded as a serious matter.
8. We encourage people who are involved in a report of a Disclosable Matter to seek support from Employee Assistance Program (EAP). A person may contact the relevant WGO if they are unclear whether EAP is available to them.

- 9. Any employee, volunteer, contractor or other agent of Benevolent who is found to have breached this policy may be subject to disciplinary action, which may include dismissal for serious misconduct or termination for breach of contract.
- 10. This policy will be made available via the Benevolent intranet policy page and on the Benevolent website. Internal directions, instructions and educational guides are available on the [Legal and Corporate Governance Hub](#). Eligible Recipients and relevant staff will receive targeted guidance and training.
- 11. Any queries or uncertainties arising from this policy, including its practical application or any perceived inconsistencies with this or other policies, should be referred to the Group Company Secretary, who is authorised to provide guidance and resolve such matters.
- 12. We will continually monitor, review and improve this policy and the policy will be reviewed at least annually. We adopt a continuous learning and improvement approach to handling reports on Disclosable Matters.
- 13. Benevolent will issue a monthly reminder to aged care workers, responsible persons, and aged care consumers and their supporters that whistleblower disclosures under the Aged Care Act 2024 (Cth) are welcome.

Process and Guidance

The below section sets out the process and guidance for how we deal with a report of a Disclosable Matter.

The below section is broken down into:

- Step 1 – Is my report a matter to be dealt with under this policy?
 - Q1 – Am I an Eligible Whistleblower?
 - Q2 – Am I reporting to an Eligible Recipient?
 - Q3 – Do I have reasonable grounds to suspect that the matter is a Disclosable Matter?
- Step 2 – How can I make a report?
- Step 3 – What will the Eligible Recipient do with my report?
- Step 4 - What happens if the WGO determines an investigation needs to be carried out?
- Step 5 – What supports will I be provided during the process?
- Step 6 – Will I be updated during the process?

Step 1 – Is my report a matter to be dealt with under this policy?	If your answer is Yes to the following 3 questions, your report is likely to be a matter to be dealt with under this policy. If your answer is No to any one of the 3 questions, your report is unlikely to be dealt with under this policy.
Q1 – Am I an Eligible Whistleblower?	If you are any one of the following, you are an Eligible Whistleblower: <ul style="list-style-type: none"> • former or present employee • former or present Board Director • former or present Board Committee Member • former or present volunteer • former or present supplier or contractor • former or present employee of a former or present supplier or contractor • a relative and/or dependent of one the above groups, in relation to Benevolent or any entity controlled by Benevolent.

	<p>If your disclosure is under the Aged Care Act 2024 (Cth), you do not need to meet the above criteria to be an Eligible Whistleblower. Anyone can report a Disclosable Matter under the Aged Care Act 2024 (Cth). In such an event and you can elect to have the matter dealt with either under:</p> <ul style="list-style-type: none"> • the whistleblower pathway, as set out in this policy; or • Benevolent’s complaints and feedback pathway. <p>We will also treat any worker in our supply chain, and their representative/s or member/s of their local community, in relation to disclosures about Modern Slavery (as that term is defined under Modern Slavery Act 2018 (Cth)), including exploitative practices entailing forced labour, slavery, servitude, debt bondage, human trafficking, deceptive recruiting for labour services, the worst forms of child labour and forced marriage as an Eligible Whistleblower for the purpose of this policy.</p>
<p>Q2 – Am I reporting to an Eligible Recipient?</p>	<p>To receive the protection under this policy, within Benevolent, a report about a Disclosable Matter may be made to any of the following (each an Eligible Recipient):</p> <ul style="list-style-type: none"> • the relevant WGO is the: <ul style="list-style-type: none"> o Board Chair and the Chair, People and Culture Committee when the subject matter of a report is a Board director, Board Committee member, the Chief Executive Officer (CEO), or a member of the Executive team; o Executive Director, People and Culture when the subject matter of a report is anyone other than a Board director, CEO or a member of the Executive team; o Board Chair where the subject matter of a report is the Chair, People and Culture Committee; o Chair, People and Culture Committee where the subject matter of a report is the Board Chair. • a Board director; • the CEO; • a member of the Executive team; or • the Benevolent external auditor, addressed to the Benevolent Audit Partner, HLB Mann Judd Assurance (NSW) Pty Ltd, Sydney. <p>Alternatively, outside of Benevolent, a report about a Disclosable Matter may be made to authorities such as:</p> <ul style="list-style-type: none"> • the Australian Securities and Investments Commission (ASIC); • the Commissioner of Taxation (if the disclosure relates to Benevolent’s tax affairs); • any other Commonwealth authority prescribed by law. <p>Please note the Australian Charities and Not-for-profits Commission is not a prescribed Commonwealth authority.</p> <p>While such reports may also be protected by law, reports made to authorities will be dealt with by those authorities. We will not be responsible for such disclosures in any manner. Under the Corporations Act 2001 (Cth), there are additional ‘public interest’ and ‘emergency’ disclosure rights under the law which permit disclosure to a journalist or a parliamentarian where the authorities fail to satisfactorily deal with a disclosure. Please seek independent legal advice on such matters as they fall outside the scope of this policy.</p> <p>If your disclosure is made under the Aged Care Act 2024 (Cth), it can be made to:</p> <ul style="list-style-type: none"> • an Appointed Commissioner or a member of staff of the Aged Care Quality and Safety Commissioner; • the System Governor (the Secretary), or an official of the Department of Health, Disability and Ageing; • a registered provider (such as Benevolent or another registered provider) or a

	<p>responsible person of the registered provider (such as a board director of Benevolent or that of another registered provider);</p> <ul style="list-style-type: none"> • an aged care worker of a registered provider (such as Benevolent staff providing aged care services); • a police officer; or • an independent aged care advocate.
<p>Q3 – Do I have reasonable grounds to suspect that the matter is a Disclosable Matter?</p>	<p>You must have reasonable grounds to suspect that the information you are disclosing concerns a Disclosable Matter. A Disclosable Matter is:</p> <ul style="list-style-type: none"> • misconduct in relation to Benevolent (including, without limitation, fraud, negligence, default, breach of trust, breach of duty and systemic misconduct); • an improper state of affairs or circumstances in relation to Benevolent (e.g. offering or accepting a bribe, financial irregularities, failing to comply with or breaching legislative and/or regulatory requirements, a systemic issue that a relevant regulator should know about to properly perform its functions, unethical business behaviour and practices that may cause consumer/client harm etc.); • Modern Slavery (as defined above); • an offence under, or contravention of the Corporations Act 2001 (Cth); • an offence under, or contravention of, the Aged Care Act 2024 (Cth); • an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or • conduct that represents a danger to the public. <p>‘Reasonable grounds’ means that a reasonable person in your position would also suspect the information indicates the subject of the disclosure is a Disclosable Matter.</p> <p>Personal work-related grievances do not fall within the scope of this policy. In particular, a Disclosable Matter does not include matters concerning:</p> <ul style="list-style-type: none"> • inter-personal disputes between staff; • decisions relating to the engagement, transfer or promotion of staff; • personal grievances including harassment, discrimination or disciplinary matters; or • unjust or unfair staff behaviour; unless: <ul style="list-style-type: none"> ○ the person suffers, or is threatened with, detriment for making the report; ○ the report may have significant implications for Benevolent (including misconduct, improper state of affairs or circumstances, a breach of the law, or danger to the public) in addition to the personal work-related grievance; or ○ the report: <ul style="list-style-type: none"> ▪ concerns a contravention of the Corporations Act 2001 (Cth) or the Aged Care Act 2024 (Cth), concerns an offence under commonwealth law punishable by 12 months imprisonment or more; or ▪ gives rise to a danger to the public. <p>There are alternate policies and mechanisms staff have access to which set out how to raise discrimination, harassment, bullying and safety concerns. Personal work-related grievances should be reported in accordance with the relevant human resources policy to your manager, in the first instance or, a more senior line manager, a Human Resources Business Partner, the Director, Human Resources, or to the Executive Director, People and Culture.</p>
<p>Step 2 – How can I make a report?</p>	<p>If you wish to make a report, you can do so by providing the necessary details to an Eligible Recipient mentioned in Q2 above. Reports made to third party Eligible Recipients will be dealt with by those authorities. We will not be responsible for such disclosures in any manner.</p>

Where a report is made directly to a relevant WGO or another Eligible Recipient within Benevolent (referred to in this policy as **Whistleblower Disclosure Notification**) ensure your notification includes:

- your name
- your relationship to Benevolent
- Contact details including phone and email (and if there's any preferred time you wish for us to call you)
- your Disclosable Matter including sufficient details, such as when and where the event/s occurred, who was involved and any witnesses, how you found out and any supporting information or documents such as emails or photos.

and send the Whistleblower Disclosure Notification:

- via e-mail to whistleblowing@benevolent.org.au; or
- via post to 2E Wentworth Park Road, Glebe NSW 2037 (addressed to the Whistleblower Governance Officer).

A template report form is available on the Benevolent intranet and on the Benevolent website, which can also assist you in making the Whistleblower Disclosure Notification.

We do not currently have a whistleblower hotline. If an Eligible Whistleblower would prefer to make a verbal disclosure but cannot access an Eligible Recipient within Benevolent, they may request a confidential call by emailing whistleblowing@benevolent.org.au. We will seek to arrange that call as soon as practicable.

Administrative and legal staff who have received proper training and instructions will have access to both the whistleblowing@benevolent.org.au email inbox and postal correspondence, enabling them to efficiently manage and direct inquiries.

Can I make a report anonymously or through a pseudonym?

Reports on Disclosable Matters can be made anonymously or through a pseudonym and the Eligible Whistleblower may choose to remain anonymous while making a report, over the course of the investigation and after the investigation is finalised. An Eligible Whistleblower can refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations. If the Eligible Whistleblower wishes to remain anonymous they may wish to consider setting up an anonymous email account so they can maintain ongoing two-way communication with the Eligible Recipient, so the Eligible Recipient can ask follow-up questions or provide feedback. It may otherwise make it difficult to investigate the Disclosable Matter if the Eligible Whistleblower is not able to be contacted for further information (if required).

Although you are not required to share your identity, remaining anonymous may limit our ability to properly and efficiently investigate or manage your report.

What should I include in my report?

A report should include sufficient facts and details to assist the Eligible Recipient and the relevant WGO to ascertain the best course of action. For example, a report should specify when and where the relevant events occurred, details of those involved, and any supporting information or documents that may assist an investigation.

<p>Step 3 – What will the Eligible Recipient do with my report?</p>	<p>An Eligible Recipient will seek the consent of the Eligible Whistleblower to direct their report to the relevant WGO. If consent is provided, the Eligible Recipient will then escalate the disclosure to the relevant WGO as soon as practicable. The Eligible Recipient will not investigate the matter themselves.</p> <p>The WGO is responsible for:</p> <ul style="list-style-type: none"> • assessing whether the subject matter of a report is a Disclosable Matter and therefore within the scope of this policy; • dealing with the report of the Disclosable Matter in accordance with this policy; • ensuring the protections are afforded to an Eligible Whistleblower; • ensuring the protection of identity of an Eligible Whistleblower; • where appropriate, appointing a WPO; • where appropriate, conducting investigations and appointing a WIO; • seeking legal advice from the Group General Counsel (unless the report is about the Group General Counsel, in which case that advice will be obtained from an alternate legal advisor) at any stage of dealing with a report. <p>If it is unclear whether the matter raised is a report of a Disclosable Matter and qualifies for protections under this policy, we will treat the matter as if it is a Disclosable Matter until it is definitively resolved that it is not a Disclosable Matter. At all times, the WGO will clearly communicate any such developments with the person making the report.</p> <p>If a matter raised contains both concerns of a Disclosable Matter and grievance, the issues will be dealt with separately through the appropriate policies and procedures.</p>
<p>Step 4 – What happens if the WGO determines an investigation needs to be carried out?</p>	<p>If the WGO determines an investigation is necessary and practicable, the WGO will appoint an impartial Whistleblower Investigations Officer (WIO) who will be charged with the responsibility for conducting an investigation in a manner that is confidential, fair and objective. When an investigation is conducted, it will:</p> <ol style="list-style-type: none"> 1. follow a fair process (to be developed by the WIO and WGO depending on the nature of the case); 2. be conducted in a timely manner having due regard to the circumstances; and 3. be independent of the person(s) about whom an allegation was made. <p>An investigation may involve third parties such as lawyers, accountants, expert advisors, consultants or specialist forensic investigators. An investigation may also involve one or more personnel from Benevolent, such as Benevolent management or the Board, legal staff (including the Group General Counsel) and administrative assistants. The approach taken will depend on the nature and substance of the report and an assessment of what is appropriate in the circumstances. At all times, strict confidentiality requirements will be adhered to by third parties engaged by Benevolent and personnel such as staff, volunteers, Board Committee members and Board Directors involved in investigations.</p> <p>In conducting an investigation into a Disclosable Matter, Benevolent will, so far as practicable, and while strictly complying with the protections established under this policy to protect an Eligible Whistleblower, endeavour to provide persons who are the subject matter of the report with an opportunity to respond to allegations against them.</p> <p>Once an investigation is complete, Benevolent may take action to address the findings of the report, including any proven misconduct.</p>
<p>Step 5 – What supports will I be provided during the process?</p>	<p>On the request of the Eligible Whistleblower, a WPO may be appointed who is a member of HR or a senior manager. The role of the WPO is to keep the Eligible Whistleblower informed of the progress and outcomes of their report, and provide support and</p>

	<p>undertake wellbeing checks on the Eligible Whistleblower. The WPO must have a direct reporting line to an Executive Director who is independent from the area of the business that is the subject of the report.</p> <p>Supports will also be provided to other persons as required under the circumstances, or by law (e.g. Aged Care Act 2024 (Cth)).</p>
<p>Step 6 – Will I be updated during the process?</p>	<p>Where practicable, the Eligible Whistleblower will be provided with updates, usually through the WPO. However, the extent of the information provided, or whether it will be provided at all, will be subject to confidentiality considerations, legal obligations and other factors Benevolent considers relevant based on a case-by-case assessment. We will also respect any Eligible Whistleblower’s request to not be updated and acknowledge that Benevolent is not in a position to provide updates where a Disclosable Matter has been reported anonymously and not provided a means of contact.</p>

Responsibilities and policy owner

- The policy owner is the Board.
- The policy is maintained by the Group Company Secretary on behalf of the Board.
- The CEO has overall responsibility for the compliance of this policy.
- The Executive Directors have responsibility for the compliance of this policy in their directorate.

Consultation and approval

The following were consulted in the development of this policy:

- the CEO
- Executive Directors
- Risk, Quality and Safeguarding Committee

This policy has been approved by:

The Board of The Benevolent Society