

Whistleblowing

Policy

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1 Overview

1.1 Policy statement

The Smith Family is committed to developing an internal culture based on ethical behaviours that are aligned with our Values, as outlined in our Code of Conduct.

To achieve this vision, we expect you to, and we encourage you to, speak up if you are aware of or reasonably suspect any illegal, unethical or improper conduct. If in doubt, blow the whistle.

1.2 Purpose

The purposes of this policy are to:

- encourage the reporting of actual or suspected misconduct, or illegal, unethical or improper conduct;
- provide options for the safe reporting of concerns; and
- explain how individuals will be protected in reporting these concerns.

The processes established under this policy are important tools in helping The Smith Family uncover inappropriate conduct and wrongdoing that otherwise might not come to our attention.

1.3 Scope

The expectations in this policy apply to all directors, officers and team members of The Smith Family and anybody making a disclosure under this policy. These people are required to comply with any lawful and reasonable directions made by The Smith Family in relation to this policy.

This policy is not intended to be contractually binding and does not form part of any employment contract with The Smith Family.

2 How to make a whistleblower report

The Smith Family has several channels that receive reports, including anonymously, so you can choose the method you are most comfortable with. These include the Elker platform, our external, confidential and independent reporting channel, which you can contact using [this link](#), or via this URL: <https://thesmithfamily.elker.com/select-flow/y30S0O>. The Elker platform allows you to seek support, advice and make a whistleblowing report anonymously with the option of two-way chat to an external trained consultant from Resolve Advisors Pty Ltd (**Platform Consultant**).

Section 6 of this policy includes more information about our whistleblower reporting channels.

3 Legal protections available for Whistleblowers

The main whistleblower protection laws that apply to The Smith Family are the *Corporations Act 2001* (Cth) and *Taxation Administration Act 1953* (Cth) (**Whistleblower Laws**).

The Whistleblower Laws protect from negative treatment any eligible person who raises, may raise or is suspected to have raised any misconduct they reasonably suspect is occurring in relation to The Smith Family's business, operations or people.

The Smith Family is committed to ensuring compliance with the Whistleblower Laws.

To access the protections under the Whistleblower Laws and this policy, the report or disclosure must be:

- made by a Whistleblower (see section 4 of this policy);
- about Reportable Conduct (see section 5 of this policy); and
- disclosed through one of The Smith Family's whistleblower reporting channels to an Eligible Recipient (see section 6 of this policy).

These eligibility requirements and the legislative protections available under the Whistleblower Laws are outlined in more detail below.

4 Eligible Whistleblowers

4.1 Who can be a Whistleblower?

The following people who make a disclosure of Reportable Conduct in accordance with this policy will be '**Whistleblowers**' under this policy:

- all current and former The Smith Family team members including:
 - employees or officers (including board members, executive team members, managers and paid team members);
 - volunteers, consultants and secondees; or
- contractors and suppliers of services or goods (whether paid or unpaid) and their employees;
- an associate within the meaning of the *Income Tax Assessment Act 1936* and the *Income Tax Assessment Act 1997* (Cth); and
- a relative, spouse or dependant of any of the above.

5 Disclosures about Reportable Conduct

5.1 What is Reportable Conduct?

To access protections under the Whistleblower Laws and this policy, you must have reasonable grounds to suspect the information you disclose concerns Reportable Conduct.

Reportable Conduct means misconduct or an improper state of affairs or circumstances in relation to The Smith Family or any of its related bodies corporate.

These are broad concepts and accordingly, it is not possible to provide an exhaustive list of Reportable Conduct.

Examples of Reportable Conduct include information the person making the report has reasonable grounds to suspect about The Smith Family, team members or officers concerning:

- (a) dishonesty, fraud, negligence, bribery or corruption, breach of trust or abuse of authority;
- (b) conduct that is illegal (including theft, drug sales/use, violence, threatened violence and criminal damage to property);

- (c) an offence against or breach of particular federal laws such as the *Corporations Act 2001* (Cth) or tax legislation (meaning any legislation that has the primary function of imposing tax in Australia), or conduct that is otherwise an offence against any Commonwealth law punishable by at least 12 months' imprisonment;
- (d) material breach of The Smith Family's Code of Conduct or other The Smith Family policies;
- (e) conduct that is potentially damaging to The Smith Family, an employee or third party, or represents a danger to the public or the financial system, such as unsafe work practices, environmental damage, material health risks or substantial wasting of company resources;
- (f) any misconduct or improper state of affairs or circumstances concerning The Smith Family's tax affairs where reporting this information might help someone discharge their relevant tax functions or duties;
- (g) likely to cause material financial loss or serious reputational damage to The Smith Family; or
- (h) victimising, harming or threatening any person (including taking or threatening to take Detrimental Action as defined below) in connection with actual, potential or suspected whistleblowing.

Conduct does not need to be illegal to constitute Reportable Conduct.

5.2 Personal grievances may not be Reportable Conduct

Reportable Conduct does not generally include complaints relating to personal work-related grievances. These are matters which have or tend to have implications for you personally and do not separately have significant implications for The Smith Family.

Examples of personal work-related grievances include:

- (a) an interpersonal conflict between you and another team member;
- (b) a decision relating to your engagement, transfer or promotion;
- (c) a decision about the terms and conditions of your employment or engagement; and
- (d) a decision to suspend or terminate your employment or engagement, or to otherwise discipline you.

Personal work-related grievances should be raised with People & Culture and will be dealt with in accordance with The Smith Family's usual processes for such matters (for example, in accordance with the Grievance Resolution Policy in the case of interpersonal conflict matters between you and another team member). Employees raising such grievances are still protected from victimisation and adverse action under other workplace legislation. This policy is not designed to replace normal communication between management and team members to address questions, concerns, suggestions or complaints in the ordinary course of business. In most instances, your immediate supervisor is in the best position to address general workplace issues, and serious or unresolved matters can be escalated through appropriate management channels.

However, if your concerns about any personal work-related grievance relate to actual or threatened detriment in connection with your actual, potential or perceived involvement in a whistleblower matter, or if the grievance has significant implications for The Smith Family and otherwise meets the definition of Reportable Conduct, it constitutes Reportable Conduct and should be reported under this policy.

Remember, whistleblower concerns can be raised anonymously and will still be eligible for protection.

5.3 Reporting other kinds of concerns

The Smith Family provides reporting channels for other matters that are not eligible for whistleblower protection:

- **For health and safety incidents or hazards**, please contact your manager immediately and **report in FOLIO via the Alert Us page**. If you are not an employee of The Smith Family, you can report a hazard online using the QR code below or phone **1800 024 069**.



- **For general complaints** expressing dissatisfaction about The Smith Family, its services or activities complete this form on [TSF's website](#) or email: complaints@thesmithfamily.com.au.
- **For Privacy complaints** regarding how we manage an individual's personal information, contact us on 1800 024 069 or email privacy@thesmithfamily.com.au.
- **For Child Safety concerns:** if you want to report a Child Protection Safety concern or incident and are not an employee of The Smith Family, please contact the police or relevant State or Territory Child Protection Authority. TSF team members must report any child safety concern via an [Internal Child Safety Alert](#) in FOLIO. See The Smith Family's [Child Safeguarding Framework](#) for more information about our policies and processes for safeguarding children.

6 Eligible Recipients of Whistleblower Reports

Disclosures of Reportable Conduct are only eligible for protection under the Whistleblower Laws and this policy if made to a specified person known as an **Eligible Recipient**. This can be done through an authorised whistleblower reporting channel described in this section.

Those channels are:

1. Reporting using the external Elker platform (Section 6.1);
2. Reporting to a Whistleblowing Officer or to one of The Smith Family's other authorised Eligible Recipients (Section 6.2); and
3. Reporting directly to relevant regulators or other external parties (Section 6.3).

Whistleblower concerns raised anonymously through any of these channels will still be eligible for protection.

6.1 Elker Platform

The preferred channel for disclosures of Reportable Conduct is the Elker platform, our secure, external, confidential and independent reporting channel. You can make a disclosure to a Platform Consultant using [this link](#), or via this URL: <https://thesmithfamily.elker.com/select-flow/y30S00>.

The Platform Consultant will send disclosures to a Whistleblowing Officer (described below in section 6.2), or another Eligible Recipient nominated by the Chair of The Smith Family Board or Board Finance, Audit and Risk (**FAR**) Committee from time to time (for example, to deal with a conflict of interests).

This means that by making your report through the Elker platform, you consent to the Platform Consultant providing details of the report to a Whistleblowing Officer for the purposes of this policy.

The Platform Consultant will not disclose your identity to any person, including a Whistleblowing Officer, or another nominated Eligible Recipient, without your consent.

If you don't want the Platform Consultant to provide details of your report to a particular Whistleblowing Officer, please state this when making your report.

If you provide your contact details to the Elker platform or the Platform Consultant, you can **remain anonymous** while still communicating with the Whistleblowing Officer about your disclosure (e.g., to enable follow-up questions or to provide updates as feedback).

6.2 Other Internal reporting channels

While we prefer that you disclose Reportable Conduct through the Elker platform, you can report your concerns using any of the other channels outlined in this section and still be eligible for protection under the Whistleblower Laws and this policy.

Report to a Whistleblowing Officer

You can make disclosures about Reportable Conduct directly to a Whistleblowing Officer.

Whistleblowing Officers will manage disclosures made under this policy through any of our internal reporting channels.

The function and responsibilities of Whistleblowing Officers include to:

- oversee the provision of accurate and, if requested, confidential advice or information to team members about the policy;
- review, scope and triage new reports and agree the appropriate course of action in respect of each report;
- oversee compliance with legal obligations in relation to whistleblowing and regulatory notification requirements where necessary; and
- report to The Smith Family FAR Committee and Board in relation to the activities of the Whistleblowing Officers.

The identity of Whistleblowing Officers may change at the discretion of the Chair of the FAR Committee to manage any perceived or actual conflicts of interest (i.e., by removing any conflicted individual from involvement in the handling of the disclosure).

Whistleblowing Officers are the following people, each of whom is an 'Eligible Recipient' of protected disclosures under the Whistleblower Laws.

Name and position	Contact details
David Rae Head of People and Culture	Email: david.rae@thesmithfamily.com.au
Anne Edwards Chief Financial Officer	Email: anne.edwards@thesmithfamily.com.au

When you disclose Reportable Conduct to a Whistleblowing Officer, please clearly state that you are seeking protection under this policy, and don't report to a person you think could be implicated in the matter.

Your identity will not be disclosed by the Whistleblowing Officer without your consent, unless there is a threat to life or property or if The Smith Family has a legal obligation to do so or considers it necessary. This may involve disclosing your identity to prescribed regulators or law enforcement agencies, or to a lawyer so The Smith Family can obtain legal advice about the Whistleblower Laws.

Report to The Smith Family officers, senior managers and other "eligible recipients"

Alternatively, you may choose to make your report to any of the following people at The Smith Family, each of whom is an Eligible Recipient under the Whistleblower Laws and this policy:

- a director or company secretary of The Smith Family;
- any member of the Executive Team;
- auditors, or a member of our internal audit team conducting an audit, of The Smith Family; and

- If the disclosure relates to tax affairs, you may also report to any other employee or officer who has functions or duties relating to our tax affairs such as the CFO or the Company Secretary (as Public Officer), or a registered tax agent or BAS agent providing services to The Smith Family.

The person you disclose to will then consult with a Whistleblowing Officer as to how your disclosure will be addressed under this policy.

Your identity will not be disclosed by any of the abovementioned Eligible Recipients without your consent, unless there is a threat to life or property or if The Smith Family has a legal obligation to do so or considers it necessary. This may involve disclosing your identity to prescribed regulators or law enforcement agencies, or to a lawyer so The Smith Family can obtain legal advice about the Whistleblower Laws.

6.3 Other external reporting channels

Disclosures of Reportable Conduct eligible for protection under the Whistleblower Laws may also be made to relevant regulators, including ASIC, APRA or another regulatory body prescribed by the regulations. More information about whistleblowing at ASIC is available at: <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/how-asic-handles-whistleblower-reports/>.

For Reportable Conduct in relation to tax, you can make protected disclosures to:

- the Commissioner of Taxation (the ATO) where you consider that the information may assist the Commissioner to perform their functions or duties under a taxation law in relation to The Smith Family;
- the Tax Practitioners Board (TPB) where you consider that the information may assist the TPB to perform its functions or duties under the *Tax Agent Services Act 2009* in relation to The Smith Family;
- the Inspector-General of Taxation;
- a prescribed entity of which you are a member, for the purpose of obtaining assistance in relation to the disclosure; or
- a medical practitioner or psychologist, for the purposes of obtaining assistance in relation to the disclosure.

More information about whistleblowing and tax is available at: <https://www.ato.gov.au/about-ato/whistleblowers>.

A disclosure of Reportable Conduct external to The Smith Family may receive statutory protection but will not be handled in accordance with this policy.

In limited circumstances, the Whistleblower Laws also protect disclosures made to a journalist or member of parliament where this is in the public interest or an emergency:

- for **public interest disclosures**, to be eligible for protection, you must have made a whistleblower report about the matter to a relevant regulator (such as ASIC), at least 90 days must have passed, you must not have reasonable grounds to believe action is being taken to address the matter and you must have reasonable grounds to believe making a further report would be in the public interest; and
- for **emergency disclosures**, to be eligible for protection, you must previously have made a whistleblower report about the matter to a relevant regulator (such as ASIC), and you must have reasonable grounds to believe the information concerns a substantial and imminent danger to the health or safety of one or more persons to the environment.

In both cases, you must also advise the regulator in writing that you intend to make the report to the journalist or member of parliament.

We encourage you to seek independent legal advice before making any report, including to a journalist or member of parliament. Any disclosure you make to a lawyer for purposes of obtaining legal advice or representation about the operation of the Whistleblower Laws is also protected.

6.4 Reports made outside the authorised channels

Reports made to people or bodies not identified in this section 6 as Eligible Recipients will not qualify for protection under the Whistleblower Laws or this policy. For example, the Australian Charities and Not-for-Profits Commission (**ACNC**) is not an Eligible Recipient. You may make a report to both an Eligible Recipient (such as ASIC) and the ACNC, but you only qualify for protections under the Whistleblower Laws or this policy when you report Reportable Conduct to an Eligible Recipient.

If you receive a disclosure of Reportable Conduct and you are not an Eligible Recipient referred to in this section, you should explain to the person making the disclosure that you are not an Eligible Recipient of the protected disclosure and encourage them to read this policy and make their report to one of the Eligible Recipients (preferably through the Elker platform). In any efforts you make to assist the person to make their report appropriately, you should be cautious not to put the person's confidentiality at risk and should contact a Whistleblowing Officer for guidance as soon as possible (being sure not to identify the person when you do so, without their consent). You must keep the disclosure confidential, even if the discloser reports elsewhere and even after the matter is referred to a Whistleblowing Officer.

7 Protections for Whistleblowers

7.1 Protection from Detrimental Action

The Smith Family is committed to ensuring that Whistleblowers can make protected disclosures under this Policy without fearing retribution or victimisation.

Whistleblowers who make protected disclosures under this policy must not be subjected to Detrimental Action as a result of making that disclosure, even if the disclosure is subsequently determined to be incorrect or not substantiated.

Detrimental Action must also not be taken or threatened against anyone because they are suspected to be a Whistleblower, or to prevent them from becoming a Whistleblower, or because they are or are suspected to be otherwise associated with a whistleblowing matter.

Detrimental Action includes:

- action causing injury or harm (including psychological harm);
- damaging a person's property, reputation, business or financial position or causing any other damage;
- intimidation, bullying or harassment;
- discrimination or other adverse treatment in relation to the person's employment, career, profession, trade or business, including dismissal, demotion or the taking of other disciplinary action; and
- any conduct which threatens, or incites others, to subject a person to any of the above conduct.

Detrimental Action does not include reasonable performance management, such as managing unsatisfactory work performance in line with The Smith Family's performance management framework.

Detrimental Action is a form of Reportable Conduct and should be reported through the reporting channels set out in this policy, and/or to a Whistleblower Protection Officer (if one has been appointed to you).

If a person believes on reasonable grounds that any person has been, or is likely to be, subjected to whistleblowing-related Detrimental Action, they should report this to through the Elker platform (<https://thesmithfamily.elker.com/select-flow/y30S0O>) or to another Eligible Recipient, or to a Whistleblower Protection Officer (if one has been appointed). A person who believes they have

suffered Detrimental Action may also seek independent legal advice or contact regulatory bodies, such as ASIC, ACNC or the ATO.

7.2 Protection of confidentiality and anonymity

The Smith Family is committed to ensuring that whistleblower reports are managed with appropriate confidentiality and in accordance with applicable confidentiality regimes in the Whistleblower Laws, where applicable.

You can choose whether and the extent to which you would like to remain anonymous when disclosing Reportable Conduct under this policy.

Even if you consent to sharing your identity in connection with your report, the Whistleblowing Officer will only share that information to the extent reasonably necessary to enable your report to be reviewed and actioned and to administer this policy, or as otherwise agreed with you.

Where your identity as a Whistleblower (or information likely to lead to your identification) is obtained by a Whistleblowing Officer in connection with a protected disclosure, it will be kept confidential, unless:

- you consent to this identifying information being disclosed;
- the information is disclosed to a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of the Whistleblowing Laws;
- The Smith Family is required to disclose the information by law (for example, to an external regulator, government agency or where ordered to do so by a court);
- the information is disclosed to ASIC, a member of the Australian Federal Police or APRA, and for tax-related disclosures specifically, the Commissioner of Taxation, the TPB or the Commissioner of the ACNC; or
- The Smith Family needs to disclose the information to prevent or lessen a serious and imminent threat to the life, health or welfare of a person.

All other information you provide as a Whistleblower will be treated as strictly confidential and maintained securely, with access limited to the Whistleblowing Officer and any other person the Whistleblowing Officer considers needs the information to implement this policy, such as:

- a person engaged to assist with addressing your report or implementing this policy, such as professional advisors and appointed investigators (internal or external);
- a Whistleblower Protection Officer (if applicable);
- persons involved in monitoring and/or overseeing this policy, such as members of The Smith Family Board and/or Board FAR Committee; and
- as part of the information technology processes necessary to administer this policy, and any third party hosting these records.

Any unauthorised disclosure of a Whistleblower's identifying information will be treated seriously and may result in disciplinary action, up to and including dismissal. It is also an offence under the Corporations Act attracting serious individual penalties, including large fines and imprisonment.

Confidentiality, anonymity and investigations

It is your right to choose to remain anonymous when making a report of Reportable Conduct under this policy, and you remain eligible for protection as a Whistleblower if you remain anonymous. This also means you may refuse to answer questions you believe could reveal your identity, including during follow-up conversations.

Note that in practice, others may be able to guess your involvement in a whistleblowing matter if you have previously mentioned you are considering making a report, or if you are one of a small number of people with access to that information, or the disclosure relates to information that a discloser has previously been told privately and in confidence.

If you do remain anonymous, this might mean our investigation into matters you disclose will be limited, and we may not be able to provide you with other support, such as a Whistleblower Protection Officer.

Even if you initially choose to remain anonymous, you can change your mind at any time and disclose your identity later in the process, for example, to an investigator or a Whistleblower Protection Officer if one is proposed to be assigned to you.

For the purposes of investigating a protected report, it may be reasonably necessary to disclose information that may lead to the Whistleblower being identified. This is permitted under the Whistleblower Laws and this policy, provided the Whistleblower's identity is not itself disclosed and all reasonable steps are taken by The Smith Family to reduce the risk of the Whistleblower being identified as a result of the disclosure. These steps could include removing personal information (such as details about the person's work area or gender).

7.3 Additional protections

The Smith Family will provide further protection and support to Whistleblowers under this policy. The nature of the support offered will depend on the nature of the Reportable Conduct reported and the Whistleblower's personal circumstances.

Examples of the support that may be provided to Whistleblowers includes:

- undertaking an assessment of risks that a person may be identified or subjected to actual or threatened Detrimental Action, and ways to control or mitigate and monitor such risks;
- appointment of a Whistleblower Protection Officer who is responsible for ensuring Whistleblower Reports are handled in accordance with the mechanisms in this policy which are designed to safeguard Whistleblowers;
- for Whistleblowers who are current employees, and others at the discretion of The Smith Family, access to The Smith Family's Employee Assistance Program (EAP), SONDER (accessible 24/7 by downloading the APP see [SmithNet Sonder Page](#)) for confidential counselling support;
- for Whistleblowers who are current employees, additional support options including the opportunity to take leave and other workplace assistance (e.g., agreeing to a Whistleblower performing their duties from another location); and/or
- other support from People & Culture where appropriate and/or reasonably required by a Whistleblower.

Whistleblower Protection Officer (WPO)

The Whistleblower Protection Officer (WPO) is an officer, senior manager or team member appointed by a Whistleblowing Officer, or the Board FAR Committee, where appropriate, to provide protection and support to a Whistleblower.

The WPO will have a direct reporting line to an executive team member from an area of the organisation independent of line management in the area subject of the report.

The WPO will monitor the wellbeing of the Whistleblower and will assist the Whistleblower to understand the protections available and the relevant processes (including the progress and outcomes of any investigation). The WPO can also receive reports of actual or threatened Detrimental Action.

A WPO will not be necessary or appropriate in every case and will be offered at the discretion of the Whistleblowing Officer. It may not be possible to appoint a WPO to a Whistleblower who remains anonymous or is not a current employee of The Smith Family.

7.4 Do Whistleblowers get immunity?

Employees will not be subject to disciplinary action for making a disclosure of Reportable Conduct under this policy.

However, employees may be subject to disciplinary action for any misconduct by them that is revealed as a result of their protected disclosure. It is important to note that the making of a report does not protect the Whistleblower from the consequences flowing from their involvement in any related wrongdoing. However, in determining disciplinary or other actions, the voluntary disclosure of Reportable Conduct (among other considerations) will be taken into account.

Under the Whistleblower Laws, if you make a disclosure of Reportable Conduct that qualifies you for protection, you:

- cannot be subject to any civil, criminal or administrative liability for making the disclosure; and
- no contractual or other remedy can be enforced, or right exercised, against you (such as a contractual breach of confidentiality) on the basis of the disclosure.

You may still be subject to civil, criminal or administrative liability for conduct by you that is revealed by your disclosure. The Smith Family cannot provide immunity from civil penalties or criminal prosecution. However, if the disclosure is made to ASIC, APRA or the Commissioner of Taxation, or is a public interest or emergency disclosure under the Whistleblower Laws, the information you disclose is not admissible in evidence against you in criminal proceedings, or in proceedings for the imposition of a penalty, except for proceedings in respect of providing false information.

7.5 False reports

To be eligible for protections under the Whistleblower Laws and this policy, you must have **reasonable grounds** to suspect the Reportable Conduct you disclose.

If you make a disclosure based on reasonable grounds that – after investigation – turns out to be incorrect or unsubstantiated, you will still be protected.

You must not make a false report, which is a trivial or vexatious report, or a report in which you knowingly provide false or misleading information. Doing so will be viewed seriously, including as a breach of this policy, and may result in disciplinary action up to and including termination of employment or engagement.

8 Assessment of disclosures and investigations

8.1 Assessment of disclosures

All reports made under this Policy, including through the Elker platform, will be assessed to determine whether the person making the disclosure is a Whistleblower as defined in this policy; whether the disclosure includes matters that are Reportable Conduct; and whether the report was disclosed through one of the channels to an Eligible Recipient described in this policy. If all three of these eligibility criteria are met, the report will be managed under this policy. If the eligibility criteria are not met, the report will be referred to the Head of People and Culture or their nominee who will determine how best the matter is to be addressed, which may be under this policy or another policy or via another resolution mechanism.

For eligible matters, a Whistleblowing Officer will use the information provided in the disclosure to conduct a risk assessment that the Whistleblower may suffer or be threatened with Detrimental Action, and to decide what action to take, including whether an investigation is required, and if so, the investigation process and who will be appointed to investigate.

8.2 Investigation of disclosure

Investigations will be conducted in a timely, confidential, independent and fair manner as is reasonable and appropriate having regard to the Reportable Conduct and the circumstances.

Investigation Officer

The Whistleblowing Officer will appoint an Investigation Officer to conduct the investigation. The Investigation Officer may be either internal or external to The Smith Family. The Investigation Officer may be one of the Whistleblowing Officers.

The Investigation Officer:

- must have relevant investigation experience;
- if the investigator is an employee of The Smith Family, must have internal independence of line management of the area affected by the report; and
- must not be the subject of the investigation or have significant links or connections (actual or perceived) to the person(s) or practice(s) under investigation.

Conducting the Investigation

The Whistleblower (if they can be contacted) will receive updates on the progress of the investigation.

The timing of those updates and the overall investigation will vary depending on the nature of the disclosure, the information available and how the Whistleblower communicates with the Whistleblowing Officer.

The Smith Family strongly recommends that a Whistleblower who wishes to remain anonymous nonetheless maintains ongoing two-way communication with the WPO and/or Whistleblowing Officer to enable follow-up questions to be asked and/or to provide feedback.

Outcomes / Findings of the Investigation

The Investigation Officer will seek to conclude the investigation promptly and make findings as to whether on the balance of probabilities the allegations have been proven, or not proven.

Where appropriate, the Whistleblowing Officer will endeavour to notify the Whistleblower of the investigation outcome/s.

The Whistleblower is expected to keep this information confidential.

The findings of the investigation will be shared on a confidential basis with those responsible for implementation and oversight of the policy.

The Smith Family may need to report serious criminal and other matters to police or relevant regulatory authorities.

Where the investigation reveals misconduct by a team member, The Smith Family will determine any applicable consequences, including disciplinary action. Disciplinary outcomes will remain confidential to The Smith Family and the team member.

9 Fair treatment of a person against whom a report is made

The Smith Family is committed to ensuring the fair treatment of any person who is the subject of a report or mentioned in a report, by applying the following general principles (subject to this Policy and to any limitation imposed by law or confidentiality requirements):

- maintaining the confidentiality of the information contained in the disclosure;
- handling information in accordance with this policy;
- handling any investigation in accordance with this policy;
- where appropriate:
 - informing an individual accused of misconduct in a Whistleblower disclosure (**the Respondent**) of the substance of relevant allegations;
 - giving them a reasonable opportunity to respond before any adverse findings of fact are made about them; and

- where the Respondent is an employee of The Smith Family, giving them an opportunity to respond before any disciplinary action is taken;
- providing access to our Employee Assistance Program – SONDER (accessible 24/7 by downloading the APP see [SmithNet Sonder Page](#)) and/or People & Culture and such other support as is considered necessary or appropriate in the circumstances.

Where preliminary enquiries determine that a report is baseless or unfounded and no investigation is warranted, the Whistleblower will be informed of this, and the matter concluded. The Whistleblowing Officer will decide whether or not the person named in the disclosure should be informed that a suspicion was raised and found to be baseless upon preliminary review.

Where an investigation does not substantiate the conduct disclosed in the report, the fact the investigation has been carried out, the results of the investigation and the identity of the person who is the subject of the report must be handled confidentially.

Where the allegations in a report have been investigated and the person who is the subject of the report is aware of the allegations and/or the fact of the investigation, then that person will be advised of the outcome of the investigation subject to any privacy, confidentiality or legal requirements. That person is not entitled to receive a copy of any investigation report.

If any Whistleblower or person the subject of the allegations has material concerns that this policy has not been adhered to in the handling of the matter, they may raise the concern with the WPO (in the case of the Whistleblower, if one has been appointed) or with a Whistleblowing Officer. The Smith Family is not obliged to re-open a completed investigation.

10 Monitoring and Oversight

The Whistleblowing Officers will provide updates to The Smith Family Board and/or FAR Committee on whistleblower matters as required. These reports will comply with confidentiality requirements.

The Whistleblowing Officers will also provide periodic updates to the FAR Committee and/or the Board to enable monitoring and oversight of the effectiveness of the policy.

These reports may include, in aggregated / anonymous form, some or all of the following information:

- summary analytics of the types of reports made (e.g., fraud, conflict of interest);
- actions taken in response to reports;
- results of investigations and relevant timeframes;
- feedback from Whistleblowers; and/or
- any trends, concerns or emerging risks.

11 Breach of this Policy

Employees or contractors of The Smith Family who are found to have breached this policy, including by breaching confidentiality or subjecting or threatening to subject a person to whistleblowing-related Detrimental Action, will be subject to serious disciplinary action, up to and including termination of employment or engagement (which may be without notice), and may also be guilty of an offence under the Whistleblower Laws.

If a court finds a breach of the protections concerning confidentiality or Detrimental Action, the Court may order the person and/or The Smith Family to:

- pay compensation to the person; and/or
- pay substantial fines and/or go to jail.

12 Access to Policy

A copy of this policy is available to all officers and employees of The Smith Family on SmithNet and is also published on our website ([Governance | Whistleblowing](#)). A copy can also be requested from a Whistleblowing Officer.

13 Review of Policy

This policy will be reviewed periodically to ensure it remains effective and complies with the Whistleblower Laws.

The Smith Family may amend this policy at any time on the advice of the Whistleblowing Officers. Material changes to the policy, including substantial updates as an outcome of periodic reviews, will be approved by the Board.

The Whistleblowing Officers must maintain a register of any changes to the policy and provide of copy of this register to the Board following any change.

14 Training

Training about this policy will be provided to the Executive team and employees who have specific responsibilities under this policy. Further training opportunities for staff will be considered by the Head of People and Culture in consultation with the Whistleblowing Officers, as required.

15 Related Documents and Links

- [Delegation of Internal Authorities](#)
- [Code of Conduct](#)
- [Grievance Resolution Policy and Procedures](#)
- [Child Protection Framework: Safeguarding Children and Other Vulnerable People from Abuse and Neglect](#)
- [External Complaints Policy](#)
- [Disciplinary Procedure](#)

A Summary of Whistleblower Policy

Speak up	<p>The Smith Family is committed to developing an internal culture based on ethical behaviours that are aligned with our corporate values. To achieve this vision, we expect and encourage you to speak up if you reasonably suspect any illegal, unethical or improper conduct.</p> <p>If in doubt, blow the whistle.</p>
When to make a whistleblower report	<p>If you have, or used to have, a relationship with The Smith Family, and you have reasonable grounds to suspect misconduct or an improper state of affairs or circumstances in relation to The Smith Family, it is important that you report it to us. Examples of such conduct includes fraud, bribery / corruption and conduct that represents a danger to the public, such as unsafe work practices.</p> <p>Personal work-related grievances (such as an interpersonal conflict, or decisions relating to promotion, suspension or termination) should not be reported under this policy and should instead be raised with People & Culture.</p>
How to make a whistleblower report	<p>The Smith Family's preferred channel for whistleblower reports is through the Elker platform, our secure, external, confidential and independent reporting channel.</p> <p>A report can be made using the Elker platform in the following ways:</p> <ul style="list-style-type: none"> • Using this link: https://thesmithfamily.elker.com/select-flow/y30S00 <p>Our Whistleblower Policy provides details of other reporting channels.</p>
Protections for whistleblowers	<p>The Smith Family is committed to ensuring that people feel safe to speak up and will protect whistleblowers from any actual or threatened reprisals.</p> <p>The Smith Family will not tolerate anyone being subjected to Detrimental Action because it is suspected they have made, or may make, a whistleblower report.</p> <p>There are serious disciplinary consequences, up to and including termination of employment, for anyone who is found to have engaged in such behaviour. It may also be a breach of Whistleblower Laws and subject to significant penalties.</p>
Other kinds of concerns	<p>The Smith Family provides other reporting channels for matters that are not eligible for whistleblower protection:</p> <ul style="list-style-type: none"> • For personal work-related grievances, please consult our Grievance Resolution Policy and Procedures. • For health and safety incidents or hazards, please contact your manager immediately and report in FOLIO via the Alert Us page. If you are not an employee of The Smith Family, you can report a hazard in a TSF location online or phone 1800 024 069. • For general complaints about The Smith Family, complete this form on TSF's website or email: complaints@thesmithfamily.com.au.
More information	<p>Please read the full Whistleblower Policy for more information.</p> <p>It includes information about protected whistleblowing, key aspects of our process and where to go for more information.</p>

You ...

A current or former TSF employee, officer, contractor, volunteer, supplier (or any of their employees), or a relative, spouse or dependent of any of these

... report your concerns (you can be anonymous)

Reports eligible for protection are those where you have reasonable grounds to suspect misconduct or an improper state of affairs or circumstances in relation to The Smith Family.

... to an Eligible Recipient

Use the Elker platform anonymously with two-way chat or report your concern to an Eligible Recipient through one of our other whistleblower reporting channels (see section 6).

... and you'll be protected

We will protect you from unauthorised disclosure of your identity, and from retaliation, victimisation or other damage in connection with whistleblowing.

Read the full Whistleblower Policy for more information.

B Document information

Document Details	
Document Name	Whistleblowing Policy
Document Author	General Counsel, with advice from King & Wood Mallesons
Document Approver	The Smith Family Board
Document Owner –	Head of People and Culture
Date of first Approval	28 November 2019
Review Frequency	Every 2 years after Date of Approval
Date of Next Review	February 2027

Version No.	Version Date	Details	Reviewed/ Amended By	Approved By	Approval Date
1.0	28/10/14	Implemented	Annette Young	P&C Committee	
2.0	05/02/16	Policy review and minor updates to format, terminology and dates	Annette Young	P&C Committee	
3.0	04/04/16	Change details of Whistleblower Contact Office from Ian Torrance to Eamon Daly, CFO	Annette Young	TSF Board	
4.0	29/06/2018	Policy review includes changes to refer wrong doing disclosure to Chair of FAR committee and minor changes to Supporting documents	Annette Young	TSF Board	
5.0		Legislative change requiring update to policy to be effective 1 January 2020	Annette Young on the advice of KWM	TSF Board	
6.0	16/12/2019	Further updates to address ASIC 'guidance in Regulatory Guidance 270	Gabrielle Pither on the advice of KWM	TSF Board	
7.0	06/06/2020	Removal of vague term "unethical behaviour" that is not used within the statutory	Annette Young on advice of KWM	TSF Board	

Version No.	Version Date	Details	Reviewed/ Amended By	Approved By	Approval Date
		definition of “reportable conduct” in relation to Whistleblowing			
8.0	08/09/2020	Change details of Whistleblower Contact Officer from Eamon Daly, to Paul Wilson CFO.	Annette Young	TSF Board	
8.1	06/09/2021	Change details of Whistleblower Contact Officer from Paul Wilson to Paul Johnston, CFO	Annette Young		
8.2	19/09/2022	Change details of Whistleblower Contact Officer from Annette to Julia Farrant, HOPC	Julia Farrant		
9	June - Dec 2024	Policy review and update to align with updated regulatory guidance and market best practice	KWM, on instruction from Gabrielle Pither, General Counsel	TSF Board	23 April 2025
10	June 2025	Policy (see version 9) updated to include change to section 13 requested by Board – re register of changes	Legal		June 2025