

Australian Road Safety Foundation Whistleblower Policy

1. Introduction

The Australian Road Safety Foundation (**ARSF**) is wholly committed to maintaining the highest standards of conduct and ethical behaviour across all areas of its business operations.

We are dedicated to fostering a culture that embodies honesty, integrity, corporate compliance, robust governance and a continuous drive for excellence and improvement.

This Whistleblower Policy (**Policy**) is designed to uphold adherence to relevant laws and standards. It provides a structured process through which 'eligible individuals' who identify wrongdoing, including alleged and suspected misconduct or illegal activity that may not otherwise be uncovered, can report such instances of misconduct or illegal activity via a safe and confidential channel.

The ARSF addresses the statutory regime relating to the protection of whistleblowers under the *Corporations Act 2001* (Cth) (**Corporations Act**), the *Taxation Administration Act 1953* (Cth) (**Tax Act**), associated regulations and the Australian Charities and Not-for-profits Commission (**ACNC**) governance standards (**Whistleblower Laws**).

This Policy is accessible to all company officers and employees through a link to the employee handbook. For external stakeholders, such as volunteers, suppliers or other individuals, this Policy is publicly available on the ARSF website at www.arsf.com.au/policy. Furthermore, we are committed to conducting regular training sessions, workshops and awareness programs to ensure that all workplace participants are well-informed about their rights, obligations and the nuances of this Policy.

2. Purpose

The purpose of this Policy is to:

- provide an understanding of what matters can be reported under this Policy;
- demonstrate the importance the ARSF places on ensuring a safe and supportive environment where our people feel confident to raise breaches of internal rules or Disclosable Conduct relating to the ARSF, officers, employees or members;
- assist to create a culture within ARSF that encourages our people to speak up and raise breaches of internal rules or policy, or Disclosable Conduct relating to the ARSF, its officers, employees or members;
- explain the processes for reporting breaches of internal rules or policy, or Disclosable Conduct, including what happens when you make a report; and
- outline how a whistleblower will be protected if you make a report.

3. Scope

This Policy applies to Whistleblowers, which is you if you are, or formerly where, any of the following:

- employees (full-time, part-time, casual, permanent, casual, temporary, interns, secondees or work experience) and Directors;
- a supplier of services or goods to the ARSF (whether paid or unpaid), including their employees (for example, current and former contractors, consultants, service providers and business partners, including volunteers);
- an associate of any member of the ARSF; or
- a relative, dependent or spouse of an individual described above (for example, relatives, dependents or spouses of current and former employees, contractors, consultants, service providers, suppliers and business partners).

4. Reportable Conduct

A **Disclosable Matter** is one which you have reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances, in relation to the ARSF or our business (including in relation to an officer or employee of the ARSF). This includes conduct which you have reasonable grounds to suspect was engaged in by an entity or person named in the immediately preceding paragraph, and which:

- breaches the Corporations Act, the *Australian Securities and Investments Commission Act 2001* (Cth), the *Banking Act 1959* (Cth), the *Financial Sector (Data Collection) Act 2001* (Cth), the *Insurance Act 1973* (Cth), the Life Insurance Act 1995 (Cth), the National Consumer Credit Protection Act 2009 (Cth), or the Superannuation Industry (Supervision) Act 1993 (Cth), or tax legislation (meaning any legislation that has the primary function of imposing tax in Australia);
- is an offence against any other law of the Commonwealth of Australia that is punishable by imprisonment for a period of 12 months or more; or
- indicates a significant risk to public safety or the stability of, or confidence in, the financial system (even if it does not involve a breach of a particular law).

In addition to the Disclosable Matters described above, there may also be other conduct that may not involve contravention of a particular law but should still be disclosed under this Policy. By way of example only, this may include misconduct or serious wrongdoing that you reasonably believe:

- is dishonest, unlawful, illegal, fraudulent, corrupt or unsafe;
- unethical or improper conduct, including conduct that would breach the ARSF's Code of Conduct;
- involves misuse of ARSF business information, such as breaches of confidentiality agreements or obligations;
- involves mismanagement or repeated violations of administrative procedures;

- involves irregular use of ARSF funds or practices (including misleading accounting or financial reporting practices);
- is impeding internal controls, or internal or external audit processes;
- is damaging to our business, financial position or reputation;
- poses a significant risk to the stability of the financial system;
- endangers the health and safety of any employee or member of the public, including contraventions of human rights, including modern slavery;
- poses a significant risk to the environment; or
- any other misconduct, malpractice or improper circumstances detrimental to the ARSF.

Any matter that is a Disclosable Matter or that is other conduct that should be reported under this Policy is referred to as **Reportable Conduct**.

5. Personal Work-Related Grievances

Personal grievances related to work, such as interpersonal conflicts, a decision to suspend or terminate your engagement, or otherwise to discipline you or a decision relating to your terms and conditions of engagement, or to your engagement, transfer or promotion, fall outside the purview of this Policy. Such grievances should be directed to the appropriate channels, such as the Supervisor, Manager or designated representative.

A personal work-related grievance may still qualify for protection under this Policy and the Whistleblower Laws if:

- it includes information about actual or alleged conduct described in section 4;
- it relates to information which suggests misconduct beyond your personal circumstances; or
- it relates to a breach of laws against whistleblower-related victimisation.

Disclosures that are not about a Disclosable Matter do not qualify for protection under this Policy or the Whistleblower Laws. They may however be protected under other laws, such as the *Fair Work Act 2009* (Cth) and anti-discrimination or equal opportunity legislation, and so we encourage you to explore other avenues to speak up about your concern.

6. Commitment to Ethical Conduct

The ARSF unequivocally denounces and does not tolerate any form of fraudulent or corrupt activity, regardless of the beneficiary or motive. The ARSF strongly encourages the reporting of any suspected or actual misconduct, malfeasance or impropriety involving our organisation or its operations.

If a workplace participant becomes aware of actual or suspected Reportable Conduct, they have a duty to report it promptly, honestly and in accordance with this Policy. Failure to report

misconduct or breaches could result in disciplinary action.

We aim to create a supportive environment where individuals can come forward to disclose such concerns without fear of reprisal, disadvantage, adverse action or victimisation. Such disclosures are vital in safeguarding our organisation's integrity, reputation, and the trust of our stakeholders.

We have zero tolerance for any negative consequences, adverse actions or victimisation against people who bring forward reports.

7. Disclosures

You should report a Disclosable Matter as soon as you become aware of it. If you wish to seek additional information before formally reporting a Disclosable Matter, you may contact our Whistleblower Protection Officer listed below or seek advice from an independent lawyer.

Internal Disclosures

ARSF is committed to identifying and addressing wrongdoing as early as possible. In the first instance, you should report a Disclosable Matter to:

- our Whistleblower Protection Officers, who is the General Manager;
- an officer (directors or the company secretary);
- an auditor, or member of an audit team conducting an audit, or actuary, of ARSF; or
- for tax-related disclosures, any of the above, or a registered tax agent, BAS agent, or any other employee or officer who has functions or duties that relate to the tax affairs of ARSF.

To qualify for whistleblower protection under the Whistleblower Laws, your report under paragraph 7.1 must be made directly to a person specified above.

External Disclosures

Externally, disclosures of Disclosable Matters can be made to:

- Australian Securities and Investments Commission (**ASIC**);
- Australian Prudential Regulation Authority (**APRA**); or
- Commonwealth authorities prescribed by law or regulations.

This report will qualify for whistleblower protection under the Whistleblower Laws. You will qualify for protections under the Whistleblower Laws even if you make a disclosure to one of these external bodies without first having reported your Disclosable Matter as an Internal Disclosure.

For tax-related disclosures, you may also report to the Tax Practitioners Board (**TPB**) or the Commissioner of Taxation (**ATO**) where you consider the information may assist the ATO or TPB to perform its functions under a taxation law, the Inspector-General of Taxation, a

prescribed body of which you are a member of the purpose of obtaining assistance, or a medical practitioner or psychologist, for the purpose of obtaining medical or psychiatric care, treatment or counselling.

It is important to remember that the ACNC is not an eligible recipient.

You may also report a Disclosable Matter to a lawyer for the purpose of obtaining legal advice or representation relating to the operation of the whistleblower provisions in the Whistleblower Laws. This report is protected even if the lawyer concludes that it does not relate to a Disclosable Matter.

Your report can be made anonymously (see section 11).

Public interest or emergency disclosure

A report made about a Disclosable Matter to a member of parliament or a journalist will not be protected under the Whistleblower Laws, unless it is a 'public interest disclosure' or an 'emergency disclosure'.

To make a public interest disclosure:

- you must have previously reported the Disclosable Matter to a regulator specified in the "External Disclosures" section above, and at least 90 days must have passed since that previous report;
- after that 90-day period, you must give the regulator who received that previous report, a written notice that:
 - includes sufficient information to identify your previous report; and
 - states that you intend to make a public interest disclosure;
- you must not have reasonable grounds to believe that action is being, or has been, taken to address the matters relating to the previous report;
- you must have reasonable grounds to believe that making a further report to a member of parliament or journalist would be in the public interest; and
- you must disclose information to the member of parliament or a journalist only to the extent necessary to inform them of the Disclosable Matter.

To make an emergency disclosure:

- you must have reasonable grounds to believe that the Disclosable Matter concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- you must have previously reported the Disclosable Matter to a regulator specified in the "External Disclosures" section above, and you must also subsequently give it a written notice that:
 - includes sufficient information to identify your previous report; and
 - states that you intend to make an emergency disclosure; and
- you must disclose information to the member of parliament or a journalist only to the extent necessary to inform them of the substantial and imminent danger.

It is important for you to understand the above criteria for making a public interest disclosure or an emergency disclosure.

We strongly encourage you to seek advice from an independent lawyer before making a public interest disclosure or an emergency disclosure.

8. Communication Channels

While this Policy provides a structured and formalised process for reporting concerns, it complements and does not replace the regular communication channels between supervisors, managers and employees. Employees are strongly encouraged to proactively raise concerns, questions, or observations with their supervisors, managers or designated representatives at any juncture.

9. False or Vexatious Disclosures

While protection is extended to disclosures made in good faith, the ARSF has zero tolerance for deliberately false, misleading or vexatious whistleblower reports.

Any such reports will be treated as a serious disciplinary matter. A false or vexatious report could have significant consequences for our reputation and that of other Workplace Participants and negatively impact time and other resources.

10. Protection for Whistleblowers

The ARSF is committed to protecting and supporting whistleblowers. If you report a Disclosable Matter, the following protections are in place to protect you (and can still apply even if your disclosure turns out to be incorrect):

- identity protection (confidentiality) (see section 11);
- protection from detrimental acts or omissions, as well as compensation and other remedies (see section 12); and
- civil, criminal and administrative liability protection (see section **Error! Reference source not found.**).

11. Protection of Identity and Confidentiality

If you report a Disclosable Matter under this Policy, a person cannot disclose your identity or information that is likely to lead to your identification (which the person obtained directly or indirectly because of your report), as part of the investigation process or otherwise, except as set out below. Unless mandated by legal requirements and as set out below, the ARSF will diligently protect all information disclosed in any report you make on a Disclosable Matter (including the identity of whistleblowers where you choose not to disclose this) and maintain the confidentiality of that information.

The ARSF will only disclose the identity of a Whistleblower or information that could potentially reveal their identity under the following circumstances:

- With the consent of the Whistleblower.
- When the concern is reported to regulatory bodies such as ASIC, APRA, the AFP, the ACNC or for tax related disclosures, the Commissioner of Taxation, the Inspector General of Taxation (IGT) or the Tax Practitioner's Board.
- When the concern is discussed with a legal practitioner for the sole purpose of seeking legal advice or representation about the Whistleblower Laws.

You can also choose to remain anonymous while making a report concerning a Disclosable Matter, over the course of the investigation and after the investigation is finalised. You can refuse to answer questions that you feel could reveal your identity at any time, including during follow-up conversations.

The ARSF can disclose information contained in your report that may lead to your identification, with or without your consent, if:

- the information does not include your identity;
- the ARSF has taken all reasonable steps to reduce the risk that you will be identified from the information; and
- it is reasonably necessary for investigating the issues raised in your report.

It is illegal for a person to disclose your identity or information that is likely to lead to your identification, except as set out above in this section 11. You may lodge a complaint about a breach of confidentiality with the following people for investigation:

- the ARSF'S Chair or General Manager; or
- a regulator, such as ASIC, APRA or the ATO.

The ARSF is committed to taking all reasonable measures to safeguard the identity of the Whistleblower. Any sharing of their identity or information that might lead to their identification will be done strictly in accordance with this Policy.

12. Protection from detrimental acts or omissions

If you report a Disclosable Matter under this Policy, there are legal protections for protecting you (or any other person) from victimisation in relation to your report. The ARSF will assess the risk of detriment to you and relevant individuals connected to your report.

A person cannot engage in conduct that causes detriment to you (or another person) if the person believes or suspects that you have (or another person has) or may report a Disclosable Matter and that belief of suspicion is the reason (or part of the reason) for the conduct.

Detrimental conduct that is prohibited under the law includes dismissal, alternation of duties,

discrimination, harassment, harm (including psychological harm) or damage to a person's property, reputation, business or financial position. Examples of actions that are not detrimental conduct include:

- administrative action that is reasonable for the purpose of protecting a discloser from detriment (for example, moving a discloser who has made a disclosure about their immediate work area to another location to prevent them from detriment); and
- managing a discloser's unsatisfactory work performance, if the action is in line with the ARSF's performance management framework.

We will take all reasonable precautions to ensure that you (and your colleagues and relatives) are not harmed, injured, intimidated, harassed, bullied or victimised by any of our employees, officers, contractors, suppliers, consultants and directors.

If you believe you have suffered whistleblowing-related detriment, you may make a report about this to the ARSF by contacting any person identified in the "Internal Disclosures" section of section 7 above, seek independent legal advice or contact regulatory bodies such as ASIC, APRA or the ATO.

An employee who causes, or threatens to cause, detriment to any actual or suspected whistleblower may be subject to disciplinary action. A person engaging in detrimental conduct may also be subject to serious civil or criminal penalties, as well as court orders under the Whistleblower Laws, including orders to:

- require the person to compensate the suspected whistleblower, or any other person, for loss, damage or injury as a result of the detrimental conduct;
- prevent, stop or remedy the effects of the detrimental conduct;
- require the person to apologise to the suspected whistleblower for engaging in the detrimental conduct;
- reinstate the suspected whistleblower who was terminated from a particular position to the same position or a position at a comparable level; or
- require the person to pay exemplary damages to the suspected whistleblower or to any other person.

13. Civil, criminal and administrative liability protection

You are protected from any of the following in relation to your report of a Disclosable Matter under this Policy:

- civil liability (for example, any legal action against you for breach of an employment contract, duty of confidentiality or another contractual obligation);
- criminal liability (for example, attempted prosecution of you for unlawfully releasing information, or other use of your report against you in a prosecution (other than for making a false disclosure)); and

- administrative liability (for example, disciplinary action for making the report).

The above protections do not grant immunity for any misconduct you have engaged in that is revealed in your report. For more information, you should seek independent legal advice before making your report.

14. Investigations

Upon receipt of a report as set out in the “Internal Disclosures” section of section 7 above, the ARSF will notify you within a reasonable timeframe that your report has been received.

The ARSF will assess your report to determine:

- whether it qualifies for protection under the Whistleblower Laws and this Policy; and
- how the ARSF will respond to the matters raised, including whether any investigation is required.

We will respond to any report of a Disclosable Matter where we consider that it was made on reasonable grounds.

Whilst our process and timing may vary depending on the nature of the Disclosable Matter, these are the key steps that may be involved in our handling of a report of a Disclosable Matter:

- As soon as is reasonably practicable after receiving your report, we may, in relation to the matters raised in your report:
 - determine that no investigation or inquiry is necessary (for example, because there is sufficient objective evidence available in the report, or because even if proven, the matters disclosed do not constitute actionable misconduct or wrongdoing);
 - undertake internal inquiries, such as a desktop review of relevant documentation or making discreet enquiries of relevant personnel;
 - conduct an internal investigation; and/or
 - determine that the matter should be investigated by an external third party, such as a law firm or professional services firm.
- We may also take such other steps as we consider reasonable and appropriate to properly assess your report and to determine appropriate outcomes, including requesting additional information.
- We will decide what steps should be taken to address any verified misconduct or improper state of affairs or circumstances.

Where a disclosure is submitted anonymously, the ARSF will conduct any investigation based on information provided.

All investigations will be conducted in an appropriate manner having regard to the nature of the Reportable Conduct and the circumstances. The method for documenting and reporting

the findings from an investigation will depend on the nature of the report. Those findings will be documented and reported to those responsible for oversight of this Policy. In doing so, we will preserve confidentiality by taking measures as described in section 11. Where appropriate, updates and feedback regarding the investigation's progress or outcome will be communicated to you as the discloser. The frequency and timeframe may vary depending on the nature of the report made. You will not receive a copy of the investigation report.

Where you are not satisfied with the investigation process or outcome, or the handling of your report, you may raise these concerns with any person identified in the "Internal Disclosures" section of section 7. The ARSF is not obliged to reopen any investigation which has been concluded.

15. Protection of Files and Records

All files, records, and documentation related to investigations will be securely stored, managed and retained in accordance with legal and organisational requirements.

Unauthorised access, tampering or release of such information is strictly prohibited. Breaches of this Policy are serious matters requiring disciplinary procedures.

16. Responsibility and Oversight

The ARSF Board bears the ultimate responsibility for this Policy and ensures its effective implementation and compliance. The General Manager is accountable for overseeing its day-to-day operation and must ensure that this Policy is effectively communicated, understood and adhered to across the ARSF.

Approval of this Policy is vested with the ARSF Board and it is to be reviewed every 2 years.

Revision and Authority Revision #1

Authority Date – 12 December 2025

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