

THPA Whistleblower Policy

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1. STATEMENT

At THPA, we recognise the critical role of whistleblowers in identifying and addressing misconduct that may adversely affect our organisation and its stakeholders. Therefore, as part of an international organisation, we affirm our commitment to our THP Global Whistleblower Policy. We also acknowledge the need to establish a local policy to ensure compliance with Australian legislation, in particular with the Whistleblower Protection Scheme.

This Policy is designed to foster a supportive and inclusive environment that encourages individuals to raise concerns regarding suspected unethical, illegal, or fraudulent behaviour, free from fear of retaliation or adverse consequences. It also aims to provide the necessary legal protections for individuals who report misconduct in accordance with Australian regulations. THPA prioritises the confidentiality and safety of all individuals who come forward.

THPA is committed to taking all disclosures of wrongful acts seriously and will safeguard those who raise concerns in good faith. While this policy offers protection to Eligible Whistleblowers, it is important to note that intentional false reports will not be tolerated. Individuals found to have made a deliberate false Whistleblowing Report will face disciplinary action, which may include termination of employment.

This policy shall not override any rights or protections that may exist under the Whistleblower Protection Scheme or Australian legislation. THPA will conduct regular reviews of this policy to ensure its ongoing effectiveness and compliance with Australian law.

2. PRINCIPLES

a. **Commitment to whistleblower protection**

THPA affirms its dedication to the THP Global Whistleblower Policy while establishing a local policy to comply with Australian legislation, specifically the Whistleblower Protection Scheme.

b. **Supportive environment and no retaliation**

This policy aims to create an inclusive atmosphere that encourages individuals to report unethical, illegal, or fraudulent behaviour without fear of retaliation.

c. **Confidentiality and safety**

THPA prioritizes the confidentiality and safety of all individuals considered Eligible Whistleblowers, who raise concerns, ensuring their protection throughout the reporting process.

d. **Serious consideration of disclosures**

All reports of misconduct will be treated seriously, with safeguards in place for those who report in good faith.

e. **Zero tolerance for false reports**

THPA maintains a strict policy against intentional false reporting and disciplinary actions applies for those found making false claims.

f. **Objectivity and impartiality**

All investigations and assessments of Whistleblowing Reports will be conducted objectively and impartially, ensuring fairness and integrity throughout the process.

g. **Appropriate trainings**

THPA commits to providing appropriate training to THPA Staff and THPA Officers, and those identified as Eligible Recipients.

h. **Compliance and review**

THPA commits to conduct annual reviews to ensure its effectiveness and compliance with the law.

3. DEFINITIONS

APRA means Australian Prudential Regulation Authority.

ASIC means Australian Securities and Investments Commission.

ATO means the Australian Taxation Office.

Business Partner means THPA's partners.

Corporations Act means the *Corporations Act 2001 (Cth)*.

Eligible Recipients means those individuals identified in Clause 7 and Clause 8.

Eligible Whistleblower means those individuals identified in Clause 6.

Investor means THPA's donors and supporters.

Qualifying Disclosure means any act constituting a qualifying disclosure in accordance with Clause 9.

Reasonable Grounds means that a reasonable person in the position of the Eligible Whistleblower would also suspect the information indicates misconduct or improper state of affairs.

SLT means THPA Senior Leadership Team.

Tax Administration Act means the *Tax Administration Act 1953 (Cth)*.

THP means The Hunger Project.

THP Global Whistleblower Policy means The Hunger Project Whistleblower Protection Policy approved by the Global Board of Directors.

THPA Audit and Risk Committee means the accountability and control body of THPA.

THPA means The Hunger Project Australia.

THPA National Board means the governance body of THPA.

THPA Officer means directors of the THPA National Board and the company secretary.

THPA Staff means all continuing and fixed term employees of THPA, as well as casual staff engaged on a regular and systematic basis and individuals that offers their time and skills voluntarily to support the objectives and initiatives of THPA in Australia.

Whistleblower Protection Scheme means the legal rights and protections provided by the Australian whistleblower legislation, particularly those recognised in the Corporations Act and the Tax Administration Act.

Whistleblowing Report means the report specified in Clause 13.

4. PURPOSE

The purpose of this Policy is to:

- a. provide clear reporting mechanisms that enable all Eligible Whistleblowers, regardless of their location, to report act constituting a Qualifying Disclosure;
- b. determine the types of disclosures that qualify for protection;
- c. make available the legal protections to Eligible Whistleblowers in accordance with the Whistleblower Protection Scheme;
- d. designate Eligible Recipients of disclosures and the procedures for submitting such disclosures; and
- e. determine process by which THPA will investigate disclosures.

5. SCOPE

A disclosure will qualify for protection under the Whistleblower Protection Scheme if it satisfies the following criteria:

- a. it is made by an Eligible Whistleblower;
- b. it is directed to an Eligible Recipient; and
- c. the Eligible Whistleblower possesses Reasonable Grounds to suspect that the disclosed information constitutes a Qualifying Disclosure.

6. ELIGIBLE WHISTLEBLOWERS

Following the Whistleblower Protection Scheme, an individual will be considered an eligible whistleblower at THPA if they are or have been:

- a. a THPA Officer;
- b. a THPA Staff;
- c. an individual or an employee of a person who supplies services or goods to THPA;
- d. a Business Partner or its employees;
- e. an Investor;
- f. a spouse, child, relative or dependent of any individual listed above;
- g. someone who previously held any of the positions or relationships specified above; and
- h. an any other individual identified by the Whistleblower Protection Scheme as being whistleblower.

An eligible whistleblower may choose to maintain their anonymity while still being entitled to the protections provided under this policy.

7. ELIGIBLE RECIPIENTS

To qualify for protection, disclosures must be made to an eligible recipient. The following individuals and entities are designated as eligible recipients within THPA:

- a. a THPA Officer or SLT member;
- b. any auditor or THPA Staff member engaged to conduct audits of THPA;
- c. a qualified legal practitioner when the Eligible Whistleblower seeks legal advice regarding their rights and protections under the relevant legislation;
- d. individuals or third parties specifically designated by THPA to receive disclosures, which may include external personnel appointed for this purpose; and
- e. any recipient identified in the THP Global Whistleblower Policy.

In instances where a disclosure pertains to the Chief Executive Officer or a member of THPA National Board, disclosures should be directed to the designated Chair of THPA National Board.

8. OTHER ELIGIBLE RECIPIENTS

Eligible Whistleblowers are encouraged to make disclosures internally, as this provides THPA the opportunity to address the concerns raised. However, in accordance with the Whistleblower Protection Scheme, they may also report to external regulatory bodies, including:

- a. ASIC;
- b. APRA;
- c. any Commonwealth authority prescribed by an Australian regulation; and
- d. the ATO, in relation to tax disclosures and in accordance with the Tax Administration Act.

9. QUALIFYING DISCLOSURES

An Eligible Whistleblower is entitled to protection under the Whistleblower Protection Scheme when reporting a qualifying disclosure to an Eligible Recipient. The Eligible Whistleblower must possess Reasonable Grounds to suspect that the information being disclosed pertains to misconduct or an improper state of affairs or circumstances.

An act constitutes a qualifying disclosure when the information involves THPA, a THPA Officer, or THPA Staff engaging in conduct that:

- a. breaches the Corporations Act;
- b. violates other financial sector laws enforced by ASIC or APRA;
- c. constitutes an offence under any other Commonwealth law that is punishable by imprisonment for a period of 12 months or more; or
- d. presents a danger to the public or the financial system.

Examples of qualifying disclosures are provided in the Annexure.

10. PUBLIC DISCLOSURE

Under the Whistleblower Protection Scheme, protections apply if an Eligible Whistleblower reports concerns to a journalist or a member of the Commonwealth or state or territory Parliament.

To qualify for protection when making a public interest disclosure, the following criteria must be met:

- a. the Eligible Whistleblower must have previously reported the concerns to ASIC or APRA;
- b. at least 90 days must have elapsed since the initial report to ASIC or APRA, and the Eligible Whistleblower must not have reasonable grounds to believe that action is being or has been taken to address the concerns raised;
- c. the Eligible Whistleblower must have reasonable grounds to believe that reporting the concerns to a journalist or parliamentarian would serve the public interest;
- d. after the 90-day period, the Eligible Whistleblower must provide ASIC or APRA with written notice that includes sufficient information to identify the earlier report and states the intention to make a public interest disclosure. This notice should reference the case number assigned to the original report; and
- e. the information disclosed to the journalist or parliamentarian must be limited to what is necessary to inform them about the concerns.

11. EMERGENCY DISCLOSURE

Under the Whistleblower Protection Scheme, protections also apply in the case of emergency disclosures, subject to the following requirements:

- a. the Eligible Whistleblower must have previously reported the concerns to ASIC or APRA;
- b. the Eligible Whistleblower must have reasonable grounds to believe that the information relates to a substantial and imminent danger to the health or safety of one or more individuals or to the natural environment;
- c. the Eligible Whistleblower must inform ASIC or APRA in writing, providing sufficient information to identify the previous report and stating the intention to make an emergency disclosure, including the reference number of the earlier report; and
- d. the information shared must be confined to what is necessary to communicate the substantial or imminent danger.

12. PERSONAL WORK-RELATED GRIEVANCES

Eligible Whistleblower may disclose matters that concern to personal work-related grievances and do not qualify for protection under the Whistleblower Protection Scheme. These cases are not part of the scope of this policy.

A personal work-related grievance is information that relates specifically to the Eligible Whistleblower's own employment circumstances and has implications for them personally. Such grievances should not have implications for THPA or involve a Qualifying Disclosure.

In exceptional circumstances, a personal work-related grievance may qualify for protection under the Whistleblower Protection Scheme if it meets the following criteria:

- e. the grievance is accompanied by information concerning misconduct that constitutes a Qualifying Disclosure;
- f. the matter relates to breaches of employment laws or other laws punishable by imprisonment for 12 months or more;
- g. the conduct poses a danger to public safety or involves significant misconduct beyond the Eligible Whistleblower's personal circumstances;
- h. the whistleblower faces or is threatened with detriment for making a Qualifying Disclosure; or
- i. the Eligible Whistleblower is seeking legal advice regarding the protections afforded under the Whistleblower Protection Scheme.

Examples of personal work-related grievances are provided in the Annexure.

13. PROCEDURE

To ensure a comprehensive investigation of Qualifying Disclosures, Eligible Whistleblowers are strongly encouraged to submit whistleblowing report to any Eligible Recipient, including the following critical information:

- a. Provide a thorough description of the act constituting a Qualifying Disclosure. This should include the nature of the misconduct or improper state of affairs, a chronological sequence of events, specific observations made, and any actions taken to corroborate suspicions;
- b. identify any circumstances that may have facilitated the act constituting a Qualifying Disclosure or contributed to its occurrence;
- c. specify the physical location where the act constituting a Qualifying Disclosure took place, if applicable;
- d. include key dates, and a clear sequence of events; and
- e. provide the names and titles of individuals associated with the incident, as well as those of any potential witnesses.

The Whistleblowing Report must be submitted in writing, either in physical form or via email, to an Eligible Recipient.

Under Australian legislation, there is no statutory time limit for making a whistleblowing disclosure. However, THPA encourages Eligible Whistleblowers to submit their reports promptly. Timely disclosures facilitate a more effective investigation and help mitigate potential limitations on legal actions that may arise in response to the whistleblower report.

14. HANDLING OF REPORTS

All Whistleblowing Reports submitted under this policy will be handled rapidly and objectively. These may be resolved informally or through a formal investigation process depending on the nature of the allegations.

Each case will be thoroughly assessed by the Eligible Recipient who receives the Whistleblowing Report. If the Eligible Recipient decide that a formal investigation is required, an ad-hoc independent Whistleblower Protection Committee will be convoked to carry out the investigation. Through the process, THPA will ensure that the identity of the Eligible Whistleblower remains confidential.

If a formal investigation is required:

- a. The Eligible Recipient will provide a written report to the Eligible Whistleblower within 14 days detailing the formal investigation process and the members of the Whistleblower Protection Committee. The investigation approach will depend on the nature of the allegations and the information provided.
- a. The objective of the investigation is to gather evidence that substantiates or refutes the allegations of the act that constitutes a Qualifying Disclosure. The Eligible Recipient and Whistleblower Protection Committee may engage external experts as needed.
- b. The Whistleblower Protection Committee will conduct the investigation in a timely manner, ensuring fairness and independence from its members. All THPA staff and officers are expected to fully cooperate with any investigation.
- c. Where appropriate, individuals under investigation will be informed of the specific allegations against them, subject to legal constraints, and will be given the opportunity to respond.
- d. The Whistleblower Protection Committee will collect relevant documents, information, and evidence related to the Whistleblowing Report, ensuring that all materials are securely stored and protected.
- e. After gathering evidence, the Whistleblower Protection Committee will draw objective conclusions and determine the appropriate response and necessary actions to address the investigation's findings.
- f. The Whistleblower Protection Committee will provide a final written report to the Eligible Whistleblower regarding the outcome of the investigation.
- g. THPA will establish and maintain a Whistleblower Register to record all reports received and actions taken to address any wrongdoing. This register will be administered in compliance with this policy, ensuring confidentiality of whistleblower identities to promote a secure reporting environment.

THPA is committed to implementing the findings and recommendations from any investigation to rectify any wrongdoing to the fullest extent possible.

15. PROTECTIONS

THPA will provide the protections available to individuals who qualify as Eligible Whistleblowers under Whistleblower Protection Scheme. These protections include:

a. **Identity Protection**

Confidentiality measures will be implemented to safeguard the identity of the Eligible Whistleblower, ensuring that their personal information remains confidential to the fullest extent possible.

b. **Protection from detrimental acts or omissions**

Eligible Whistleblowers will be protected from any adverse actions or omissions taken against them as a result of making a disclosure, ensuring a safe environment for reporting concerns.

c. Compensation and remedies

Eligible Whistleblowers may seek compensation and other remedies for any loss or damage incurred due to detrimental actions resulting from their disclosures.

d. Civil, criminal, and administrative liability protection:

THPA will not seek civil, criminal, or administrative penalties from the Eligible Whistleblowers for making a disclosure that constitutes a Qualifying Disclosure, encouraging individuals to come forward without fear of retribution.

THPA is committed to upholding these protections and fostering a culture of transparency and accountability.

16. ELIGIBLE RECIPIENTS CONTACT DETAILS

An Eligible Whistleblower may choose to submit the Whistleblowing Report to any of the following Eligible Recipients:

Contact Person	Name	Contact details
Chair of THPA National Board	Mary Reemst	chair@thp.org
Policy Owner	Kirsten Forrester	Kirsten.forrester@thp.org
Global Office External Reporting System	Navex	Link to reporting platform
SLT (CEO)	Philippe Magid	Philippe.magid@thp.org

Under Australian legislation, the Eligible Whistleblower may also choose to present their report to other Eligible Recipients as outlined in Clause 7 and 8. Alternatively, they may choose to make a public or emergency disclosure following the procedures specified in Clause 10 and 11.

17. POLICY OWNER

This policy is owned by the Head of Finance and Operations.

18. POLICY STEWARD

This policy is administered by the Risk, Compliance and Operations Manager.

19. REVIEW AND AMMENDMENTS

This policy shall be reviewed every 3 years. Any amendments to this policy require approval from THPA National Board. The next review is due in October 2027.

ANNEXURE

1. Qualifying Disclosure Examples

Following THP Global Whistleblower Policy, some examples of disclosures are:

- corruption,
- fraud,
- money laundering,
- aid diversion,
- human trafficking,
- slavery,
- sexual exploitation,
- abuse and harassment,
- concerns about children and vulnerable adults,
- funding of proscribed groups or organizations, and
- any other violations of concern related to THP, the people associated, and its projects.

Other examples of Qualifying Disclosure at THPA may include, but are not limited to:

- negligence,
- default,
- breach of trust and breach of duty;
- financial irregularities;
- unethical dealings with partners, stakeholders or third parties;
- serious breaches of THP or THPA policies;
- engaging in misleading or deceptive practices; and
- any conduct that could lead to loss or liability for THPA, or otherwise adversely affect THPA's interests, including unsafe work practices or misuse of THPA's resources.

Disclosable matters do not have to involve a violation of the law. Misconduct or an improper state of affairs may include actions that, while not illegal, reveal underlying issues that a relevant regulator should be aware of in order to effectively carry out its responsibilities. This can also encompass dishonest or unethical behaviour, practices that could cause harm, or actions that violate established standards or codes of conduct. Some examples are:

- misleading information presented to THPA's stakeholders or partners;
- allocate THPA's resources for personal use;
- unsafe working conditions that could endanger colleagues.

Additionally, information that points to a significant risk to public safety or the stability and confidence in the financial system qualifies as a disclosable matter, even if it does not directly breach a specific law.

2. PERSONAL WORK-RELATED GRIEVANCES EXAMPLES

Examples of personal work-related grievances include, but are not limited to:

- interpersonal conflicts between the Eligible Whistleblower and other THPA Staff;
- decisions regarding the Eligible Whistleblower's employment status, such as transfer or promotion; and
- decisions to suspend, terminate, or discipline the Eligible Whistleblower.

THPA Staff wishing to raise personal work-related grievances are encouraged to use THPA Complaints Handling Policy.