World Vision

TITLE: WVA PROTECTED DISCLOSURE (WHISTLEBLOWER) POLICY			
POLICY APPROVER	Board		
POLICY OWNER:	Chief Corporate Services	POLICY DELEGATE:	Head of Risk
VERSION #:	Version 1.11	EFFECTIVE DATE:	September 2026
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ASSOCIATED WVI POLICY:	World Vision Partnership Policy – Integrity Protection Hotline (Whistleblower) Policy WVI Policies are available at [WVI Policies Home (sharepoint.com)]		

PURPOSE

This Policy is established to comply with applicable whistleblower laws to provide information about the protections available to whistleblowers and to facilitate an environment in which the reporting of instances of suspected misconduct or of an improper state of affairs or circumstances in relation to World Vision Australia (**WVA**) or its operations, is encouraged without fear of detriment.

The policy furthers this purpose by outlining:

- the types of disclosures which qualify for protection
- to whom disclosures should be made
- how eligible whistleblowers will be supported and protected
- how WVA will ensure fair treatment of employees mentioned in the disclosures and
- how disclosures of misconduct will be investigated.

It is designed to support a culture of transparency, accountability and integrity and forms an integral part of WVA's risk management and governance framework.

WHO?

This Policy applies to all current and former:

- employees, officers and directors of WVA
- contractors, consultants, volunteers and service providers (or their employees)
- individuals who are associates[1] of WVA and
- relatives or dependants[2] of the persons listed above,

with respect to reports of *disclosable matters* to *eligible recipients*. The meanings of these expressions, which derive from the *Corporations Act 2001 (Cth),* are set out below.

A person to whom this Policy applies, and who makes a disclosure in accordance with this Policy, is a **Whistleblower**.

WHAT YOU NEED TO KNOW

1. Australia has **Whistleblower laws** that can protect you when you speak up about wrongdoing.
2. You are legally protected when all three apply (1) you are an Eligible Whistleblower; (2) you report a Disclosable Matter you reasonably suspect; and (3) you report to an Eligible Recipient
3. You can report at any time, including anonymously. WVA will take reasonable steps to protect your confidentiality, except where disclosure is permitted by law.
4. WVA will assess reports and may investigate. Where possible, you will be kept informed, subject to privacy and confidentiality obligations.
5. WVA does not tolerate retaliation against someone for making a whistleblower report.

WHAT YOU NEED TO DO

1. If you reasonably suspect a Disclosable Matter, make a whistleblower report through an Eligible Recipient (preferred: Your Call or Head of Risk)
2. Include as much detail as you can (what happened, when/where, who was involved, and any evidence). You may report anonymously.
3. Use the WVA Whistleblower reporting process via Your Call.
4. If you believe you are experiencing retaliation as a result of a whistleblower report, report it promptly via the whistleblower channel.
5. Complete required training: during induction, as part of ongoing compliance training after material changes to this policy and annually for Eligible Recipients.

[1] "Associate" means an agent, volunteer or "person acting in concert" with WVA. For example, an associate includes an employee of World Vision International.
[2] "Relative or dependent" includes a spouse, parent or other linear ancestor, child or grandchild, and sibling.

POLICY STATEMENTS

1. WVA is committed to maintaining high legal, ethical and professional standards in its governance and operations. As part of this commitment, WVA encourages disclosures of serious suspected misconduct, supported by reasonable grounds, without fear of detriment.

2. WHAT MATTERS CAN BE DISCLOSED?

Misconduct or an Improper state of affairs

2.1 A disclosable matter is information that an eligible whistleblower has reasonable grounds to suspect concerns misconduct, or an improper state of affairs, in relation to WVA or a related body corporate of WVA, including in relation to tax affairs.

2.2 Misconduct or improper states of affairs include any act or omission that:

a. constitutes an offence against, or a contravention of, the *Corporations Act 2001* (Cth), the *Australian Securities and Investments Commission Act 2001* (Cth), the *Banking Act 1959* (Cth), the *Financial Sector (Collection of Data) 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 instruments made under these laws;

b. constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;

c. is dishonest, fraudulent or corrupt, such as falsification of records, contracts or data, adopting questionable or improper accounting practices or bribery;

d. is unethical, such as actions causing substantial damage to the environment;

e. may cause financial loss to WVA, damage its reputation or be otherwise detrimental to WVA's interests;

f. involves any other kind of serious impropriety (e.g. business practices that may cause a consumer harm); or

g. represents a danger to the public or the financial system.

2.3 Disclosures that are not about "disclosable matters" do not qualify for protection under the Act or this policy.

Child Safeguarding Matters

2.4 Where the improper conduct relates to suspected physical or sexual abuse of a child or vulnerable adult, or to grooming, the matter must be disclosed immediately to the Safeguarding Lead or Focal Point, or via Ethics Point, and to the relevant police authorities. Please also refer to WVA's Child and Adult Safeguarding Policy.

Non-disclosable matters, including personal work-related grievances

2.5 This policy is intended to enable WVA to receive and manage disclosures that have significant implications for WVA or constitute a systemic issue in the financial industry, rather than for personal matters. This policy does not apply to trivial or vexatious matters.

2.6 This policy is not intended to replace or be used instead of other company policies and reporting procedures, including those relating to personal work-related grievances, equal opportunity, discrimination, harassment or bullying. In most cases, matters that relate solely to a discloser's employment or have implications for the discloser personally will not be disclosable matters for the purpose of this policy, will not qualify for protection under the *Corporations Act 2001* (Cth), and should be addressed in accordance with other relevant WVA policies and procedures, such as the Employee Grievance and Workplace Concerns Policy.

False or vexatious reporting

2.7 This policy applies to disclosures where the discloser has objectively reasonable grounds to suspect wrongdoing, or an improper state of affairs or circumstances in relation to WVA or its operations. Accordingly, where it is shown that a person purporting to be a Whistleblower has knowingly or recklessly made a false report of wrongdoing, then that conduct itself will be considered a serious matter and that person may be subject to disciplinary action, which in serious cases may include dismissal or the termination of the individual's engagement with WVA.

3. WHO IS AN ELIGIBLE RECIPIENT?

3.1 In order to qualify for protection, the disclosure by the Whistleblower must be made to an eligible recipient.

3.2 The role of an eligible recipient is to receive disclosures that qualify for protection.

3.3 Under the *Corporations Act 2001* (Cth), an eligible recipient of a disclosable matter may be:

a. an officer[3] or senior manager[4] of WVA or a related body corporate of WVA;

b. an auditor (including any member of the audit team) of WVA or a related body corporate of WVA; and/or

c. a person authorised by WVA to receive disclosures that may qualify for protection under this policy, being the Head of Risk as WVA's Whistleblower Officer (or alternatively, WVA's Company Secretary) and Your-Call.

3.4 Where necessary, disclosures may be made to ASIC, APRA and the Commissioner of Taxation.

3.5 A protected disclosure may also be made to an independent lawyer for the purpose of obtaining legal advice or representation about the operation of the whistleblower provisions in the *Corporations Act 2001* (Cth).

4. HOW CAN DISCLOSURES BE MADE?

4.1 Whistleblowers are encouraged to make a disclosure to WVA's Head of Risk, being an eligible recipient and the primary contact person authorised by WVA to receive disclosures that may qualify for protection under this policy as its Whistleblower Officer. Disclosures can also be made to WVA's Company Secretary as an alternative recipient where a disclosure is unable or inappropriate to be made to the Head of Risk.

4.2 A disclosure can be made in person or by telephone, using the following contact details.

Name and position	Contact details
Whistleblower Officer: Shannan Scott, Head of Risk	0436 105 400 shannan.scott@worldvision.com.au
Alternate: Libby Klein, Company Secretary	0455 066 738 libby.klein@worldvision.com.au

4.3 While it is WVA's preference that you raise any disclosures with the Head of Risk as the Whistleblower Officer (or alternatively, the Company Secretary), officers and senior managers of WVA and WVA's internal auditor are also eligible recipients under the *Corporations Act 2001* (Cth) and any eligible disclosures made to them will also be managed in accordance with this policy. Subject to compliance with confidentiality requirements, the recipient will generally provide details of the disclosure to the Head of Risk (or alternatively, the Company Secretary) for assessment.

4.4 Where the Whistleblower does not feel comfortable disclosing the matter directly to either the Head of Risk or the Company Secretary, then the Whistleblower making the disclosure is encouraged to use WVA's external whistleblower service, Your-Call (which operates 24 hours a day, 7 days a week, 365 days of the year).

4.5 The contact details for the Your-Call are as follows.

a. www.yourcall.com.au/report

b. Hotline: 1300 790 228

c. It will be necessary to enter WVA's unique identifier code: WVA.

4.6 A whistleblower does not need to disclose their identity when making a protected disclosure and may choose to remain anonymous. A report may be submitted anonymously via Your-Call. Anonymous disclosures will also be protected under the *Corporations Act 2001* (Cth).

4.7 If the Whistleblower would like additional information before making a disclosure, they are encouraged to contact either the Head of Risk (or alternatively, the Company Secretary) or seek independent legal advice.

Public interest disclosures

4.8 In certain circumstances, 90 days after a Whistleblower has made a disclosure in accordance with this policy to ASIC, APRA or a Commonwealth authority prescribed for this purpose by law (the **Regulator**), and provided that the Whistleblower has reasonable grounds to believe that:

[3] "Officer" means a board member or company secretary.

[4] "Senior manager" means a member of the executive leadership team.

a. no action is being, or has been, taken by the Regulator or WVA to address the matters raised in their disclosure; and
b. the making of a further disclosure would be in the public interest,
c. then the Whistleblower may give limited disclosure of the matter to a member of Parliament or a journalist.

4.9 It is important for the discloser to understand the criteria for making a public interest disclosure. Taking this step is a serious matter and, to ensure the Whistleblower is protected by law, they should consider obtaining independent legal advice before making a public interest disclosure.

Emergency disclosures

4.10 In certain circumstances and provided that a Whistleblower has reasonable grounds to believe that the information concerns a substantial and imminent danger to health or safety of one or more persons or to the natural environment, they may give limited disclosure of the matter to a member of Parliament or a journalist.

4.11 It is important for the discloser to understand the criteria for making an emergency disclosure. Such a step is a serious matter and, to ensure the Whistleblower is protected by law, they should consider taking independent legal advice before taking any such step.

5. INVESTIGATING PROTECTED DISCLOSURES

5.1 All disclosures covered by this policy will be taken seriously and handled sensitively and fairly. WVA will generally direct the matter to the Head of Risk as Whistleblower Officer (or alternatively, the Company Secretary) who will attempt to ensure all protected disclosures are assessed and addressed as soon as reasonably practicable in an objective, fair and appropriate manner, depending on the circumstances of each disclosure.

5.2 The assessment and any investigation process adopted in response to a Whistleblower complaint will depend on the nature and substance of the disclosure. It may include gathering relevant information and documents, conducting an investigation (including interviewing relevant individuals), and preparing findings and recommendations.

5.3 WVA reserves the right to use both internal and external resources to investigate a disclosure or part of it.

5.4 Where appropriate the Whistleblower will be kept informed as to the progress of the investigation.

6. PROTECTION OF WHISTLEBLOWERS

Protection from detriment

6.1 A Whistleblower qualifies for protection under the *Corporations Act 2001* (Cth) if:

a. they have made a disclosure of information relating to a disclosable matter; and they are an eligible whistleblower; and
b. they have made the disclosure directly to an eligible recipient (or to ASIC, APRA or another Commonwealth body prescribed by regulations; a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Act; or they have made an 'emergency disclosure' or 'public interest disclosure').

6.2 WVA is committed to ensuring that Whistleblowers who make, or intend to make, a report of a disclosable matter in accordance with this policy are treated fairly and do not suffer any detriment as a result of the disclosure. A Whistleblower may still qualify for protection even if their disclosure turns out to be incorrect, provided they had reasonable grounds to suspect the information concerned a disclosable matter.

6.3 A Whistleblower may not be protected if they are found to have been involved in wrongdoing that constitutes a disclosable matter or other misconduct or conduct that is unlawful in nature. However, where appropriate, and in accordance with applicable laws, Whistleblowers may be provided with immunity from disciplinary action which might otherwise flow from making a protected disclosure (for example, for actions such as breaching confidentiality or failing to follow the direction of a manager with respect to the matters the subject of the disclosure).

6.4 WVA will endeavour to protect Whistleblowers from any detriment arising directly from making a protected disclosure. Conduct by any person giving rise to detriment or the threat of detriment to an actual or intended Whistleblower may be a criminal or civil offence at law in certain circumstances and will be regarded as a serious matter.

6.5 "Detriment" includes dismissal, injury in employment, alteration of duties to disadvantage, discrimination, harassment, intimidation, physical or psychological harm, damage to a person's property, damage to a person's reputation, damage to a person's business or financial position and any other damage to a person.

6.6 Any Whistleblower who is subjected to detrimental treatment, or threatened detrimental treatment, should immediately inform the Head of Risk (or alternatively, the Company Secretary). If the matter is not remedied, it should be disclosed in line with this policy. It may then be the subject of a separate investigation by an officer not involved in dealing with the original disclosure, which may result in other interventions, such as disciplinary action against the person who subjected the Whistleblower to detriment and measures to provide redress to the Whistleblower subjected to detriment.

Confidentiality of the Whistleblower's identity and records

6.7 Upon receiving a disclosure, WVA will not disclose the identity of the Whistleblower or information that is likely to lead to the identification of the Whistleblower unless it is:

a. to ASIC, APRA, or a member of the Australian Federal Police;
b. to a legal practitioner (for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the *Corporations Act 2001* (Cth));
c. to a person or body prescribed by regulations; or
d. with the consent of the Whistleblower.

6.8 It is illegal for WVA to disclose the identity of the Whistleblower outside these circumstances.

6.9 WVA will seek to protect the identity of a Whistleblower through secure record-keeping and information-sharing processes.

6.10 Examples of reasonable precautions WVA will take include:

a. securely storing any records relating to a disclosure of wrongdoing, permitting access to authorised persons only and limiting authorisation to those directly involved in handling and investigating the disclosure.
b. not sending communications and documents relating to the investigation of a disclosure to an email address or printer that can be accessed by other staff.

6.11 Whistleblowers are assured that an unauthorised release of information in breach of this policy will be regarded as an extremely serious matter.

7. FAIR TREATMENT OF IMPLICATED EMPLOYEES

7.1 WVA will seek to ensure fair treatment of employees mentioned or implicated in a protected disclosure within the meaning of this policy or to whom such disclosure relates (**Relevant Employee**) by applying the following principles.

7.2 To the maximum extent practicable, the identity of a Relevant Employee will be kept confidential during the investigation of a protected disclosure relating to that person.

7.3 An investigator appointed to investigate a protected disclosure will act in an impartial manner and without bias in the conduct of the investigation. An investigator must declare to WVA any material personal interest that they have in any matter which is relevant to the investigation as soon as they become aware of it. The investigator must then take no further part in the investigation unless directed otherwise (other than to provide relevant material or information by way of a handover to a new investigator or to take any necessary incidental action for that purpose).

7.4 An investigation into a protected disclosure will follow a fair process including:

a. informing a Relevant Employee of the substance of a protected disclosure, as far as it applies to the Relevant Employee;
b. giving a Relevant Employee a reasonable opportunity to respond to any matter referred to above, before the investigation is finalised;
c. informing a Relevant Employee of any adverse finding directly affecting the Relevant Employee arising out of the investigation; and
d. giving a Relevant Employee a reasonable opportunity to respond to any such adverse finding before the report is finalised.

7.5 Any potential disciplinary action against a Relevant Employee arising out of or as a result of an adverse finding in an investigation report under this policy will be dealt with consistently with WVA's usual practice, policy or procedure relating to disciplinary action.

8. SUPPORT AND WELLBEING

8.1 WVA recognises that processes regarding protected disclosures can be stressful for all participants, including the Whistleblower, the Relevant Employee(s), witnesses and managers involved in the process.

8.2 WVA encourages individuals involved in a process to access the Employee Assistance Program and to identify and discuss strategies to minimise and manage stress or other challenges resulting from the disclosure or its investigation, including strategies to protect Whistleblowers from detriment.

8.3 Individuals involved in a process may be accompanied by a support person at meetings or interviews, subject to reasonable requirements set by WVA.

9. GOVERNANCE AND OVERSIGHT

9.1 Information regarding disclosures will be reported on a de-identified basis to the Audit and Risk Committee. This reporting is intended to support oversight of systemic issues, risk management and continuous improvement of WVA's governance framework.

10. NATURE OF POLICY

10.1 This policy is intended to provide general guidance only and does not limit WVA's ability to take any action it considers appropriate in the circumstances. This policy does not form part of any employee's contract of employment and does not give rise to any contractual or other enforceable rights. WVA may vary, depart from, or replace this policy at any time.

POLICY DEFINITIONS

ITEM	DEFINITION
Whistleblower	An individual who is a current or former: • officer or employee of WVA • supplier or services or goods to WVA (whether paid or unpaid), including their employees (e.g. contractors, consultants, service providers, associates or business partners) • a relative, dependant or spouse of any of the above
Eligible Recipient	Any of the persons to whom a 'disclosable matter' may be reported, as set out below: • Your-Call: independent and external service which is authorised to receive whistleblowing reports in relation to WVA confidentially and anonymously. The Your-Call services runs 24/7, 365 days per year. • a Board member or Company Secretary • a member of the Executive Leadership Team • Head of Risk • an auditor of WVA
Disclosable Matters	Misconduct or improper states of affairs include any act or omission that: a. constitutes an offence against, or a contravention of, the *Corporations Act 2001* (Cth), the *Australian Securities and Investments Commission Act 2001* (Cth), the *Banking Act 1959* (Cth), the *Financial Sector (Collection of Data) 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 instruments made under these laws; b. constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; c. is dishonest, fraudulent or corrupt, such as falsification of records, contracts or data, adopting questionable or improper accounting practices or bribery; d. is unethical, such as actions causing substantial damage to the environment; e. may cause financial loss to WVA, damage its reputation or be otherwise detrimental to WVA's interests; f. involves any other kind of serious impropriety (e.g. business practices that may cause a consumer harm); or g. represents a danger to the public or the financial system.

POLICY REVISION HISTORY

REVISION DATE	SUMMARY DESCRIPTION OF REVISION	SECTION(S) CHANGED
March 2015	Policy re-written as part of overall organisational policies review per Audit Committee in 2014. Policy modernised and renamed as 'Protected Disclosure Policy'	All
January 2016	Updates to position changes following Operating Model Implementation by Company Secretary	All
September 2017	General updates to maintain two-yearly update cycle	All

April 2019	Reflects a review by ACFID (as part of their comprehensive Safeguarding review) of the policy in October 2018, and then recent changes to Australian legislation in 2019 – as well as general updates	All
November 2019	Reflects ASIC Regulatory Guide 270 released on 13 November 2019	Eligible Whistleblowers, updated disclosure escalation, public interest disclosures, emergency disclosures
March 2020	External legal review by Corrs Chambers Westgarth	All except 'Support for Persons Being Investigated', 'Investigations and Reports' and Appendix A – Standards, Procedures & Guidelines Related to the Policy
January 2021	Removed the word 'directly' in relation to Policy Statement 4.	Policy Statement 4
February 2021	Added the words 'or grooming' in relation to referring concerns to the police	Need to Do, Point 5.
May 2023	Moved policy to new template. Updated 'Next Review Date' to January 2024 to align with 3 yearly review cycle.	All
January 2024	Streamlined policy wording to align with short-version policy template based on Need to Know, Need to Do and key policy statements. Removed "Appendix A – Standards, Procedures and Guidelines Related to the Policy" from the document and transferred to a 'Protected Disclosure (Whistleblower) Procedures' document which supports the policy. Operational aspects of the previous section 'Investigation and Reports' have also been removed to the Procedures document.	All
August 2026	Full legal review of the policy by Landers & Rogers.	All

SUPPORTING INFORMATION TO THIS POLICY

In addition to the information contained in this policy, several external references and resources that can be used or referenced in conjunction with this policy. These documents include (but are not limited to):

STANDARD/ INDUSTRY REFERENCE	SUMMARY OF WHAT THESE COVER
Corporations Act 2001 (Cth)	The *Corporations Act 2001* (Cth) establishes Australia's statutory whistleblower protection regime for eligible disclosures about misconduct or an improper state of affairs in relation to a regulated entity. It sets out who can make and receive protected disclosures, what matters qualify for protection, and the legal protections available to whistleblowers, including confidentiality, protection from detriment and access to civil remedies.
ASIC Regulatory Guide 270: Whistleblower Policies	ASIC Regulatory Guide 270 explains ASIC's expectations for whistleblower policies required under the Corporations Act, including what information they must contain and how they should be made available. It is intended to help regulated entities design policies that support eligible whistleblowers, protect confidentiality, prevent detriment, and ensure disclosures are handled fairly and effectively.

OTHER SUPPORTING DOCUMENT	SUMMARY OF WHAT THESE COVER
Protected Disclosure Procedures	Provides guidance for both Eligible Recipients and Whistleblower Officers for the management of a disclosable matter once reported.
Employee Grievance and Workplace Concerns Policy	This Policy provides the appropriate pathway for work-related grievances. Provides the framework for raising, assessing, triaging and managing workplace concerns and employee grievances, including matters involving alleged misconduct, bullying, harassment, discrimination, sexual harassment, occupational violence, victimisation or other unlawful conduct. It supports early resolution where

	appropriate, while ensuring serious matters are handled fairly, confidentially and with appropriate escalation, procedural fairness and support.
Child and Adult Safeguarding Policy	This policy provides the appropriate pathway for concerns related to Child & Adult Safeguarding. Sets out WVA's commitment to keeping children and adults safe from harm, abuse, exploitation and harassment in all programs, activities and work environments. It outlines safeguarding standards, reporting expectations, incident response requirements and the responsibilities of WVA employees and affiliates to prevent, report and respond to safeguarding concerns.
Code of Conduct	Provides the expected standards of behaviour for all WVA workplace participants, including acting ethically, lawfully, respectfully and consistently with WVA's values and mission. It supports the Protected Disclosure policy by identifying conduct expectations, accountability for decisions and actions, and pathways for raising concerns or addressing breaches of expected behaviour.
Workplace Health and Safety Policy	It provides the appropriate pathway for reporting and managing workplace hazards, incidents and safety concerns, including where disclosures or grievances identify risks to health, safety or wellbeing. Sets out WVA's commitment to providing and maintaining a safe, healthy and supportive work environment, including the management of physical and psychosocial health and safety risks.