

Whistleblower Policy

Policy Statement:

The Young Men's Christian Association Inc trading as "the Y NSW" and its associated entities (the **Y NSW**) is committed to responsible corporate governance, including ensuring that it has appropriate internal controls and processes in place to encourage Employees of the Y NSW to raise concerns about inappropriate conduct within the organisation. The Y NSW board of directors (the Board) and senior management have endorsed this *Whistleblower Policy* to support the YNSW's *Code of Business Conduct* and compliance and governance framework.

Objectives:

- promote the responsibility of Y NSW directors, officers, employees, consultants, contractors, and any other parties acting as representatives or agents of Y NSW (Employees for the purpose of this Policy), to report inappropriate conduct within the organisation,
- outline the channels through which inappropriate conduct can be reported,
- outline the process for dealing with reports of inappropriate conduct,
- encourage Employees to report inappropriate conduct by emphasising the protections offered to those who do so in good faith, and
- ensure that inappropriate conduct is detected, addressed appropriately, and prevented in the future.

Scope:

This policy applies to all the Y NSW Employees, and where applicable, Business Partners. For the purposes of this policy, **Business Partners** includes, clients, suppliers, sub-contractors and joint-venture partners, other representatives and third parties performing services for, or on behalf of, the Y NSW.

Risk Context:

Risk Category	Risk Appetite:
Financial Sustainability	We have a Cautious appetite to accept risks that threaten the financial sustainability of our organisation or threaten the organisation's capacity to achieve its visions and strategic aspirations.
Governance & Legal	We have a Cautious appetite for non-compliance to applicable regulations and legislations. The Y NSW will pursue strong governance and leadership structures to ensure oversight, accountability, ethical decision making and transparency.

Sources of legal obligations:

The legal obligations underlying this Policy include the laws aimed at protecting Employees who call attention to corporate violations and assist with enforcement proceedings.

Y NSW commitment:

The Y NSW encourages Employees to raise concerns about any known or suspected unlawful or inappropriate conduct within the organisation.

To support this commitment and promote an open working environment, the Y NSW offers Employees a mechanism outlined in this Policy to confidentially raise serious concerns without fear of reprisal, dismissal, or discriminatory treatment. Prompt and appropriate action will be taken to investigate each report received to ensure inappropriate conduct is detected and suitably addressed.

Inappropriate conduct:

In this Policy, **Inappropriate Conduct** means serious conduct by Y NSW or its Employees, which is or potentially could be:

- a criminal offence (including theft, drug use/sale, violence or threatened violence and criminal damage to property)
- a breach of a legal obligation
- dishonest, fraudulent, or corrupt behaviour
- a serious risk to the health of an individual or the public or to the environment
- a violation of regulatory requirements
- in breach of the Code of Conduct and/or any Y NSW policies, or
- aimed to conceal business records or other evidence related to any of the above.

Protected disclosure:

An Employee who reports Inappropriate Conduct in accordance with this Policy (Whistleblower) will be protected from reprisal or repercussions from the Y NSW because of reporting the Inappropriate Conduct, so long as the disclosure is made in good faith and based on reasonable grounds.

Where a Whistleblower's report of Inappropriate Conduct is determined to be in bad faith, maliciously false or unreasonable, the Whistleblower may be subject to disciplinary action.

The Risk & Innovation Team will take all reasonable steps to maintain the confidentiality of Whistleblowers. This means that details of the Whistleblower will only be released to persons who have a "need to know" – usually arising from an obligation to investigate or to take remedial or disciplinary action.

Whistleblowers who do not wish to disclose their identity may remain anonymous when reporting Inappropriate Conduct to the Whistleblower Hotline. However, anonymity of a Whistleblower may impede a swift or thorough investigation into the Inappropriate Conduct or the outcome of any subsequent prosecution.

In addition to the obligation to maintain confidentiality, the Y NSW is committed to protecting Whistleblowers against adverse action taken against them for reporting Inappropriate Conduct. The Company does not tolerate any reprisals, discrimination, harassment, intimidation or victimisation of Whistleblowers, their colleagues or family members. Such retaliatory action will be treated as serious misconduct.

Reporting inappropriate conduct:

Where an Employee is concerned about Inappropriate Conduct observed within the organisation, they can discuss it with their immediate manager/supervisor at first instance. However, where the Employee feels uncomfortable in raising a concern in this manner or is unsatisfied with the response received, the concern may be raised as outlined below.

Inappropriate Conduct can be referred to the following senior personnel:

1. The Chief Risk & Innovation Officer, Josh Wiseman either in person or via email: josh.wiseman@ymcansw.org.au; or
2. The Chief People Officer, Jess Hill either in person or via email: jess.hill@ymcansw.org.au

Where a Whistleblower wishes to remain anonymous, they can call the Whistleblower Hotline, (which is operated by Deloitte Pty Ltd, an external service provider) using the information detailed below:

Via email: ymcawhistleblower@deloitte.com.au

Online disclosure: www.ymcawhistleblower.deloitte.com.au

Login details:

- Username: YMCA
- Password: Deloitte#1

Once you have signed in using the details above, click on the Begin Disclosure button at the bottom right of the screen.

Where a Whistleblower contacts the Whistleblower Hotline, the external service provider who receives the call will make a record of all disclosed information. A Whistleblower who reports Inappropriate Conduct to a government agency in compliance with the law, will continue be protected under this Policy.

The Whistleblower may choose to either identify themselves or remain anonymous, however Whistleblowers who choose not to give their name before making the disclosure may not be entitled to protections arising under applicable laws. If the Whistleblower consents, the external service provider then refers the matter to the Risk & Innovation Team.

Once the Risk & Innovation Team receives a notification about the Inappropriate Conduct, it undertakes an investigation to determine whether there is evidence to support the matter raised and/or what further action, if any, is to be taken.

Further information on the investigation process is found in the Incident Management and Internal Investigations Procedure.

Feedback and communication with the Whistleblower:

Where possible, and assuming the Whistleblower is not anonymous, the Y NSW will keep the Whistleblower informed of the outcome of the investigation into the Inappropriate Conduct, subject to confidentiality considerations.

Maintaining business records:

In accordance with the Y NSW Code of Business Conduct, the Risk & Innovation Team keeps complete and accurate records pertaining to a report of Inappropriate Conduct to the extent required by law and subject to safeguards that ensure their confidentiality.

Reporting:

The Risk & Innovation Team will report against this Policy on a quarterly basis to the Risk Audit & Finance Committee.

Related documents:

This Policy should be read in conjunction with the Y NSW's Code of Conduct and other policies including:

- Code of Conduct
- Conflicts of Interest Policy
- Ethical Partnerships Policy;
- Internal Investigations Procedure, and
- Privacy Policy.

Document Control:

Policy owner	Chief Risk and Innovation Officer
Policy issue date	14 May 2025
Version number	<u>2.1</u>
Date due for review	14 May 2027
Policy Approver	RAFC