

# Whistleblower Protection Board Policy

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Policy ID no 7/2012

**Approved by the Board:**

12 April 2023

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## 1. Policy Statement

IDP Education Limited and its related body corporates (the **Company**) has a long held reputation for conducting business in an ethical and honest way. This reputation is built on our values of expertise, integrity, quality, caring and community which are one of foundations of the Company's Code of Conduct.

This Board Policy (the **Policy**) outlines the way that instances, or suspected instances, of wrongdoing can be raised within the Company. It also outlines the obligations of the Company in relation to the treatment and protection of employees, contractors, consultants or suppliers who raise concerns under this Policy, and what protections may be available under the Australian Whistleblower Laws.

This Policy will be made available on the Company's website.

## 2. Objectives

The purpose of this Policy is to ensure that all eligible Persons are able to report instances, or suspected instances, of unethical, improper, unlawful or undesirable conduct without fear of intimidation or reprisal.

This Policy is intended to encourage and promote honest and ethical behaviour by providing a clear process for eligible Persons to escalate concerns about actual, suspected or anticipated wrongdoing within the Company.

## 3. Scope

You can make a report under this Policy if you are:

- a past or present employee;
- a past or present individual supplier of goods or services (paid or unpaid);
- a past or present officer;
- a past or present associate; or
- a relative, spouse, or dependent of any of the above individuals, of the Company (an **Eligible Person**).

The Company may also choose to treat your report in accordance with this Policy even if you do not fit into one of these categories. However, where this is the case, you will not be protected under the Australian Whistleblower Laws.

To qualify for protection under the Australian Whistleblower Laws a report made under this Policy must be an Eligible Report (as defined in this Policy).

## 4. Policy Details

### Reportable Conduct

Under this Policy, the Company encourages you to report any behaviour, practice or activity which you believe **on reasonable grounds** concerns misconduct, illegal, unethical or otherwise an improper state of affairs or circumstances in relation to the Company or an officer or employee

of the Company. This includes but is not limited to the existence, or suspected existence of any of the following:

- Reportable Conduct (as defined in this Policy);
- A breach of the Company's Code of Business Conduct;
- A breach of Company's policies and procedures;
- Bullying, harassment or discrimination;
- A breach of Company's approval practices and guidelines;
- Financial irregularities, malpractice, impropriety or fraud;
- Contravention or suspected contravention of legal or regulatory provisions;
- Auditing non-disclosure or manipulation of any audit processes;
- Corrupt or criminal conduct; and
- Any deliberate concealment relating to the above.

You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage.

Even if you are not in Australia, you can still make a report about Reportable Conduct under this Policy which may qualify for protection under the Australian Whistleblower Laws if there is a connection between your report and Australia, for example if:

- you are an Australian citizen;
- you are Australia-based;
- you are speaking up about a situation relating to an Australian IDP operation; or
- you are speaking up about conduct alleged to have occurred in Australia.

While you are encouraged to report any of the types of conduct referred to above to the Company, it is important to note that only disclosures that relate to Reportable Conduct will qualify for protection under the Australian Whistleblower Laws.

### Eligible Recipients

You can make a report under this Policy to an Eligible Recipient (as defined in this Policy). Disclosures about Reportable Conduct will only qualify for protection under Australian Whistleblower Laws if they are made to an Eligible Recipient.

Under Australian Whistleblower Laws, disclosures about Reportable Conduct may also be made to the following external parties:

- ASIC, APRA, or the Commissioner of Taxation;
- a legal practitioner for the purposes of obtaining legal advice or representation;
- if the matter relates to the Company's tax affairs, a registered tax agent or BAS agent of the Company; or
- in certain circumstances, to a professional journalist or a parliamentarian in accordance with the requirements set out in the Australian Whistleblower Laws for a Public Interest Disclosure or an Emergency Disclosure, (**External Eligible Recipients**).

### How to Report

You are always encouraged to discuss any behaviour, practice or activity that causes you concern with a manager within your function / location, or someone in management. If you are not comfortable dealing with your direct manager, you should raise the matter with anyone in

management you feel comfortable in approaching. However, it is important to note that reports about Reportable Conduct made to people outside of the Eligible Recipients listed above will not be protected under the Australian Whistleblower Laws.

An Eligible Report can be made by contacting an Eligible Recipient directly, or by:

- phone on +61 3 9612 4444; or
- email at [WhistleblowerTeam@idp.com](mailto:WhistleblowerTeam@idp.com); or
- in writing, by post to:

CONFIDENTIAL  
IDP Whistleblower Team  
Level 10  
697 Collins Street  
Docklands Vic 3008

If you want to obtain additional information about the process for making an Eligible Report, or seek support before you make a disclosure, we encourage you to:

- contact the Company's Whistleblower Investigations Team; or
- obtain independent legal advice by a legal practitioner at your own expense.

An Eligible recipient will, if you agree, disclose your identity, to the Whistleblower Investigations Team to take forward. If you do not agree to the disclosure of your identity, the Eligible Recipient may redact your identity from the Eligible Report before providing this to the Whistleblower Investigations Team. Alternatively, the Eligible Recipient may disclose information that may lead to your identification to the Whistleblower Investigations Team if this is reasonably necessary to investigate the Reportable Conduct.

### Anonymity

When you make a report under this Policy you can choose to identify yourself or, if you would prefer, you can make a report anonymously. It is important to understand that anonymous reporting can impact or limit the ability of the Whistleblower Investigations Team to fully investigate the matter. It is recommended that anonymous reports are made in a way that allows for a channel of communication between yourself and the Company, so that the Company can request any follow up information and so that you can be informed of any investigation outcome, where appropriate.

### What your manager can do to support you

In all cases, Managers are required to advise the Whistleblower Investigations Team of all reports made to them under this Policy and to advise the Whistleblower Investigations Team of any steps they have already taken to mitigate the concern you have raised. The Whistleblower Investigations Team has specific responsibility to report on any investigations conducted under this Policy to the Chief Executive Officer and the Company's Audit and Risk Committee.

Managers who fail to escalate whistleblower disclosures to the Whistleblower Investigations Team will be considered to be in breach of their employment obligations and disciplinary action may be taken.

## Investigation

The core members of the Whistleblower Investigations Team are the Director People Experience and the Group Head of Internal Audit.

The Whistleblower Investigations Team will assess whether each disclosure made under this Policy qualifies for protection under this Policy and the Australian Whistleblower Laws, and whether a formal, in-depth investigation is required, and who should carry out that investigation.

The findings of whistleblower investigations may be reported to the Whistleblower Committee. If you have chosen to make an anonymous report under this Policy, the Company will respect your wishes and will ensure that reporting to the Whistleblower Committee is on a de-identified basis.

## How investigations are conducted

Investigation processes will vary depending on the precise nature of the conduct being investigated, including the level of detail and any evidence that has been provided. The purpose of the investigation is to determine whether the concerns are substantiated with a view to the Company then rectifying any wrongdoing uncovered to the extent that this is practicable in the circumstances.

The key steps of an investigation may include the following:

- appointing and briefing an investigator (internal or external) who does not have a perceived or actual conflict of interest in the matters you reported;
- an initial interview with you to discuss your report and obtain further information and relevant documents from you;
- collecting documents and other relevant materials;
- interviews with people who may have witnessed or have further information about the concerns you raised in your report; and
- where appropriate, interviews with relevant persons who were accused or implicated in the conduct that caused your concern.

The Company will endeavour to treat anyone named in a disclosure fairly and with due process following the processes set out in this Policy (as appropriate) or otherwise as required by law.

## False Reporting

A false report could have significant effects on the Company's reputation and on the reputations of others and could also cause considerable waste of time and effort in investigating your report.

Any deliberately false reporting, whether under this Policy or otherwise will be treated as a serious disciplinary matter.

However, incorrect disclosures that are not deliberately false are still protected under this Policy (and may qualify for protection under the Australian Whistleblower Laws).

## 5. Protection of Eligible Persons

The intent of this Policy is to support you in making a report while maintaining your confidentiality as far as is reasonably practicable having regard to the Company's legal obligations.

The Company will take all reasonable steps to ensure that any person who raises a complaint under this Policy is protected from victimisation, adverse action, intimidation and the public disclosure of their identity. Support and protection of Whistleblowers is considered an important aspect of all Managers' obligations.

Under the Australian Whistleblower Laws, if you have made an Eligible Report you will also be entitled to certain protections. These are set out below.

### Confidentiality

If you have made an Eligible Report, it is illegal to disclose your identity or information likely to lead to your identification, except when:

- you consent;
- the disclosure is made to an External Eligible Recipient; or
- the information disclosed is likely to lead to your identification, but it is disclosed for the purpose of investigating the matter and all reasonable steps are taken to reduce the risk that you will be identified.

The Company is committed to protecting the confidentiality of all Whistleblowers (whether or not they have made an Eligible Report) who have raised concerns under this Policy, as far as reasonably practicable having regard to the Company's legal obligations. To ensure that your identity is protected and remains confidential, the Company will ensure that those involved in handling and investigating your report are trained to understand their obligations in relation to confidentiality.

They will also ensure that all files relating to your report are kept secure and that information received from you is held in confidence and is only disclosed to a person not connected with the investigation if:

- you have been consulted and have consented to the disclosure; or
- it is required or permissible by law.

It is possible that someone might guess or make assumptions about a Whistleblower's identity without your confidentiality actually having been breached. For example, the nature of the issue you report may only be known by a small number of people or it might become apparent as a consequence of the nature of the investigation process.

If you believe that your confidentiality has been breached, you should report this immediately to the Whistleblower Investigations Team.

The Company recognises that whistleblowing can be a very stressful and difficult thing to do. Provided you have a reasonable belief that Reportable Conduct has or is likely to occur, the Company will safeguard your interests as far as is reasonably practicable, having regard to this Policy and any other applicable policies and laws. Should you be proven to have been engaged in serious misconduct or illegal activities, disciplinary action may be taken.

### Detrimental Conduct

The Company will protect all Whistleblowers who have made reports under the Policy from Detrimental Conduct. Examples of Detrimental Conduct include dismissal, demotion, any form of harassment, discrimination or any form of current or future bias.

It is illegal for someone to engage in, or threaten to engage in Detrimental Conduct because you have raised, may have raised, propose to raise or could make an Eligible Report. If you have made an Eligible Report and are subject to Detrimental Conduct, you may be entitled to compensation or another legal remedy.

The Company will not tolerate any Detrimental Conduct towards Whistleblowers.

If anyone engages in Detrimental Conduct, please report this immediately to the Whistleblower Investigations Team. Reports of Detrimental Conduct will be treated seriously and confidentiality.

Anyone engaging in Detrimental Conduct may be subject to serious consequences, including disciplinary action and/or termination of their engagement by the Company (where appropriate). They may also be subject to consequences in the form of civil and criminal penalties.

### Legal protections

If you have made an Eligible Report, you will also be protected from any of the following in relation to your disclosure:

- protection from civil, criminal or administrative legal action for making a report;
- protection from contractual or other remedies being sought against you on the basis that you made a report; and
- the information you provide may not be admissible in evidence against you in legal proceedings (unless you have provided false information)..

### Personal work related grievances

A disclosure that does not concern Reportable Conduct and instead relates to a personal work-related grievance does not qualify for protection under this Policy or the Australian Whistleblower Laws. A personal work-related grievance relates to your current or former employment and has personal implications for you and does not have significant implications for IDP or relate to breaches of specific laws.

For example, personal work-related grievances include:

- interpersonal conflicts with another employee; and
- challenges to decisions around performance evaluations, promotions or disciplinary action.

Concerns regarding a personal work-related grievance should be raised with your manager or your relevant People Experience contact. If, however, you are uncomfortable speaking about the issue with both your manager or relevant People Experience contact, or you have already shared a concern and feel it is not being addressed appropriately, you can raise your concern under this Policy.

A personal work-related grievance does not include concerns in relation to Detrimental Conduct. These matters are considered to be Reportable Conduct.

## 6. Roles and Responsibilities

**The Company** will provide training to all employees of the Company, including those in overseas entities or related body corporates, about their rights and responsibilities under this Policy, and all Eligible Recipients about how to respond to reports under this Policy.



**The Board** of the Company has ultimate responsibility for ensuring management have policies and processes in place to protect Whistleblowers.

**The Global Leadership Team (GLT)** must ensure that there are mechanisms in place within their area of responsibility to encourage reporting by Whistleblowers and to protect them from any Detrimental Conduct.

**Whistleblower Committee** must provide governance and oversight of the Whistleblower investigation process as described in this Policy.

**Whistleblower Investigations Team** must investigate all matters raised under this Policy and inform the CEO and the Audit and Risk Committee of all reports so advised.

**Managers** must advise the Whistleblower Investigations Team of any reports made in accordance with this Policy.

**All IDP employees and Eligible Persons** are encouraged to report relevant incidences or suspected instances of wrongdoing in accordance with this Policy. If comfortable in doing so they are encouraged to report concerns to their manager in the first instance, or otherwise to use the alternative reporting avenues outlined in Section 4 of this Policy, 'Policy Details'. In the case of suspected financial malpractice, impropriety or fraud employees are obliged to report the concern in accordance with the Fraud Prevention Board Policy. Team members reporting suspected financial malpractice, impropriety or fraud are entitled to the protection afforded by this Policy.

## 7. Monitoring, Evaluation and Review

This Policy must be reviewed every two years from the date the Policy was initially released or last reviewed.

## 8. Definitions and Abbreviations

Term	Meaning
Company	IDP Education Limited and its related body corporates (as defined in the <i>Corporations Act 2001</i> (Cth)).
Whistleblower	A person who reports any actual or suspected wrongdoings, malpractices or other concerns that are taking place within the organization under this Policy.
Detrimental Conduct	When a person causes or threatens to cause detriment to you or someone else because the person believes or suspects that you (or someone else) made, may have made, proposes to make, or could make a disclosure under this Policy, and the belief or suspicion is the reason, or part of the reason, for the detriment.
Eligible Report	A report made by an Eligible Person to an Eligible Recipient about Reportable Conduct.
Eligible Recipients	<ul style="list-style-type: none"> <li>a Senior Manager of the Company;</li> <li>a member of the Company's Whistleblower Investigations Team;</li> <li>an officer of the Company;</li> </ul>

	<ul style="list-style-type: none"> <li>• an auditor or a member of an audit team conducting an audit of the Company;</li> <li>• an actuary of the Company;</li> <li>• an External Eligible Recipient (as defined in section 4 of this Policy).</li> </ul>
Reportable Conduct	<p>Means information concerning misconduct, or an improper state of affairs or circumstances in relation to the Company or an officer or employee of the Company including:</p> <ul style="list-style-type: none"> <li>• conduct that constitutes an offence against, or a contravention of, a provision of Australian Corporations or Prudential Legislation;</li> <li>• an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;</li> <li>• represents a danger to the public or the financial system;</li> <li>• misconduct in relation to the tax affairs of the Company.</li> </ul>
Manager	<p>For the purpose of this Board Policy, manager refers to any member of management to whom a Whistleblower disclosure is made regardless of whether they have a designated title of 'manager' including roles such as the Head of your Department, Country Managers, Regional Directors and members of the Global Leadership Team.</p>
Public Interest or Emergency Disclosure	<p>An Eligible Person can make a Public Interest or Emergency Disclosure if:</p> <ul style="list-style-type: none"> <li>• you have reasonable grounds to believe that making a further disclosure of the information would be in the public interest (in the case of a Public Interest Disclosure);</li> <li>• you have reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment (in the case of an Emergency Disclosure);</li> <li>• you have previously made a disclosure to ASIC, APRA or a prescribed body and provided subsequent written notice to the body to which the disclosure was made; and</li> <li>• in the case of a Public Interest Disclosure, 90 days must have passed since the previous disclosure.</li> </ul>
Whistleblower Investigations Team	<p>Includes the Group Head of Internal Audit, the Director People Experience and any key individuals as required to support the nature of a particular investigation.</p>
Whistleblower Committee	<p>Includes the Company Secretary, the Chief People Officer and (by invitation) the Chair of the Audit and Risk Committee.</p>
Australian Corporations or Prudential Legislation	<p>This includes the <i>Corporations Act 2001</i>, the <i>Australian Securities and Investments Commission Act 2001</i>, the <i>Banking Act 1959</i>; the <i>Financial Sector (Collection of Data) Act 2001</i>; the <i>Insurance Act 1973</i>; the <i>Life Insurance Act 1995</i>; the <i>National Consumer Credit Protection Act 2009</i>; the <i>Superannuation Industry (Supervision) Act 1993</i>, or any instrument made under these Acts.</p>

Australian Whistleblower Laws	Part 9.4AAA of the <i>Corporations Act 2001</i> and Part IVD of the <i>Taxation Administration Act 1953</i> .
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## 9. Associated Documents

Fraud Prevention Board Policy  
 Fraud Prevention Operational Policy  
 Code of Conduct

## 10. References

Whistleblower Investigations Team – WhistleblowerTeam@idp.com

**Policy Owner:** Chief People Officer

Action	Date	Responsibility
Endorsed	25 November 2009	Audit and Risk Management Committee
Endorsed	16 December 2009	Board
Reviewed and Approved	17 April 2012	Audit and Risk Management Committee
Endorsed	31 May 2012	Board
Endorsed	17 June 2014	Audit and Risk Management Committee
Approved	21 August 2014	Board
Endorsed	9 December 2016	Audit and Risk Committee
Approved	8 February 2017	Board
Reviewed and Approved	18 June 2019	Audit and Risk Committee
Approved	22 August 2019	Board
Reviewed and Endorsed	18 October 2022	Audit and Risk Committee
Approved	12 April 2023	Board