FOOTBALL
NSW

WHISTLEBLOWER POLICY

Effective from 28 July 2026

1. Why this Policy is important and why it should be taken seriously

1.1 This Football NSW Limited (**FNSW**) Whistleblower Policy (this **Policy**) is a critical tool for uncovering misconduct that may not otherwise be detected or disclosed. It provides a safe and secure means for individuals to disclose actual or suspected misconduct or wrongdoing. FNSW is committed to maintaining the highest standards of honesty, openness and accountability both within the organisation and in all of its business dealings with third party suppliers. FNSW recognises that its employees and suppliers have an important role to play in enabling it to achieving these goals.

1.2 This Policy is designed to promote ethical behaviour, transparency and accountability at FNSW, and to protect whistleblowers from retaliation. FNSW encourages whistleblowers to report wrongdoing.

1.3 In Australia, the Corporations Act, 2001 (Cth) (**Corporations Act**) and the Tax Administration Act, 1953 (Cth) provide for the protection of whistleblowers. This Policy focusses on the protections available under the Corporations Act (**Australian Whistleblowing Framework**).

1.4 This Policy sets out the rights and responsibilities of individuals involved in making a protected disclosure and reinforces FNSW's commitment to fostering a culture where individuals feel empowered to speak up if they observe any actual or suspected misconduct or wrongdoing which might not otherwise be uncovered. It supports FNSW's purpose and strategy by encouraging people to do the right thing.

1.5 This Policy is designed to produce the following outcomes:

(a) individuals understand how they can make a disclosure of a disclosable matter and FNSW's processes for responding to such disclosures;

(b) individuals understand that they can report actual or suspected misconduct or wrongdoing safely, confidentially and (if they prefer) anonymously, knowing that they will be protected and that their disclosure will be handled fairly and efficiently;

(c) help develop and maintain a culture of ethical conduct;

(d) help deter any misconduct or wrongdoing; and

(e) ensure FNSW meets its statutory obligations.

1.3 The Policy has been drafted in accordance with the requirements of Part 9.4AAA of the Corporations Act comprising sections 1317AA – 1317AK and with the benefit of the guidance provided by ASIC Regulatory Guide 270 – Whistleblower policies. FNSW encourages everyone to speak up under this Policy consistent with FNSW being a good corporate citizen.

1.4 This Policy is not intended to be contractually binding and does not form part of any employment contract with FNSW. It does not create enforceable rights in favour of any individual employee, contractor or proposed or actual whistleblower. Individuals are free to seek independent legal advice if they are unsure as to how or whether the Corporations Act applies or operates.

2. Who this Policy applies to and when

2.1 This Policy applies to the Australian operations of FNSW and individuals who are or have previously been:

(a) an officer of FNSW (s. 9AD of the Corporations Act defines an "officer" to include, amongst others, a director or secretary of FNSW);

(b) an employee of FNSW;

(c) a person who supplies goods or services to FNSW (whether paid or unpaid) and employees of those suppliers;

(d) an individual who is an associate of FNSW;

(e) a relative, dependant, or spouse of any of the abovenamed persons.

2.2 All employees of, and suppliers to FNSW are responsible for reading, understanding and complying with this Policy. Breach of this Policy may be regarded as misconduct and may lead to disciplinary action that may include termination of employment or engagement as the case may be.

2.3 This Policy applies whenever a disclosure of disclosable matter is made by an Eligible Whistleblower to an Eligible Recipient. A disclosure will be protected under the Australian Whistleblower Framework if it is a "protected disclosure". A "protected disclosure" is a disclosure that is made:

(a) by an "eligible whistleblower";
(b) about a "disclosable matter"; and
(c) to a person who is eligible to receive a protected disclosure, namely, an "eligible recipient".

3. Reporting Misconduct or Wrongdoing

3.1 You are encouraged to make a protected disclosure to a FNSW Eligible Recipient if you see or have reasonable grounds to suspect something is happening at FNSW that you think is a disclosable matter. This will assist FNSW in identifying and addressing misconduct or wrongdoing as early as possible.

3.2 What is disclosable matter?

Disclosable matters involve information that the discloser has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances, in relation to FNSW. The term "reasonable grounds to suspect' is based on the objective reasonableness of the reasons for the discloser's suspicion. In practice, a mere allegation with no supporting information is not likely to be considered as having "reasonable grounds to suspect". However, a discloser does not need to prove their allegations.

Examples of conduct which may be a disclosable matter include conduct that constitutes an offence against, or contravention of, a provision of any of the following:

(i) the Corporations Act;

(ii) the Australian Securities and Investments Commission Act, 2001;

(iii) the Banking Act, 1959;

(iv) the Financial Sector (Collection of Data) Act, 2001;

(v) the Insurance Act, 1973;

(vi) the Life Insurance Act, 1995;

(vii) the National Consumer Credit Protection Act, 2009;

(viii) the Superannuation Industry Supervision Act; 1993;

(ix) an instrument made under an Act referred to in sub-paragraphs (i) – (viii) above;

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

(xi) represents a danger to the public or the financial system;

(xii) is prescribed by regulation;

In addition, a disclosable matter may also include information about the following:

(xiii) illegal conduct such as theft, violence or threatened violence, and criminal damage against property;

(xiv) fraud, money laundering or misappropriation of funds;

(xv) serious, unlawful or corrupt use of FNSW's property, funds or other assets;

(xvi) offering or accepting a bribe;

(xvii) financial irregularities;

(xviii) failure to comply with, or breach of, legal or regulatory requirements; and

(xix) engaging in, or threatening to engage in, detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure.

Disclosable matters may include conduct that may not involve the contravention of a particular law. Information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system is also a disclosable matter, even if it does not involve a breach of a particular law.

While everyone at FNSW is encouraged to speak up and report any concerns, not all types of concerns are intended to be covered by this Policy. For example, disclosable matters do **NOT** generally include personal work-related grievances or football-related complaints.

Personal work-related grievances are grievances about something in relation to your current or former employment or engagement that have implications for you personally (for example, interpersonal conflicts with another employee, or decisions about promotion, discipline or termination of an employee). You can speak with the Liquid HR Consultant or any other appropriate Manager about your grievance. Where a work-related grievance also includes Reportable Conduct, and it is reported in accordance with this Policy, it will still be handled in accordance with this Policy.

3.3 If you make a protected disclosure under this Policy, you are expected to have reasonable grounds to suspect that the information you are disclosing is true. You will not be penalised if the information turns out to be incorrect.

3.4 FNSW discourages deliberate false reporting, which is considered a serious matter and may result in disciplinary proceedings. Not all reports will necessarily be investigated, and disclosures that are not about disclosable matters do **not** qualify for protection under the Australian Whistleblowing Framework. You can report something anonymously if you prefer. If you do share your identity and consent to it being disclosed, it will only be shared with the Eligible Recipient involved in dealing with the protected disclosure.

3.5 If you share your contact details when making your protected disclosure, FNSW will contact you to tell you about the progress of its handling of the matter including any investigation FNSW may consider necessary to conduct in respect of the protected disclosure. FNSW may also contact you if more information is needed to conduct any inquiry or investigation into the protected disclosure. Where appropriate (for example, where you are a current employee and FNSW has been able to establish a line of communication with you) the Eligible Recipient will support you during an investigation if one is required.

3.6 While you are encouraged to report the disclosable matter through Eligible Recipients to whom you can make a protected disclosure and receive the protections described in this Policy. To help the Eligible Recipient handle your protected disclosure correctly, please tell them that you are making a protected disclosure under this Policy.

4. How May Disclosures be Made?

4.1 There is no prescribed form in which a protected disclosure must be made.

4.2 If a discloser is seeking to make a protected disclosure under the Australian Whistleblowing Framework, it is preferable that the discloser makes this fact clear in the disclosure.

4.3 Disclosures may be made in writing, for example, via email, in person, via the post or via telephone.

4.4 A discloser may choose to remain anonymous while making a disclosure, during the course of any subsequent investigation and after the investigation is completed and finalised.

4.5 Under the Australian Whistleblowing Framework, disclosures may be made on an anonymous basis. However, it may not be possible for anonymous disclosures to be dealt with effectively. Accordingly, FNSW encourages disclosers to provide their full names/identity, wherever possible. A discloser who wishes to remain anonymous should maintain on-going two-way communication with FNSW, so that FNSW can ask follow-up questions or provide any feedback. An anonymous discloser can refuse to answer questions that may cause their identity to be revealed.

4.6 Where an anonymous disclosure is made, FNSW will adopt measures to protect the anonymity of the discloser. This may include permitting the discloser to communicate via an anonymised email address and adopting a pseudonym for the purposes of the disclosure.

4.7 The following individuals are Eligible Recipients of a protected disclosure:

(a) the Head of Legal & Governance;
(b) the Risk Manager & State Member Protection Officer;
(c) the Licensing & Compliance Manager;
(d) the Legal & Regulatory Manager;
(e) an officer of FNSW (as defined in ss. 9 and 9AD of the Corporations Act, includes a Director, the Chief Executive Officer, a member of the Executive Committee (EXCO) and the Company Secretary of FNSW);
(f) a senior manager (a term that is defined in s. 9 of the Corporations Act) of Football NSW being EXCO members of FNSW; and
(g) an auditor of FNSW, being BDO Audit Pty Ltd, or a member of the audit team conducting an audit of FNSW.

4.8 Where a protected disclosure is in respect of the Chief Executive Officer, an EXCO member, or any person responsible for administering this Policy, the protected disclosure musy be immediately referred to the Chair of the FNSW Audit and Risk Committee or, where appropriate, the Chair of the Board.

4.9 Protected disclosures may also be made to the following regulators:

(h) the Australian Securities and Investments Commission (**ASIC**);
(i) the Australian Prudential Regulation Authority (**APRA**); or
(j) a prescribed Commonwealth authority.

4.10 Eligible Whistleblowers may make protected disclosures to a legal practitioner where the disclosure is for the purpose of obtaining legal advice or legal representation under the Australian Whistleblower Framework even in the event that the legal practitioner concludes that a disclosure does not relate to a disclosable matter.

4.11 Disclosures may be made to a journalist or parliamentarian under certain circumstances and qualify for protection: s. 1317AAD of the Corporations Act. A "public interest disclosure" is the disclosure of information to a journalist or parliamentarian where:

(a) at least 90 days have passed since the discloser made the disclosure to ASIC, APRA or the prescribed Commonwealth authority;

(b) the discloser does not have reasonable grounds to believe that action is being taken, or has been taken, in respect of the disclosure;

(c) the discloser has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and

(d) before making the public interest disclosure, the discloser has given written notice to the body in sub-paragraph (a) above, that:

(i) includes sufficient information to identify the previous disclosure; and

(ii) states that the discloser intends to make a public interest disclosure.

4.12 An "emergency disclosure" is the disclosure of information to a journalist or parliamentarian, where:

(a) the discloser has previously made a disclosure of information to ASIC. APRA, or prescribed Commonwealth authority;

(b) the discloser has 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;

(c) before making the emergency disclosure, the discloser has given written notice to the body in sub-paragraph (a) above that:

(i) includes sufficient information to identify the previous disclosure; and
(ii) states that the discloser intends to make an emergency disclosure; and

(d) the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

4.13 A discloser should contact an independent legal practitioner before making a public interest or an emergency disclosure.

5. Confidentiality, Protection and Support

5.1 If you are an Eligible Whistleblower and you make a disclosure of a disclosable matter to an Eligible Recipient under this Policy, you will be protected and supported in these ways:

Protecting your identity

(a) You can remain anonymous and, if you prefer, you do not have to answer questions that may reveal your identity during any follow-up conversations or any investigation process, including following the finalisation of an investigation.

(b) FNSW will keep your identity (and information likely to lead to your identification) confidential. It is an offence for a person to identify an Eligible Whistleblower, or disclose information likely to lead to their identification, outside the relevant exceptions.

(c) FNSW can share information about your disclosure if it is needed to investigate the matter but will not disclose your identity (or information likely to identify you) except if:

i. you give your consent to disclose that information;

ii. the disclosure is allowed or required by law;

iii. the disclosure is to a legal practitioner for the purposes of obtaining legal advice or legal representation; or

iv. in the case of information likely to lead to your identification, it is reasonably necessary to disclose the information for the purposes of investigating your protected disclosure, but all reasonable steps are taken to reduce the risk that you will be identified as a result.

(d) FNSW will adopt appropriate measures to protect your identity. This will include some or all of the following:

i. Referring to you by a pseudonym and/or in a gender-neutral way;

ii. Redacting personal information or references to you;

iii. Making sure your protected disclosure is managed on a need-to-know basis, by people who are trained about their obligations under this Policy and the law;

iv. Ensuring paper and electronic documents and other materials relating to your protected disclosure are stored securely;

v. Only disclosing your identity or information that is likely to lead to your identification in accordance with section 5.1 (b) of this Policy and to a restricted number of people who are directly involved in handling and/or investigating your protected disclosure; and

vi. Reminding each person who is involved in handling and investigating your protected disclosure about the confidentiality requirements, including the consequences of an unauthorised disclosure, as well as the detrimental conduct prohibition.

Protecting you from legal action

Eligible Whistleblowers who make a protected disclosures under the Australian Whistleblower Framework are protected from certain legal action taken by FNSW or any individuals because of the disclosure, including:

i. Civil liability (eg any legal action against the Eligible Whistleblower for breach of an employment contract, duty of confidentiality or any other contractual obligation), criminal liability (eg attempted prosecution of the Eligible Whistleblower for unlawfully releasing information, or other use of the disclosure against the Eligible Whistleblower in a prosecution (other than for making a false disclosure)), and administrative liability (eg disciplinary action for making the disclosure); and

ii. This means that no employee will be subject to discipline by FNSW because they made a protected disclosure under the Australian Whistleblower Framework.

The above legal protections do not grant immunity for any misconduct an Eligible Whistleblower has engaged in that is revealed in their disclosure.

The Eligible Whistleblower (or any other employee or person) can seek compensation and other remedies through the courts if:

i. They suffer loss, damage or other injury because of a disclosure; and
ii. FNSW failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

Protecting you from detriment

(a) FNSW will not take any detrimental conduct against you, and will not tolerate any detrimental conduct against you, for making a protected disclosure.

(b) Detrimental conduct is a reprisal or threatened reprisal action taken in response to, or because of, a belief or suspicion about a person's actual or potential involvement in protected whistleblowing. It includes the following conduct, where undertaken by a person due to their belief or suspicion that an individual has made, may have made, proposes to make, or could make a protected disclosure:

- dismissal of an employee;
- altering an employee's duties or position to their disadvantage;
- discrimination, harassment, bullying, or intimidation;
- psychological harm;
- damage to a person's property, reputation, business or financial position; or
- any other damage to a person.

(c) The protection from detrimental conduct does not include protecting an Eligible Whistleblower from reasonable performance management or reasonable administrative action carried out in a reasonable manner.

(d) You will not have any legal liability just because you made a protected disclosure but if the protected disclosure involves your own disclosable matter, you will not be protected from the consequences of that disclosable matter.

(e) You can notify the Eligible Recipient if you or someone else is or may be being subject to or threatened with detrimental conduct. You may also seek independent legal advice or contact certain regulatory bodies if you believe that you have suffered any detriment.

(f) If you are an FNSW employee or immediate family member, you also have access to confidential support and counselling through FNSW's EAP provider, Converge. You can access Converge by visiting **convergeinternational.com.au** to Live Chat with a counsellor. The FNSW organisation code is FOOTNSWL.

(g) This Policy does not purport to provide or constitute legal advice. You are encouraged to obtain your own separate independent legal advice if you require advice on the applicability of any whistleblowing laws, including the criteria for making a protected disclosure under this Policy.

6. Response and Investigation

6.1 The process for responding to and investigating protected disclosures may vary depending on the nature of the disclosure, and reasonable steps will be taken to ensure that the discloser's identity is not disclosed without consent, unless otherwise permitted by law.

6.2 If you make a protected disclosure under the Policy:

(a) FNSW will contact you as soon as practicable to acknowledge receipt of your protected disclosure. Generally, FNSW will endeavour to acknowledge the receipt of any protected disclosure within five business days.

(b) FNSW's response to a protected disclosure will vary depending on the nature of the protected disclosure and the amount of information provided. Subject to the applicable circumstances, a preliminary assessment of a protected disclosure will be issued by FNSW within fourteen days.

(c) All protected disclosures will be properly assessed and considered by FNSW and a decision made as to how they are addressed and whether they should be the subject of a formal investigation or internally resolved.

(d) In relation to the matters raised in your protected disclosure, FNSW may determine that no investigation is necessary (for example, because there is sufficient objective evidence available in the protected disclosure, or because even if proven, the matters disclosed do not constitute actionable misconduct or wrongdoing). FNSW may also not be able to undertake an investigation if FNSW is unable to contact you (for example, if you have made a protected disclosure anonymously and did not provide a means of contacting you).

(e) If an investigation is required, it will be conducted confidentially, fairly, objectively, and without bias.

(f) If appropriate, you will be told how FNSW has decided to respond to your protected disclosure, including whether an investigation will be conducted.

(g) FNSW will aim to progress the investigation as promptly and efficiently as possible. The length and complexity of the investigation will depend on the nature of the matters raised in the protected disclosure.

(h) Where practicable, FNSW will aim to provide you with regular updates about the general progress of the investigation until the investigation is finalised.

(i) Investigations will generally be overseen by the Eligible Recipient, subject to any potential conflicts of interest or other concerns. Other people, including employees or external advisers, may also be asked to assist with or otherwise be appointed to conduct the investigation.

(j) Anyone asked to investigate or participate in an investigation must advise the Eligible Recipient of any real, potential or perceived conflict of interest.

(k) For procedural fairness, unless there are confidentiality or other reasons not to do so, persons to whom a protected disclosure relates will be provided with details of the protected disclosure that involves them at an appropriate time and be given an opportunity to respond. Employees mentioned in a protected disclosure that does not relate to them also need to be treated fairly, and their involvement will be kept confidential where reasonably practicable.

(l) Where practicable, FNSW will aim to notify you of the outcome of the investigation. This will generally be confirmation that your concerns have been either substantiated, partially substantiated, or not substantiated. If your concerns are substantiated (in whole or in part), then appropriate disciplinary steps or other action may be taken. Due to confidentiality reasons, you will not be provided with details of action taken.

(m) You will **not** receive a copy of any investigation report.

(n) FNSW's Audit and Risk Committee will receive an anonymised summary of all protected disclosures made under this Policy together with regular update reporting on the progress of any investigations currently being undertaken by FNSW. Depending on the seriousness of any particular protected disclosure, the Head of Legal & Governance, where appropriate, shall refer the protected disclosure immediately to the Chair of the Audit and Risk Committee and, where appropriate, the Chair of the Board.

(o) The Chair of the FNSW Audit and Risk Committee will report to the Board on any protected disclosure that, in the opinion of the Committee Chair, involves:

(i) a material governance issue; or

(ii) significant legal, financial or reputational risk; or

(iii) is in respect of the Chief Executive Officer or any EXCO member.

7. Availability of this Policy and Training

7.1 FNSW will provide mandatory training in respect of this Policy to employees and provide access to this Policy via FNSW's website. FNSW employees will be required to confirm that they have read and understood this Policy through Employment Hero.

8. Definitions

8.1 In this Policy:

"**Eligible Recipient**" means an individual to whom a protected disclosure can be made, ensuring the Eligible Whistleblower qualifies for protection under this Policy.

"**Eligible Whistleblower**" includes an individual who is or has been:
(i) an employee, contractor or volunteer of FNSW;
(ii) a director or company secretary of FNSW; and
(iii) anyone else listed as an Eligible Whistleblower in section 2.1 of this Policy.

"**Disclosable Matter**" means conduct in relation to FNSW which is covered by whistleblowing protections and includes conduct that amounts to actual or suspected misconduct or an improper state of affairs or circumstances in relation to FNSW, or constitutes a breach of or an offence against certain legislation, or represents a danger to the public or the financial system. However, disclosures that relate solely to personal work-related grievances or football-related complaints, and do not relate to the detriment or threat of detriment to the discloser, do **not** qualify for protection under the Policy or the Australian Whistleblowing Framework.

"**Protected Disclosure"** means a disclosure of disclosable matter made by an Eligible Whistleblower to an Eligible Recipient.

9. Contacts for Questions and More Information

9.1 This Policy has been approved by the FNSW Board of Directors which is the Policy Owner. If you have any questions or want more information about this Policy, please contact the Head of Legal & Governance, the Policy Custodian.

Policy information

Effective from	28 July 2026
Date approved	28 July 2026
Approver	Football NSW Limited Board of Directors
Next Review due	July 2028
Entity this applies to	Football NSW Limited

Document history

Version	Date	Amended by	Details of amendment
1			