FCA Whistleblowing Policy

Farmers for Climate Action

Policy Owner	Board
Approval Date	25 June 2026
Next Review Date	December 2026 — aligned with Chair & Committee appointment

1. Purpose

1.1 This Policy sets out how FCA receives, handles and acts on disclosures, and how FCA protects the people who raise them.

1.2 This document has two parts. Part A is the Policy, approved by the Board. Part B is the Procedure, approved by the CEO, which sets out the operational steps for handling a disclosure. Both parts apply together.

1.2 This Policy sets out:

a. who can make a protected disclosure;
b. what kinds of matters are covered;
c. who at FCA can receive a disclosure (the Whistleblowing Officers);
d. what happens once a disclosure is made;
e. how a whistleblower's identity is protected; and
f. how a whistleblower is protected from detriment for speaking up.

1.3 This Policy supports FCA's obligations under Part 9.4AAA of the Corporations Act 2001 (Cth), Part IVD of the Taxation Administration Act 1953 (Cth), and aligns with ASIC Regulatory Guide 270 (Whistleblower policies).

1.4 FCA is a small not-for-profit. The approach in this Policy is deliberately proportionate.

2. Scope

2.1 This Policy applies to FCA and to all individuals who are eligible whistleblowers in under the Corporations Act. That includes current and former:

a. officers, employees and directors of FCA;
b. contractors, consultants and suppliers of goods or services to FCA (paid or unpaid), and their employees; and
c. relatives, dependants and spouses of the people listed above.

2.2 Volunteers and members of FCA are not eligible whistleblowers under the Corporations Act unless they also fall within one of the categories above. FCA still encourages volunteers and members to raise concerns through the normal channels set out in the Code of Conduct or directly with the CEO.

3. Definitions

Term	Meaning
ASIC	Australian Securities and Investments Commission.
Board	The Board of Directors of FCA.
CEO	Chief Executive Officer of FCA.
Chair	The Chair of the FCA Board
Detriment	Any conduct that causes harm or disadvantage to a whistleblower or someone connected to them because of a disclosure. Examples include dismissal, demotion, harassment, discrimination, changes to duties intended to punish, exclusion, or damage to reputation.
Deputy Chair	The Deputy Chair of the FCA Board
Disclosable Matter	A matter about FCA that an eligible whistleblower has reasonable grounds to suspect involves misconduct, or an improper state of affairs, or a contravention of a Commonwealth law that carries a penalty of 12 months' imprisonment or more, or conduct that represents a danger to the public or the financial system. Disclosable matters do not include a personal work-related grievance.
Discloser / Whistleblower	An eligible whistleblower who makes a disclosure under this Policy.
Eligible Whistleblower	A person who falls within one of the categories listed in section 2.1.
FCA	Farmers for Climate Action Limited.
GNC Committee	The Governance and Nominations Committee of FCA.
OAIC	Office of the Australian Information Commissioner.
Personal Work-Related Grievance	A grievance about the discloser's current or former employment, having implications mainly for the discloser personally (i.e. a conflict between the discloser and another employee, a decision about the discloser's promotion, transfer or disciplinary action).
Procedure	The FCA Whistleblowing Procedure, which sits under this Policy and is approved by the CEO.
Regulator	A Commonwealth regulator that can receive a protected disclosure directly, including ASIC, APRA and the Commissioner of Taxation.
Whistleblowing Officer (WBO)	A person named in this Policy who is authorised to receive a disclosure on behalf of FCA. FCA's WBOs are the CEO, the Board Chair, and the Chair of the Governance and Nominations Committee.

4. Policy

Commitment

4.1 FCA is committed to an open culture where people can raise concerns about suspected wrongdoing without fear. Speaking up is a positive act. FCA will protect the identity and wellbeing of anyone who makes a disclosure under this Policy, and will act.

Guiding principles

4.2 Whistleblowing at FCA will be:

a. confidential by default – the identity of the whistleblower is protected unless the law permits or requires it to be shared, or the whistleblower consents;
b. fair to everyone involved – the whistleblower, anyone mentioned in the disclosure, and the person handling it;
c. independent of the matter being raised – no one with a conflict of interest handles the disclosure;
d. timely – FCA aims to acknowledge a disclosure within five business days and give regular updates to the whistleblower; and
e. proportionate to the matter – FCA will match the depth of the investigation to what the disclosure actually requires.

Who can make a protected disclosure

4.3 Any eligible whistleblower (see section 2.1) can make a protected disclosure to an FCA Whistleblowing Officer. The Discloser does not need to prove their concerns. They only need reasonable grounds to suspect the matter.

What a disclosure can be about

4.4 A protected disclosure can be about a matter that the discloser has reasonable grounds to suspect involves:

a. misconduct by FCA, its officers, employees or contractors;
b. an improper state of affairs or circumstances at FCA;
c. a breach of a Commonwealth law punishable by 12 months' imprisonment or more;
d. a breach of the Corporations Act, financial services laws or tax laws;
e. conduct that represents a danger to the public or the financial system; or
f. an offence against, or contravention of, specific provisions of the Taxation Administration Act.

4.5 Examples of matters covered include (but are not limited to) theft or fraud, corruption, bribery, breaches of privacy, financial misconduct, misuse of FCA funds, unsafe work practices, serious bullying or harassment linked to broader misconduct, and breaches of the Code of Conduct that rise to the level of misconduct.

4.6 Personal work-related grievances are not covered by this Policy. Those matters should be raised under FCA's grievance or HR processes. A personal work-related grievance may become a protected disclosure if it involves detriment caused to the discloser, or if it also raises a broader Disclosable Matter.

FCA's Whistleblowing Officers

4.7 A disclosure under this Policy can be made to any of FCA's Whistleblowing Officers:

a. the Chief Executive Officer;
b. the Board Chair; or
c. the Chair of the Governance and Nominations Committee (GNC).

4.8 A discloser can choose any of the three and does not need to justify their choice. Contact details for each WBO are set out in Part B.

Other eligible recipients

4.9 A discloser can also make a protected disclosure to:

a. ASIC, APRA or the Commissioner of Taxation (for a tax-related matter);
b. a legal practitioner for the purpose of getting legal advice about the operation of the whistleblower laws; or
c. in limited circumstances, a member of Parliament or a journalist (these are called emergency or public interest disclosures and have specific preconditions under the Corporations Act).

4.10 FCA's strong preference is that disclosures come to a Whistleblowing Officer first so that FCA can act on them. The other options are always open to the discloser. FCA will not use this Policy to pressure a discloser into staying internal.

Anonymous disclosures

4.11 FCA accepts anonymous disclosures. A discloser can raise a matter without giving their name, and can refuse to identify themselves at any later stage. The statutory protections still apply.

Confidentiality of identity

4.12 FCA will protect the identity of a whistleblower, and any information likely to identify them, except where the law permits or requires disclosure.

4.13 Breach of the confidentiality obligation is a criminal offence under the Corporations Act. It is also a serious breach of this Policy and the FCA Code of Conduct. Anyone who breaches confidentiality can expect disciplinary action, up to and including termination. The operational controls for protecting identity are set out in Part B section 10.

Protection from detriment

4.14 A person who makes, proposes to make, or is suspected of making a disclosure under this Policy must not be subjected to detriment because of the disclosure. This protection also applies to anyone who supports or is associated with the whistleblower. Causing detriment is a criminal offence under the Corporations Act.

4.15 FCA will monitor the working environment of any known internal whistleblower and, where needed, take active steps to manage the risk of detriment. Part B section 11 sets out how this is managed in practice.

Support for the whistleblower

4.16 FCA recognises that making a disclosure can be stressful. FCA will offer appropriate support to a whistleblower, which may include access to the mental health support allowance (detailed in the Staff Handbook) for mental health therapy or counselling,

adjustments to working arrangements, and nominated contact points during and after the process. Support is offered, not imposed.

Fair treatment of persons mentioned

4.17 People who are the subject of a disclosure are also treated fairly. They are:

a. entitled to the presumption of innocence until an investigation finds otherwise;
b. told about the substance of any allegations against them, at a time and in a way that does not compromise the investigation or the whistleblower's identity;
c. given a fair opportunity to respond before any adverse finding is made; and
d. not told the identity of the whistleblower unless the whistleblower consents.

Knowingly false disclosures

4.18 The protections in this Policy apply to a whistleblower who has reasonable grounds for their suspicion, even if the concern turns out to be wrong. A disclosure made maliciously or with no reasonable grounds is not protected and may itself amount to misconduct.

Reporting to the Board

4.19 The CEO will report to the Board on the operation of this Policy at least annually. The report will be de-identified and will cover the number of disclosures, categories, and outcomes, along with any themes that inform policy, culture or control improvements.

Training and awareness

4.20 The CEO will ensure that all FCA officers, directors, employees and regular contractors are made aware of this Policy on induction and at least every two years thereafter. The Whistleblowing Officers will receive additional training on their roles.

Legislative compliance

4.21 FCA will comply with the whistleblower provisions of the Corporations Act 2001 (Cth) and the Taxation Administration Act 1953 (Cth) and will have regard to ASIC Regulatory Guide 270 in applying this Policy.

Compliance with this Policy

4.30 All FCA officers, directors, employees, contractors and volunteers must comply with this Policy. A breach of the Policy, may result in disciplinary action, termination of engagement, or referral to a regulator or the police.

Exemptions

4.31 There are no exemptions available under this Policy. The obligations in Part 9.4AAA of the Corporations Act and Part IVD of the Taxation Administration Act cannot be contracted out of, and FCA does not seek to.

5. Related Documents

FCA Code of Conduct

FCA Privacy Policy

FCA Risk Management Policy

Corporations Act 2001 (Cth), Part 9.4AAA

Taxation Administration Act 1953 (Cth), Part IVD

Privacy Act 1988 (Cth), including the Notifiable Data Breaches scheme

ASIC Regulatory Guide 270 – Whistleblower policies

ACNC Governance Standard 5 – duties of Responsible People

6. Version Control

Version	Date	Author	Changes
1.0	25 June 2026	Verity Morgan-Schmidt (Acting CEO)	Initial version adopted by Board