

CEW WHISTLEBLOWER POLICY

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1. Purpose

This policy enables safe, confidential reporting of suspected wrongdoing and sets out how disclosures are handled and protected under Australian whistleblower laws (*Corporations Act 2001* Part 9.4AAA and tax whistleblower provisions).

2. Scope

- Current or former employees, contractors, volunteers, and directors
- Suppliers and their employees, and other associates (scholars/alumni)
- Members and Committee Members of CEW
- Spouses, dependants or relatives of any of the above

Referred to as CEW Stakeholders in this policy

3. What can be reported (eligible disclosures)

Disclosures are not only about breaking the law. Eligible disclosures may be about misconduct or an improper state of affairs or circumstances in relation to CEW (including by a CEW Stakeholder) where you have reasonable grounds to suspect that misconduct or an improper state of affairs has occurred or is occurring in relation to CEW. Examples include fraud, bribery, corruption, breaches of the Corporations Act, serious tax misconduct, systemic breaches of policy, or conduct that risks public safety or the financial system. Retaliation for speaking up is also reportable.

Personal work-related grievances (e.g., performance reviews, promotion decisions or interpersonal conflicts) are not protected unless they involve reprisal for making, or intending to make, a protected disclosure. If your disclosure is a solely personal work-related grievance, you should make it in accordance with our CEW Employee Reporting and Resolution Policy.

For more information about the Australian whistleblower laws (including how to make a disclosure directly to ASIC or the ATO), see the information available on the [ASIC website](#) (including [Information Sheet 239 How ASIC handles whistleblower reports](#)) and the [ATO website](#).

4. Who you can report to (eligible recipients)

See Appendix A: Reporting Channels for contact information

1. Whistleblower Protection Officer (WPO)
2. Alternate WPO / Chair of the Board
3. Any Director, Company Secretary or senior officer
4. Internal or external auditors
5. Regulators: ASIC, APRA, ATO

5. How to make a disclosure

Disclosures may be made verbally or in writing, by email, post or in person. You may remain anonymous and still be protected. Choose how (or if) you wish to be contacted for updates. An optional disclosure form can be found in Appendix C.

You may wish to obtain independent legal advice before making a disclosure. That communication with your legal adviser will also be protected under the Australian whistleblower laws.

6. Protections for disclosers

If you make a protected disclosure, it is illegal for anyone to identify you or disclose any information that is likely to lead to you being identified, unless:

- it is not possible to investigate the disclosure without disclosing information that might identify you (but all reasonable steps must be taken to protect your identity);
- it is necessary to obtain legal advice about your disclosure and the whistleblower laws, in which case, we can pass the information on to our lawyer;
- we need to disclose the information to the Australian Federal Police, ASIC, APRA or the ATO, if the disclosure concerns CEW's tax affairs or the tax affairs of an associate of CEW; or
- you consent to that disclosure.
- You may lodge a complaint to a regulatory body, such as the Australian Securities and Investments Commission (ASIC); the Australian Prudential Regulatory Authority (APRA); or the Australian Taxation Office (ATO), if you believe that your confidentiality has been breached.

6.1 Provision of identity to a court or tribunal

No one at CEW may disclose or produce to a court or tribunal any information or documents which disclose your identity (or information likely to lead to your identification) without seeking the advice of the Whistleblower Protection Officer. If a court or tribunal requested disclosure of your identity, you may apply to the court or tribunal for an order protecting your identity.

6.2 Protection from detriment

It is unlawful to threaten or cause disadvantage (e.g., dismissal, demotion, harassment), to anyone who is or proposes to make a disclosure under this policy or the Australian Whistleblower laws or is suspected or believed to have done so.

6.3 Liability protections

No civil, criminal or administrative liability can be brought against you for making a protected disclosure (this does not grant immunity for your own misconduct).

6.4 Compensation

You may seek court remedies if you suffer loss due to a failure to prevent detriment.

7. How disclosures are handled

When you make a disclosure internally under this policy, your disclosure will typically be investigated as follows and by maintaining confidentiality in accordance with section 6. This process may vary depending on the nature of your disclosure.

Step 1	The person who receives your disclosure will provide the information to the Whistleblower Protection Officer (or to the Alternate Whistleblower Protection Officer if the disclosure is about the Whistleblower Protection Officer) as soon as practicable, ensuring your identity is protected, unless you have consented otherwise.
Step 2	<p>The Whistleblower Protection Officer (or Board Chair) will determine whether your disclosure is covered by this policy and a formal, in-depth investigation is required. They will then acknowledge receipt of the disclosure to you, within a maximum of 5 working days.</p> <p>If an investigation is required, the Whistleblower Protection Officer (or Alternate Whistleblower Protection Officer) will determine whether the investigation of your disclosure should be conducted internally or externally and appoint an investigator with no personal interest in the matter. The Whistleblower Protection Officer (or Board Chair) may consider an external investigation is appropriate to ensure fairness and independence or because specialist skills or expertise are required.</p>
Step 3	The investigator(s) will conduct the investigation in an objective and fair manner, ensuring that they give any employee who is mentioned in the disclosure an opportunity to respond to the allegations prior to any adverse findings being made against them. Those employees are also entitled to access the support services referred to in section 10.
Step 4	If you can be contacted (including through anonymous channels), we will give you regular updates on the status of the investigation as appropriate, with the frequency and timing of such updates depending on the nature of your disclosure.
Step 5	<p>The Whistleblower Protection Officer will prepare an Investigation Report (protecting your identity, if applicable) and forward the Investigation Report to the Board Chair.</p> <p>Where possible, the Whistleblower Protection Officer will advise you on the outcome of the investigation</p>

Appropriate records and documentation for each step in the process will be maintained by the investigator.

We encourage you to raise any concerns you have about the investigation of your disclosure (including breach of confidentiality) with the Whistleblower Protection Officer or the person to whom you made your disclosure.

8. How this policy interacts with Australian whistleblower laws

By making a disclosure in accordance with this policy, you may be protected under the Australian Whistleblower laws if the type of matter you disclose is protected by those laws.

While this policy principally deals with internal disclosures, the protections afforded by the Australian whistleblower laws also include some types of disclosure made to external parties, such as:

- legal representatives, to obtain advice or representation about the Australian Whistleblower laws;
- ASIC, APRA or the ATO; or
- MPs or journalists, where you have reasonable grounds to believe that making the further disclosure would be in the public interest or the information concerns a substantial and imminent danger to the health or safety to one or more persons or to the natural environment, but only if:
 - you previously made a disclosure of that information to either ASIC, APRA or another Commonwealth body prescribed by regulation; and
 - you notified that body in writing of your intention to disclose to an MP or journalist (where, for public interest disclosures, at least 90 days must first have passed since your previous disclosure before this notice may be given). It is important you understand strict criteria apply and you should obtain independent legal advice before making a disclosure to an MP or journalist.

For more information about the Australian whistleblower laws (including how to make a disclosure directly to ASIC or the ATO), see the information available on the [ASIC website https://www.asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/how-asic-handles-whistleblower-reports/](https://www.asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/how-asic-handles-whistleblower-reports/) and the [ATO website](#).

10. Roles and responsibilities

The Board oversees the effectiveness of the whistleblower framework and ensures independence, confidentiality and fair treatment. The Board (or delegated committee) will:

1. Approve the policy and any material amendments.
2. Appoint and evaluate the independence/competence of the WPO and alternate.
3. Receive de-identified quarterly reports on disclosures, status, outcomes and remediation.
4. Ensure integration with the Risk Management Framework
5. Oversee remediation actions and control improvements arising from investigations.

Role	Key responsibilities
Board / Audit & Risk Committee	Approve policy; oversee framework; receive de-identified reports; ensure independence and resources; review outcomes and remediation.
CEO / Executive	Foster a culture of speaking up; ensure resourcing; respond to findings; implement remediation.

WPO	Primary intake; triage; protect confidentiality; coordinate investigations; provide updates; maintain secure records; quarterly reporting.
Alternate WPO / Chair	Alternate intake; handle conflicts; ensure independence when WPO is conflicted.
Managers	Cooperate with investigations; prevent and report detriment; support direct reports.
All employees	Comply with policy; report suspected wrongdoing in good faith.

11. Support & anti-retaliation measures

CEW will tailor protections based on risk assessment, which may include adjusting duties or reporting lines, flexible work, escalation protocols, and access to confidential counselling (EAP). Breaches of confidentiality or anti-retaliation rules may result in disciplinary action.

12. Record-keeping & confidentiality controls

All records are stored securely with restricted access. Identifiers are redacted in reports. Data retention aligns with legal requirements and privacy legislation. Communications with legal advisers are privileged.

13. Training & awareness

CEW will conduct mandatory employee training on this policy, specialised training for eligible recipients and investigators, periodic awareness checks and refresher training.

14. Non-compliance

Breaches of this policy may result in disciplinary action and may constitute legal contraventions carrying significant penalties.

15. Review cycle

The Board (or delegated committee) will review this policy at least every two years or earlier if there are material legal or organisational changes. The Company Secretary may make non-material administrative updates and will notify the Board accordingly.

Appendix A – Reporting Channels

- Whistleblower Protection Officer: Company Secretary wpo@cew.org.au
- Anonymous reporting option (if used): GPO Box 4694, Sydney NSW 2001
- Regulators: ASIC | APRA | ATO (see respective websites)

Appendix B – Applicable Legislation

- *Corporations Act 2001 (Cth)*, Part 9.4AAA – Whistleblower Protections
- *Corporations Act 2001 (Cth)*, Section 1317AI – Whistleblower Policies
- *Taxation Administration Act 1953 (Cth)* – Tax Whistleblower Protections
- *Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019*
- ASIC Regulatory Guidance (INFO 238, INFO 239, RG 270)

Appendix C: Optional – Disclosure Form

This form may be used by anyone who is or was a director, other officer, employee, contractor, consultant, volunteer, supplier, supplier’s employee, as well as a parent, grandparent, child, grandchild, sibling, spouse or dependent of any of these individuals.

This form is part of CEW’s whistleblower program and is intended to assist you make a disclosure in relation to CEW, or an officer or employee of CEW, under CEW’s Whistleblower Policy.

Use of this form (including provision of all information requested in it) is optional and it is open to you to make your disclosure in another way.

You may provide this form to us by email, post or hand via:

Whistleblower Protection Officer	Company Secretary whistleblower@cew.org.au
Alternate Whistleblower Protection President of CEW Board	Helen Conway president@cew.org.au
Postal address	GPO Box 4694 Sydney NSW 2001

SECTION A: CONSENT	
<input type="checkbox"/>	I consent to my identity being shared in relation to this disclosure; OR
<input type="checkbox"/>	I wish for my identity to remain anonymous <i>(If you wish to remain anonymous, you do not need to complete section B and Section C)</i>
<input type="checkbox"/>	I consent to being contacted about my disclosure <i>(If so, please complete Section C)</i>
<input type="checkbox"/>	I wish to receive updates about my disclosure <i>(If so, please complete Section C)</i>
SECTION B: PERSONAL DETAILS	
Name:	
Address:	
Department / Team (if applicable):	
Role / Position:	
SECTION C: CONTACT DETAILS	
Preferred telephone no: <i>(this may be a private number; please include country and area code)</i>	
Preferred email address: <i>(this may be a private email address)</i>	
Preferred contact method: <i>(phone / email / in person)</i>	<input type="checkbox"/> Phone <input type="checkbox"/> Email <input type="checkbox"/> Mail <input type="checkbox"/> In person
Best time to contact you:	

SECTION D: DISCLOSURE

All questions are optional – however, the more information that you provide, the easier it will be for us to investigate and address your concerns.

1	A description of your concerns, including: <ul style="list-style-type: none">• <i>Location</i>• <i>Time</i>• <i>Persons involved</i> <p><i>(You are encouraged to include with this disclosure any supporting evidence you may hold – you may use box 7 or a separate page if you run out of space)</i></p>	
2	How did you become aware of the situation?	

3	Who was involved in the conduct, including any names, departments and position?	
4	Does anyone else know about the matters you are concerned about?	
	<i>(If yes, please describe any steps you have taken to report or resolve your concern and the outcome, if applicable)</i>	
5	Do you have any concerns about you or any other person being discriminated against or unfairly treated because of this disclosure?	
6	Do you think the reported conduct might happen again?	

7	Please include any other details which you believe are relevant	
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AUTHORISATION AND DOCUMENT CONTROL

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