

WHISTLEBLOWER POLICY

1. PURPOSE

CEHL is committed to fostering a culture of legal, ethical and moral behaviour and exemplary corporate governance and fulfilling our legislative and regulatory requirements.

CEHL recognises the value of transparency and accountability in its administrative and management practices and supports the reporting of improper conduct.

The purpose of this policy is to enable eligible whistleblowers to raise concerns regarding situations where they believe that CEHL or anybody connected with CEHL has acted in a way that constitutes serious wrongdoing, including unethical, illegal, corrupt, or other inappropriate conduct, as set out below.

The policy aims to:

- encourage a person to report improper conduct in good faith if they know or have reasonable grounds to suspect such conduct.
- provide a mechanism to report misconduct or dishonest or illegal activity that has occurred or is suspected within the organisation.
- enable CEHL to deal with reports from whistleblowers in a way that will protect the identity of the whistleblower and provide for secure storage of the information.
- ensure that any Reportable Conduct is identified and dealt with appropriately.
- ensure that individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported, and
- help to ensure that CEHL maintains the highest standards of ethical behaviour and integrity.

2. SCOPE

This policy applies to all eligible Whistleblowers. This relates to an individual who discloses wrongdoing of CEHL that qualifies for protection under the Corporations Act, and can include:

- a current or former CEHL employee,
- a current or former CEHL Board Director,
- a current or former contractor, consultant or suppliers of goods and services to CEHL, or
- any associate of CEHL

Family member or dependent of any person in the above groups of people may also speak up. Although under no obligation, if they do choose to speak up in line with this Policy, CEHL will extend to them the relevant rights and protections under this Policy.

CEHL service users, including co-operatives, members and renters are assessed as out of scope for this policy and associated whistleblower protections.

For CEHL co-operatives, members and direct renters, the CEHL *Complaints and Feedback Policy* will apply, and provide service users with the relevant escalation channels via the CEHL regulatory environment.

3. PRINCIPLES

- **Higher standard** – This policy is designed to comply with CEHL’s legal obligations.
- **Speak up and report it** – CEHL encourages staff to report any concerns in line with our policies and procedures.
- **Our expectations** – CEHL expects staff to act honestly and ethically, and to make any report on reasonable grounds.
- **Our responsibility to Whistleblowers** – CEHL’s obligations to whistleblowers are spelled out in detail under ‘Protection of Whistleblowers’ section.
- **Confidentiality and consent** - CEHL will maintain confidentiality of all reports and protect the identity of reporters to the fullest extent possible. While CEHL encourages whistleblowers to identify themselves to the Whistleblower Protection Officer (WPO), Whistleblowers may opt to report their concerns anonymously.

4. DEFINITIONS

Detrimental Treatment	Includes actual or threatened treatment to the whistleblower, including (but not limited to): <ul style="list-style-type: none"> • Termination of employment • Injury to employment including demotion or disciplinary action • Discrimination • Harassment, bullying or intimidation • Victimisation • Harm or injury including psychological harm • Current or future bias • Damage to an individual’s property • Damage to an individual’s reputation • Damage to an individual’s business or financial position; or • Any other damage to an individual who has made a disclosure under this Policy
Disclosable Matter	Misconduct or an improper state of affairs or circumstances, in relation to CEHL services; <ul style="list-style-type: none"> • a breach of a provision of the Corporations Act, the Australian Securities and Investments Commission Act 2001 (Cth) and all other applicable acts or an instrument made under any of these acts, or • conduct that constitutes an offence against any other law of the Commonwealth and carries a penalty of imprisonment for a period of 12 months or more, or • conduct that represents a danger to the public or the financial system.
Eligible Recipient	An individual who can receive disclosures that qualify for protection under the Corporations Act 2001 (Cth), referred to in section 8 of this policy.
Eligible Whistleblower	A discloser who can make a disclosure that qualifies for protection under the Corporations Act 2001 (Cth); referred to in section 2 of this policy.
Employees	Includes contractors and students, but not including the board members.
Protected Disclosure	A disclosure protected under Whistleblower Laws that satisfies the following requirements: <ul style="list-style-type: none"> • it is made by an Eligible Whistleblower • it is about a Disclosable Matter and • it is made to an Eligible Recipient.
Qualifying Disclosure	A disclosure of information from an eligible whistleblower who has reasonable grounds to suspect that the information concerns: misconduct, an improper state of affairs or circumstances, a breach of the law, or danger to the public or the financial system.
Reasonable grounds	Means that a reasonable person in the same position as the person making the disclosure would also suspect that the information shows misconduct or a breach of the law.

Whistleblowing	The disclosure by or for a witness, of actual or suspected wrongdoing at CEHL that reveals fraud, corruption, illegal activities, gross mismanagement, malpractice or any other serious wrongdoing.
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5. REPORTABLE CONDUCT

Reportable Conduct is any past, present or likely future activity, behaviour or state of affairs considered to be:

- dishonest
- corrupt (including soliciting, accepting or offering a bribe, or facilitating payments or other such benefits)
- fraudulent
- illegal (including theft, drug sale or use, violence or threatened violence, or property damage)
- in breach of regulation, internal policy or code (such as our Code of Conduct)
- improper conduct relating to accounting, internal controls, compliance, actuarial, audit or other matters of concern to the whistleblower
- a serious impropriety or an improper state of affairs or circumstances
- endangering health or safety
- damaging or substantially risking damage to the environment
- a serious mismanagement of CEHL's resources
- detrimental to CEHL's financial position or reputation
- maladministration (an act or omission of a serious nature that is negligent, unjust, oppressive, discriminatory or is based on improper motives)
- concealing reportable conduct.

Reportable Conduct usually relates to the conduct of employees or directors, but it can also relate to the actions of a third party, such as a funder, customer/client, supplier or service provider.

6. WHAT IS NOT REPORTABLE CONDUCT?

While everybody is encouraged to speak up and report any concerns to CEHL, not all types of conduct are intended to be covered by this Policy or by the protections under the Corporations Act 2001 (Cth).

This Policy does not apply to complaints by service/clients/users about a service or personal work-related grievances, unless the grievance includes victimisation due to whistleblowing. Those matters are dealt with under other policies.

7.1 Personal Work-Related Grievance

Personal work-related grievances are those that relate to the discloser's current or former employment with CEHL that might have implications for the discloser personally but do not:

- Have any other significant implications for CEHL (or another entity); or
- Relate to any conduct or alleged conduct about a disclosable matter.

Personal work-related grievances include grievances such as interpersonal conflicts, decisions about promotions, decisions that do not involve a breach of workplace laws, or terms and conditions of employment.

A disclosure from an individual solely about their personal work-related grievance is not considered a qualifying disclosure but may still fall under the whistleblower provisions if:

- the person suffers, or is threatened with, detriment for making the disclosure,
- the disclosure includes information about misconduct, an improper state of affairs or circumstances, a breach of the law, or danger to the public or the financial system, in addition to the personal work-related grievance,
- or the disclosure suggests misconduct that has significant implications for the company beyond the discloser's personal circumstances.

7. HOW TO MAKE A REPORT

To make a protected report, a person must know of or have reasonable grounds to suspect the Reportable Conduct.

A potential Whistleblower is encouraged to seek external legal advice or review available ASIC Guidance on Whistleblowing before making a disclosure. Associated legal costs would be borne by the potential Whistleblower.

For a report to be investigated, it must contain enough information to form a reasonable basis for investigation. It is important therefore that a person provide as much information as possible. This includes any known details about the events underlying the report such as the:

- date
- time
- location
- name of person(s) involved
- possible witnesses to the events, and
- evidence of the events (e.g. documents, emails)
- any previous steps or actions that have already been taken to report the matter elsewhere or to resolve the concern.

Whistleblowers must make the disclosure directly to an Eligible Recipient to qualify for protection under the Corporations Act. The Whistleblower Protection Officer is the nominated person in CEHL to perform the role as stipulated in the Act and is one of the Eligible Recipients (of the disclosure to ensure protections).

A person seeking to be an eligible whistleblower has other options to whom to disclose information. The following is the full list of eligible recipients:

- the Australian Securities and Investment Commission (ASIC)
- a legal practitioner, if someone is seeking legal advice about whether the protections will apply to them
- the managing director, company secretary or a general manager at CEHL
- an internal or external auditor or member of an external or internal audit team at CEHL
- CEHL WPO as the nominated person authorised to receive a disclosure
- Australian Taxation Office for misconduct related to tax as per Taxation Administration Act 1953 (Cth).

Australian Charities and Not-for-Profit Commission (ACNC) is not an eligible recipient.

8. QUALIFYING DISCLOSURES

Protection is available to eligible Whistleblowers who disclose wrongdoing that is made with 'reasonable grounds' to suspect conduct that qualifies for protection under the Corporations Act or the Tax Administration Act, including misconduct or an improper state of affairs in relation to CEHL. To ensure that all employees are treated fairly and that resources are not wasted, protection is not available where the disclosure is:

- trivial or vexatious in nature with no substance which will be treated in the same manner as a false report and may itself constitute wrongdoing, or
- unsubstantiated allegations which are found to have been made maliciously, or knowingly to be false which will be viewed seriously and may be subject to disciplinary action that could include dismissal, termination of service or cessation of a service or client relationship.

The whistleblower's motives or personal views about the people or companies involved are irrelevant, but the whistleblower must have reasonable grounds to suspect the concerns that they report. A person is not protected for a false claim. It must be an allegation they have reasonable grounds to suspect is the case.

9.1 Anonymous Reporting

While CEHL encourages a person to identify themselves to the WPO, they may opt to report concerns anonymously such as by adopting a pseudonym.

Anonymous reports of disclosable matters are accepted under this policy, however, they have significant limitations that may inhibit or hinder a proper or appropriate investigation. These limitations include the inability to provide feedback on the outcome and/or to gather additional particulars to assist the inquiry/investigation. Disclosures made anonymously are protected under the Corporations Act 2001.

9. PROTECTION OF WHISTLEBLOWERS

Whistleblowers are protected against reprisals following reporting.

10.1 Protection against legal claims

Eligible Whistleblowers who make Protected Disclosures under the Whistleblower Laws will be protected from any civil, criminal or administrative liability for making the disclosure. There are also no contractual or other remedies that may be enforced against the Eligible Whistleblower if they are exercised against the individual on the basis of the disclosure. Information that is part of a Protected Disclosure is not admissible in evidence against the whistleblower in criminal proceedings.

10.2 Protection against detrimental treatment and victimisation

CEHL is prohibited from subjecting an Eligible Whistleblower who has made a Protected Disclosure to a detrimental treatment as a result of making a disclosure. Following a disclosure, CEHL as part of the risk management framework assesses and controls the risk of detriment. Eligible Whistleblowers who experience a detriment as a consequence of making a Protected Disclosure can seek compensation and other remedies through the courts.

10.3 Protection of Eligible Whistleblower's identity and confidentiality

Eligible Whistleblowers can make Protected Disclosures anonymously and CEHL will only share an Eligible Whistleblower's identity, or any information likely to reveal their identity, if:

- the Eligible Whistleblower consents
- the matter is reported to ASIC or the Tax Commissioner, as applicable
- the matter is raised with a lawyer for the purpose of obtaining legal advice or representation
- a court or tribunal requires that the Eligible Whistleblower's identity is disclosed to it, or
- it becomes necessary for the purposes of investigating the matter.

Reasonable steps will be taken to reduce the risk of an unauthorised disclosure of an Eligible Whistleblower's identity, including, for example, by redacting any identifying information, making references to the Eligible Whistleblower gender neutral, and keeping records secure. A Whistleblower can lodge a complaint with CEHL about a breach of confidentiality.

10. DISCLOSURE HANDLING AND INVESTIGATIONS

CEHL will investigate all matters reported under this policy as soon as practicable after the matter has been reported. All investigations will be conducted in a fair, independent and timely manner and all reasonable efforts will be made to preserve confidentiality during the investigation. A Whistleblower Investigation Officer will initially investigate the matter and where necessary, appoint an external investigator to assist in conducting the investigation.

If the report is not anonymous, the Whistleblower Investigation Officer or external investigator will contact the individual to discuss the investigation process and any other matters that are relevant to the investigation.

Where the individual has chosen to remain anonymous, their identity will not be disclosed to the investigator or to any other person (other than if required by law) and CEHL will conduct the investigation based on the information provided to it.

Where possible, the Whistleblower Investigation Officer will provide the individual with feedback on the progress and expected timeframes of the investigation. The person against whom any allegations have been made will also be informed of the concerns and will be provided with an opportunity to respond (unless there are any restrictions or other reasonable reasons for not doing so).

To the extent permitted by law, the Whistleblower Investigation Officer may inform the individual and/or the person against whom allegations have been made of the findings. Any report will remain the property of CEHL and will not be shared with the individual or any person against whom the allegations have been made unless required by law.

11. POLICY DISSEMINATION AND AWARENESS

CEHL is committed to protect and support disclosers and to identify and address wrongdoing and demonstrates this by ensuring that the Whistleblower policy is widely disseminated and easily accessible to all employees and volunteers, in accordance with relevant regulations. It is a part of the mandatory policies provided to new employees on commencement of employment and ongoing education and training.

12. FEEDBACK AND COMPLAINTS

For any concerns or complaints about the handling of this policy, please contact CEHL at:

- feedback@cehl.com.au
- phone on [\(03\) 9208 0800](tel:0392080800) or on 1800 353 669 (free)
- post at Privacy Officer, CEHL, PO Box 504, Carlton South, Vic 3053