

	CEA POLICY
	Subject: Whistleblower Policy
	Authority: Chief Executive Officer
	Policy Controller: General Counsel
References:	
Related documents:	Public Interest Disclosures under the Public Interest Disclosure Act 2013 (Cth)

Policy Statement

CEA Technologies Pty Limited (CEA) is committed to fostering a culture of ethical behaviour and strong corporate governance. In line with this commitment, CEA maintains an open working environment in which our people are empowered and feel comfortable reporting legitimate concerns about potential wrongdoing.

CEA's Whistleblower Policy aims to deter wrongdoing relating to our operations, by encouraging reporting and ensuring that our people feel safe reporting perceived misconduct. Our Whistleblower Policy ensures that reports of misconduct will be handled confidentially, and treated appropriately.

What this policy covers

This Policy reflects statutory obligations that CEA has, including under the *Corporations Act 2001* (Cth), the *Taxation Administration Act 1953* (Cth), and the *Public Interest Disclosure Act 2013* (Cth).

CEA's Whistleblower Policy describes:

- (a) who can be a whistleblower;
- (b) what can be reported;
- (c) how to make a report;
- (d) how CEA will support and protect whistleblowers;
- (e) how CEA will investigate reports; and
- (f) how CEA will ensure the fair treatment of anyone associated with a report.

Who can be a whistleblower?

This Policy applies to reports of perceived misconduct made by current or past:

- (a) directors, officers or employees of CEA; or
- (b) suppliers of goods or services to CEA (including their employees).

This Policy also applies to reports of perceived misconduct made by any relatives, dependents or spouses of individuals listed above.

What can be reported?

This Policy covers information that concerns perceived misconduct or an improper state of affairs or circumstances in relation to CEA.

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While this includes information indicating that someone at CEA has engaged in criminal conduct, misconduct does not necessarily involve breaking the law. Unacceptable conduct, though not unlawful, can indicate a systemic issue of concern.

Unacceptable conduct covered by this policy includes any conduct that:

- (a) is dishonest or fraudulent;
- (b) is illegal, such as theft, drug use, violence or threatened violence, or damage to property;
- (c) is unethical, such as altering records;
- (d) is potentially dangerous, such as unsafe work practices;
- (e) may damage CEA's reputation, cause financial loss, or otherwise compromise our interests as a company;
- (f) poses a significant risk to public safety or the stability of, or confidence in, the financial system (whether or not it involves a breach of the law); or
- (g) involves engaging in (or threatening) detrimental conduct against someone who has made, or is planning (or believed to be planning) to make a report under this Policy.

A whistleblower must have reasonable grounds for making a report. This means that even if a disclosure turns out to be incorrect, it will have been made in good faith.

Conduct that is not covered by this Policy

This Policy does not cover information concerning personal work-related grievances. Personal work-related grievances should be raised under CEA's existing Grievance Resolution Policy. Similarly, the Policy does not cover bullying, harassment, discrimination or sexual harassment – such conduct is dealt with under CEA's existing *Code of Conduct* and the *Workplace Bullying, Discrimination and Harassment Policy*.

How can a report be made?

Reports under CEA's Whistleblower Policy should be made directly to:

- (a) the General Counsel;
- (b) the Chief Strategy Officer;
- (c) the Chief Financial Officer;
- (d) the Head of Human Resources;
- (e) the Infrastructure and Services Manager;
- (f) Engineering Manager,
- (g) the Engineering Development Manager, or
- (h) the Programs Manager

Reports (including anonymous reports) can be made confidentially to any of the above authorised recipients. A report will qualify for protection from the time if it is made to an authorised recipient, irrespective of the outcome of the investigation that will follow.

CEA will treat all whistleblower reports with the utmost seriousness, and will endeavour to protect anyone who raises concerns in line with this Policy. For this reason, deliberately false reports will not be tolerated. Anyone found making a deliberately false report will be subject to disciplinary action, which could include dismissal.

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Disclosures relating to the Chief Executive Officer, Technical Director or any member of the CEA Board of Directors should be raised directly with the General Counsel, who may put you in contact with the Chair of the Audit and Risk Committee as appropriate.

You may wish to seek additional information, either from the General Counsel or an independent legal advisor, before making a report.

Anonymous reports

CEA recognises that reporting perceived misconduct is a serious matter.

A whistleblower can choose to make a report anonymously and to remain anonymous throughout the course of the investigation, including after the investigation is finalised.

Reporting anonymously may make it difficult to fully investigate a reported matter. For this reason, CEA encourages anonymous whistleblowers to maintain ongoing two-way communication throughout the investigation process, so that follow-up questions can be asked or feedback can be provided.

Reporting externally

Reports may also be made under the Australian whistleblower laws to the following recipients:

- (a) a lawyer (but not a lawyer employed by CEA) for the purpose of obtaining legal advice or representation;
- (b) the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA), the Commission of Taxation, the National Anti-Corruption Commission (NACC) or another Commonwealth body prescribed by regulation, as appropriate; or
- (c) under certain circumstances, to a journalist or a Member of Parliament in accordance with the requirements set out in the *Corporations Act 2001* (Cth) or the *Public Interest Disclosure Act 2013* (Cth) for making an 'emergency disclosure' or a 'public interest disclosure'.

How are whistleblowers supported and protected?

A report of perceived misconduct will be protected under this Policy as long as:

- (a) the report is made by someone who qualifies as a whistleblower;
- (b) the report pertains to conduct that is covered by this Policy;
- (c) the whistleblower has reasonable grounds for making the report; and
- (d) the whistleblower makes the report to an authorised recipient.

When these criteria are all met, CEA will take steps to ensure that the whistleblower's identity is protected from disclosure, and may take steps to protect the whistleblower against detriment.

Confidentiality is to be preserved

In the course of investigating a whistleblower report, it is likely that the whistleblower will be asked to provide consent to the disclosure of their identity, or information that is likely to lead to their identification. The identify of a whistleblower will not be disclosed unless:

- (a) the whistleblower consents to the disclosure of their identify; or
- (b) the disclosure is either required or protected by law.

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Detriments and threats of detriment are prohibited

It is unlawful for someone to engage in or threaten detrimental conduct against a whistleblower.

Detrimental conduct might include:

- (a) dismissal;
- (b) injury or harm, including damage to property;
- (c) altering an employee's position or duties to their disadvantage; and
- (d) discrimination.

It may be necessary during the course of an investigation for CEA to take reasonable administrative action to protect a whistleblower from detriment, such as by changing the whistleblower's reporting line if the disclosure relates to a manager. Actions of this nature will not be detrimental conduct. The investigation of a report will also not prohibit CEA from managing any separate performance issues that may affect the work of a whistleblower.

A whistleblower is protected from any civil, criminal or administrative liability (including disciplinary action) for making a protected report. These protections do not, however, grant immunity for any misconduct a whistleblower has engaged in that is revealed either in their report or as a result of a subsequent investigation.

How are whistleblower reports investigated?

When you make a report under this Policy, you should provide as much information as possible. This may include information such as dates, times, locations, individuals involved, other witnesses, and any physical evidence (such as documents or images) that may be helpful to assist CEA in determining how to take appropriate action.

When it receives a report from a whistleblower, CEA will make an assessment to determine whether:

- (a) the report is protected; and
- (b) an investigation is required – and, if so, how that investigation should be carried out.

If an investigation is required, the Company will determine:

- (a) the nature and scope of the investigation;
- (b) who should lead the investigation – including whether an external investigation is appropriate;
- (c) the nature of any technical, financial or legal advice that may be required to support the investigation; and
- (d) the anticipated timeframe for the investigation.

At CEA's discretion, whistleblowers will be kept apprised of the steps taken or to be taken (or if no action is to be taken, the reason for this), and provide appropriate updates, including about the completion of any investigation.

Documenting and reporting the findings of an investigation

Findings of an investigation into a report made by a whistleblower will be provided in the first instance to CEA's Audit and Risk Committee, having regard to any applicable confidentiality requirements.

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How will CEA ensure the fair treatment of anyone associated with a report?

CEA is committed to transparency and to building an environment in which our people feel free to raise legitimate issues relating to CEA's operations.

When a qualifying report is made, CEA will reiterate the requirements of this Policy to relevant individuals to ensure the protections are understood and not undermined.

Other matters

This Policy is not a term of any contract (including any contract of employment), and does not impose any contractual duties, implied or otherwise, on CEA. This Policy may be varied by CEA from time to time, including as part of any review.

CEA will periodically review this Policy and accompanying processes and procedures with a view to ensuring that it is operating effectively.

Effective Date	March 2024
Author/Owner	Chief Executive Officer
Functional Area	Executive
Purpose	The purpose of this Policy is to ensure that CEA's personnel have a safe platform from which to raise concerns regarding perceived misconduct (including but not limited to unethical, illegal, corrupt or other inappropriate conduct); without fear of victimisation, harassment or discriminatory treatment.
Scope	This policy applies to employees / former employees; directors; officers / former officers; contractors (and their employees); volunteers, consultants; employees of individuals who supply goods and services (paid or unpaid); and relatives, dependents or spouses of all the above (eg. parent, child, grandchild, sibling or another linear ancestor).
Approval Date	March 2024
Review Date	31 December 2024

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