
Whistleblower Policy

September 2025

1. Policy Statement

CEA Technologies Pty Limited (CEA) is committed to fostering a culture of integrity 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 in the context of CEA's obligations under the [Public Interest Disclosure Act 2013 \(Cth\) \(PID Act\)](#), [Corporations Act 2001 \(Cth\) \(Corporations Act\)](#) and [Taxation Administration Act 1953 \(Cth\) \(Tax Administration Act\)](#) insofar as they relate to whistleblowing.

2. What this Policy covers

This Policy reflects CEA's statutory obligations under the following whistleblower reporting and protection schemes:

Corporate Disclosure Scheme	The Corporations Act provides a framework for disclosures about corporate or financial misconduct, or an improper corporate or financial situation.
Taxation Disclosure Scheme	The Tax Administration Act provides a framework for disclosures about tax-related misconduct or an improper tax situation.
Public Interest Disclosure Scheme	The PID Act provides a framework for disclosures about wrongdoing within the Commonwealth public sector.

In this Policy, the Public Interest Disclosure Scheme, Corporate Disclosure Scheme and the Taxation Disclosure Scheme are referred to together as the **Whistleblower Schemes**.

CEA is also subject to the *National Anti-Corruption Commission Act 2022 (Cth) (NACC Act)*. The NACC Act establishes a National Anti-Corruption Commission which is responsible for investigating issues involving public officials and corrupt conduct that is serious or systemic. CEA's obligations under the NACC Act are dealt with and set out in CEA's PID procedures.

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.

3. 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;
- b. suppliers of goods or services to CEA (including their employees); or
- c. individuals (including their employees) who are considered to be associates of CEA, as defined by Section 50AAA of the Corporations Act.

In respect of reports under the Corporate Disclosure Scheme and Taxation disclosure schemes, reports of perceived misconduct can also be made by an individual who is a relative, dependent or spouse of an individual listed in a – c above.

4. What can be reported?

4.1. Public Interest Disclosure Scheme

Under the Public Interest Disclosure Scheme, disclosable conduct is conduct engaged in by an agency, a public official, or a contractor that:

- a. contravenes a law of the Commonwealth, a State or a Territory;
- b. occurs in a foreign country and contravenes a law in force in that country that applies to the agency, public official, or contractor and corresponds to a law in force in the Australian Capital Territory;
- c. perverts, or attempts to pervert, the course of justice or involves corruption of any other kind;
- d. constitutes maladministration, including conduct that is based on improper motives, is unreasonable, unjust, oppressive or is negligent;
- e. is an abuse of public trust; is fabrication, falsification, or deception in relation to scientific research or misconduct in relation to scientific work;
- f. results in the wastage of public money or property or money or property of an authority covered by the PID Act;
- g. unreasonably results in danger to the health and safety of a person or unreasonably results in or increases the risk of danger to the health and safety of a person;
- h. results in danger to the environment or an increase in the risk of danger to the environment; or
- i. is engaged in by a public official that:
 - i. involves the abuse of the public official's position; or
 - ii. could, if proven, give reasonable grounds for disciplinary action resulting in the termination of the public official's engagement or appointment.

4.2. Corporate Disclosure Scheme

A whistleblower can make a report under the Corporate Disclosure Scheme if the information disclosed:

- a. concerns misconduct or an improper state of affairs or circumstances in relation to CEA; or
- b. indicates that CEA, or any of its officers or employees, has engaged in conduct that:
 - i. constitutes an offence against the Corporations Act or other specific financial services legislation;
 - ii. constitutes an offence against other Commonwealth legislation that is punishable by imprisonment for 12 months or more; or
 - iii. represents a danger to the public or the financial system.

4.3. Taxation Disclosure Scheme

A whistleblower can make a report under the Taxation Disclosure Scheme if:

- a. the report is about tax-related misconduct, or an improper tax situation, in relation to the tax affairs of CEA; or
- b. the whistleblower considers the report will help CEA or the Commissioner of Taxation to perform their duties under Commonwealth tax law.

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

4.4. Further details of what can be reported

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

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.

5. Conduct that is not covered by this Policy

This Policy does not cover information concerning:

- a. personal work-related grievances – personal work-related grievances should be raised under CEA's existing Grievance Resolution Policy; and/or
- b. 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.

6. How can a report be made?

For a disclosure to qualify for protection under the Whistleblower Schemes, the disclosure must be made to particular people. The conduct reported can be raised in person, by mail or by email to one of the following persons (**Eligible Recipients**):

- a. CEA's Speak Up Hotline, which is run by Core Integrity;
- b. An Authorised Officer (for disclosures under the Public Interest Disclosure Scheme as outlined in the PID Procedure);
- c. An officer or senior manager of CEA (for disclosures under the Corporate Disclosure Scheme);
- d. An auditor conducting an audit of CEA (for disclosures under the Corporate Disclosure Scheme and Taxation Disclosure Scheme);
- e. A legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the Whistleblower Schemes;
- f. ASIC, APRA or another Commonwealth body prescribed by regulation; or
- g. a registered tax agent or BAS agent of CEA or the Commissioner of Taxation, if the disclosure relates to the tax affairs of CEA.


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 may include dismissal.

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, Risk and Security Committee as appropriate.

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

7. Disclosures to the Speak Up Hotline

CEA has engaged Core Integrity to provide the Speak Up Hotline, which is an external reporting service to which whistleblower reports can be made. The Speak Up Hotline can be accessed as follows:

Speak Up Hotline External Reporting Channels	
URL	https://ispeakup.co/ceatechnologies
QR Code	
Phone	1800 995 168
Address	P.O. Box 730, Milsons Point, NSW 1565
Email	speakup@coreintegrity.com.au

When a disclosure is made to the Speak Up Hotline, the details of the disclosure will be provided to CEA for review and consideration. The matter will thereafter be dealt with by CEA in accordance with this Policy. Should the disclosure qualify as a disclosure under the Public Interest Disclosure Scheme, it will be assessed and investigated in accordance with the PID Procedure.

8. 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.

9. Public interest disclosures and emergency disclosures

Under certain circumstances, the Whistleblower Schemes provide for protected disclosures to be made to a journalist or a Member of Parliament in accordance with the requirements set out in the Corporations Act. These types of disclosures are called an 'emergency disclosure' or a 'public interest disclosure' under the Corporations Act.

Individuals should consider seeking independent legal advice to ensure they understand the criteria for making an emergency disclosure or public interest disclosure.

10. 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 eligible 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.

11. 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 identity of a whistleblower will not be disclosed unless:

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

12. 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.

13. 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, CEA will determine:

- a. the nature and scope of the investigation;
- b. who should lead the investigation, and 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.

14. 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, Risk and Security Committee, having regard to any applicable confidentiality requirements.

15. 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.

16. 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	16 September 2025
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 (e.g. parent, child, grandchild, sibling or another linear ancestor).
Approval Date	16 September 2025
Review Date	16 September 2028