

Whistleblower Policy

1 Introduction

- 1.1 Complementary Medicines Australia Limited ABN 49 169 036 088 (“**CMA**”) is committed to providing a safe and enjoyable work environment where individuals are encouraged to speak up and report conduct that causes them concern.

2 Scope and Purpose

- 2.1 This policy applies to all current and former employees, volunteers, contractors and on-hire workers engaged by CMA, officers of CMA, individuals who supply services or goods to CMA, an employee of a person that supplies goods or services to CMA, an associate of CMA, a relative of any of the abovementioned individuals, a dependent or spouse of any of the abovementioned individuals as well as any other person who has knowledge of any suspected wrongdoing or unethical behaviour concerning CMA’s business affairs or its Workers.
- 2.2 The purpose of this policy is to provide guidance and protection to Whistleblowers by establishing mechanisms by which matters can be raised confidentially and investigated without fear of reprisal, repercussion, victimization or other Detriment.

3 Definitions

- 3.1 The following definitions apply for the purposes of this policy:

Detriment includes (without limitation) any actual or threatened:

- i. dismissal of an employee;
- ii. injury of an employee in his or her employment;
- iii. alteration of an employee’s position or duties to his or her disadvantage;
- iv. discrimination between an employee and other employees of the same employer;
- v. harassment or intimidation of a person;
- vi. harm or injury to a person, including psychological harm;
- vii. damage to a person’s property;
- viii. damage to a person’s reputation;
- ix. damage to a person’s business or financial position;
- x. any other damage to a person.

Disclosure means when a Whistleblower notifies a person or organisation identified in this policy of Reportable Conduct on reasonable grounds.

Reportable Conduct means information that the Whistleblower has reasonable grounds to suspect, or has which concerns misconduct, or an improper state of affairs that includes:

- i. A contravention of legislation or other unlawful behaviour (including theft, drug sale/use, violence or threatened violence and criminal damage against property);
- ii. Fraud;
- iii. Theft;
- iv. Corrupt conduct, such as bribery;

- v. Accounting irregularities;
- vi. Tax avoidance behaviours (known as tax whistleblowers);
- vii. Malpractice;
- viii. Undeclared conflict of interest (i.e. no proper disclosure of the conflict);
- ix. Unethical behaviour;
- x. Unsafe work practices;
- xi. Conduct representative of gross mismanagement, serious and substantial waste and/or a repeated breach of administrative procedures;
- xii. Conduct which indicates a significant risk to public safety;
- xiii. Any other conduct which may cause financial or non-financial loss to CMA or be otherwise detrimental to CMA's interests or reputation;
- xiv. Any other conduct that risks bringing CMA into disrepute or that the Whistleblower reasonably believes should be reported to management.

Whistleblower means a person who makes a Disclosure of Reportable Conduct under this policy.

Worker means any person employed, contracted or volunteering at CMA.

4 Who must a Disclosure be made to?

4.1 A Whistleblower may report any Reportable Conduct to any eligible recipient including:

- i. An officer or senior manager of CMA or a related company;
- ii. Internal or external auditors (including members of an audit team conducting an audit) or actuary of CMA or related company; or
- iii. A person authorised by CMA to receive Disclosures that may qualify for protection.

4.2 Other than any of the eligible participants listed above, a Whistleblower may also make a Disclosure to:

- i. A legal practitioner if the Disclosure is made for the purposes of obtaining legal advice or legal representation about the operations of the whistleblower provisions under the Corporations Act 2001;
- ii. Australian Securities and Investments Commission (ASIC);
- iii. Australian Prudential Regulation Authority (APRA); or
- iv. A journalist or parliamentarian for the purposes of making a public interest or emergency Disclosure.

4.3 A Whistleblower may only make a public interest or emergency Disclosure after the Disclosure has previously been made to ASIC or APRA. In the case of a public interest Disclosure, at least 90 days must have passed since the previous Disclosure. A Whistleblower should familiarise itself with the Whistleblower provisions in the Corporations Act 2011 and contact a legal practitioner to seek independent legal advice before making a public interest or emergency Disclosure.

4.4 A Whistleblower who discloses tax avoidance behaviours can also make a Disclosure to the Australian Taxation Office (ATO) if the information is considered useful in assisting the ATO to perform its duties under a taxation law.

5 Reporting Procedure

5.1 A Whistleblower may report any Reportable Conduct to:

The Chief Executive Officer (John O'Doherty):

Email: ceo@cmaustralia.org.au

5.2 If the Reportable Conduct relates to, or involves, the Chief Executive Officer, a Whistleblower may

report the Reportable Conduct to:

The CMA Chairman (Andrew O'Keefe):

Email: chairman@cmaustralia.org.au

A Whistleblower who becomes aware of Reportable Conduct must report it to CMA as soon as practicable.

- 5.2 A Whistleblower may make a Disclosure anonymously, although an anonymous report may impair CMA's ability to investigate the matter. An anonymous Disclosure will still qualify for protection under the Corporations Act 2001. However, it is important that the Whistleblower maintain ongoing two-way communication with CMA, while remaining anonymous, to allow CMA to ask any necessary follow-up questions.
- 5.3 Where a Whistleblower wishes to remain anonymous, CMA will ensure the protection of the anonymity by:
 - i. ensuring all communication is via anonymous telephone hotlines or anonymised email addresses; and/or
 - ii. encouraging a Whistleblower to adopt a pseudonym.
- 5.4 On receipt of a complaint, CMA will contact the Whistleblower (if their identity is disclosed) to notify the Whistleblower that the Disclosure has been received and to confirm details of the concern.
- 5.5 The CMA will then promptly review the Disclosure and commence an investigation where the Disclosure contains allegations of Reportable Conduct.
- 5.6 Depending on the nature and severity of the allegations, the CMA may commence an investigation into the reported conduct themselves or, where considered appropriate, appoint a suitable third party to investigate the matter.
- 5.7 A person named in the Disclosure will be given the opportunity to respond to the allegations.
- 5.8 All individuals must co-operate fully with any investigation conducted under this policy.
- 5.9 The CMA will keep the Whistleblower informed regarding the progress of the investigation as far as is reasonably possible.
- 5.10 In certain cases, for example suspected fraud, it may be necessary to keep details of the complaint confidential until evidence has been gathered or the investigation is finalised.
- 5.11 When an investigation is finalised, the Whistleblower will be advised (if their identity is disclosed). It may be appropriate to inform the Whistleblower of the findings or outcome, subject to any issue of confidentiality, privacy, privilege or ongoing investigation.
- 5.12 For confidentiality reasons, it may not be appropriate to include details of the precise nature of any formal action that the CMA has taken in response to the complaint.
- 5.13 All findings of the investigation will be documented electronically.

6 Alternative Reporting Process

- 6.1 Where a Whistleblower is uncomfortable making a Disclosure of Reportable Conduct in accordance with the above procedure, or it would be inappropriate to do so, the Whistleblower may instead report or escalate the Reportable Conduct to the CMA President or any Director of CMA Board.

7 Disclosures Qualifying for Protection

- 7.1 A Whistleblower qualifies for protection if they are an eligible Whistleblower in relation to CMA and:
 - i. they have made a Disclosure of information relating to Reportable Conduct directly to an eligible

- recipient or to ASIC, APRA or another Commonwealth body prescribed by regulation;
- ii. they have made a Disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the Whistleblower provisions in the Corporations Act 2001; or
- iii. they have made an emergency Disclosure or public interest disclosure.

7.2 Whistleblowers whose Disclosure turns out to be incorrect may still qualify for protection.

7.3 Disclosures that are not about Reportable Conduct do not qualify for protection under the Act.

8 Legal Protections for Disclosures

8.1 Identity protection (Confidentiality)

- i. A person cannot disclose the identity of a Whistleblower or information that is likely to lead to the identification of the Whistleblower unless the Disclosure is:
 - to ASIC, APRA or a member of the Australian Federal Police;
 - to a legal practitioner for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the Corporations Act 2001;
 - to a person or body prescribed by regulations; or
 - with the consent of the Whistleblower.
- ii. A person can disclose the information contained in a Disclosure with or without the Whistleblower's consent if:
 - the information does not include the Whistleblower's identity;
 - the entity has taken all reasonable steps to reduce the risk that the Whistleblower will be identified from the information; and
 - it is reasonably necessary for investigating the issues raised in the Disclosure.
- iii. It is illegal for a person to identify a Whistleblower or disclose information that is likely to lead to the identification of the Whistleblower outside the exceptions of 8.1(i) and 8.1(ii).
- iv. In order to protect the confidentiality of a Whistleblower, CMA will ensure that:
 - all personal information or reference to the Whistleblower witnessing an event will be redacted;
 - the Whistleblower will be referred to in a gender-neutral context;
 - where possible, the Whistleblower will be contacted to help identify certain aspects of their Disclosure that could inadvertently identify them;
 - Disclosures will be handled and investigated by qualified staff;
 - all paper and electronic documents and other materials relating to Disclosures will be stored securely;
 - access to all information relating to a Disclosure will be limited to those directly involved in managing and investigating the disclosure;
 - only a restricted number of people who are directly involved in handling and investigating a Disclosure will be made aware of a Whistleblower's identity (subject to the Whistleblower's consent) or information that is likely to lead to the identification of the Whistleblower;
 - communications and documents relating to the investigation of a Disclosure will not to be sent to an email address or to a printer that can be accessed by other staff; and
 - each person who is involved in handling and investigating a Disclosure will be reminded about the confidentiality requirements, including that an unauthorised Disclosure of a Whistleblower's identity may be a criminal offence.

8.2 Protection from detrimental acts or omissions

- i. A person cannot engage in conduct that causes detriment to a Whistleblower (or another person) in relation to a Disclosure if:
 - the person believes or suspects that the Whistleblower (or another person) made, may have made, proposes to make or could make a Disclosure that qualifies for protection; and
 - the belief or suspicion is the reason, or part of the reason, for the conduct.
- ii. A person cannot make a threat to cause detriment to a Whistleblower (or another person) in relation to a Disclosure. A threat may be express or implied, or conditional or unconditional.
- iii. Examples of actions which are not taken to be detrimental conduct include:
 - administrative action that is reasonable for the purpose of protecting a Whistleblower from detriment (e.g. moving a Whistleblower who has made a Disclosure about their immediate work area to another office to prevent them from detriment); and
 - managing a Whistleblower's unsatisfactory work performance, if the action is in line with the entity's performance management framework.
- iv. In order to protect a Whistleblower from detrimental acts or omissions, CMA will ensure that:
 - processes for assessing the risk of detriment against a Whistleblower and other persons (e.g. other staff who might be suspected to have made a Disclosure), will commence as soon as possible after receiving a Disclosure;
 - support services (such as counselling) are made available to Whistleblowers;
 - strategies to help a Whistleblower minimise and manage stress, time or performance impacts, or other challenges resulting from the Disclosure or its investigation are made available;
 - any necessary adjustments or modifications are made to the Whistleblower's role or workplace.

8.3 Compensation and other remedies

- i. A Whistleblower can seek compensation and other remedies through the courts if:
 - they suffer loss, damage or injury because of a Disclosure; and
 - the entity failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

8.4 Civil, Criminal and administrative liability protection

- i. A Whistleblower is protected from any of the following in relation to their Disclosure:
 - civil liability (e.g. any legal action against the Whistleblower for breach of an employment contract, duty of confidentiality or another contractual obligation);
 - criminal liability (e.g. attempted prosecution of the Whistleblower for unlawfully releasing information, or other use of the Disclosure against the Whistleblower in a prosecution (other than for making a false Disclosure)); and
 - administrative liability (e.g. disciplinary action for making the Disclosure).

9 Our Obligations

9.1 CMA will:

- i. be supportive and protective of any Whistleblower who, acting in good faith, reports a breach or wrongdoing to CMA under this policy;
- ii. treat the identity, if disclosed, of the Whistleblower as confidential unless the Whistleblower indicates (or the law requires) otherwise;
- iii. keep investigations confidential so far as is practicable;
- iv. treat all Disclosures seriously;

- v. investigate Disclosures promptly, thoroughly and consistently with applicable law;
- vi. not tolerate any act of reprisal, repercussion, victimisation or other Detriment against anyone who makes a Disclosure, or who participates in an investigation relating to possible wrongdoing.

9.2 Any vexatious or frivolous complaint will be treated seriously. Such misconduct is viewed as serious misconduct and may result in disciplinary action up to termination without notice.

10 Non-Reportable Conduct

10.1 If an individual has a concern about conduct involving an employee, volunteer, contractor, or on-hire worker engaged by CMA that is not Reportable Conduct, it should still be reported. If the concern does not amount to Reportable Conduct, CMA will review the complaint and decide on any next steps.

10.2 This policy does not apply to any personal work-related grievance, or about employment arrangements (such as pay or rosters). If an individual has a grievance about this type of matter the individual should follow the CMA's Grievance Policy.

10.3 Personal work-related grievances are those that relate to an individual's current or former employment and have, or tend to have, implications for an individual personally but do not:

- i. have any other significant implications for CMA; or
- ii. relate to any conduct, or alleged conduct that is Reportable Conduct or does not concern Detriment or threatened Detriment to the individual.

10.4 Personal work-related grievances include:

- i. an interpersonal conflict between an individual and another employee;
- ii. a decision that does not involve a breach of workplace laws;
- iii. a decision about the engagement, transfer or promotion of an individual;
- iv. a decision about the terms and conditions of engagement of an individual; or
- v. a decision to suspend or terminate the engagement of an individual, or otherwise to discipline an individual.

10.5 The protections under the Corporations Act 2001, and as outlined in clause 8 of this Policy, do not apply if the information disclosed concerns a personal-work related grievance of an individual and does not concern Detriment or threatened Detriment to an individual.

10.6 A personal work-related grievance will qualify for protection if:

- i. it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance;
- ii. CMA has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond an individual's personal circumstances;
- iii. an individual suffers from or is threatened with detriment for making a disclosure; or
- iv. an individual seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act 2001.

11 Access to policy

11.1 This policy will be made available to the entity's officers and employees by:

- i. posting the policy on the staff Teams/Sharepoint
- ii. incorporating the policy in employee induction packs and training material for new starters

12 EAP Support

12.1 The CMA provides a confidential Employee Assistance Program ("EAP") to all CMA employees.

Employees are encouraged to use the EAP for professional counselling for any matter, whether work related or not.

13 Breach of Policy

- 13.1** Any employee who is found to have breached this policy will be subject to disciplinary action, up to and including termination of employment.

14 Variation

This policy does not form part of any employee's contract of employment. CMA may vary, replace or terminate this policy from time to time.

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