



Australian Government

Commonwealth Superannuation Corporation

Whistleblower Protection & Public Interest Disclosure Policy



Commonwealth
Superannuation
Corporation

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1. Purpose

1.1 Culture of Disclosure

A core element of our Risk Management Framework at Commonwealth Superannuation Corporation (CSC) is our Risk Culture and the ability for all our people to feel that they can Speak-up, when they see something that doesn't "look right", or when they see or experience behaviours that they think are contrary to our organisational values. Speaking-up is so important to the success of CSC, because it gives us the opportunity to identify issues before they become bigger, more impactful and/or systemic. There is little doubt that an environment where CSC staff feel they can speak up, whether it's in relation to their own mistakes or those of others, can deliver value and help us to quickly and fairly remediate customers or rectify any potential regulatory compliance issues.

CSC strongly encourages all staff to speak up and report suspected wrongdoing. Matters that may breach CSC policies or the law should be reported through existing channels in line with the Incident and Breach Management Policy. Where the issue is serious or may involve a significant legal breach, the Chief Risk and Compliance Officer (CRCO) must be notified immediately.

However, at CSC, we also recognise that the ability to speak up, under some circumstances, may not feel comfortable and that there may be a preference for a more confidential basis for disclosure of wrongdoing (otherwise known as "whistleblowing"). This Policy outlines how to report such concerns, how CSC manages whistleblowing disclosures, and the protections available under the Corporations Act 2001 and Public Interest Disclosure Act 2013 (PID Act). It's important to point out that individuals who report concerns **in good faith** are protected from retaliation and have access to confidential support throughout the process. Intentionally false or misleading reports are not protected under applicable whistleblower laws outlined in this Policy.

2. Scope

Applies to all CSC staff (current and former), contractors and their employees, suppliers, Directors, and their immediate family members, across CSC and its licensed operations.

3. Key Terms and Definitions

Terms & Definitions

Term	Definition
AFS Licensee or AFSL	An Australian Financial Services Licensee that holds an Australian Financial Services licence issued by ASIC
APRA	Australian Prudential Regulation Authority
ASIC	Australian Securities and Investments Commission
ASIC Act	<i>Australian Securities and Investment Commission Act 2001</i> (Cth)
ATO	Australian Taxation Office
Board	Means the Board of the Commonwealth Superannuation Corporation
People & Governance Committee	A Committee of the CSC Board
CCE	Corporate Commonwealth Entity
CEO	Chief Executive Officer
Company Secretary	Officer who holds the position of Company Secretary of CSC
Corporations Act	<i>Corporations Act 2001</i> (Cth)
CRCO	Chief Risk and Compliance Officer
CSC	Commonwealth Superannuation Corporation ABN 48 882 817 243
Director	Refers to a director or directors of the CSC Board as relevant

Term	Definition
discloser	An individual making a disclosure, as provided in <i>s1317AAD(1) of the Corporations Act</i>
disclosable matter	A situation where a person has reasonable grounds to suspect involves misconduct, or an improper state of affairs, in relation to an entity
eligible recipient	Has the meaning given in <i>s1317AAC of the Corporations Act</i> or <i>s14ZZV of the Taxation Administration Act</i> , as relevant
eligible whistleblower	Has the meaning given in <i>s1317AAA of the Corporations Act</i> or <i>s14ZZU of the Taxation Administration Act</i> , as relevant
Fair Work Act	<i>Fair Work Act 2009</i> (Cth)
NACC	National Anti-Corruption Commission
NACC Act	<i>National Anti-Corruption Commission Act 2022</i> (Cth)
officer	Means an officer of a corporation within the meaning of <i>s9AD of the Corporations Act</i>
PID Act	<i>Public Interest Disclosure Act 2013</i> (Cth)
PID	Public interest disclosure - a disclosure of information as provided in <i>s1317AAD(1) of the Corporations Act</i>
related body corporate	Has the meaning given in <i>s50 of the Corporations Act</i>
regulated entity	Has the meaning given in <i>s1317AAB of the Corporations Act</i>
RG 270	ASIC Regulatory Guide 270: Whistleblower Policies
RSE or RSEL	Means a registrable superannuation entity (RSE) that holds a licence (RSE Licensee) granted by APRA
SIS Act	<i>Superannuation Industry (Supervision) Act 1993</i> (Cth)
Taxation Administration Act	<i>Taxation Administration Act 1953</i> (Cth)

4. Regulatory environment

CSC's primary regulators are the Australian Securities and Investments Commission (**ASIC**) and the Australian Prudential Regulation Authority (**APRA**), in line with its status as an Australian Financial Services Licence (AFSL) holder and a Registrable Superannuation Entity Licence (RSEL) holder. However, CSC is also regulated by a number of other key Commonwealth regulatory bodies, including:

- AUSTRAC (AML/CTF)
- OAIC (Privacy Act)
- Australian Tax Office (Tax Administration Act)
- Minister for Home Affairs (Modern Slavery Act)
- ASIC & APRA (Corporations Act & Superannuation Industry Supervision Act)
- The Critical Infrastructure Security Centre (Security of Critical Infrastructure Act)
- Commonwealth Ombudsman (Public Interest Disclosure Act)
- National Anti-Corruption Commission (National Anti-Corruption Commission Act).

CSC is also a Corporate Commonwealth Entity (**CCE**), which means it must comply with relevant laws affecting superannuation funds as well as laws impacting the operations of CCE's. The key legislative instruments governing CSC's legal responsibilities in relation to Whistleblowing and Public Interest Disclosure (PID) include:

- *Corporations Act 2001* and associated regulations
- *Public Interest Disclosure Act 2013* (Cth) and associated regulations
- *National Anti-Corruption Commission Act 2022* (Cth) (**NACC Act**) and associated regulations
- *Taxation Administration Act 1953*.

5. What is whistleblowing?

Whistleblowing is when a person reports a '**disclosable matter**'—that is, information they reasonably suspect shows **misconduct or an improper state of affairs** within **CSC**. The report may reveal

information about activity within the CSC that is deemed wrongful – whether it be illegal, immoral, illicit, unsafe, unethical or fraudulent. Only disclosures that relate to a *disclosable matter* qualify for protection under the *Corporations Act 2001*.

5.1 Disclosable Matters

A **disclosable matter** may include circumstances where someone has reasonable grounds to suspect that CSC, or one of its officers or employees, has engaged in conduct that:

- Breaks a law¹
- Fraud, corruption, or financial misconduct including conduct that constitutes an offence punishable by 12 months or more of imprisonment (which may include work, health and safety matters²). For the purposes of assessing an eligible disclosure, the Company Secretary will investigate alleged misconduct including those that involve penalties of 12 months' jail or more
- Poses a danger to public safety or Australia's financial system
- Meets criteria set by regulation.

Examples of wrongdoing that you can report as a 'disclosable matter' include:

- Actions that break the law, such as not following rules set by the government or important workplace laws
- Not following rules about avoiding conflicts of interest or failing to meet standards for being honest and trustworthy
- Behaviour that is dishonest, involves lying, stealing, cheating, bullying, harassment or anything that is corrupt or against what is right
- Bribery, money laundering, stealing money, suspicious use of funds, or anything that could harm CSC's finances or reputation.

Note: The PID Act and Standard don't actually use the word 'whistleblower'. But in this Policy, we use 'whistleblower' to make things clearer when talking about anyone making a report under any law, including the PID Act.

6. What is not whistleblowing?

If you have a personal issue at work—like problems with a colleague, or you're unhappy with a decision about your job, pay, promotion or performance review—these types of complaints are not considered whistleblowing under this Policy. These are called personal work-related grievances and are handled through CSC's HR Policies and Guidelines and are managed under the *Fair Work Act 2009* (Cth) (**Fair Work Act**).

Examples include:

- Arguments or clashes with another employee
- A decision by a people leader or CSC that doesn't break workplace laws
- Choices about hiring, moving, or promoting you
- Decisions about your pay or work conditions, or
- Suspension, dismissal, or any disciplinary action against you.

Sometimes, a personal work-related grievance can still get whistleblower protection, for example if:

¹ *Corporations Act 2001*, *ASIC Act 2001*, the *Financial Sector (Collection of Data) Act 2001*, the *SIS Act* or any instrument made under those laws

² WHS matters are generally addressed at state level legislation and whistleblowing provisions are contained within the state based legislations

- Your complaint also includes information about serious wrongdoing or misconduct
- You suspect that CSC has broken the law, done something that puts people at risk, or your report shows problems beyond just your own situation, or
- You feel threatened or treated unfairly because you've made a report.

7. Who can make a whistleblower disclosure?

Eligible disclosers include staff, former staff, contractors, suppliers, Directors, trustees, investment managers, and their relatives.

8. PID Act

Under the PID Act, people who currently work for CSC or have worked there before—including Directors and anyone working for CSC under a contract—can speak up if they see something wrong. You can also report issues about corruption to the National Anti-Corruption Commission (NACC) under the NACC Act.

It's important to know that just disagreeing with government decisions, policies, or spending isn't something you can report under the PID Act. Likewise, Judicial conduct and the proper activities of intelligence agencies are also excluded.

If you've got concerns about things that happen at work that only affect you personally—like bullying, harassment, pay issues, or disciplinary action—these aren't usually covered by the PID Act, unless it's actually someone taking retaliatory action against you for speaking up, or it's so serious that it could damage CSC's reputation or have other major consequences.

IMPORTANT: A whistleblower can still qualify for protection, even if their disclosure turns out to be incorrect, however, disclosures that are not about 'disclosable matters' or 'disclosable conduct' **do not qualify for protection** under either the Corporations Act or the PID Act.

9. Who to report to?

If you want to be protected as a whistleblower under the Corporations Act³ or the Tax Administration Act, you need to report your concerns to the right person — called an "eligible recipient". Here's who you can talk to at CSC:

- **CSC Executives:** These are senior leaders at CSC. If your executive is involved in the issue, you can go to another executive instead
- **Internal and/or External Auditors**
- **CSC's Actuaries – the Australian Government Actuary and Apex Actuarial Services**
- **Company Secretary:** the Company Secretary at CSC works in the Legal Risk and Governance (LRG) Team
- **Directors** or the **Chair of the CSC Board**
- **Lawyers** If you talk to a lawyer to get advice or help about whistleblower laws, you are protected; even if the lawyer later decides your concern isn't something that can be officially reported
- **Regulators:** You can report directly to government bodies like ASIC, APRA, ATO (or another Commonwealth authority) who oversee many aspects of CSC's operations. If your disclosure is about something that can be reported (that is a 'disclosable matter') you're also protected
- **STOPline:** the external, independent service provider for anonymous disclosures. When using STOPline, CSC encourages staff to provide as much information as possible relating to disclosures to assist in the efficient and timely conduct of an investigation, Anonymous

³ s1317AAC

disclosures are protected under the Corporations Act. Whistleblowers can remain anonymous while making a disclosure, over the course of an investigation and after the investigation is finalised.

For issues covered under the PID Act, you can also tell your supervisor. If you do, your supervisor must pass the information on to a CSC Executive, if they think it might be about serious wrongdoing. **However, under the Corporations Act, you can't make your disclosure to your supervisor or manager—they're not considered eligible recipients for those kinds of reports.**

10. Emergency Disclosures & PIDs

You can also disclose concerns under the Corporations Act to a federal, state, or territory member for Parliament, or to a journalist, but only in certain situations:

- First, you need to **tell ASIC or APRA about the issue** and you must let them know in writing that you plan to make an emergency or public interest disclosure, making sure you include details so they can identify your previous disclosure.
 - **Public interest disclosures** (or PID): You can go public if 90 days have passed since you first reported your concern, you don't think anything has been done, and you believe sharing more information would benefit the public.
 - **Emergency disclosures**: If you think the information shows a serious or urgent threat to people's health or safety, or the environment, and it needs immediate action, you can make an emergency report.

Individuals seeking to take any of the above actions should consider seeking independent legal advice prior to making an emergency disclosure or a PID. Any such advice would be obtained at the individual's own expense.

11. How to make a whistleblower disclosure

CSC encourages disclosures to include as much information as possible to assist with any investigation. A copy of this Policy is available for all eligible disclosers via Stopleveline and CSC's website. There are three main ways to make a disclosure:

- Through CSC's external whistleblower and integrity service provider, 'STOPline'
- To the relevant people listed in the 'Who to report to' section above, or
- Directly to ASIC, APRA, NACC or Commonwealth Ombudsman.

A disclosure can be made in person, by telephone, online or in writing (including via email) anonymously and/or confidentially 24 hours a day, 365 days a year to STOPline.

Stopleveline Whistleblower Hotline & Integrity Service details	
Telephone	1300 30 45 50 (Australia Only) (24 hours a day, 365 days a year)
Email	makeareport@stopleveline.com.au
Website	www.makeareport.stopleveline.com.au/portal/landing/csc
Post	Commonwealth Superannuation Corporation (CSC) c/o Stopleveline Pty Ltd, PO Box 403, Diamond Creek, VIC 3089
QR Code	

The whistleblower should, wherever possible, specify that the disclosure is being made under this CSC Policy.

Staff should consider seeking their own independent legal advice prior to making any disclosure covered by this Policy, noting that any such advice would be at their own expense.

12. Investigation

12.1 Key steps involved in investigating a disclosure

Internal parties that can investigate a disclosure include all the people to whom disclosures are made. Investigation can also be delegated to an external party (see below). This may be necessary to effectively manage the risk of real or perceived bias or conflict of interest in the handling of a particular matter. The following sets out when an investigation will be conducted by an external party:

- **Disclosures involving Senior Leaders/Directors:** The Company Secretary will appoint an external independent firm to investigate
- **All other Disclosures:** The Company Secretary will perform a risk assessment to decide if a formal investigation is required and will oversee all legal and regulatory compliance unless the disclosure involves the Company Secretary – in which case the CRCO will assess the matter and appoint an independent firm to investigate the disclosure.

Generally, the steps involved in an investigation may include:

- Gathering evidence
- Assessing each disclosure to determine whether it qualifies for protection
- Ascertaining the nature and scope of the investigation
- Identifying persons within and outside CSC that should lead the investigation
- Obtaining any technical, financial, or legal advice that may be required to support the investigation
- Undertaking steps to enhance procedural fairness, independence, and investigation better practices
- Undertaking a reprisal risk assessment to document how CSC will identify and manage any possible direct and indirect reprisal risks for the discloser.

Investigation timeframes will vary, depending on the nature of each investigation. At the beginning of an investigation, a timeframe will be set, with sufficient time allocated to each step.

A whistleblower will be given updates throughout the investigation. However, the frequency and timeframes within which updates are provided may vary depending on the nature and seriousness of the disclosure.

Note: A public interest disclosure must not be allocated, investigated, or referred for investigation if a stop action direction has been issued under the NACC Act, with respect to that element or all of the disclosure.

If the NACC Commissioner refers a matter to CSC for investigation, then CSC must conduct that investigation in accordance with any directions given by the NACC Commissioner.

12.2 Assistance with investigations

Whistleblowers must use their best endeavours to assist in the conduct of an investigation, including providing as much information as possible in their whistleblower report, noting that eligible whistleblowers are not required to undertake their own investigation into the matter.

The following information in a whistleblower report will assist in the efficient investigation of the disclosure:

- Information about the person(s) that is/are the subject of the disclosable matter
- The nature of the disclosable matter
- When the disclosable matter was identified and the relevant timeframes
- Any evidence that is critical or relevant to the disclosable matter
- Details of any witnesses to the disclosable matter, and
- Any concerns the eligible whistleblower might have about potential reprisals.

CSC may not be able to undertake an investigation or progress a matter where the disclosure is made anonymously, and the whistleblower has refused to provide or has not provided any means of being contacted. The core challenge is that the inability to request more information may make investigation difficult or impossible. CSC will still treat the disclosure seriously, however, if the report lacks sufficient detail and no further information can be obtained, CSC may be forced to close the matter due to insufficient information.

12.3 Report on the outcome of the investigation

Following an investigation, the outcome of the report (not the report itself) will be provided to the person making the disclosure, the CRCO, Chief Executive Officer, and the Board, by the Company Secretary as appropriate.

12.4 Action in relation to any recommendations

Appropriate action will be initiated based on the outcome of the investigation – overseen by CSC’s Board with the CRCO. Depending on what’s appropriate in each particular case, this may include notifying regulators, developing new or revised practices or procedures to address systemic issues, internal audits, staff training, counselling, disciplinary action, or referral to the police if criminal conduct is involved.

12.5 PID whistleblower disclosures determined not to require further investigation

PID whistleblower disclosures can be determined not to require further investigation in the following circumstances, the:

- Identity of the person cannot be established, or further information cannot be provided, such that it is impractical for the disclosures to be investigated
- Information does not concern serious disclosable conduct
- Disclosure is frivolous or vexatious
- Disclosure is the same or substantially the same as a disclosure already investigated or currently being investigated under another Commonwealth law, and it would be inappropriate to conduct another investigation at the same time, or there are no matters that warrant further investigation.

12.6 Dissatisfaction with the outcome or handling of the matter

Where a whistleblower remains dissatisfied with the outcome of a disclosure made under the Corporations Act, he or she may refer the matter to ASIC or APRA.

A public official who has made a PID whistleblower disclosure can complain to the Commonwealth Ombudsman, if they believe that CSC did not appropriately deal with the matter.

13. NACC and the Commonwealth Ombudsman

The investigation officer(s) must refer public interest disclosures to the NACC as soon as reasonably practicable after becoming aware that the:

- Disclosure raises a corruption issue under the NACC Act
- Corruption issue concerns the conduct of a person who is, or was, a staff member of CSC, and
- Allocation or investigation officer suspects the issue could involve serious or systemic corrupt conduct.

This step occurs in parallel with actions undertaken under this Policy. In effect, the public interest investigation must continue unless the NACC Commissioner directs CSC otherwise. The discloser must be informed, as soon as practicable, where a mandatory referral has been made to the NACC.

If the NACC Commissioner refers a matter to CSC for investigation, then CSC must conduct that investigation in accordance with any directions given by the NACC Commissioner (which could include providing a report).

The CRCO will keep such records as necessary to report all serious or systemic corruption matters to the CEO for referral to the NACC.

14. What protections and support are provided?

14.1 Protections under the Corporations Act

CSC is committed to supporting eligible whistleblowers and protecting them from detriment because of any disclosure covered by this Policy. Free counselling or support is available via CSC’s Employee Assistance Program which offers:

- Confidential counselling
- Mental health support
- Critical incident support, and
- Advice.

Additionally, Table 1 below outlines the legislative protections that apply to “eligible disclosers” under the Corporations Act.

Table 1. Whistleblower protections

Legislative Protection	Description
Identity Protection	A whistleblower’s identity must not be disclosed without consent. It is an offence to reveal information that directly or indirectly identifies them
Civil, criminal, and administrative liability protection	Whistleblowers are protected from civil, criminal, and administrative liability for making a qualifying disclosure. This includes immunity from disciplinary action. These protections do not apply to false or misleading disclosures
Protection from detrimental acts	<p>It is an offence to cause or threaten any detriment to a whistleblower because they made or may make a protected disclosure. "Detriment" includes dismissal, demotion, discrimination, harassment, psychological harm, damage to reputation or finances, or harm to property</p> <p>Threats of the above may be express, implied, conditional, or unconditional. The person threatened does not have to actually fear that the threat will be carried out</p> <p>Detrimental conduct impacting the whistleblower includes (but is not limited to) the following:</p> <ul style="list-style-type: none"> • dismissal from employment • injury or harm in his or her employment • alteration of their position or duties, to their disadvantage • discrimination by the employer and other employees • harassment or intimidation • harm or injury, including psychological harm • damage to their property • damage to their reputation • damage to their business or financial position, or

Legislative Protection	Description
	<ul style="list-style-type: none"> • damage to a person <p>Acts that are not considered to be detrimental impact, include:</p> <ul style="list-style-type: none"> • 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) • managing a whistleblower’s unsatisfactory work performance if the action is in line with CSC HR policies and guidelines
Compensation and other remedies	<p>A whistleblower can seek compensation and other available remedies through the courts if:</p> <ul style="list-style-type: none"> • they suffer loss, damage, or injury because of a disclosure, and • CSC failed to take reasonable precautions and exercise due diligence to prevent the harm that occurred

14.2 PID Act protections

The following protections apply to an eligible whistleblower under the PID Act, which mirror the protections available under the Corporations Act:

- Protection of the whistleblower’s identity
- Immunity from civil, criminal, or administrative liability
- Protection from reprisal that is taken because a person believed or suspected that they have made, may have made, proposed to make or could make a disclosure, and
- Recourse to court for remedies for reprisal action.

14.3 NACC Act protections

Whistleblowers who make a disclosure to the NACC are protected from being subject to any civil, criminal, or administrative liability (including disciplinary action) and no contractual or other remedy may be enforced or exercised against the person because of the disclosure (as long as the disclosure is not vexatious (in bad faith) or frivolous (not for a serious purpose)).

The protections afforded by the PID Act apply to people who make disclosures directly to the NACC Commissioner or the Commonwealth Ombudsman.

14.4 Staff support & fair treatment of employees

CSC is committed to supporting staff and protecting them from detriment, reprisal or victimisation due to whistleblowing. This protection also extends to any witnesses involved in the investigation process.

Appropriate personal and organisational support will be provided and advised early in the investigation process. Consideration will be given to appointing a support person who can listen and provide counselling, and where appropriate, accompany that person to interviews and meetings related to the investigation. This support is in addition to that provide under the EAP, as outlined above in section 14.1 of this Policy.

Victimisation of whistleblowers and witnesses may result in criminal and/or civil proceedings.

15. Situations where liability may still occur

The whistleblower protections do not grant immunity for any misconduct that a whistleblower has engaged in that is revealed, as part of a disclosure. For example, whistleblowers will be liable for knowingly making a disclosure of information that is false or misleading.

Making a whistleblower disclosure also does not exclude a person from being reasonably managed or disciplined for any unsatisfactory performance or disclosable conduct on their part, and it does not protect the person from legal liability for their own wrongdoing.

Any person who is concerned about whistleblower protection and is unsure if the law can protect him/her should seek independent legal advice, at their own expense.

16. Keeping information confidential

16.1 Identity protection of a whistleblower

Once a disclosure is made, any persons involved are required to keep all relevant information confidential and only provide information or discuss the matter on a 'need to know' basis.

Any information received as part of a disclosure cannot be disclosed without the whistleblower's consent unless:

- The information does not include the whistleblower's identity
- CSC removes information relating to the whistleblower's identity or other information that is likely to lead to the identification of the whistleblower (i.e. whistleblower's name, position title, and other identifying details), and
- Unless it is necessary for investigating the issues raised in the disclosure, which will be determined by the Company Secretary with the CRCO.

Information that identifies a whistleblower and a person who is the subject of allegations or an investigation should only be passed to those involved in the investigation or in taking other necessary action under the relevant law. If a person's identity needs to be disclosed or is likely to become apparent, CSC will discuss this with the person. This will be particularly so if it will become difficult to otherwise protect that person from reprisal.

Measures for protecting the confidentiality of a whistleblower's identity may include:

- Redacting all personal information or references to the whistleblower witnessing an event
- Referring to the whistleblower in gender-neutral terms
- Identifying certain aspects of the disclosure that could inadvertently identify the whistleblower
- Disclosures being handled and investigated by the Company Secretary or by an appointed external firm, and
- Access controls and secure storage of information.

16.2 Use of information under the Corporations Act

Under the Corporations Act, the identity of the whistleblower, including information that is likely to lead to the identification of the whistleblower, whether directly or indirectly obtained, will be kept confidential.

Information regarding the whistleblower's identity, including information that is likely to lead to the identification of the whistleblower, can be released where:

- Consent is obtained from the whistleblower
- It is required to be released by law
- It is determined that the matter requires further investigation by a third party, such as ASIC, APRA, or the Australian Federal Police
- It is made to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to a whistleblower disclosure, or
- It is disclosed to a court or a tribunal where the court or tribunal thinks it is necessary in the interests of justice to do so.

Information that is likely to lead to the identification of the whistleblower can be released if:

- It is reasonably necessary for the purposes of investigating the disclosure, and
- All reasonable steps are taken to reduce the risk that the whistleblower will be identified.

16.3 Use of information under the PID Act

Under the PID Act, information including protected information, obtained while conducting an investigation or in connection with a person's powers and functions under the PID Act must not be disclosed or used unless the:

- Disclosure or use of the information is for the purposes of the PID Act or in connection with the person's powers and functions under the PID Act, this includes:
 - reporting to the Australian Federal Police if there are reasonable grounds to suspect an offence against a law, or
 - to the NACC if there is suspected serious or systemic corrupt conduct
- Disclosure or use is for the purposes of, or in connection with, taking action in response to the investigation, and
- Information has previously been lawfully published and is not intelligence information, or if it is intelligence information, the principal officer of the source agency for the information has consented to the disclosure or use.

16.4 Disclosure of information in response to a notice given under the NACC Act

A notice given under the NACC Act may include a non-disclosure note that prevents the recipient from disclosing the content and/or the existence of the notice, potentially including to CSC.

A recipient of a notice under the NACC Act must take steps to understand and comply with any non-disclosure note.

16.5 Processes to assist in maintaining confidentiality

To minimise the possibility of detrimental action against the whistleblower and others, including witnesses:

- All paper and electronic documents and files are secure and only able to be accessed by people authorised to access them, investigators and others involved in managing the disclosure
- Materials such as interview tapes are stored securely with access only by those involved in handling the disclosure, and
- Communications and documents relating to the investigation are not sent to an email address to which other staff have access or to a printer or fax machine in an open area.

Note: whistleblowers can seek independent legal advice (at their own expense) or contact regulatory bodies such as ASIC, APRA, or the ATO if they believe they have suffered detriment because of any whistleblower disclosure they have made.

17. Record keeping

Records will be kept regarding any whistleblower disclosure, which include records and documentation for each step in the process.

For example:

- Any notification and communication provided by, and to, the whistleblower including the date, time, means and content of notification and communication
- Decisions made and reasons for decisions

- Documenting any legitimate or management action to address a whistleblower’s performance
- Any allegations of reprisal or threatened reprisal
- The assessment process – consultation (including with the whistleblower), considerations, findings, recommendations and any revisions and details of any stop action direction under the NACC Act (and communication with the whistleblower in relation to that direction), and
- Actions taken to address reprisal (or reprisal risk) and recommendations from a report of investigation.

18. Roles and Responsibilities

The CSC Board is ultimately responsible for oversight of this Policy and have delegated oversight to the People and Governance Committee for updates to this Policy. The investigation of a whistleblower disclosure must be conducted in accordance with the principles of independence, procedural fairness, and confidentiality.

Responsibilities of CSC staff are outlined in Table 2 below.

Table 2. Roles & Responsibilities

Role	Responsibility
Board	Ultimately responsible for the protection of eligible whistleblowers. The Board – through People and Governance Committee reporting – is responsible for monitoring the guidance provided to eligible whistleblowers under this Policy. This is in addition to oversight over CSC’s whistleblowing culture, increasing transparency around the management of disclosures about misconduct, deterring wrongdoing by increasing whistleblowing awareness at CSC and the adequacy of CSC’s compliance with relevant legislative and regulatory obligations
People & Governance Committee	Governance oversight of whistleblowing at CSC, responsible for Board reporting particularly escalation of matters that warrant Board attention. Responsible for recommending and endorsing updates to the Policy, processes, and procedures to the Board
Company Secretary	Undertakes a risk assessment to determine whether a formal investigation is required following a disclosure and manages compliance with legal and regulatory obligations related to whistleblowing
Eligible Recipient	A person to whom an eligible whistleblower may disclose their concerns and meets the definition of an eligible recipient in s1317AAC of the Corporations Act or s14ZZV of the Taxation Administration Act, as relevant. Under the PID Act, a disclosure can be made to a direct supervisor
Governance Team	Responsible for periodically reviewing and updating the W&PID Policy, processes, and procedures, and for implementing any changes. CSC’s governance (with assistance from the Legal function) can provide advice to staff seeking to make a whistleblower disclosure under this Policy
Executives	Responsible for leading the protection of whistleblowers and safeguarding the integrity of the mechanisms for disclosure

19. Related Policies

This policy should be considered in connection with:

- Incident and Breach Management Policy
- Conflicts Management Policy
- CSC Code of Conduct
- CSC Fraud and Corruption Control Plan.

20. Training

New employees, including Directors and Committee members, receive guidance on this Policy as part of their induction. Existing staff complete annual training and receive periodic reminders through internal communications and team briefings.

Authorised disclosure recipients undertake annual refresher training so that they understand their legal responsibilities, confidentiality requirements, and the correct process for managing and resolving disclosures.

21. Review

This Policy will be reviewed annually by the policy owner and submitted to the People & Governance Committee triennially or as required, in the light of relevant regulatory initiatives or any significant changes to CSC’s constituent legislation or business objectives, to assess its continuing currency.

The People & Governance Committee will recommend to the Board, for its approval, any necessary or desirable amendments to ensure the policy remains current and consistent with best practice and applicable law.

Review table:

Version No	Date	Author	Reviewed by	Comments	Board/Committee approval
0.1 – 0.3	05/02/2026	LRG Team	CRCO	New Policy replacing old policy which was last updated August 2023. New Policy for compliance with the Corporations Act and RG 270 and considering commentary from ASIC REP 827	19/02/2026