



Environmental Defenders Office

Whistleblowing Policy

Amendment Log

Change	Section	Date	Responsible
Policy rewrite with some sections deleted and other new sections added to align policy with the Corporations Act and make policy content easy for employees (and other eligible whistleblowers) to understand and follow.	Entire Policy	June – September 2026	Operations with external legal advice

Introduction

The Environmental Defenders Office Ltd (**EDO**) is committed to the highest standards of conduct and ethical behaviour and integrity in all of our activities, and to promoting and supporting a culture of honest and ethical behaviour, compliance and good governance.

EDO encourages persons who have knowledge or reasonable suspicion of improper conduct to report the matter through the appropriate channels, without the fear of reprisal or detrimental action.

This policy outlines:

- when a disclosure will be protected;
- who qualifies as an "Eligible Whistleblower";
- what information constitutes a "Disclosable Matter" (and what does not);
- who qualifies as an "Eligible Recipient";
- what happens after a protected disclosure is made; and
- the protections and remedies available to persons who make a protected disclosure.

This Policy takes into consideration EDO's obligations under the applicable legislation, as varied from time to time. Such legislation includes, but is not limited to, the *Corporations Act 2001* (Cth) and the *Taxation Administration Act 1953* (Cth) (together, the **Whistleblower Laws**).

Purpose

The purpose of this policy is to ensure that EDO has sound procedures to allow all workers to identify and report genuine concerns about illegal conduct or any improper state of affairs without fear of reprisals and to ensure persons are aware of the protections available to them under this policy and the Whistleblower Laws.

Scope

This policy applies to Eligible Whistleblowers and any person performing work for EDO regardless of whether it is paid or voluntary. All employees, volunteers, contractors, and Board members (current or former) are workers for the purposes of this policy.

The policy is intended to summarise the practical impact of the Whistleblower Laws and is not intended to create any contractually binding obligation on EDO and does not form part of any contract of employment or other contract for engagements with EDO.

Policy Principles

- Employees, volunteers, contractors and Board members who are aware of possible wrongdoing have a responsibility to disclose that information.
- EDO encourages people to speak up, and raise concerns about service integrity, safety and quality.
- EDO will review all matters reported under this policy as soon as possible after the matter has been disclosed and consider whether further investigation is required.
- EDO is committed to ensuring confidentiality in respect of all matters raised under this policy in accordance with the Whistleblower Laws.
- EDO discourages deliberate false reporting i.e., a report that the discloser knows to be untrue.

Policy

1. When is a disclosure protected?

A disclosure will be protected under the Whistleblower Laws when:

- the disclosure is made by an Eligible Whistleblower;
- the Eligible Whistleblower makes the disclosure to an Eligible Recipient; and
- the disclosure relates to a Disclosable Matter.

If a disclosure does not meet the criteria set out in the Whistleblower Laws, the individual is not protected under the Whistleblower Laws with respect to any consequences that may arise from the disclosure.

It is essential for individuals to ensure they understand the specific requirements and protections afforded by the Whistleblower Laws.

2. Who is an Eligible Whistleblower?

An Eligible Whistleblower includes an individual who is, or has been, any of the following:

- a current or former officer (including a director or company secretary) or employee of EDO;
- a current or former supplier of services or goods to EDO including the supplier's employees;
- an associate of EDO;
- a relative, dependent or spouse of any of the above individuals.

3. What is a Disclosable Matter?

A Disclosable Matter is any information that an Eligible Whistleblower reasonably suspects is "misconduct or an improper state of affairs or circumstances" in relation to EDO.

Some examples of "misconduct or an improper state of affairs or circumstances" include:

- breach of Australian laws or regulations;
- criminal or illegal activity such as bribery or corruption;
- conduct endangering health and safety or causing damage to the environment;
- misleading, dishonest or unethical behaviour;
- anti-competitive behaviour;
- financial fraud or mismanagement;
- unauthorised use of EDO's confidential information;
- tax avoidance behaviours;
- reprisal action; or
- deliberate concealment of any of the above.

As long as the Eligible Whistleblower has reasonable grounds to suspect the information that they are disclosing is true, they can still qualify for protection even if the disclosure turns out to be incorrect.

However, any EDO worker who knowingly makes a false report, may be subject to consequences, such as disciplinary action.

4. What is not a Disclosable Matter?

A "Disclosable Matter" does not include a "Personal Work-Related Grievance".

A Personal Work-Related Grievance is a grievance about any matter in relation to the Eligible Whistleblower's employment or a matter which may have implications for the Eligible Whistleblower personally.

Examples of Personal Work-Related Grievances include but are not limited to interpersonal conflict, decisions relating to a promotion, or decisions to take disciplinary action against the Eligible Whistleblower.

If an Eligible Whistleblower is unsure about whether the information they seek to disclose relates to a Disclosable Matter or a Personal Work-Related Grievance, they should contact the Whistleblower Protection Officer (see below).

5. Who is an Eligible Recipient?

Disclosures of information that may amount to a Disclosable Matter can be made to an Eligible Recipient, which for EDO includes:

- a Whistleblower Protection Officer (as listed below);
- an officer or senior manager of EDO;
- an internal or external auditor, including a member of an audit team conducting an audit, or an actuary of EDO; or
- the Australian and Securities Investment Commission (ASIC).

EDO Whistleblower Protection Officers:

1. Director, People and Culture
2. General Counsel

Email: WPO@edo.org.au

Telephone number: 1800 626 239

An Eligible Whistleblower is also entitled to protections under the Whistleblower Laws when:

- the disclosure is made to ASIC, Australian Taxation Office or other Commonwealth body prescribed by regulations and relates to a Disclosable Matter;
- the disclosure is made to a legal practitioner for the purposes of obtaining legal advice or representation about the operation of the relevant whistleblower provisions in the Whistleblower Laws; or
- the disclosure is a "public interest disclosure" or "emergency disclosure".

6. How do I make a disclosure?

EDO encourages a culture of speaking up and coming forward if a person is aware, has knowledge of, or reasonably suspects that a Disclosable Matter has occurred. An individual must not make a vexatious disclosure or disclosure that they know to be false.

An Eligible Whistleblower can make a disclosure of Disclosable Matter to an Eligible Recipient verbally or in writing. A disclosure can also be made anonymously (see below for more information).

Disclosures should include as much information as possible, including details of the alleged Disclosable Matter, persons involved, dates, locations and any other available evidence.

Where a disclosure has been made and the allegations of a Disclosable Matter are not supported by evidence or the information reported does not demonstrate the Eligible Whistleblower has reasonable grounds to suspect a Disclosable Matter has occurred, it may mean that an investigation of the disclosure is not required.

7. Anonymous Reporting

All reports can be made anonymously (through anonymised email addresses and/or pseudonyms) and still receive protection under this policy and the Whistleblower Laws.

If an Eligible Whistleblower chooses to remain anonymous, they can refuse to answer any questions that they feel could reveal their identity, including during follow-up conversations. EDO suggests that an Eligible Whistleblower who wishes to remain anonymous maintain open communication with EDO so that EDO can ask follow-up questions and provide feedback as appropriate.

Anonymity may in some instances limit EDO's ability to investigate the matters reported, as it may be harder for EDO to follow up on concerns and provide updates on actions taken.

8. What are the protections for Eligible Whistleblowers?

Where a protected disclosure is made, the Eligible Whistleblower will have the following protections:

- protection of information provided by the Eligible Whistleblower (including identity);
- protection against legal action; and

- protection from 'detriment'.

Identity protection (confidentiality)

EDO is committed to protecting the identity of Eligible Whistleblowers. If an Eligible Whistleblower makes a protected disclosure, EDO cannot disclose their identity or any information that is likely to lead to their identification unless they have consented or the disclosure is otherwise permitted by law.

EDO will endeavour to protect the confidentiality of Eligible Whistleblowers by adopting (where practical) measures such as:

- redacting all personal information in any documents relating to a report or investigation, where appropriate;
- only referring to the Eligible Whistleblower in a gender-neutral context;
- ensuring only appropriate staff handle protected disclosures;
- storing all paper and electronic documents and other materials relating to the protected disclosure securely;
- limiting access to all information relating to a protected disclosure to those directly involved in managing and investigating the protected disclosure; and/or
- ensuring support services are available to those who make a protected disclosure.

If an Eligible Whistleblower is concerned about a breach of confidentiality, EDO encourages the Eligible Whistleblower to contact the Whistleblower Protection Officer. Eligible Whistleblowers may also lodge a complaint with a regulator.

Protection from detrimental acts or omissions

A person cannot engage in conduct that causes or threatens to cause "detriment" to an Eligible Whistleblower because they have (or suspect they have) made a protected disclosure under the Whistleblower Laws.

Examples of detrimental conduct include, but are not limited to:

- dismissal;
- alteration of a person's or duties to their disadvantage;
- discrimination, harassment or intimidation;
- harm or injury (including psychological harm); and/or
- damage to property or reputation.

Where an Eligible Whistleblower is subject to, or concerned about, any victimisation or detrimental conduct, the Eligible Whistleblower should immediately report their concerns to the Whistleblower Protection Officer.

Civil, criminal and administrative liability protection

If an Eligible Whistleblower makes a disclosure protected by the Whistleblower Laws, the Eligible Whistleblower cannot be subject to any civil or criminal liability for making the disclosure and cannot be subject to any contractual breach or other civil claim based on the disclosure.

However, the protections offered under Whistleblower Laws do not grant immunity for any misconduct an Eligible Whistleblower has engaged in that is revealed by their disclosure.

9. What support is available?

All EDO employees can access free and confidential counselling and support services through the Employee Assistance Program. Employees are encouraged to use the services available to help them with any issues (whether in their work or personal life). Volunteers are not eligible for this service.

10. How will disclosures be investigated?

EDO will review all disclosures under this policy as soon as possible after they have been made.

If an investigation is required, the Whistleblower Protection Officer is responsible for determining the nature and management of an investigation into some or all of the matters raised by a disclosure, and may consider:

- the nature and scope required for the investigation;
- the person(s) within and/or outside EDO that should lead the investigation;
- the nature of any technical, financial or legal advice that may be required to support the investigation;
- the timeframe for the investigation.

EDO will endeavour to complete any investigation of matters raised in a disclosure in a timely and efficient manner, noting that the length of time that any such investigation will take may vary depending on the nature of the matters being investigated.

EDO and the Eligible Recipient receiving a protected disclosure may need to disclose information related to the disclosure to undertake an investigation into the disclosure. It is possible that an additional person may be appointed to assist in the investigation. Where the disclosure concerns the conduct of a senior person at EDO, that person will not be involved in or have access to any files or records related to the investigation.

EDO will not disclose information that is likely to lead to the identification of the Eligible Whistleblower as part of its investigation process, unless:

- the Eligible Whistleblower gives consent;
- the information does not include the Eligible Whistleblower's identity;
- EDO and the investigator have taken all reasonable steps to reduce the risk that the Eligible Whistleblower will be identified from the information, including removing information relating to the Eligible Whistleblower or other information that is likely to lead to the identification of the Eligible Whistleblower (e.g. the Eligible Whistleblower's name, position title and other identifying details) to the extent possible; and
- it is reasonably necessary for investigating the issues raised in the disclosure.

Where appropriate, EDO will provide regular updates to the Eligible Whistleblower regarding the investigation's progress.

All files and records created from an investigation will be retained under strict security, and information will only be shared or released if permitted by law or with the Eligible Whistleblower's consent.

Eligible Whistleblowers are assured that a release of information in breach of this policy will be regarded as a serious matter and will be dealt in accordance with EDO's policies and procedures.

Fair treatment of individuals mentioned in a disclosure

EDO will ensure the fair treatment of persons who are mentioned or implicated in a disclosure that qualifies for protection, including those who are the subject of a disclosure.

EDO will ensure that:

- disclosures are handled confidentially;

- when an investigation needs to be undertaken, the process will be objective, fair and independent;
- an employee who is the subject of a disclosure will be provided with procedural fairness prior to any actions being taken, such as the opportunity to respond to any allegations made against them prior to any findings being made.

In some circumstances, EDO may determine that informing the individual at an early stage of an investigation may compromise the effectiveness of the investigation, such as when there may be concerns that the individual may destroy information or the disclosure needs to be referred to ASIC, the ATO or the Australian Federal Police. EDO may determine the most appropriate time to inform the individual who is the subject of a disclosure about the investigation, provided EDO ensures the individual is informed before making any adverse finding against them.

11. What is a public interest disclosure or an emergency disclosure?

A "public interest" disclosure and an "emergency disclosure" are also protected disclosures.

A **public interest disclosure** is a disclosure of information to a journalist or a member of Parliament, where:

- at least 90 days have lapsed since the Eligible Whistleblower made the disclosure to ASIC or to another Commonwealth body prescribed by regulation; and
- the Eligible Whistleblower does not have reasonable grounds to believe that action is being, or has been, taken to in relation to their disclosure; and
- the Eligible Whistleblower has reasonable grounds to believe that making a further disclosure would be in the public interest; and
- prior to making the public interest disclosure, the Eligible Whistleblower has given written notification to the body to which the previous disclosure was made and that includes sufficient information to identify the previous disclosure and states that the Eligible Whistleblower intends to make a public interest disclosure; and
- the extent of the information reported is no greater than is necessary to inform of their disclosure.

An **emergency disclosure** is a disclosure of information to a journalist or member of Parliament, where:

- the Eligible Whistleblower has already made a disclosure to ASIC, APRA or an alternative Commonwealth body prescribed by the Whistleblower Laws; and
- the Eligible Whistleblower has reasonable grounds to believe that the information in the initial report concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment; and
- prior to making the emergency report, the Eligible Whistleblower has given written notification to the body to which the previous disclosure was made and that said notice includes sufficient information to identify the previous disclosure and states that the Eligible Whistleblower intends to make an emergency disclosure; and
- the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or member of Parliament of the substantial and imminent danger.

An Eligible Whistleblower should consider contacting an independent legal adviser before making a public interest disclosure or emergency disclosure, as unless the requirements in the Whistleblower Laws are satisfied, the disclosure may not be protected.

Related Legislation and EDO policies

Federal legislation

- *Corporations Act 2001*
- *Taxation Administration Act 1953 (Cth) (Taxation Administration Act)*

EDO policies

- *EDO Code of Conduct*
- *Privacy Policy*
- *EDO Workplace Grievance and Dispute Resolution Policy*

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