



WHISTLEBLOWER POLICY

CASPIN RESOURCES LIMITED

ACN 641 813 587

(Company)

Introduction and purpose

- 1 This Whistleblower Policy (**Policy**) reflects the commitment of Caspin Resources Limited and each of its subsidiaries (**Company**) to maintain the highest standard of ethical conduct in its activities and ensure appropriate risk management.
- 2 The objects of this Policy are to:
 - 2.1 encourage the reporting of suspected or actual wrongdoing;
 - 2.2 protect and support the dignity, wellbeing, career and good name of disclosing persons who report suspected or actual wrongdoing;
 - 2.3 help deter wrongdoing and support and enhance the Company's long-term sustainability and reputation;
 - 2.4 support the Company's values and develop a culture of accountability and continuous improvement;
 - 2.5 outline how disclosures will be dealt with and ensure that disclosures are dealt with appropriately and on a timely basis; and
 - 2.6 comply with the whistleblowing provisions contained in Part 9.4AAA of the Corporations Act 2001 (Cth) (Corporations Act).

Scope and application

- 3 This Policy is available to and applies to all officers and employees of the Company and also to any other persons who are Eligible Whistleblowers.
- 4 This Policy is to be read subject to the Corporations Act and to the extent that the terms of this Policy are inconsistent with the Corporations Act, the terms of the later prevail. Any obligations on the Company under this Policy do not constitute contractual terms.

What wrongdoing can be reported?

- 5 While any person can choose to make a disclosure, this Policy addresses the disclosures that will be a protected disclosure under the Corporations Act (i.e. a Protected Disclosure).
- 6 This Policy is not directed at general grievances to the extent that they are not protected under the Corporations Act.



Disclosable Matters

- 7 Disclosable Matters involve information that the discloser has reasonable grounds to suspect concerns misconduct or an improper state of affairs or circumstances in relation to the Company or a related body corporate of the Company.
- 8 Without limitation, Disclosable Matters can involve information that indicates that the Company, one of its related bodies corporate or an officer or employee of the Company or one of its related body corporates has engaged in conduct that:
 - 8.1 constitutes an offence against, or a contravention of the Corporations Act, the Australian Securities and Investments Commission Act 2001 (Cth), the Banking Act 1959 (Cth), the Financial Sector (Collection of Data) Act 2001 (Cth), the Insurance Act 1973 (Cth), the National Consumer Credit Protection Act 2009 (Cth), the Superannuation Industry (Supervision) Act 1993 (Cth), or any instrument under any one of these laws;
 - 8.2 constitutes an offence against any other federal law that is punishable by imprisonment for 12 months or more;
 - 8.3 represents a danger to the public or to the financial system; or
 - 8.4 is prescribed by regulation.
- 9 Disclosable Matters include matters that may not necessarily involve unlawful conduct or a contravention of a particular law. However, common examples of Disclosable Matters include actual or suspected:
 - 9.1 fraud, money laundering, financial irregularities or misappropriation of funds;
 - 9.2 failure(s) to comply with legal or regulatory requirements;
 - 9.3 illegal conduct, such as theft, bribery, dealing in or use of illicit drugs and other criminal activities; and
 - 9.4 detrimental conduct or threatened detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure.
- 10 A discloser can still qualify for protection even if their disclosure turns out to be misplaced or incorrect. However, disclosers must not knowingly make a false disclosure.
- 11 Disclosures that are not about Disclosable Matters generally do not qualify for protection under the Corporations Act. Such disclosures however may be protected under other legislation, such as the *Fair Work Act 2009* (Cth).

Personal work-related grievances

- 12 Disclosures that relate solely to 'personal work-related grievances', and that do not otherwise relate to detriment or threat of detriment to the discloser, ordinarily do not qualify for protection under the Corporations Act (other than where disclosure is made to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act).



- 13 'Personal work-related grievances' are those that relate to the discloser's current or former employment and which have, or tend to have, implications for the discloser personally but:
- 13.1 do not have any significant implications for the Company (or another regulated entity); and
 - 13.2 do not relate to any conduct, or alleged conduct, about certain disclosable matters.
- 14 Examples of 'personal work-related grievances' include:
- 14.1 a grievance as a result of an interpersonal conflict between an employee and another employee;
 - 14.2 dissatisfaction with a decision about the engagement, transfer, promotion or terms and conditions of engagement of an employee; or
 - 14.3 dissatisfaction with a decision to undertake performance management or disciplinary action in respect of an employee, or otherwise terminate the engagement of the employee.
- 15 However, the disclosure of a 'personal work-related grievance' may still qualify for protection under the Corporations Act if:
- 15.1 it includes information about a Disclosable Matter, or information about a Disclosable Matter includes or is accompanied by a personal work-related grievance (i.e. it is a mixed report); or
 - 15.2 it concerns an allegation that the discloser has suffered, or is threatened with, detriment for making a Protected Disclosure.
- 16 Any personal work-related grievances which are not Protected Disclosures covered by this Policy can be appropriately addressed in consultation with a person's line manager.

How can a person disclose suspected wrongdoing?

- 17 To assist the Company identify and address wrongdoing, it is expected that any Eligible Whistleblower who becomes aware of a Disclosable Matter will make a report.
- 18 Where appropriate, persons are encouraged to raise matters of concern informally and outside of this Policy with their line manager or the Company's Human Resources team in the first instance.
- 19 Alternatively to an informal report, a person may be entitled to make a Protected Disclosure as set out in this Policy. The making of a Protected Disclosure entitles a discloser to various legal protections (as set out later in this Policy).

Disclosure to eligible recipient

- 20 An Eligible Whistleblower can disclose a Disclosable Matter to any of the following persons (**eligible recipients**):
- 20.1 an officer or Senior Manager of the Company or a related body corporate of the Company, which includes the CEO and CFO of the Company;



- 20.2 an auditor, or a member of an audit team conducting an audit, of the Company or a related body corporate of the Company;
 - 20.3 an actuary of the Company or related body corporate of the Company;
 - 20.4 a person authorised by the Company to receive disclosures that may qualify for protection under the Corporations Act, including the Whistleblower Protection Officer and any other person who is otherwise authorised by the Company from time-to-time; and
 - 20.5 any other person or body prescribed by regulation.
- 21 A Disclosable Matter which is disclosed by an Eligible Whistleblower to one of the eligible recipients will be a Protected Disclosure.

How do I make a Protected Disclosure to an eligible recipient?

- 22 Without limitation, Protected Disclosures can be made:
- 22.1 in writing, via post or email, to one of the eligible recipients above (any correspondence should be marked 'Strictly confidential – to be opened by addressee only');
 - 22.2 to the Whistleblower Protection Officer via email to the Company's whistleblower inbox;
 - 22.3 by telephone to the Company Secretary on + 61 8 9322 7600 (which is authorised by the Company to receive Protected Disclosures).
- 23 Where a disclosure is received by an eligible recipient who is not the Whistleblower Protection Officer, the disclosure will ordinarily be referred to the Whistleblower Protection Officer for actioning in accordance with this Policy (noting that the discloser's identity must only be disclosed as allowed by this Policy).
- 24 If you would like to obtain more information before making a disclosure, including about anything in this Policy, you can contact the Whistleblower Protection Officer or alternatively obtain independent legal advice.

Can I remain anonymous?

- 25 A discloser does not have to identify themselves in order to qualify for protection under the Corporations Act. A discloser can choose to remain anonymous while making a disclosure, over the course of an investigation and after an investigation is finalised.
- 26 A discloser can refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations. However, it is preferred that a discloser who wishes to remain anonymous maintains ongoing two-way communication with the Company, so the Company can ask follow-up questions or provide feedback.
- 27 The Company encourages a discloser to share their identity as it may assist the Company to address any matters raised in a Protected Disclosure. Furthermore, the Company may not be able to undertake an investigation if it is not able to contact the discloser (e.g. if a disclosure is made



anonymously and the discloser has refused to provide, or has not provided, a means of contacting them).

- 28 Where a discloser wishes to remain anonymous, communication can occur through anonymised correspondence and a discloser may adopt a pseudonym for the purpose of their disclosure.

Other ways to make Protected Disclosures

- 29 The Company encourages its employees and other persons to make an informal disclosure to the Company or a Protected Disclosure to one of the Company's internal eligible recipients in the first instance. However, where appropriate, other disclosures can be made which qualify as Protected Disclosures, including:

- 29.1 disclosures by an Eligible Whistleblower relating to Disclosable Matters made to ASIC, APRA or another Commonwealth authority prescribed by regulation;
- 29.2 disclosures made to a legal practitioner under certain circumstances; and
- 29.3 disclosures made to a journalist or parliamentarian under certain circumstances.

Disclosure to legal practitioner

- 30 Disclosures by an individual to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act qualify for protection under the Corporations Act (even in the event that the legal practitioner concludes that a disclosure does not relate to a Disclosable Matter or the person is not an eligible whistleblower).

Disclosure to ASIC, APRA or prescribed Commonwealth authority

- 31 An Eligible Whistleblower can make disclosure of information to ASIC, APRA or a prescribed Commonwealth authority and such a disclosure will be a Protected Disclosure if the disclosure involves a Disclosable Matter.

Emergency and Public Interest Disclosures

- 32 Disclosures can also be made to a journalist or parliamentarian under certain circumstances and qualify for protection under the Corporations Act. However, a disclosure must have previously been made to ASIC, APRA or a prescribed Commonwealth authority and written notice provided to the body to which the disclosure was made.

- 33 The Company encourages employees to make use of the whistleblowing procedures set out in this Policy and internally report matters in the first instance such that it is not necessary to make an Emergency Disclosure or a Public Interest Disclosure to a journalist or parliamentarian.

- 34 The Company acknowledges that in some circumstances, it may be necessary for individuals to make such disclosures and that the Company will comply with all legislative requirements, as set out in this Policy, in respect of such disclosures.



Emergency Disclosures

- 35 An **Emergency Disclosure** is a disclosure of information by an individual (the **discloser**) which will be a Protected Disclosure where each of the following criteria are met:
- 35.1 the discloser has previously made a Protected Disclosure to ASIC, APRA or another Commonwealth authority prescribed by regulation (the **previous disclosure**); and
 - 35.2 the discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health and safety of one or more persons or to the natural environment; and
 - 35.3 before making the Emergency Disclosure, the discloser has given written notification to the body to which the discloser made the previous disclosure which states that the discloser intends to make an emergency disclosure and which includes sufficient information to identify the previous disclosure; and
 - 35.4 the Emergency Disclosure is made to a member of parliament (of the Commonwealth or a State or Territory) or a journalist; and
 - 35.5 the extent of the information disclosed in the Emergency Disclosure is no greater than necessary to inform the recipient in 35.4 above of the substantial and imminent danger.

Public Interest Disclosures

- 36 A **Public Interest Disclosure** is a disclosure of information by an individual (the **discloser**) which will be a Protected Disclosure where each of the following criteria are met:
- 36.1 the discloser has previously made a Protected Disclosure to ASIC, APRA or another Commonwealth authority prescribed by regulation (the **previous disclosure**); and
 - 36.2 at least 90 days have passed since the previous disclosure was made; and
 - 36.3 the discloser does not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the previous disclosure related; and
 - 36.4 the discloser has reasonable grounds to believe that making a further disclosure of the information would be in the public interest; and
 - 36.5 at least 90 days after the previous disclosure was made and before making the Public Interest Disclosure, the discloser has given written notification to the body to which the discloser made the previous disclosure which states that the discloser intends to make a Public Interest Disclosure and which includes sufficient information to identify the previous disclosure; and
 - 36.6 the Public Interest Disclosure is made to is made to a member of parliament (of the Commonwealth or a State or Territory) or a journalist; and
 - 36.7 the extent of the information disclosed in the Public Interest Disclosure is no greater than necessary to inform the recipient in 36.6 above of the misconduct or the relevant information.



Handling and investigation of disclosures

Receiving a disclosure

- 37 Where the Company receives a disclosure through an eligible recipient, it will:
- 37.1 treat the disclosure seriously, confidentially and sensitively;
 - 37.2 acknowledge receipt of the disclosure (provided the Company has a means by which to contact the discloser);
 - 37.3 arrange for the Whistleblowing Protection Officer to conduct a preliminary review of the information disclosed and assess the disclosure to determine whether:
 - 37.4 it qualifies for protection and whether a formal, in-depth investigation is required; and
 - 37.5 it is of a serious or significant nature; and
 - 37.6 if necessary, the Whistleblowing Protection Officer will arrange for the disclosure to be investigated in accordance with this Policy.
- 38 If the matter is of a serious or significant nature, the Whistleblower Protection Officer must, subject to confidentiality restrictions, immediately notify the CEO of the Company or, if the matter involves the CEO of the Company, the **Chair of the Board of the Company, or next most senior management executive of the Company who is not involved in the matter.**

Investigating a disclosure

- 39 The purpose of an investigation is to determine whether there is enough evidence to substantiate or refute the matters reported in a disclosure and consider appropriate further action if necessary.
- 40 If the Company determines that an investigation is required, the Company will ordinarily investigate a disclosure by:
- 40.1 if necessary or possible, contacting the discloser to obtain further information which may be reasonably required to undertake an investigation;
 - 40.2 determining the nature and scope of the investigation and whether any technical, financial or legal advice may be required to support the investigation;
 - 40.3 appointing an appropriately qualified internal or external investigator, which may be the Whistleblowing Protection Officer;
 - 40.4 considering whether any urgent intermediate steps are required to be taken to protect persons or property;
 - 40.5 interviewing any relevant witnesses and obtaining relevant documentary evidence;
 - 40.6 objectively considering evidentiary material to determine whether there is evidence of misconduct or an improper state of affairs or circumstances established;



- 40.7 preparing a confidential investigation report and reporting the outcome of the investigation to senior management and any regulatory bodies as required by law; and
 - 40.8 if necessary, consulting with internal or external legal counsel to determine how the Company will respond and/or report the matter. The above processes and timeframe may vary depending on the nature of the disclosure. Throughout an investigation, the investigator must remain objective and, to the extent possible, accord procedural fairness to all persons who may be involved in the investigation.
- 41 The Company will endeavour to conduct and conclude all investigations within one month of the disclosure being received.
 - 42 If limited information is received from a discloser, the Company may investigate a disclosure to the extent possible, such as by conducting a broad review of the subject matter or the work area disclosed.
 - 43 All officers and employees of the Company are required to cooperate fully with any investigations conducted under this Policy.

Reporting of outcomes

- 44 The Company's method for documenting and reporting the findings will depend on the nature of the disclosure.
- 45 A discloser will usually be provided with regular updates, if the discloser can be contacted (including through anonymous channels). The frequency and timeframe of updates may vary depending on the nature of the disclosure, however the Company will endeavour to ensure a discloser is kept updated in relation to the next steps and advised of when any investigation is commenced or completed.
- 46 Ordinarily at the conclusion of an investigation, a discloser will receive a written communication which advises the outcome of the investigation, including findings as to whether any concerns have been substantiated and summarises the evidence on which the findings are based. There may, however, also be circumstances where it may not be appropriate or possible to provide details of the outcome to the discloser.
- 47 At the conclusion of an investigation, the investigator must submit a written report to the CEO of the Company (or the Chair of the Board of the Company if the investigation involves the CEO). The process and findings of an investigation must be documented and included in the report to the CEO (or the Chair of the Board of the Company if the investigation involves the CEO), while protecting the identity of the discloser (unless the discloser has otherwise consented to the disclosure of their identity).
- 48 Where an investigation of a disclosure establishes a breach of the Company's policies, appropriate disciplinary action may be taken against those persons involved in the disclosed circumstances.

Keeping of records

- 49 The Company must ensure appropriate records and documentation for each step in the process are maintained and securely kept for 7 years. This includes an notes and evidentiary material collected or considered during the course of the investigation.



Handling of personal information

- 50 Any personal information provided to the Company by a discloser will be treated in accordance with the Company's Privacy Policy and the Corporations Act.

Treatment of employees mentioned in disclosures

- 51 Where Company employees are mentioned in, or are related to a matter about which a discloser has made a Protected Disclosure, the Company will take reasonable steps to ensure fair treatment of those named employees. This may include:
- 51.1 keeping the matter of the disclosure as confidential as possible;
 - 51.2 ensuring each disclosure will be assessed and, where appropriate, formally investigated;
 - 51.3 informing Company investigators, managers and officers only on a need-to-know basis;
 - 51.4 when an investigation needs to be undertaken, ensuring the process is objective, fair and independent;
 - 51.5 ensuring an employee who is the subject of a disclosure is advised about the subject matter of the disclosure as and when required by principles of procedural fairness;
 - 51.6 directing other employees or officers to take, or abstain from, particular actions; and
 - 51.7 not taking any form of disciplinary action unless and until findings are made.
- 52 The Company will not tolerate the ill treatment, including victimisation or bullying, of any officer or employee mentioned in, or related to, a disclosure of the kind protected under this Policy. Any such ill treatment may result in disciplinary action being taken, up to and including summary termination of employment.

Protections for disclosers

- 53 The Company is committed to providing support and protection in response to genuine reports of wrongdoing and will not tolerate reprisals or threats of reprisals against a discloser who has made a Protected Disclosure.
- 54 The Company prohibits the ill treatment, including victimisation or bullying, of any Company employee who makes a Protected Disclosure. Any such ill treatment may result in disciplinary action being taken, up to and including summary termination of employment.
- 55 In addition to the Company's policies against victimisation, legal protections are available to disclosers who qualify for protection under Part 9.4AAA of the Corporations Act. These protections include:
- 55.1 identity protection (confidentiality);
 - 55.2 protection from detrimental acts or omissions;
 - 55.3 compensation and other remedies; and



55.4 civil, criminal and administrative liability protection.

Identity protection and confidentiality

- 56 It is generally unlawful for a person to disclose the identity of a discloser, or disclose information that is likely to lead to the identification of the discloser, in respect of a Protected Disclosure where the identity or information is information which the person has obtained directly or indirectly because of the Protected Disclosure.
- 57 There are exceptions to this prohibition in relation to Protected Disclosures, such that information may be disclosed to:
- 57.1 any person, with the consent of the discloser;
 - 57.2 ASIC, APRA or a member of the Australian Federal Police;
 - 57.3 a legal practitioner, for the purposes of obtaining legal advice or representation in relation to the operation of Part 9.4AAA;
 - 57.4 a Commonwealth authority, or a State or Territory authority, for the purpose of assisting the authority in the performance of its functions or duties; or
 - 57.5 a person or body prescribed by regulation.
- 58 Furthermore, a person can disclose the information contained in a disclosure with or without the discloser's consent if:
- 58.1 the information does not include the discloser's identity;
 - 58.2 the person has taken all reasonable steps to reduce the risk that the discloser will be identified from the information; and
 - 58.3 it is reasonably necessary for investigating the issues raised in the disclosure.
- 59 The identity of a discloser, who has made a Protected Disclosure, may be required to be revealed to a court where it is necessary to give effect to the Corporations Act or where it is in the interests of justice to do so.
- 60 All officers and employees of the Company must ensure the identity of a discloser, who has made a Protected Disclosure, remains confidential unless disclosure is allowed or required by law.
- 61 In order to protect the confidentiality of a discloser's identity, the Company will ensure that:
- 61.1 access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure;
 - 61.2 disclosures will be handled and investigated by appropriately trained and qualified persons;
 - 61.3 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 discloser's identity may be a criminal offence;



- 61.4 communications, documents and records relating to a disclosure or an investigation of a disclosure will be securely stored and will not be accessible by other staff;
- 61.5 where possible, all personal information or reference to the discloser will be redacted and the discloser will be referred to in a gender-neutral context; and
- 61.6 the consent of discloser is obtained prior to their identity or identifying information being disclosed to other persons.

Protection from detrimental acts or omissions

- 62 The Company will not tolerate express or implied threats (whether conditional or unconditional) or conduct, that causes any detriment to another person where the person threatening, or carrying out, the conduct does so because they believe or suspect that the other person is, may or has been, a discloser who has or may make a Protected Disclosure.
- 63 It is unlawful for a person to engage in conduct that causes detriment to a discloser (or another person), in relation to a disclosure, if:
 - 63.1 the person believes or suspects that the discloser (or another person) made, may have made, proposes to make or could make a Protected Disclosure; and
 - 63.2 the belief or suspicion is the reason, or part of the reason, for the conduct.
- 64 It is also unlawful for a person (the **first person**) to make a threat (whether express or implied, conditional or unconditional) to cause any detriment to a second person or a third party because a person makes a Protected Disclosure or may make a Protected Disclosure, where the first person:
 - 64.1 intends the second person to fear that the threat will be carried out; or
 - 64.2 is reckless as to causing the second person to fear that the threat will be carried out.
- 65 However, the following actions are not unlawful detrimental conduct:
 - 65.1 administrative action that is reasonable for the purpose of protecting a discloser from detriment (such as relocating a discloser's immediate worker area); and
 - 65.2 managing a discloser's unsatisfactory work performance, in line with the Company's performance management framework.
- 66 To protect disclosers from detrimental acts or omissions, the Company will:
 - 66.1 conduct training from time-to-time to ensure that relevant staff are aware of their responsibilities to, amongst other things, not engage in victimisation;
 - 66.2 investigate any complaints made by a discloser of any actual, suspected or threatened of detrimental conduct; and
 - 66.3 consider strategies to help a discloser minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation.



Protection from civil, criminal and administrative liability

- 67 A discloser, who has made a Protected Disclosure, is protected under the Corporations Act as follows:
- 67.1 they are protected from any civil, criminal or administrative liability (including disciplinary action) for making the Protected Disclosure;
 - 67.2 no contractual or other remedy may be enforced, and no contractual or other right may be exercised, against the discloser on the basis of their Protected Disclosure; and
 - 67.3 the information they have disclosed is not admissible in evidence against the person in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information, where the disclosure is protected by virtue of being:
 - 67.3.1 an Emergency Disclosure or Public Interest Disclosure; or
 - 67.3.2 a Protected Disclosure to ASIC, APRA or other prescribed Commonwealth authority.
- 68 The above protections, however, do not grant immunity to a discloser for any misconduct a discloser has engaged in that is revealed as a result of their disclosure.

Compensation and other remedies

- 69 A discloser (or any other employee or person) can seek compensation and other remedies under the Corporations Act through the courts if they suffer loss, damage or injury because of a Protected Disclosure and the Company failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.
- 70 The Company encourages disclosers to seek their own independent legal advice about their legal rights where necessary.

Support for disclosers

- 71 The Company will take appropriate measures to support the health and wellbeing of a discloser making a Protected Disclosure which are tailored to the circumstances of any particular case. This support may be in the form of:
- 71.1 directing other employees or officers to take, or abstain from, particular actions;
 - 71.2 meeting with the discloser to discuss the forms of support which may be desired by the discloser and implementing any reasonable forms of support requested;
 - 71.3 considering whether the discloser can, or should, be allocated alternative duties or be afforded flexible working arrangements or paid time off work; and
 - 71.4 in the discretion of the Company, granting immunity from disciplinary action in respect of any wrongdoing by a discloser which may come to light as a result of making a Protected Disclosure.
- 72 A discloser may contact the Whistleblower Protection Officer, seek independent legal advice or contact regulatory bodies, such as ASIC, APRA or the ATO, if they believe they have suffered detriment.



Whistleblower Protection Officer

- 73 The Whistleblower Protection Officer is an employee of the Company who is authorised by the Company to receive disclosures that may qualify for protection under the Corporations Act.
- 74 The role of the Whistleblower Protection Officer is to:
- 74.1 handle and facilitate the investigation of Protected Disclosures;
 - 74.2 communicate and liaise with a discloser in respect of a Protected Disclosure and any investigation in accordance with this Policy;
 - 74.3 provide assistance to a discloser to help ensure their wellbeing;
 - 74.4 maintain confidentiality and seek to protect a discloser from any detriment;
 - 74.5 answer queries about this Policy and potential disclosures; and
 - 74.6 otherwise give effect to this Policy.
- 75 You should inform the Whistleblower Protection Officer if you are being, have been or may be being subjected to detrimental conduct or are concerned that your disclosure has not been dealt with appropriately.

Other whistleblower schemes

- 76 There may also be other avenues and legal protections available to persons who have disclosed, or wish to disclose, suspected wrongdoing, which are provided for under other legislation.
- 77 Depending on the nature of the disclosure, such legislation may include, but is not limited to, the tax whistleblower regime under Part IVD of the *Taxation Administration Act 1953* (Cth) or the general protections under the *Fair Work Act 2009* (Cth).

Publication of this Policy

- 78 To assist in achieving the objectives of this Policy, the Company will take steps to ensure this Policy is readily available to, and understood by, officers and employees, including by:
- 78.1 setting out the Policy in the employee handbook and making the Policy available on the staff intranet and the Company's external website;
 - 78.2 incorporating the Policy in board and employee induction information packs and training for new starters; and
 - 78.3 conducting training from time-to-time, including specialist training for staff members who have specific responsibilities under the Policy.



Definitions

Unless the context otherwise requires, in this Policy:

APRA means the Australian Prudential Regulation Authority;

ASIC means the Australian Securities and Investments Commission;

detriment and **detrimental conduct** includes (without limitation) any of the following:

- (a) dismissal of an employee;
- (b) injury of an employee in his or her employment;
- (c) alteration of an employee's position or duties to his or her disadvantage;
- (d) discrimination between an employee and other employees of the same employer;
- (e) harassment or intimidation of a person;
- (f) harm or injury to a person, including psychological harm;
- (g) damage to a person's property;
- (h) damage to a person's reputation;
- (i) damage to a person's business or financial position;
- (j) any other damage to a person;

Eligible Whistleblower means a person who is, or has been, any of the following:

- (a) an officer of the Company
- (b) an employee of the Company (regardless of whether permanent, part-time, casual, fixed-term or temporary);
- (c) an individual who supplies services or goods to the Company (whether paid or unpaid);
- (d) an employee of a person who supplies services or goods to the Company (paid or unpaid);
- (e) an individual who is an associate of the Company; or
- (f) a relative of an individual referred to in (a) to (d) above, or a dependant of the individual (or such individual's spouse); or
- (g) any other individual prescribed by regulation;



Misconduct includes, but is not limited to, fraud, negligence, default, breach of trust and breach of duty;

Protected Disclosure means a disclosure of information which qualifies for protection under Part 9.4AAA of the Corporations Act;

Senior Manager, in respect of a company, means a person (other than a director or secretary of the company) who:

- (a) makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the company; or
- (b) has the capacity to affect significantly the company's financial standing; and

Whistleblower Protection Officer means the Human Resources Manager of the Company and such other persons who may be designated as a Whistleblower Protection Officer by the Company from time-to-time.

Consequences for a breach of this Policy

Any breach of this Policy by an employee may result in disciplinary action, including termination of employment. A contravention of this Policy may, in some circumstances, also expose a person to criminal or civil liability for a breach of applicable legislation.

Review of this Policy

This Policy will be reviewed at least every 2 years to ensure it remains correct and complies with relevant legislation. The Policy was last reviewed on 1 October 2020.