



## **Whistleblower Protection Policy**

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## 1 DEFINED TERMS

Unless specified otherwise, capitalised terms in this policy have the meanings given to them as follows:

**Associate** means any individual who is:

- (a) an associate within the meaning of the Corporations Act; or
- (b) if the disclosure relates to the Group's tax affairs, an associate within the meaning of section 318 of the *Income Tax Assessment Act 1936* (Cth).

**Corporations Act** means the *Corporations Act 2001* (Cth).

**Detriment** means any damage to an employee including but not limited to that employee's dismissal, injury in their employment, harassment, discrimination, intimidation, alteration of an employee's position or duties to their disadvantage, harm or injury including psychological harm, damage to property, reputational damage or financial damage.

**Family Member** means a:

- (a) Spouse, parent, child, sibling or other Relative of an individual; or
- (b) dependant of the individual or a dependant of their Spouse.

**Group** means OzAurum Resources Limited ACN 643 244 544 and its related bodies corporate.

**Misconduct or an Improper State of Affairs or Circumstances** includes (without limitation):

- (a) information regarding a criminal offence or contravention of the Corporations Act or *Australian Securities and Investments Commission Act 2001* (Cth) suspected to have been committed by the Group, or an officer or employee of the Group;
- (b) information regarding a danger to the public or the financial system posed by the Group, or an officer or employee of the Group;
- (c) information regarding a Commonwealth criminal offence punishable by more than 12 months imprisonment suspected to have been committed by the Group, or an officer or employee of the Group; and
- (d) information concerning Misconduct or an Improper State of Affairs or Circumstances in relation to the Group's tax affairs, or the tax affairs of an associate of the Group.

**Officer** has the same meaning as in the Corporations Act.

**Personal Work-related Grievance** means a grievance about any matter in relation to an individual's employment or former employment which has, or tends to have, implications only for the individual personally, and where the information does not:

- (a) have significant implications to the entity to which it relates, or any other entity, that does not relate to the individual;
- (b) concern the examples set out in items (a)-(d) of the definition of Misconduct or an Improper State of Affairs or Circumstances; or
- (c) concern Whistleblower victimisation (see section 5 of this policy).

**Relative** has the same meaning as in the Corporations Act.

**Senior Manager** has the same meaning as in the Corporations Act.

**Spouse** means the married, de facto or registered partner of the individual.

**Tax Affairs** means affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Commissioner of Taxation.

**Whistleblower** means a person who is eligible for protection as a whistleblower under this policy or under the Whistleblower Regimes.

**Whistleblower Protection Officer** means the person identified in section 3.4 of this policy.

**Whistleblower Regimes** means either or both of the regimes contained in Part 9.4AAA of the Corporations Act and Part IVD of the *Taxation Administration Act 1953* (Cth).

## 2 POLICY SUMMARY

### 2.1 Purpose and application of this policy

OzAurum Resources Limited (**Company**) is committed to the protection of individuals who disclose information concerning misconduct or an improper state of affairs or circumstances within the Group. The aim of this policy is to provide a safe and secure environment for Whistleblowers to raise concerns without fear of Detriment or reprisal.

This policy sets out the following:

- (a) who is entitled to protection as a Whistleblower;
- (b) the protections available to Whistleblowers; and
- (c) how the Group will handle disclosures made by Whistleblowers.

This policy is available on the Company's website: <https://ozaurumresources.com/>.

All Group officers, employees and contractors must comply with this policy.

### 2.2 How does this policy interact with Whistleblower Regimes?

This policy complies with section 1317AI of the Corporations Act. By making a disclosure in accordance with this policy, a Whistleblower may be afforded protection under the Whistleblower Regimes.

While this policy principally deals with internal disclosures of information, the Whistleblower Regimes also protect some types of disclosure made to external parties, such as to legal representatives, the Australian Securities and Investments Commission (**ASIC**), the Commissioner of Taxation, members of parliament (**MPs**) or journalists.

Please see ASIC Information Sheet 52 for more information about these regimes.

### **3 ELIGIBILITY FOR WHISLEBLOWER PROTECTION**

#### **3.1 Eligibility**

To be eligible for protection as a Whistleblower under this policy, a Whistleblower must:

- (a) be one of the individuals set out in section 3.2;
- (b) disclose the kind of information set out in section 3.3; and
- (c) disclose that information to one of the persons set out in section 3.4.

This policy also protects those who are entitled to whistleblower protection under the Whistleblower Regimes, such as those who make disclosures to legal representatives, regulatory bodies, MPs or journalists, provided that such disclosures are made in the circumstances permitted by the Whistleblower Regimes.

#### **3.2 Who may make a disclosure?**

Disclosures can be made by a current or former:

- (a) Officer or employee of the Group;
- (b) contractor or supplier of goods and services to the Group, or their current and former employees;
- (c) Associate of the Group; or
- (d) Family Member of an individual mentioned in 3.2(a) or 3.2(c) above.

Whistleblowers may choose to disclose information anonymously if they wish.

#### **3.3 What types of matters can be disclosed?**

Disclosures must concern Misconduct or an Improper State of Affairs or Circumstances in relation to the Group, including by an Officer or employee of the Group. Disclosure cannot solely be about a Personal Work-related Grievance.

A Whistleblower must have reasonable grounds for suspecting that the information they are disclosing concerns Misconduct or an Improper State of Affairs or Circumstances in relation to the Group. Examples of such matters may include:

- (a) Misconduct or an Improper State of Affairs or Circumstances in relation to the Group, including in relation to corporate governance, accounting or audit matters, Tax Affairs, or the Tax Affairs of an Associate of the Group;

- (b) improper, unethical or dishonest conduct by the Group or by an Officer or employee of the Group, such as breaches of Group policies, a misuse of company assets, conflicts of interest or abuses of authority;
- (c) illegal conduct by the Group, or by an Officer or employee of the Group, such as fraud, theft, corruption, bribery, drug supply or use, violence and intimidation, criminal damage to property or breaches of work health and safety laws;
- (d) an activity that constitutes a danger to the public or financial system;
- (e) an activity that poses a substantial risk to people, property, operations or the environment; or
- (f) conduct that is damaging to the Group's financial position or reputation.

### **3.4 Who should I disclose to?**

The Group encourages Whistleblowers to make their disclosures in writing to the Group's nominated Whistleblower Protection Officer: Stephen Hewitt-Dutton, Company Secretary, by phone (61-8) 6211 5099 or email [stephen@tridentcapital.com.au](mailto:stephen@tridentcapital.com.au).

Alternatively, disclosures can be made to any one of the following:

- (a) an Officer or Senior Manager within the Group;
- (b) an auditor or member of an audit team conducting an audit on the Group; or
- (c) if the disclosure concerns the Group's tax affairs or the tax affairs of an Associate of the Group, the Group's registered tax agent or BAS agent, or an employee or Officer within the Group who has functions or duties relating to the Group's tax affairs.

## **4 CONFIDENTIALITY**

### **4.1 Confidentiality of Whistleblower identity**

Subject to section 4.2, the identity of a Whistleblower (or information that is likely to lead to their identity becoming known) must be kept confidential unless the Whistleblower has consented to the disclosure.

### **4.2 Permitted exceptions**

The identity of a Whistleblower (or information that is likely to lead to their identity becoming known) may be disclosed without the Whistleblower's consent if the disclosure is made to:

- (a) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the Whistleblower Regimes;
- (b) the Australian Federal Police;
- (c) ASIC;

- (d) the Australian Prudential Regulatory Authority; or
- (e) the Commissioner of Taxation, if the disclosure concerns the Group's tax affairs or the tax affairs of an Associate of the Group.

#### **4.3 Provision of Whistleblower information to a court or tribunal**

A person must not disclose or produce to a court or tribunal any information or documents which disclose the identity of a Whistleblower (or information likely to lead to their identity becoming known) without seeking the advice of the Group's lawyers, Henry William Lawyers, who can be contacted by phone on (02) 8224 0224 or by email at [adminteam@henrywilliam.com.au](mailto:adminteam@henrywilliam.com.au).

### **5 PROHIBITION AGAINST VICTIMISATION**

#### **5.1 No victimisation**

A person must not cause or threaten any Detriment to any other person for a reason which includes that they or any other person:

- (a) is, or proposes to be, a Whistleblower; or
- (b) is suspected, or believed to be, or could be, a Whistleblower.

#### **5.2 Whistleblower immunity**

A person must not:

- (a) subject a Whistleblower to any liability or disciplinary action; or
- (b) enforce a remedy or otherwise exercise a right against a Whistleblower,

for a Whistleblower making a disclosure under this policy.

However, a Whistleblower may be held liable for any personal misconduct revealed by their disclosure, or an investigation following a disclosure.

### **6 INVESTIGATIONS OF INFORMATION DISCLOSED**

The following steps must be followed in respect of any disclosure made under this policy, except where, in the opinion of the Whistleblower Protection Officer, it would be inappropriate or unreasonable to do so:

- (a) the person listed in section 3.4 who received the information must provide the information to the Whistleblower Protection Officer as soon as practicable, removing any information which identifies or may identify the discloser of the information (the potential Whistleblower) prior to doing so (unless the potential Whistleblower has provided their consent to the disclosure);
- (b) as soon as practicable, the Whistleblower Protection Officer must determine whether the disclosure falls within the scope of this policy and, if they determine it to be necessary to do so, the Whistleblower Protection Officer must appoint an independent investigator to conduct an investigation into the matters disclosed;

- (c) the independent investigator must conduct any investigation in an objective and fair manner, ensuring to provide any employee who has been adversely mentioned in information provided by a Whistleblower an opportunity to respond to the allegations made in respect of them prior to any adverse findings being made;
- (d) the outcome of the investigation must be reported to the Board, and may be reported to the Whistleblower and any other persons affected by the matter, as the Whistleblower Protection Officer considers appropriate;
- (e) subject to the exceptions allowed under section 4.2 of this policy or otherwise by law, the identity of a Whistleblower (or information that is likely to lead to their identity becoming known) must be kept confidential at all times during and after the investigation (including in any reporting to the Board or to any persons affected). All persons responsible for or involved in an investigation must take all reasonable steps to reduce the risk that a Whistleblower will be identified; and
- (f) a Whistleblower may raise any concerns or complaints regarding this policy or their treatment with the Whistleblower Protection Officer.

## **7 BOARD REPORTING**

Subject to the confidentiality obligations in section 4, the Whistleblower Protection Officer must provide the Board at least quarterly reports on all active Whistleblower matters, including information on:

- (a) the number and nature of disclosures made in the last quarter;
- (b) the status of any active investigations; and
- (c) the outcomes of any investigations completed and actions taken as a result of those investigations.

## **8 TRAINING**

All Group Officers and employees must attend compulsory training organised by the Group regarding this policy.

All the persons listed in section 3.4 of this policy must attend compulsory training organised by the Group on responding appropriately to disclosures made by Whistleblowers or potential Whistleblowers.

## **9 POLICY REVIEW**

This policy must be reviewed annually by the Board with the assistance of the Whistleblower Protection Officer to ensure it is operating effectively. Any recommended changes must be approved by the Board or its delegated committee.

## **10 CONSEQUENCES FOR NON-COMPLIANCE WITH POLICY**

Any breach of sections 4 or 5 by an Officer, employee or contractor will be taken seriously by the Group, and may be the subject of a separate investigation and/or disciplinary action.



A breach of this policy may also amount to a civil or criminal contravention under the Whistleblower Regimes, giving rise to significant penalties.

Any material incident that occurs under this policy shall be reported to the Board.

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