

## WHISTLEBLOWER POLICY

### 1. Introduction

Flinders Mines Limited (**Flinders Mines**) is committed to promoting and supporting a culture of corporate compliance, honest and ethical behaviour, and good corporate governance. Flinders Mines is committed to maintaining the highest standards of ethics, honesty, openness, fairness and accountability, and we recognise that our people have an important part to play in achieving this goal.

Officers and employees must report concerns regarding potentially unethical, unlawful or improper practices or behaviours (where there are reasonable grounds to suspect such conduct). Provided certain criteria are met, as detailed in this Policy, the individual reporting the concerns will be protected from intimidation, disadvantage or reprisal for doing so.

The relevant protections are set out in the *Corporations Act 2001* (Cth) (**Corporations Act**) and the *Tax Administration Act 1953* (Cth), as amended by the *Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019* (Cth) (**Amendment Act**) (together, the **Whistleblower Protection Scheme**).

### 2. Aim

The purpose of this Policy is to set out:

- (a) the types of disclosures that qualify for protection under the Whistleblower Protection Scheme;
- (b) the protections available to whistleblowers, including protections under the Whistleblower Protection Scheme;
- (c) who disclosures that qualify for protection under the Whistleblower Protection Scheme can be made to and how they can be made;
- (d) how Flinders Mines will support whistleblowers and protect them from detriment;
- (e) how Flinders Mines will investigate disclosures that qualify for protection;
- (f) how Flinders Mines will ensure fair treatment of employees who are mentioned in disclosures that qualify for protection, or who the disclosure relates to; and
- (g) how this Policy is to be made available to officers and employees of Flinders Mines.

### 3. Scope of the Whistleblower Protection Scheme

#### 3.1 What disclosures are protected?

The following are the primary types of disclosures that 'qualify' for protection under the Scheme:

- (a) disclosures by an 'eligible whistleblower' to ASIC, APRA, the Commissioner of Taxation, a prescribed Commonwealth authority or a legal practitioner; or
- (b) disclosures by an 'eligible whistleblower' to an 'eligible recipient',

**if:**

- (c) the discloser has 'reasonable grounds';
- (d) to 'suspect';
- (e) that the disclosed information concerns:
  - (i) misconduct or an improper state of affairs or circumstances in relation to Flinders Mines or one of its related bodies corporate; or
  - (ii) indicates that Flinders Mines, a related body corporate or one of its or their officers or employees has engaged in conduct that constitutes an offence against the Corporations Act or other specified financial services legislation, an offence against other Commonwealth legislation that is punishable by imprisonment for 12 months or more or represents a danger to the public or the financial system.

The misconduct or an improper state of affairs can also be in respect of tax affairs.

### 3.1.1 Personal work-related grievances

A disclosure does not qualify for protection under the Whistleblower Protection Scheme to the extent that the information disclosed:

- (a) concerns a personal work-related grievance of the eligible whistleblower; and
- (b) does not concern a contravention, or an alleged contravention of clause **Error! Reference source not found.** of this Policy.

For the purposes of the Whistleblower Protection Scheme, a disclosure is a '*personal work-related grievance*' if:

- (a) the information concerns a grievance about any matter in relation to the eligible whistleblower's employment, or former employment, having (or tending to have) implications for the eligible whistleblower personally; and
- (b) the information:
  - (i) does not have significant implications for Flinders Mines, or another regulated entity, that do not relate to the discloser; and
  - (ii) does not concern conduct, or alleged conduct, referred to in paragraph **Error! Reference source not found.**(e)(ii) of this Policy.

### 3.1.2 Public interest disclosures and Emergency disclosures

There are additional categories of disclosures called 'public interest disclosures' and 'emergency disclosures'. These can be made to external bodies, journalists and members of Parliament but only in certain limited circumstances, as set out in the Corporations Act.

We recommend you seek independent legal advice (at your own cost) before making any 'public interest disclosures' or emergency disclosures' to external bodies, a journalist or a member of parliament.

### **3.2 Who is an 'eligible whistleblower'?**

The following persons are capable of being 'eligible whistleblowers':

- (a) any officer of Flinders Mines;
- (b) any employee of Flinders Mines; and
- (c) any person who supplied goods or services to Flinders Mines, its officers or its employees.

The concept of 'eligible whistleblowers' extends to any persons who previously held any of the above positions or functions. It also extends to family members of these persons.

### **3.3 Who is an 'eligible recipient' within Flinders Mines**

An 'eligible recipient' will be:

- (a) the Chair of the Flinders Mines' Board of Directors; and
- (b) Flinders Mines' Company Secretary.

## **4. Protections**

### **4.1 Confidentiality**

Strict confidentiality obligations apply in respect of any disclosures that qualify for protection under the Whistleblower Protection Scheme.

Unless the eligible whistleblower consents, their identity or any information that may lead to the disclosure of their identity must not be disclosed by the recipient to any other person (subject to the exceptions set out below).

To avoid inadvertent breaches of confidentiality obligations under the Whistleblower Protection Scheme, eligible whistleblowers are encouraged to consent to their identity being disclosed (if they feel comfortable to do so). Being able to share an eligible whistleblower's identity will also assist in an efficient investigation of the matters that an eligible whistleblower discloses.

However:

- (a) Anonymous disclosures are still capable of being protected (though it may be difficult to investigate these disclosures effectively).
- (b) If a discloser does not consent to their identity being disclosed to any other persons, it will still be lawful to:
  - (i) disclose their identity to:
    - (A) ASIC, APRA, the AFP or the Commissioner of Taxation;
    - (B) a legal practitioner for the purposes of obtaining advice about the disclosure; or
    - (C) to a body prescribed by the regulations,
  - (ii) disclose information that may lead to the identification of the individual if this is reasonably necessary for the purpose of investigating the qualifying disclosure.

#### **4.2 Flinders Mines cannot pursue action against the discloser**

Flinders Mines will be prohibited from pursuing any civil, criminal, administrative or contractual action against an eligible whistleblower in relation to any protected disclosure that they make.

#### **4.3 Detriments and threats of detriment prohibited**

The Whistleblower Protection Scheme makes it unlawful for:

- (a) a person to engage in conduct against another person that causes or will cause a detriment:
  - (i) in circumstances where the person believes or suspects that the other person or a third person made, may have made, proposes to make or could make a qualifying disclosure; and
  - (ii) if the belief held by that person is the reason or part of the reason for their conduct.

Threats of detriments will also be unlawful if:

- (a) the person making the threat intended to cause fear that a detriment would be carried out or was reckless as to whether the person against who it was directed would fear the threatened detriment being carried out; and
- (b) the threat was made because the person makes or may make a qualifying disclosure.

The meaning of 'detriment' is very broad and includes:

- (a) dismissing an employee;
- (b) injuring an employee in their employment;
- (c) altering an employee's position or duties to their disadvantage;
- (d) discriminating between an employee and other employees;
- (e) harassing or intimidating a person;
- (f) harming or injuring a person;
- (g) damaging a person's property, reputation, business or financial position; and
- (h) any other damage to a person.

#### **4.4 Court orders**

Courts are given broad scope to make orders remedying a detriment or threatened detriment. These include to order injunctions, compensation orders (including against individual employees and their employers), reinstatements, exemplary damages, and the making of apologies. Civil and criminal sanctions also apply to breaches of the Whistleblower Protection Scheme.

#### **4.5 Are there any other protections that are available?**

Disclosures may also amount to the exercise of a workplace right by an employee or contractor. Flinders Mines, its officers and its employees are prohibited under the Fair Work Act 2009 (Cth) from taking adverse action against employees or contractors because they exercised or propose to exercise any workplace rights.

### **5. Support, investigations, and fair treatment**

Flinders Mines is committed to transparency and to building an environment in which personnel feel free to raise legitimate issues relating to Flinders Mines' operations.

Whenever an qualifying disclosure under the Whistleblower Protection Scheme is made, Flinders Mines' Company Secretary will reiterate the requirements of this Policy with any person against whom a disclosure may be made or with whom the discloser may work directly to ensure that the protections afforded under the Whistleblower Protection Scheme are not undermined. Disciplinary action up to and including dismissal may be taken against any person who causes or threatens to cause any detriment against an eligible whistleblower.

At the same time, it is crucial that due process be observed before any action is taken against a person against whom a disclosure is made. Such action will only occur where there is cogent evidence of the alleged misconduct or improper state of affairs or circumstances or other conduct falling within the scope of the Whistleblower Protection Scheme.

Qualifying disclosures will often be investigated internally by Flinders Mines' Company Secretary, in conjunction with the Chair or Deputy Chair. However, it may sometimes be appropriate for investigations to be carried out externally on behalf of Flinders Mines. Whether an investigation will be carried out externally will depend on the seriousness of the allegations and who they relate to.

### **6. Vexatious disclosures**

A discloser will only be protected if they have **objectively reasonable** grounds to suspect that the information that they disclose concerns misconduct or an improper state of affairs or circumstances or other conduct falling within the scope of the Whistleblower Protection Scheme.

The protections under the Whistleblower Protection Scheme will not extend to vexatious complaints. If any investigation of a disclosure demonstrates that it was not made on objectively reasonable grounds, it will not be protected.

Depending on the circumstances, it may be appropriate for Flinders Mines to take disciplinary action against any person who does not have objectively reasonable grounds for their disclosure. Such action may include the termination of employment.

### **7. Other matters**

It is the responsibility of all Flinders Mines officers and employees to comply with, be aware of, and understand the scope of, the Whistleblower Protection Scheme and the protections that it affords eligible whistleblowers.

Any breach of this Policy may result in disciplinary action, up to and including termination of employment.

This Policy is not intended to go beyond the legislation. This Policy is not a term of any contract, including any contract of employment and does not impose any contractual duties, implied or otherwise, on Flinders Mines. This Policy may be varied by Flinders Mines from time to time.