



HARTSHEAD RESOURCES NL

WHISTLEBLOWER POLICY

REV	DESCRIPTION	REVIEWED BY	DATE	APPROVED BY	DATE
3	Reviewed	Company Secretary	May 2021	Board of Directors	24/06/2021

1. POLICY STATEMENT

Hartshead Resources NL (**Hartshead**) is committed to doing business in an honest and ethical manner. GTI and its subsidiaries require all of its directors, officers and employees to observe high standards of business conducts and ethics, as well as full compliance with all applicable government laws, rules and regulations, corporate reporting and disclosure, accounting practices, accounting controls, auditing practices and other matters relating to fraud against shareholders.

A key test of Hartshead's corporate governance status is whether there are both formal and informal structures in place to enable good news and bad news to travel rapidly to the appropriate destination.

To ensure that Hartshead can meet this, we offer protection for individuals who report behaviour under this whistleblower policy (**Policy**) and will ensure that such individuals are without fear of intimidation, disadvantage or reprisal.

Unless otherwise stated, all capitalised terms in this Policy have the meaning given to that term in the Glossary.

2. PURPOSE OF THIS POLICY

The purpose of this Policy is to:

- (a) support Hartshead's values and the Code of Conduct and to protect Hartshead's long-term reputation;
- (b) provide you with an understanding of the types of behaviour and/or conduct that can be reported under this Policy;
- (c) explain the processes and procedures for reporting under this Policy. This includes information about who you can report to, what happens when you make a disclosure and the investigation process;
- (d) inform you about the protections available to you under this Policy and the law and who is eligible to benefit from such protections;
- (e) demonstrate how Hartshead will ensure a safe and supportive environment for those that disclose breaches relating to Hartshead, including how we will ensure your fair treatment in the working environment; and
- (f) ensure that Hartshead meets its legal and regulatory obligations and aligns its practice with the ASX Corporate Governance Principles and Recommendations (4th Edition).

3. SCOPE AND APPLICATION

3.1 Scope of Policy

This Policy applies to all Eligible Persons who wish to disclose Reportable Conduct (as defined in section 4.1) regarding the activities of Hartshead or any of its subsidiaries. All officers, employees and contractors of Hartshead or any of its subsidiaries must comply with this Policy.

An **Eligible Person** means an individual that is:

- (a) any individual that is or has been an officer or an employee of Hartshead;

- (b) a current or former contractor, consultant, supplier, service providers (or their employees or subcontractors) who supplies services or goods to Hartshead;
- (c) an Associate of Hartshead;
- (d) a relative, dependant or spouse (which includes the married, de facto or registered partner) of an individual mentioned in this definition; or
- (e) an individual otherwise prescribed by the Regulations.¹

3.2 Communication and availability of Policy

This Policy is available to all employees, officers, and suppliers (and their employees or subcontractors) of Hartshead. The Policy will be publicly available on Hartshead's website at <https://hartshead-resources.com/>. All directors, officers and employees will be informed whenever significant changes are made. New directors, officers and employees will be provided with a copy of this Policy and will be educated about its importance.

3.3 Interaction with our other policies

This Policy should be read in conjunction with our other policies including:

- (a) Code of Conduct;
- (b) Risk Management Policy;
- (c) Continuous Disclosure Policy;
- (d) Shareholder Communications Policy; and
- (e) Securities Trading Policy

4. PROTECTED DISCLOSURE

4.1 Reportable Conduct

The Policy is provided as a practical tool for helping Hartshead to identify wrongdoing that may not be uncovered unless there is a safe and secure means for disclosing such wrongdoing.

Hartshead expects and encourages individuals who become aware on reasonable grounds of circumstances of Reportable Conduct involving Hartshead to initiate disclosure under this Policy.

You may make disclosure under this Policy if you have reasonable grounds to suspect that a Hartshead director, officer, employee, contractor, supplier, tenderer or a related person of Hartshead has engaged in conduct that is related to the misconduct or an improper state of affairs or circumstances implicating Hartshead.

Reasonable grounds means that a reasonable person in your same position would suspect the information indicates that person involved with Hartshead has engaged in conduct that is related to misconduct, an improper state of affairs or a breach of the law. A mere allegation with no supporting information is not likely to be considered as reasonable grounds, however a Whistleblower does not need to prove their allegations and can still qualify for protection even if their disclosure turns out to be incorrect.

Reportable Conduct includes behaviour or conduct that constitutes:

- (a) an offence against, or a contravention of, the Corporations Legislation;

¹ As at April 2021 there are no Regulations in place in relation to the Australian Whistleblower Laws.

- (b) an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- (c) dishonest, fraudulent, or corrupt behaviour including insider trading, insolvent trading, and failure to comply with statutory accounting and reporting requirements;
- (d) illegal activities including breaches of state and federal criminal and/or civil legislation, harassment or intimidation, money laundering offences, terrorism financing, falsification of accounts and exploitation of legal loopholes;
- (e) unethical behaviour or behaviour that is otherwise in breach of the Code of Conduct, the Risk Management Policy or other Hartshead policies. This includes inconsistencies in internal recording systems, alterations to company documents, abuse of authority and breaches of directors' duties;
- (f) behaviour that may cause financial or non-financial damage to Hartshead or damage to Hartshead's reputation, including abuse of property and environment;
- (g) behaviour that endangers or may endanger the health and safety of individuals such as the presence of improper work practices;
- (h) unlawful harassment, coercion, discrimination, victimisation or bullying that does not form part of a work-related grievance excluded under this Policy;
- (i) a danger to the public or the financial system, including conduct that indicates a significant risk to public safety or the stability of those systems even if it does not involve a breach of a particular law; and
- (j) a matter prescribed by the Regulations.²

4.2 Personal work-related grievances

Personal work-related grievances relate to circumstances related to your employment that tend to have implications for you personally but do not have any significant implications for Hartshead or relate to conduct that would qualify as Reportable Conduct.

Personal work-related grievances should be raised with your manager or supervisor at first instance however, such grievances may not be protected under this Policy. For example, disclosing an interpersonal conflict or workplace decisions that do not involve a breach of workplace laws are unlikely to be protected under this Policy. On the other hand, personal work-related grievances will be protected under this Policy if:

- (a) it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (i.e. mixed disclosure);
- (b) the Whistleblower seeks legal advice or representation about the operation of this Policy and the Whistleblower protections under the Australian Whistleblower Laws;
- (c) the grievance has significant implications for the Company (or any other company) that does not relate to the Whistleblower;
- (d) the Whistleblower suffers from or is threatened with detriment for making a disclosure; or
- (e) the disclosure relates to conduct referred to in sections 4.1(a), (b), (i) and (j).

4.3 False disclosures

It is important to note that false disclosures could have significant effects on Hartshead's reputation and the reputations of its directors, officers and employees and could also cause a considerable waste of resources. Any deliberate false reporting of purported Protected

² As at April 2021 there are no Regulations in place in relation to the Australian Whistleblower Laws.

Disclosures will not qualify for protection under this Policy and will be treated as a serious disciplinary matter.

5. DISCLOSURE OF REPORTABLE CONDUCT: MAKING A REPORT

5.1 Avenues for reporting

There are several avenues for you to make disclosure if you become aware of any behaviour that you consider on reasonable grounds to be Reportable Conduct under this Policy. In order to rely upon the whistleblower protections, you must make a disclosure directly to an Eligible Recipient as set out in this section. It is the responsibility of the Whistleblower to ensure that any Reportable Conduct is made to a person or party that satisfies the requirements of an Eligible Recipient.

A Whistleblower qualifies for protection under this Policy and the Australian Whistleblower Law from the time they make the disclosure, regardless of whether the Whistleblower or the Eligible Recipient is aware that the disclosure qualifies for protection.

In order to identify and address wrongdoing as early as possible, Hartshead encourages Whistleblowers to discuss and report your concerns to your direct manager or supervisor. If you feel unable to raise the Reportable Conduct with your direct manager or supervisor, you are entitled to discuss and report your concerns to other Eligible Recipients.

5.2 Remaining anonymous

Whistleblowers always have the option to remain anonymous when making disclosure to any of the Eligible Recipients and will be subject to the protections of section 7 of this Policy.

If a disclosure comes from an email address from which the person's identity cannot be determined, and the discloser does not identify themselves in the email, it will still be treated as an anonymous disclosure. While the Company will not investigate the identity of a Whistleblower of an anonymous Protected Disclosure, it is the Whistleblower's obligation to manage their anonymity in submitting a Protected Disclosure anonymously. Neither the Company, its officers or employees nor the Authorised Protected Disclosure Officer shall be liable if the Whistleblower's identity is, or becomes, readily ascertainable.

If a Whistleblower chooses to disclose Reportable Conduct anonymously, this may hinder the ability of the Company to fully investigate the matter. Accordingly, the Company encourages Whistleblowers to provide contact details to assist in any investigation into the matter.

5.3 Report to an Eligible Recipient within Hartshead

A Whistleblower may make a disclosure to Eligible Recipients within Hartshead, including:

- (a) the directors, secretary, senior manager or any persons that can make or participate in decision affecting the business of Hartshead or its subsidiaries;
- (b) Authorised Protected Disclosure Officers; and
- (c) in the case of disclosure regarding taxation matters, our internal accountants.

Hartshead encourages you to disclose the Reportable Conduct to one of Hartshead's Authorised Protected Disclosure Officers listed below.

Person	Position	Contact number	Email address
Matthew Foy	Company Secretary	08 9226 2011	matt.foy@ftcorporate.com.au

Whistleblowers may also send their concerns by post to PO BOX Z5187, Perth WA 6831. All disclosure submitted by mail should be marked attention to the relevant Authorised Protected Disclosure Officer.

5.4 Other avenues for reporting outside of Hartshead

A Whistleblower may also make a disclosure to Eligible Recipients outside of Hartshead at any time, being:

- (a) an auditor, or a member of the audit team conducting the audit
- (b) ASIC;
- (c) APRA;
- (d) a Commonwealth body otherwise prescribed by the Regulations³;
- (e) in the case of disclosure regarding taxation matters, the Commissioner of Taxation through the Australian Taxation Office's website, our registered tax agent or BAS agent (within the meaning of the Tax Agent Services Act) who provides tax agent services (within the meaning of the Tax Agent Services Act) or BAS services (within the meaning of the Tax Agent Services Act) to Hartshead or an Associate;
- (f) a lawyer for the purposes of obtaining legal advice or legal representation in relation to the operation of the Australian Whistleblower Laws; (even in the event the legal practitioner concludes that a disclosure does not relate to Reportable Conduct); or
- (g) in the case of an Emergency Disclosure or Public Interest Disclosure only, a Journalist or a Parliamentary Member, but only where the Whistleblower has previously made a disclosure to ASIC, APRA or a prescribed body and written notice to the body to which the disclosure was made. In the case of a Public Interest Disclosure, at least 90 days must have passed since that previous disclosure.

For further information on making a disclosure to ASIC or APRA, please refer to their websites and appropriate information sheets from time to time. For further information on making a disclosure to ASIC, APRA or another Commonwealth body prescribed by Regulation⁴ see ASIC Information Sheet 239 *How ASIC handles Whistleblower reports* (<https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/how-asic-handles-whistleblower-reports/>).

6. INVESTIGATIVE PROCESS

Hartshead will investigate all matters the subject of a disclosure as soon as practicable after the disclosure has been received by Hartshead. Upon receipt of a report, Hartshead will assess whether the disclosure received falls within the scope of the Policy and requires a formal, in-depth investigation.

6.1 Investigation

If an investigation is required, then Hartshead will determine:

- (a) the nature and scope of the investigation, including whether to conduct an internal investigation or appoint an independent external third party;
- (b) the person(s) that should lead the investigation;
- (c) the nature of any technical, financial or legal advice that may be required to support the investigation;

³ As at April 2021 there are no Regulations in place in relation to the Australian Whistleblower Laws.

⁴ As at April 2021 there are no Regulations in place in relation to the Australian Whistleblower Laws.

- (d) the timeframe of the investigation; and
- (e) handle the disclosure and any investigation confidentially, when it is practical and appropriate.

Hartshead will endeavour to investigate all disclosures raised under this Policy in a thorough, objective, fair and independent manner, having regard to the nature of the alleged Reportable Conduct however Hartshead acknowledges that there may be practical limitations where the Whistleblower does not disclose their identity. Where the report has been made anonymously, Hartshead will investigate based on the information provided.

The nature of the investigation report (and whether it will be available to the discloser) will be assessed on a case by case basis according to the nature and circumstances of the allegation.

Where appropriate, the Whistleblower will be advised on the progress of the report and investigation. With your consent Hartshead may also allocate a support person for you within the organisation. Hartshead strongly enforces the protections outlined in section 7 below.

During the course of the investigation, management will determine whether to stand down the person against whom the allegations have been made until the issue is resolved.

6.2 Keeping the discloser informed

Each disclosure will be acknowledged within a reasonable period after received provided the discloser can be contacted.

Hartshead endeavours to provide each Whistleblower with updates at various stages of the investigation process but will do so on an ad hoc basis.

6.3 Record keeping and information sharing procedures

To ensure confidentiality in accordance with section 7.2 below, Hartshead has implemented record keeping and information sharing procedures to ensure:

- (a) all paper and electronic documents and other materials relating to the disclosures and investigations (if any) are stored securely;
- (b) all information relating to a disclosure or investigation (if any) can only be accessed by those directly involved in managing and investigating;
- (c) only a restricted number of people who are directly involved in handling and investigating a disclosure are made aware of a discloser's identity or information that is likely to lead to the identification of the discloser; and
- (d) communication and documents relating to an investigation are not sent to an email address or printer that can be accessed by other staff.

The unauthorised release of information without the Whistleblower's consent to any person not involved in the investigation (other than the Board) is a breach of this Policy, subject to any requirements of applicable law.

7. COMPANY SUPPORT AND FAIR TREATMENT OF EMPLOYEES

Hartshead will ensure your confidentiality in respect to all matters raised under this Policy. In all circumstances, Hartshead is committed to ensuring that individuals that make a disclosure will be treated fairly and will not suffer any detriment.

Whistleblowers that make Protected Disclosure must not be personally disadvantaged by dismissal, demotion, any form of harassment, discrimination or current or future bias or unfavourable treatment as a result of submitting a Protected Disclosure.

If a Whistleblower is subjected to unfavourable treatment as a result of submitting a Protected Disclosure, the Whistleblower should inform an Authorised Protected Disclosure Officer immediately.

7.1 Protection against detrimental conduct and/or victimisation

In accordance with our Code of Conduct, Hartshead is committed to ensuring you are protected against any detrimental conduct in your employment or relationship with the company. Hartshead will take all reasonable steps to protect individual Whistleblowers against retaliation. This may involve gathering information from the Whistleblower regarding:

- (a) the risk of their identity becoming known;
- (b) who they fear might cause detriment to them;
- (c) whether they are any existing conflicts or problems in the work place; and
- (d) whether there have already been threats to cause detriment.

Examples of detrimental treatment you will be protected from includes dismissal, termination of employment, demotion, harassment, discrimination, disciplinary action, unlawful discrimination, bias, threats or other unfavourable treatment connected with making a disclosure.

If you experience any detrimental treatment as a result of making a report or disclosing behaviour under this Policy, or you are concerned about how the Policy has been applied to you, Hartshead encourages you to inform an Authorised Protection Disclosure Officer or any other officer or senior manager of Hartshead.

Hartshead takes any breach of this Policy seriously and any breach or unfair treatment of a Whistleblower will result in disciplinary actions against the offenders. However, Hartshead retains the ability to raise matters outside of the disclosure made by the Whistleblower that arise in the ordinary course of their employment or engagement. For example, ordinary performance reviews/management or unrelated misconduct concerns.

A Whistleblower is entitled to seek compensation and other remedies through the courts if they suffer loss, damage or injury because of their Protected Disclosure and Hartshead failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct. Hartshead encourages Whistleblowers to seek independent legal advice first.

7.2 Protection of your identity and confidentiality

Information received from the Whistleblower (or information that could lead to identification of the Whistleblower) will be treated strictly as confidential and will not be shared unless the Whistleblower has provided consent (in writing), Hartshead is required or compelled by law to do so or it is appropriate to disclose the information to a regulator under legislation.

Hartshead will ensure that, where it is required to investigate a disclosure, it will take reasonable steps to reduce the risk of revealing the identity of the Whistleblower. Any disclosure of information that may lead to the identity of the Whistleblower being disclosed will be made on a strict confidential basis.

All files, investigations and disclosures will be retained in a secure location. Where this information is unauthorised and released to persons not directly involved, it will be a breach of this Policy.

Once a disclosure is received under this Policy, subject to any legal obligations, Hartshead will only reveal the identity of a Whistleblower or information likely to identify a Whistleblower if:

- (a) the Whistleblower consents to disclosure of their identity;
- (b) it is reasonably necessary for the effective investigation of the matter (although all steps will be taken to reduce the risk of revealing the Whistleblower's identity);
- (c) the concern is reported to ASIC, APRA or the Australian Federal Police;
- (d) the concern is reported to the Commissioner of Taxation if the disclosure relates to the tax affairs of Hartshead or an Associate of Hartshead; or
- (e) raised with a legal practitioner for the purpose of obtaining legal advice or legal representation about the operation of the Australian Whistleblower Laws.

No person at Hartshead may disclose or produce to a court or tribunal any information or documents which discloses the identity of a Whistleblower (or is likely to reveal the identity of the Whistleblower) without seeking the advice of counsel.

Breaches of confidentiality or release of information under this Policy will be taken extremely seriously and will be subject to the disciplinary processes of Hartshead. Further, any individual or entity who discloses the identity of a Whistleblower who has elected to remain anonymous faces criminal penalties, civil penalties as well as disciplinary proceedings. To lodge a complaint about a breach of confidentiality, a Whistleblower may contact Matthew Foy, Company Secretary (matt.foy@ftcorporate.com.au) at Hartshead or contact an outside regulator, such as ASIC, APRA or the ATO.

Further protections are provided under the Australian Whistleblower Laws subject to certain conditions being met.

For more information about these laws, see the information available on the ASIC website (at Information Sheet 238 *Whistleblower rights and protections* (INFO 238)) and the ATO website (at <https://www.ato.gov.au/general/gen/whistleblowers/>).

7.3 Protections under the Corporations Act

The Corporations Act provides certain immunities where the individual is a Whistleblower and has reasonable grounds to suspect the information disclosed concerns misconduct or an improper state of affairs relating to Hartshead or any of its subsidiaries. A disclosure must be made to one of the Eligible Recipients outlined in this Policy.

Where these circumstances exist, the following protections will apply:

- (a) the individual Whistleblower is immune from any civil, criminal or administrative legal action for making the disclosure, including disciplinary action relating to the conduct of making the disclosure;
- (b) no contractual or other remedy may be enforced, and no contractual or other right may be exercised, against the person on the basis of the disclosure;
- (c) subject to certain conditions, information reported is not admissible in evidence in criminal proceedings or those involving a penalty against the Whistleblower except in relation to false information;
- (d) anyone who causes or threatens to cause detriment to a Whistleblower or another due to a report or belief that a report has been made, may be guilty of an offence and may be liable for damages; and
- (e) subject to limited exceptions summarised in this Policy, the person to whom the Protected Disclosure is made must not disclose the substance of the Protected

Disclosure, the Whistleblower's identity or information likely to lead to identification of the Whistleblower.

If the person receiving the Protected Disclosure discloses the substance or identity of the Whistleblower or the report without consent, to anyone except ASIC, APRA, the Australian Federal Police or a legal practitioner, they will commit an offence.

7.4 Protections under the Taxation Administration Act

Where disclosure is made in accordance with the Taxation Administration Act, a Whistleblower will be protected by certain immunities provided for under that Act. The protections include the following:

- (a) the Whistleblower is not subject to any civil, criminal or administrative liability (including disciplinary action) for making the disclosure;
- (b) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the Whistleblower for making the disclosure;
- (c) where the disclosure was made to the Commissioner of Taxation, the reported information is not admissible against the Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, except where the proceedings are concerned with whether the information is false;
- (d) unless the Whistleblower has acted unreasonably, a Whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a disclosure;
- (e) anyone who causes or threatens to cause detriment to a Whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and liable to pay damages;
- (f) a Whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
- (g) the person receiving the disclosure commits an offence if they disclose the substance of the disclosure or the Whistleblower's identity, without the Whistleblower's consent, to anyone except the Commissioner of Taxation, the Australian Federal Police or a legal practitioner for the purpose of obtaining legal advice or representation in relation to the disclosure.

7.5 Protections do not extend to the Whistleblower's conduct

Despite the protections for making a disclosure in section 7.3 and 7.4 above, the Whistleblower is not protected from civil, criminal, contractual or administrative liability (including disciplinary action) for any of his or her conduct which may be revealed in connection with the Reportable Conduct the subject of the Protected Disclosure (other than the conduct of making the disclosure itself). However, if the Whistleblower discloses such conduct and actively cooperates in the investigation in which they may be implicated, there may be some cases where the fact they have made a report will be taken into account as a mitigating factor when determining actions which may be taken against them.

8. ENQUIRIES

If you have any queries on this Policy, including:

- (a) how this Policy works;
- (b) what this Policy covers; or
- (c) how a disclosure might be handled,

you may contact Matthew Foy, Company Secretary at Hartshead to obtain accurate and confidential advice or information.

9. **POLICY REVIEW AND AMENDMENT**

This Policy will be regularly reviewed from time to time by the Audit and Risk Committee to ensure it remains effective and is aligned with the best practice standards. This Policy cannot be amended without approval of the Hartshead Board.

GLOSSARY

APRA means the Australian Prudential Regulation Authority.

ASIC means the Australian Securities and Investments Commission.

Associate means any individual who is:

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

ASX Corporate Governance Principles and Recommendations means the principles-based recommendation released by the ASX Corporate Governance Council from time to time.

ATO means the Australian Taxation Office.

Australian Whistleblower Laws means either or both of the regimes contained in Part 9.4AAA of the Corporations Act and Part IVD of the Taxation Administration Act.

Authorised Protected Disclosure Officer means any person nominated by Hartshead from time to time, including the person(s) identified in the table in section 5.3.

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

Corporations Legislation means the:

- (a) Corporations Act;
- (b) *Australian Securities and Investments Commission Act 2001* (Cth);
- (c) *Banking Act 1959* (Cth);
- (d) *Financial Sector (Collection of Data) Act 2001* (Cth);
- (e) *Insurance Act 1973* (Cth);
- (f) *Life Insurance Act 1995* (Cth);
- (g) *National Consumer Credit Protection Act 2009* (Cth);
- (h) *Superannuation Industry (Supervision) Act 1993* (Cth); and
- (i) any instrument made under an Act referred above.

Eligible Person has the meaning given to it in section 3.1.

Eligible Recipient means:

- (a) an Authorised Protected Disclosure Officer;
- (b) a director, secretary, officer or senior manager of the Company (for example, the immediate senior manager of the Whistleblower) or any of its subsidiaries;
- (c) an auditor, or a member of the audit team conducting the audit, or actuary of the Company or any subsidiary;
- (d) ASIC;
- (e) APRA;
- (f) a Commonwealth body otherwise prescribed by the Regulations;
- (g) in the case of disclosure regarding taxation matters, the Commissioner of Taxation through the Australian Taxation Office's website, our registered tax agent or BAS

agent (within the meaning of the Tax Agent Services Act) who provides tax agent services (within the meaning of the Tax Agent Services Act) or BAS services (within the meaning of the Tax Agent Services Act) to the Group or Hartshead's internal accountants;

- (h) a legal practitioner, but only to the extent the disclosure was made to that legal practitioner for the purpose of obtaining legal advice or legal representation in respect of the operation of the whistleblower regime under the Australian Whistleblower Laws to the Protected Disclosure; and
- (i) in the case of an Emergency Disclosure or Public Interest Disclosure only, a Journalist or a Parliamentary Member.

Emergency Disclosure means circumstances where:

- (a) a Protected Disclosure was previously made to ASIC, APRA or another Commonwealth body proscribed by the Regulations;
- (b) the Eligible Person has reasonable grounds to believe that the Reportable Conduct concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- (c) before making the Emergency Disclosure, the Eligible Person has provided to the Eligible Recipient to which the previous disclosure was made under paragraph (a) above, a written notification that includes sufficient information to identify the previous disclosure and states that the Eligible Person intends to make an emergency disclosure; and
- (d) the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the Journalist or Parliamentary Member of the substantial and imminent danger.

Journalist means a person who is working in a professional capacity as a journalist for any of the following:

- (a) a newspaper or magazine;
- (b) a radio or television broadcasting services; or
- (c) an electronic service (including a service provided through the internet) that is operated on a commercial basis and is similar to a newspaper, magazine or radio or television broadcast.

Parliamentary Member means a member of the Parliament of the Commonwealth, a State or a Territory.

Protected Disclosure means a disclosure of Reportable Conduct made to the relevant Eligible Recipient by an Eligible Person in accordance with this Policy.

Public Interest Disclosure means circumstances where:

- (a) Protected Disclosure was previously made to ASIC, APRA or another Commonwealth body proscribed by the Regulations, and at least 90 days has passed since the previous disclosure was made;
- (b) the Eligible Person does not have reasonable grounds to believe that action is being, or has been, taken to address the Reportable Conduct to which the previous disclosure relates;
- (c) the Eligible Person has reasonable grounds to believe that making a further disclosure of the Reportable Conduct to a Journalist or Parliamentary Member would be in the public interest;
- (d) before making the Public Interest Disclosure, the Eligible Person has provided to the Eligible Recipient to which the previous disclosure was made under paragraph (a) above, a written notification that includes sufficient information to identify the

previous disclosures and states that the Eligible Person intends to make a public interest disclosure;

- (e) the public interest disclosure is made only to a Journalist or Parliamentary Member; and
- (f) the extent of the information disclosed in the public interest disclosure is no greater than is necessary to inform the Journalist or Parliamentary Member of the Reportable Conduct referred to in the initial disclosure.

Regulations means any regulations made pursuant to section 1364 of the Corporations Act.

Reportable Conduct has the meaning given to it in section 4.1.

Whistleblower means an Eligible Person who makes or attempts to make a disclosure of Reportable Conduct under this Policy.

Tax Agent Services Act means *Tax Agent Services Act 2009* (Cth).

Taxation Administration Act means *Taxation Administration Act 1953* (Cth).