

Schedule 12 - Whistleblower Policy

MYL aims to provide an environment where Employees and others in the workplace are treated fairly and with respect. Employees and others are encouraged to report any wrongdoing.

MYL also aims to help provide Employees and others with a supportive work environment in which they feel able to raise issues of legitimate concern to MYL, without fear of victimisation, detriment or other retribution and provide suitable avenues for reporting of matters that may cause loss to or damage MYL reputation.

1.1 Application of policy

Eligible Whistleblowers

An eligible whistleblower is an individual who is, or has been, any of the following in relation to the Company:

- an officer or employee (e.g. current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers, and directors);
- a supplier of services or goods to MYL (whether paid or unpaid), including their employees (e.g. current and former contractors, consultants, service providers and business partners);
- an associate of MYL; and
- a relative, dependant or spouse of one of the above persons.

See s1317AAA of the Corporations Act. Also see s14ZZU of the Taxation Administration Act.

This policy applies to eligible whistleblowers in relation to reports concerning wrongdoing. This policy must not be used for trivial or vexatious matters (being matters that the discloser knows, or ought to know have no substance). This policy is not intended to replace other reporting structures or grievance procedures such as those for dispute resolution, grievances, equal opportunity, discrimination, harassment or bullying.

This Policy does not form part of any Employee's contract of employment. Nor does it form part of any other Employee's contract for service.

Protection for Whistleblowers

A discloser qualifies for protection as a whistleblower under the Corporations Act if they are an eligible whistleblower in relation to the Company and:

- (a) they have made a disclosure of information relating to a 'disclosable matter' directly to an 'eligible recipient' or to ASIC, APRA or another Commonwealth body prescribed by regulation;
- (b) they have made a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act; or



- (c) they have made an ‘emergency disclosure’ or ‘public interest disclosure’.

MYL is committed to the highest standards of legal, ethical and moral behaviour. MYL will not tolerate unethical, unlawful or undesirable conduct. This policy documents MYL commitment to maintaining an environment in which Employees are able to report, without fear of retaliatory action, concerns about any serious instances of wrongdoing that they believe may be occurring in MYL.

1.2 Disclosable matters

Reporting of a disclosable matter may qualify for protection under the s1317AA Corporations Act. Disclosable matters include conduct that may not involve a contravention of a particular law.

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 MYL or its related bodies corporate. The following are examples of various types of wrongdoing that would be considered disclosable matters:

- illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property in the workplace or affecting the MYL workplace;
- fraud, money laundering or misappropriation of funds;
- offering or accepting a bribe;
- financial irregularities;
- failure to comply with, or breach of, legal or regulatory requirements; and
- engaging in or threatening to engage in 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.

A discloser can still qualify for protection even if their disclosure turns out to be incorrect.

Disclosures relating to personal work-related grievances do not qualify for protection under the Corporations Act. Examples of these may include:

- (a) an interpersonal conflict between the discloser and another employee;
- (b) a decision that does not involve a breach of workplace laws;
- (c) a decision about the engagement, transfer or promotion of the discloser;
- (d) a decision about the terms and conditions of engagement of the discloser; or
- (e) a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.



A personal work-related grievance may still qualify for protection if:

- (a) it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report);
- (b) the Company has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstances;
- (c) the discloser suffers from or is threatened with detriment for making a disclosure; or
- (d) the discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

1.3 Reporting any wrongdoing

Any Employee who detects or has reasonable grounds for suspecting wrongdoing is encouraged to raise any concerns with an eligible recipient through normal reporting channels. The Company Secretary, the CEO and the external auditor are the nominated eligible recipients for MYL.

Contact email addresses for the MYL eligible recipients are:

- Company Secretary - Rowan Caren:
r.caren@malleeresources.com.au or +61(0)8 6147 8100
- CEO - John Lamb:
j.lamb@malleeresources.com.au or +61(0)400 165 078
- Auditor - Lorenzo Stella:
lorenzo.stella@au.gt.com or 61 (0)8 9480 2000

A discloser should make a disclosure directly to one of MYL's eligible recipients to be able to qualify for protection as a whistleblower under the Corporations Act (or the Taxation Administration Act, where relevant). The role of eligible persons is to receive disclosures that qualify for protection. A discloser can obtain additional information before formally making their disclosure by contacting an eligible recipient or an independent legal adviser.

The Eligible Recipient may appoint an independent investigator to inquire into the allegations. Alternatively, it may be appropriate to continue to be dealt with by the eligible recipient. If proposed expenditure exceeds authorised expenditure limits prior approval in accordance with the expenditure hierarchy will be required. Subject to confidentiality requirements, the eligible recipient will inform the Board immediately a determination has been made as to whether the disclosure qualifies for protection or a formal, in-depth investigation is required.

Where it is shown that a person purporting to be a whistleblower has knowingly made a false report of wrongdoing, then that conduct itself will be considered a serious matter. A false report includes matters the discloser knows, or ought to know, have no substance.



Making a false report may lead to the whistleblower being the subject of disciplinary action which may include reimbursement of any costs incurred by MYL to investigate the claims and/or dismissal.

Disclosures 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 are protected (even in the event that the legal practitioner concludes that a disclosure does not relate to a 'disclosable matter').

Disclosures of information relating to disclosable matters can be made to ASIC, APRA or another Commonwealth body prescribed by regulation and qualify for protection under the Corporations Act.

1.4 Public interest or emergency disclosures

Disclosures can be made to a journalist or parliamentarian under certain circumstances and qualify for protection. It is important for the discloser to understand the criteria for making a public interest or emergency disclosure. A disclosure must have previously been made to ASIC, APRA or a prescribed body and written notice provided to the body to which the disclosure was made. It should also clarify that, in the case of a public interest disclosure, at least 90 days must have passed since the previous disclosure.

A 'public interest disclosure' is the disclosure of information to a journalist or a parliamentarian, where:

- (a) at least 90 days have passed since the discloser made the disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;
- (b) the discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;
- (c) the discloser has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and
- (d) before making the public interest disclosure, the discloser has given written notice to the body (i.e. the body to which the previous disclosure was made) that:
 - (i) includes sufficient information to identify the previous disclosure; and
 - (ii) states that the discloser intends to make a public interest disclosure.

An 'emergency disclosure' is the disclosure of information to a journalist or parliamentarian, where:

- (a) the discloser has previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by regulation;
- (b) the discloser has reasonable grounds to believe that the information 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 discloser has given written notice to the body (i.e. the body to which the previous disclosure was made) that:
 - (i) includes sufficient information to identify the previous disclosure; and
 - (ii) states that the discloser 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 parliamentarian of the substantial and imminent danger.

1.5 Confidentiality of whistleblower's identity and whistleblower reports

If a person makes a report of alleged or suspected wrongdoing under this policy MYL will endeavour to protect that person's identity from disclosure. This may not occur if confidentiality is not a practical option.

Disclosures can be made anonymously and still be protected under the Corporations Act. A discloser can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised.

Communication may be through anonymous email addresses and discloser's may adopt a pseudonym for the purposes of the disclosure.

Generally, MYL will not disclose the person's identity unless:

- the Employee making the report consents to the disclosure;
- the disclosure is required or authorised by law, and/or
- the disclosure is necessary to further the investigation.

Generally, reports made under this policy will be treated confidentially. However, when a report is investigated it may be necessary to reveal its substance to people such as other Company personnel, external persons involved in the investigation process and, in appropriate circumstances, law enforcement agencies. At some point in time appropriate for the investigative process it will be necessary to disclose the fact and the substance of a report to the person who is the subject of the report. While confidentiality is maintained, in some circumstances, the source of the reported issue may be obvious to a person who is the subject of a report.

Unauthorised disclosure of information relating to a report, the identity of an Employee who has made a report of wrongdoing or information from which the identity of the reporting person could be inferred will be regarded seriously and may result in disciplinary action, which may include a range of actions with recourse to legal or financial redress or, in the case of Employees, dismissal.

1.6 Protection of whistleblowers

MYL is committed to protecting and respecting the rights of a person who reports wrongdoing in good faith. The protections apply not only to internal disclosures, but to disclosures to legal



practitioners, regulatory and other external bodies, and public interest and emergency disclosures that are made in accordance with the Corporations Act.

Identity protection

MYL has various legal obligations to protect the confidentiality of a discloser's identity. It is illegal for a person to identify a discloser or disclose information that is likely to lead to the identification of the discloser. There are a number of exceptions to this rule, including if a person discloses the identity of the discloser:

- (a) to ASIC, APRA, or a member of the Australian Federal Police (within the meaning of the Australian Federal Police Act 1979);
- (b) to a legal practitioner (for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the Corporations Act);
- (c) to a person or body prescribed by regulations; or
- (d) with the consent of the discloser.

A person can disclose the information contained in a disclosure with or without the discloser's consent if:

- (a) the information does not include the discloser's identity;
- (b) the Company has taken all reasonable steps to reduce the risk that the discloser will be identified from the information; and
- (c) it is reasonably necessary for investigating the issues raised in the disclosure.

Protection from detrimental acts or omissions

A person cannot engage in conduct that causes detriment to a discloser (or another person), in relation to a disclosure, if:

- (a) the person believes or suspects that the discloser (or another person) made, may have made, proposes to make or could make a disclosure that qualifies for protection; and
- (b) the belief or suspicion is the reason, or part of the reason, for the conduct.

A person cannot make a threat to cause detriment to a discloser (or another person) in relation to a disclosure. A threat may be express or implied, or conditional or unconditional.

MYL will not tolerate any detrimental conduct (being retaliatory action or threats of retaliatory action against any person who has made or who is believed to have made a report of wrongdoing, or against that person's colleagues, Company (if a contractor)). For example, the person must not be disadvantaged or victimised by having made the report by:

- dismissal;
- demotion;
- any form of harassment;



- discrimination; or
- current or future bias.

Any such retaliatory action or victimisation in reprisal for a report being made under this policy will be treated as serious misconduct and will result in disciplinary action, which may include dismissal.

The following are examples of actions that are not detrimental conduct:

- administrative action that is reasonable for the purpose of protecting a discloser from detriment; and
- managing a discloser's unsatisfactory work performance, if the action is in line with MYL's performance management framework however, the making of the report must not be a factor in the subsequent decision made to dismiss or demote a person.

Compensation

A discloser (or any other employee or person) can seek compensation and other remedies through the courts if:

- (a) they suffer loss, damage or injury because of a disclosure; and
- (b) the Company failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

Civil, criminal and administrative liability protection

A discloser is protected from any of the following in relation to their disclosure:

- (a) civil liability (e.g. any legal action against the discloser for breach of an employment contract, duty of confidentiality or another contractual obligation);
- (b) criminal liability (e.g. attempted prosecution of the discloser for unlawfully releasing information, or other use of the disclosure against the discloser in a prosecution (other than for making a false disclosure)); and
- (c) administrative liability (e.g. disciplinary action for making the disclosure).

The act of Whistleblowing does not, of itself, protect the person from any reasonable consequences flowing from any involvement in Wrongdoing. A person's liability for his or her own conduct is not affected by the person's disclosure of that conduct. However, the reporting of the Wrongdoing, cooperation with any investigation, or an admission by the person may be a mitigating factor when considering disciplinary or other action to be taken against them.

1.7 Support and practical protection for disclosers

MYL will support disclosers and protect disclosers from detriment.



Confidentiality protection

The following measures for protecting the confidentiality of a discloser's identity (where applicable) to reduce the risk that the discloser will be identified from the information contained in a disclosure.

- all personal information or reference to the discloser witnessing an event will be redacted;
- disclosures will be handled and investigated by qualified staff.

Secure record-keeping and information-sharing processes will be followed, including:

- all paper and electronic documents and other materials relating to disclosures will be stored securely;
- only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of a discloser's identity (subject to the discloser's consent) or information that is likely to lead to the identification of the discloser.

Protection from detrimental acts or omissions

The following measures and mechanisms for protecting disclosers from detrimental acts or omissions (where applicable):

- processes for assessing the risk of detriment against a discloser, which will commence as soon as possible after receiving a disclosure;
- support services (including counselling or other professional or legal services);
- processes for ensuring that management are aware of their responsibilities to maintain the confidentiality of a disclosure, address the risks of isolation or harassment, manage conflicts, and ensure fairness when managing the performance of, or taking other management action relating to, a discloser.

1.8 Investigation

All reports of alleged or suspected wrongdoing made under this policy will be properly assessed, and if appropriate, independently investigated with the objective of locating evidence that either substantiates or refutes the claims made by the whistleblower.

The key steps the Company will take after it receives a disclosure. Within five (5) business days from receipt of the disclosure, the Company will need to determine whether:

- (a) it qualifies for protection; and
- (b) a formal, in-depth investigation is required.

There are limitations in the MYL's investigation process. 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).



The investigation will not be conducted by a person who may be the subject of the investigation or has inappropriate links or connections (actual or perceived) to the person(s) or practice(s) under investigation.

A discloser will be provided with regular updates during the investigation process, if the discloser can be contacted (including through anonymous channels). The frequency and timeframe will vary depending on the nature of the disclosure.

The eligible recipient will keep the whistleblower informed of the outcomes of the investigation to his/her report subject to the considerations of privacy of those against whom the allegations have been made. The findings from an investigation will be documented and reported to those responsible for oversight of the policy, while preserving confidentiality of the discloser. Throughout the assessment and investigation process MYL will ensure the fair treatment of its employees who are mentioned in a disclosure that qualifies for protection, including those who are the subject of a disclosure. The measures adopted include the following:

- disclosures will be handled confidentially, when it is practical and appropriate in the circumstances;
- each disclosure will be assessed and may be the subject of an investigation;
- the objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters reported;
- when an investigation needs to be undertaken, the process will be objective, fair and independent;
- an employee who is the subject of a disclosure will be advised about the subject matter of the disclosure as and when required by principles of natural justice and procedural fairness and prior to any actions being taken—for example, if the disclosure will be the subject of an investigation; and
- an employee who is the subject of a disclosure may contact counselling services.

If, following an investigation, the allegations are found not to be substantiated, then any documents relating to the investigation will be handled confidentially, subject to disclosures to the appropriate members of management, as appropriate.

A copy of this Policy will be made available to employees and officers in the Workplace Handbook on the EnableHR intranet site.