



## STANDARD OWNER

Human Resource Department

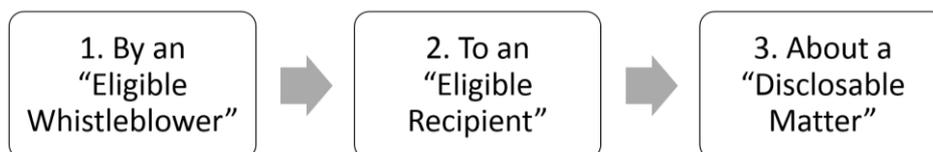
## PURPOSE

Round Oak Minerals Pty Limited (**Company**) is committed to promoting a culture of corporate compliance and highly ethical behaviour. The Corporations Act gives certain people legal rights and protections as “whistleblowers”, which are explained in this WB Standard. This WB Standard is intended to provide a mechanism for reporting wrongdoing (as set out in this WB Standard) that may be occurring at the Company in a safe and secure manner, having regard to and in accordance with the requirements of the Corporations Act and the Tax Act. These types of reports are important to the Company’s risk management and corporate governance framework. This WB Standard is taken to be the Company’s ‘whistleblower policy’ for the purposes of section 1317AI of the Corporations Act.

The legal rights and protections for whistleblowers set out in the Corporations Act will only apply if certain requirements and conditions are met. This will depend on:

- the nature of the individual’s role and/or relationship with the Company;
- the company or organisation the disclosure is about;
- who the disclosure is made to;
- the subject of the disclosure.

As such, for this WB Standard and the protections in the Corporations Act to apply, the disclosure must be made:



These requirements are explained in this WB Standard.

## OBJECTIVE

The WB Standard is an important mechanism for assisting the Company identify wrongdoing that may not be uncovered or identified unless there is a safe and secure means for disclosing the wrongdoing.



The objective of this WB Standard is to:

- outline the protections that apply for certain individuals who disclose wrongdoing;
- provide guidance as to when the protections set out in the Corporations Act will apply;
- ensure individuals who disclose certain wrongdoing in accordance with this WB Standard can do so safely, securely and with confidence that they will be protected and supported;
- encourage individuals who are aware of wrongdoing, and who fall within the scope of this WB Standard, to have the confidence to raise the concern using the applicable processes;
- ensure certain disclosures which are covered by the scope of this WB Standard are dealt with appropriately and on a timely basis;
- provide transparency around the Company's framework for receiving, handling and investigating certain disclosures which are covered by the scope of this WB Standard;
- assist in the deterrence of wrongdoing and encourage more disclosures of wrongdoing;
- support the Company's values and Code of Conduct;
- support the Company's long-term sustainability and reputation; and
- meet the Company's legal and regulatory obligations.

The Company encourages those covered by the WB Standard and who are aware of possible wrongdoing, to make a disclosure.

## SCOPE

### 1. WHO DOES THE WB STANDARD APPLY TO?

#### 1.1 WHISTLEBLOWERS

An Eligible Whistleblower is entitled to protections under the Corporations Act (these protections are set out in this WB Standard).

An "**Eligible Whistleblower**" is an individual who is a:

- current or former officer or employee of the Company (including employees who are full time, part time, casual, fixed term or temporary, interns, managers or directors);
  - current or former supplier of services or goods to the Company (whether paid or unpaid), including the supplier's employees (including current and former contractors of the Company, consultants, service providers, suppliers and business partners);
  - current or former associate of the Company; or
  - relative, dependant or spouse of an individual in paragraph (a)-(c) above,
- (who, in this WB Standard, will be referred to as a **Discloser**);

and who has made a disclosure:

- of information relating to a Disclosable Matter directly to an "Eligible Recipient", ASIC, APRA or another Commonwealth body as prescribed by applicable regulations; or
- 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
- which is an "emergency disclosure" or "public interest" disclosure.

#### 1.2 GROUP OF COMPANIES

The Company is the parent company of a number of entities, including those entities identified in **Annexure A**. This WB Standard also applies to all subsidiaries of the Company, including the entities identified in **Annexure A**, as updated from time to time.



## 2. MATTERS THE WB STANDARD APPLIES TO

### 2.1 DISCLOSABLE MATTERS

“Disclosable Matters” are:

- information that the Discloser has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances, in relation to the Company such as:
  - fraud;
  - negligence;
  - breach of trust or duty;
  - default;
  - dishonest and unethical behaviour;
  - conduct which is detrimental to the Company and could cause financial or non-financial loss;
- information about the Company where the Discloser has reasonable grounds to suspect that the information indicates the Company (including their employees or officers) has engaged in conduct that:
  - constitutes an offence against, or a contravention of, a provision of any of the laws specified in **Annexure B**, or any instrument made under those laws;
  - constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
  - represents a danger to the public or the financial system; or
  - is prescribed by regulation.

A Discloser may still qualify for protection under the Corporations Act even if their disclosure turns out to be incorrect.

### 2.2 EXAMPLES OF DISCLOSABLE MATTERS

Some examples of Disclosable Matters include:

- illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
- 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;
- 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;
- An activity that is damaging to the Company or any of its associated entities or any employee of the Round Oak group of companies or a third party, such as unsafe work practices, environmental damage, health risks or abuse of the Company's property or resources.

### 2.3 CONTRAVENTION OF A PARTICULAR LAW NOT REQUIRED

Disclosable Matters include conduct that may not involve a contravention of a particular law. For example, it may include:



- "misconduct or an improper state of affairs or circumstances" which indicates a systemic issue that a regulator may need to be made aware;
- dishonest or unethical behaviour and practices;
- conduct that may cause harm, or conduct prohibited by the Company's standards or code(s) of conduct;
- information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system.

## 2.4 TAX WHISTLEBLOWER REGIME

To qualify for protection under the tax whistleblower regime in the Tax Act, the Eligible Whistleblower must have reasonable grounds to suspect that the information indicates misconduct or an improper state of affairs or circumstances in relation to tax affairs of the Company.

The Tax Act protects Disclosers who make a disclosure:

- to the ATO if the Discloser considers the information may assist the ATO to perform its duties under a taxation law in relation to the Company; or
- an Eligible Recipient, if the Discloser:
  - has reasonable grounds to suspect that the information they intend to provide indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the Company; and
  - considers the information may assist the Eligible Recipient to perform their duties under a taxation law in relation to the Company.

## 2.5 TYPES OF DISCLOSURE NOT COVERED BY THIS WB STANDARD

### Non-Disclosable Matters

This WB Standard does not cover disclosures that are not about Disclosable Matters.

Such disclosures do not qualify for protection under the Corporations Act.

### Personal work-related grievances

This WB Standard also does not relate to the disclosure of information by a person to the extent that the information disclosed concerns a "**personal work-related grievance**". Disclosures that relate solely to personal work-related grievances, and that do not relate to detriment or threat of detriment to a Discloser do not qualify for protection under the Corporations Act.

**Personal work-related grievances** are grievances where:

- the information concerns a grievance about any matter in relation to the person's employment or engagement with the Company having (or tending to have) implications for the person personally;
- the information:
  - does not have significant implications for the Company; and
  - does not concern conduct, or alleged conduct, which would be a Disclosable Matter under this WB Standard.



Examples of grievances that may be personal work related grievances include:

- an interpersonal conflict between the person and another employee;
- a decision relating to the engagement, transfer or promotion of the person;
- a decision relating to the terms and conditions of engagement of the person;

Employees should use the complaints procedure outlined within the Grievance Resolution Procedure for personal work-related grievances.

There may be some personal work-related grievances which qualify for protection under the Corporations Act, for example if:

- a personal work-related grievance includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (i.e. a mixed report);
- the Discloser suffers from or is threatened with detriment for making a disclosure;
- the Company has breached employment or other laws punishable by imprisonment for a period of 12 months or more.

Disclosures that are not covered by this WB Standard, may be covered by other legislation such as the *Fair Work Act 2009* (Cth).

## 2.6 DELIBERATE FALSE REPORTS

Deliberate false reports involve a person reporting information which they know to be untrue. It does not include situations where the Discloser reasonably suspects misconduct, but their suspicions are later determined to be unfounded.

Deliberate false reports have the potential to cause significant consequences, such as damaging the reputation of the Company or the reputation of any individuals identified in a false report. The Company discourages deliberate false reporting.

A person who deliberately submits a false report in relation to a matter covered by this WB Standard will not be able to access the protections under the Corporations Act.

## 3. WHO CAN RECEIVE A DISCLOSURE

### 3.1 ELIGIBLE RECIPIENTS

A Discloser needs to make a disclosure directly to an "**Eligible Recipient**" of the Company to be able to qualify for protection as a whistleblower under the Corporations Act (or the Tax Act where relevant). The role of an Eligible Recipient is to receive disclosures which qualify for protection under the Corporations Act (or the Tax Act where relevant).

An "**Eligible Recipient**" of the Company for the purpose of this WB Standard are the following:

- an officer of the Company (which includes a director or the company secretary of the Company);
- a senior manager of the Company, which includes a senior executive other than a director or company secretary, who:
  - makes or participates in making decisions that affect the whole, or a substantial part, of the business of the Company; or



- has the capacity to significantly affect the Company's financial standing,
- the internal or external auditor or actuary of the Company (including a member of an audit team conducting an audit);
- a person authorised by the Company to receive disclosures that may qualify for protection (for example an external service).

A list of the internal and external Eligible Recipients of the Company is contained in **Annexure C** of this WB Standard.

The Company would like to identify and address wrongdoing as early as possible.

The Company encourages Disclosers to make a disclosure to one of the internal or external Eligible Recipients of the Company in the first instance to assist in achieving this objective. This approach is also intended to help build confidence and trust in this WB Standard and its procedures. However, a Discloser may make a disclosure directly to a regulatory body without first making the disclosure to an Eligible Recipients if the Discloser wishes to do so.

### 3.2 LEGAL PRACTITIONERS

Disclosures to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act are also protected under the Corporations Act (even in the event that the legal practitioner concludes that a disclosure does not relate to a Disclosable Matter).

### 3.3 REGULATORY BODIES

Disclosures of information relating to Disclosable Matters can also be made to:

- ASIC;
- APRA; or
- another Commonwealth body prescribed by applicable regulations;
- ATO (in relation to tax-related matters under the Tax Act).

**Annexure D** contains links to the whistleblowing information published by ASIC, APRA and the ATO on their websites.

The disclosures referred to above will qualify for protection under the Corporations Act.

## 4. PUBLIC INTEREST DISCLOSURES AND EMERGENCY DISCLOSURES

Disclosures may be made to a journalist or parliamentarian under certain circumstances and qualify for protection under the Corporations Act. Such disclosures may be either a Public Interest Disclosure or Emergency Disclosure.

In summary, the criteria for making a Public Interest Disclosure or Emergency Disclosure is as follows:

- the disclosure must have previously been made to ASIC, APRA or other prescribed body;
- the Discloser has given a written notice to the relevant body to whom the disclosure was made;
- in the case of a public interest disclosure, at least 90 days must have passed since the disclosure was made to the relevant body.

Please see **Annexure E** for the requirements for a Public Interest Disclosure or an Emergency Disclosure.



It is recommended that a Discloser contacts an independent legal adviser before making a Public Interest Disclosure or an Emergency Disclosure.

## 5. HOW TO MAKE A DISCLOSURE

### 5.1 REPORTING PROCEDURES

**Annexure C** of this WB Standard sets out instructions on how reports can be made to internal and external Eligible Recipients.

The options allow for disclosures to be made anonymously and/or confidentiality, securely and outside of business hours.

### 5.2 ANONYMOUS DISCLOSURES

A Discloser who reports a Disclosable Matter to an Eligible Recipient may do so anonymously and still be protected under the Corporations Act.

A Discloser may also choose to remain anonymous while making a disclosure, over the course of any investigation into the disclosure and after any such investigation is concluded. A Discloser may also refuse to answer questions which they feel could reveal their identity at any time, including during follow-up conversations.

However, a Discloser who wishes to remain anonymous should maintain ongoing two-way communication with the Company (or the external Eligible Recipient) so that follow-up questions can be made or feedback provided.

The Company has an anonymous telephone hotline available for the purposes of making anonymous disclosures of Disclosable Matters (refer to **Annexure C** for details).

## 6. LEGAL PROTECTION FOR DISCLOSERS

The protections set out below are available under the Corporations Act to Disclosers who qualify for protection as an Eligible Whistleblower.

The protections apply to disclosures made to an Eligible Recipient of the Company, to legal practitioners, to regulatory bodies and to Public Interests Disclosures and Emergency Disclosures that are made in accordance with the Corporations Act.

### 6.1 IDENTITY PROTECTION

A Discloser is entitled to the protection of their identity and the Company is obligated under the Corporations Act to protect the confidentiality of a Discloser's identity.

The identity, or information which may lead to the identification of a Discloser must be kept confidential by the Company. This means that, the Company cannot disclose the identity of, or information identifying, a Discloser unless one of the exceptions below applies.

#### Exceptions – when can a Discloser's identity be disclosed?

The Discloser's identity can be disclosed:

- to ASIC, APRA or a member of AFP;



- to a legal practitioner, for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the Corporation Act;
- to a person or body as prescribed by applicable regulations; or
- with the consent of the Discloser.

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

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

It is illegal for a person to identify a Discloser, or disclose information that is likely to lead to the identification of the Discloser unless one of the exceptions above applies.

Whilst the Company is committed to protecting the confidentiality and identity of Disclosers (where a Discloser chooses to remain anonymous), please be aware that people may be able to ascertain a Discloser's identity if:

- they have previously mentioned to other people that they are considering making a disclosure;
- they are one of a very small number of people with access to the information; or
- the disclosure relates to information that a Discloser has previously been told privately and in confidence.

If a Discloser wishes to lodge a complaint with the Company about a breach of confidentiality, a written complaint should be provided to the Company Secretary (refer to **Annexure C** for contact details) or if the complaint relates to the Company Secretary then the written complaint should be provided to one of the other Eligible Recipients Identified In Annexure C.

A Discloser may also lodge a complaint with a regulator (such as ASIC, APRA or the ATO) for investigation.

## 6.2 PROTECTION FROM DETRIMENTAL CONDUCT

It is a breach of this WB Standard and the Corporations Act for a person to cause, or make a threat to cause, detriment to a Discloser in relation to a disclosure because:

- they believe or suspect that the Discloser has made, may have made, or could make a disclosure of a Disclosable Matter which qualifies for protection under the Corporations Act; and
- that belief or suspicion is the reason, or part of the reason, for the person's conduct; (referred to as Detrimental Conduct).

Examples of Detrimental Conduct include:

- dismissal of an employee of the Company;
- injury of an employee of the Company in their employment with the Company;
- alteration of the Company's employee's position or duties to their disadvantage;
- discrimination between an employee and other employees of the Company;
- harassment or intimidation of a person;
- harm or injury to a person, including psychological harm; or
- damage to a person's property, reputation or business or financial position or any other damage to a person.



Detrimental Conduct does not include:

- administrative action that is reasonable to protect a Discloser from detriment (e.g. moving a Discloser who has made a disclosure about their immediate work area to a different work area to prevent them from being exposed to Detrimental Conduct);
- action taken by the Company to manage unsatisfactory work performance or which is in accordance with the Company's performance management procedures.

### 6.3 LIABILITY PROTECTIONS

A Discloser is protected from the following in relation to their disclosure:

- civil liability (e.g. any legal action against the Discloser for breach of an employment contract, duty of confidentiality or another contractual liability);
  - criminal liability (e.g. attempted prosecution of the Discloser for unlawfully releasing information); and
  - administrative liability (e.g. disciplinary action for making the disclosure);
- (collectively the **Liability Protections**).

However, the Liability Protections do not grant immunity for any misconduct a Discloser has engaged in that is revealed in their disclosure.

### 6.4 COMPENSATION AND OTHER REMEDIES

A Discloser (or any other employee or person) may also seek compensation and other remedies through the courts if:

- they suffer loss, damage or injury because of a disclosure; and
- the Company failed to prevent the person who caused the loss, damage or injury from causing that loss, damage or injury.

A Discloser is encouraged to seek independent legal advice in relation to compensation and other remedies.

## 7. SUPPORT AND PRACTICAL PROTECTION FOR DISCLOSERS

The Company will take reasonable steps to support Disclosers and protect Disclosers from Detrimental Conduct. Such measures may be dependent on the circumstances and the measures identified below may need to be varied as required to suit the particular circumstances of the Discloser.

Examples of the measures or steps which may be taken by the Company to protect the identity of the Discloser include the following:

- redacting all personal information or reference to the Discloser witnessing an event will be redacted;
- referring to the Discloser in a gender-neutral context;
- where possible, contacting the Discloser to help identify certain aspects of their disclosure that could inadvertently identify them;
- ensuring the handling and investigation of disclosures is conducted by qualified persons;
- ensuring all paper and electronic documents and other materials relating to disclosures is stored securely;
- ensuring access to all information relating to a disclosure is limited to those directly involved in managing and investigating the disclosure;



- only making a restricted number of people who are directly involved in handling and investigating a disclosure 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;
- ensuring communications and documents relating to the investigation of a disclosure are not sent to an email address or to a printer that can be accessed by other staff; or
- ensuring each person who is involved in handling and investigating a disclosure is reminded about the confidentiality requirements, including that an unauthorised disclosure of a Discloser's identity may be a criminal offence.

## 7.1 PROTECTION FROM DETRIMENTAL CONDUCT

Examples of the measures or steps which may be taken by the Company to protect a Discloser from Detrimental Conduct include the following:

- assessing the risk of detriment against a Discloser and other persons (e.g. other staff who might be suspected to have made a disclosure) as soon as possible after receiving a disclosure;
- offering support services (including counselling or other professional or legal services) to Disclosers;
- implementing strategies to help a Discloser minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation, such as allowing the Discloser to perform their duties from another location, reassigning the Discloser to another role at the same level or reassigning or relocating other staff involved in the disclosure;
- endeavouring to ensure that the Company's management are aware of their responsibilities to:
  - maintain the confidentiality of a Discloser;
  - 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.

## 7.2 REPORTING DETRIMENTAL CONDUCT

A Discloser who believes they have been subjected to Detrimental Conduct because they are a Discloser, or any other person who believes they have been subjected to Detrimental Conduct because they have participated in, or assisted with an investigation of a Disclosable Matter, should immediately report the matter to the Company Secretary (refer to contact details in **Annexure C**) or if the complaint relates to the Company Secretary then the written complaint should be provided to one of the other Eligible Recipients Identified In Annexure C.

Where an incident of this nature occurs, an investigation and/or disciplinary action, in the absolute discretion of the Company, may follow.

If Detrimental Conduct has been reported or has been found to have occurred the Company will endeavour to take measures to protect the Discloser. Such measures may include the following:

- an investigation;
- disciplinary action;
- allowing the Discloser to take leave.

A Discloser may also seek independent legal advice or contact regulatory bodies such as ASIC, APRA or the ATO if they believe they have suffered from Detrimental Conduct.



## 8. HANDLING AND INVESTIGATING A DISCLOSURE

### 8.1 RECEIPT OF A DISCLOSURE

Where the Company receives a disclosure, the Company will need to assess the disclosure and determine whether:

- the disclosure qualifies for protection; and
- if a formal, in-depth investigation is required.

In making its assessment, the Company will focus on the substance of a disclosure, rather than motive of the Disclosers.

The key steps that the Company will take after receiving a disclosure are contained in **Annexure F** of this WB Standard, however the Company, at its discretion, may vary these steps as required.

### 8.2 INVESTIGATING A DISCLOSURE

In the event that an investigation is undertaken into a disclosure, the manner in which any investigation is conducted may vary depending on the nature and circumstances of the disclosure. The Company will endeavour to ensure that any investigation is conducted objectively and fairly and to the extent permissible by law, on a confidential basis.

The key steps that the Company will take in the event of an investigation are contained in **Annexure F** of this WB Standard, however the Company, at its discretion, may vary these steps as required.

If the Company decides that an investigation is appropriate, it will need to determine:

- the nature and scope of the investigation;
- the person(s) internally or externally who should lead the investigation;
- the nature of any technical, financial or legal advice that may be required to support the investigation; and
- the timeframe for the investigation (the Company will endeavour to ensure that timeframes are reasonable).

There may be limitations on the Company's ability to properly conduct an investigation or make an assessment as to whether a disclosure requires investigation. The Company may not be able to undertake an investigation if it is not able to contact the Discloser (e.g. if the disclosure is made anonymously and/or the Discloser has not provided a means of contacting them).

To protect a Discloser's identity from being revealed and to protect them from Detrimental Conduct, the Company may (in its absolute discretion) investigate a disclosure by conducting a broad review on the subject matter or the work area disclosed.

Employees, contractors and consultants of the Company must cooperate fully with any investigation conducted.

### 8.3 COMMUNICATIONS TO THE DISCLOSER

The Company will acknowledge receipt of each disclosure received within a reasonable timeframe, provided that the Discloser can be contacted.

If the Discloser can be contacted, the Company will ensure that the Discloser is provided with regular updates in relation to their disclosure (for example, when an investigation is commenced, whilst in progress or upon completion), subject to the considerations of privacy and confidentiality of other persons or those against whom allegations are made.



The frequency and timeframes for these updates may vary depending on the nature of the disclosure and the processes adopted in addressing the disclosure.

#### **8.4 OUTCOME OF INVESTIGATION**

If an investigation is conducted by the Company, where possible a report will be prepared by the person leading the investigation which details the findings of the investigation. The method for documenting and reporting the findings may vary and will be dependent on the nature of the disclosure and the need to preserve confidentiality.

Relevant persons, including the Discloser, will be notified of the outcome of the investigation where appropriate in a manner which is deemed suitable by the Company (for example, in writing or in a meeting). There may be circumstances where it may not be appropriate to provide details of the outcome of the investigation to the Discloser. This will also be considered in the context of the need to preserve confidentiality.

#### **9. FAIR TREATMENT**

The Company will endeavour, so far as reasonably practicable, to ensure the fair treatment of its employees who are referred to in a disclosure that qualifies for protection under the Corporations Act, including those that may be the subject of a disclosure.

To assist the Company in achieving this:

- disclosures will be handled confidentiality, when it is practicable and appropriate in the circumstances;
- each disclosure will be assessed individually;
- the objective of an investigation will be to determine whether there is enough evidence to substantiate or refuse the matters report;
- an employee who is the subject of disclosure will be advised about the subject matter of the disclosure as and when required by the principles of natural justice and procedural fairness prior to any action being taken and the outcome of the investigation;
- an employee who is the subject of a disclosure may contact the Company's Employee Assistance Provider.

#### **10. INDEPENDENT LEGAL ADVICE**

A Discloser may wish to seek independent legal advice in relation to the protections available under the Corporations Act.

### **RELATED DOCUMENTS**

- Risk Management Policy
- Code of Conduct
- ROM-STD-HR1200 Grievance Resolution Standard
- ROM-PRO-HR1210 Grievance Resolution Procedure

### **ROLES AND RESPONSIBILITIES**



ROLES	RESPONSIBILITIES
Standard Owner & Round Oak Senior Management Team	Support implementation and communication of this WB Standard at a corporate level and at the operations Define the measures and controls for the effective implementation of this standard. Accountable to support process improvement activities Drive future improvements through regular assurance activities Confirm personnel that are involved in the Whistleblower processes, are competent in the processes and sub processes related to this standard
<ul style="list-style-type: none"> <li>Eligible Recipient</li> </ul>	Participate when nominated to formal roles which support this standard Adhere to this standard in executing their obligations In relation to any disclosure made by a Discloser under this WB Standard Determine the channel through which a report from an Eligible Whistleblower will be addressed Report non-conformances to this Standard
<ul style="list-style-type: none"> <li>Company Secretary</li> </ul>	Receiving and responding to complaints made by an Eligible Whistleblower regarding breach of confidentiality during the process Receiving and responding to complaints about Detrimental Conduct
<ul style="list-style-type: none"> <li>Discloser</li> </ul>	Any Discloser who becomes aware of actual or suspect on reasonable grounds, potential cases of Disclosable Matters will make a report under this WB Standard

## VERIFICATION AND MANAGEMENT

### 10.1 BREACH OF WB STANDARD

The Company will continually monitor compliance with this WB Standard and will in its absolute discretion, determine to investigate any suspected breach.

The Company retains the discretion as to how it addresses and investigates any suspected breaches of the WB Standard. If a breach is found to have occurred by an employee, contractor or consultant of the Company, disciplinary action may follow up to and including termination of their engagement or employment with the Company.

### 10.2 FURTHER INFORMATION

Please contact the Company's Human Resources Manager (contact details in Annexure C) for further information in relation to this WB Standard, including information regarding the following (without making a disclosure):

- how the WB Standard works;
- what the WB Standard covers;
- how a disclosure might be handled.

### 10.3 ACCESS TO WB STANDARD



This WB Standard will be accessible by all eligible Whistleblowers through the Company's website. The WB Standard will also be available to officers and employees of the Company through Round Oak Connect and INX.

The Company will also provide ongoing training and education to its employees in relation to the WB Standard.

The Company will provide management training which may cover the Company's commitment and obligations to protecting disclosers of wrongdoing. It may also cover how the WB Policy interacts with the Company's other policies. The Company may consider incorporating the training as part of the Company's management competency training.

## CONTINUOUS IMPROVEMENT

This version of the WB Standard was introduced in December 2019. It will be reviewed on a regular basis to ensure that it remains relevant and appropriate to the Company. It is a continuing process.

For the avoidance of doubt, this version of the WB Standard may be applied, varied or withdrawn at any time at the Company's discretion and is not intended to form part of any contract or agreement between any person and the Company.

## DEFINITIONS

The following definitions are used in this WB Standards:

- **AFP** means the Australian Federal Police;
- **APRA** means the Australian Prudential Regulation Authority;
- **ASIC** means the Australian Securities and Investments Commission;
- **ATO** means the Australian Taxation Office;
- **Company** means Round Oak Minerals Pty Limited and its associated entities identified in Annexure A;
- **Corporations Act** means the *Corporations Act 2001*(Cth);
- **Detrimental Conduct** has the meaning given to in Part 6.2 of this WB Standard;
- **Disclosable Matter(s)** has the meaning given to in Part 2.1 of this WB Standard;
- **Discloser** has the meaning given to it in Part 1.1 of this WB Standard;
- **Eligible Whistleblower** has the meaning given to it in Part 1 of this WB Standard;
- **Eligible Recipient** has the meaning given to it in Part 3.1 of this WB Standard;
- **Emergency Disclosure** has the meaning given to under the Corporations Act. Please also see the requirements set out in **Annexure E**;
- **Liability Protections** has the meaning given to in Part 6.3 of this WB Standard;
- **Public Interest Disclosure** has the meaning given to it under the Corporations Act. Please also see the requirements set out in **Annexure E**;
- **Tax Act** means the *Taxation Administration Act 1953*(Cth);
- **WB Standard** means this whistleblower protections standard and its annexures.



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**Annexure A – List of Companies in Corporate Group**

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The following entities are part of the group of companies of the Company:

- WHSP Stockman Pty Limited
- Round Oak Jaguar Pty Ltd
- Round Oak Jaguar Project Pty Ltd
- Round Oak Jaguar Project Parent Pty Ltd
- Copper Investments Pty Limited
- Exco Resources Pty Limited
- Exco Resources (QLD) Pty Ltd
- Exco Cloncurry Operations Pty Ltd
- Exco Operations (SA) Pty Limited
- Exco Resources (WA) Pty Limited
- Polymetals Operations Pty Ltd
- Polymetals (White Dam) Pty Ltd
- Mitchell River Explorations Pty Ltd
- Boomarra Mines Pty Ltd
- Eliza Creek Mines Pty Limited
- Blackrock Minerals Pty Ltd (34% ownership only)



### Annexure B – Applicable Laws

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For the purpose of Part 2.1 of the WB Standard the following laws are specified:

- the *Corporations Act 2001*(Cth);
- 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 *Life Insurance Act 1995*(Cth);
- the *National Consumer Credit Protection Act 2009*(Cth);
- the *Superannuation Industry (Supervision) Act 1993*(Cth);



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**Annexure C – Reporting Procedures**

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Disclosures can be reported to the following persons or organisations:

### Internal Reporting

Disclosures can be reported to the following persons internally at the Company using the contact details set out below.

#### Preferred Internal Recipients:

<b>Human Resources Manager</b> Karen Harris	Email: karen.harris@roundoakmin.com.au Phone: 07 3835 6231 / 0438 714 969
<b>Group Legal Counsel</b> Jessica Snell	Email: jessica.snell@roundoakmin.com.au Phone: 07 3835 6211

Reports may also be posted to c/- GPO Box 778, Brisbane Qld 4000 and marked to the attention of one of the above. While it is the Company's preference that you raise reports with the preferred internal recipient noted above, you may also raise the matter with any other "officer" or "senior manager" of the Company. Contact details are set out below:

<b>Director</b> Todd Barlow	Email: tbarlow@whsp.co.au Phone: 02 9210 7000
<b>Director</b> Robert Millner	Email: rmillner@whsp.com.au Phone: 02 9210 7000
<b>Director</b> Ian Wilson	Email: ipwilson@tpg.com.au Phone: 0419 612 305
<b>Company Secretary</b> Jaime Pinto	Email: jpinto@pcap.com.au Phone: (02) 9210 7020
<b>Chief Executive Officer</b> Robert Cooper	Email: robert.cooper@roundoakmin.com.au Phone: 07 3835 6200
<b>Chief Operations Officer</b> Doug Syme	Email: doug.syme@roundoakmin.com.au Phone: 0428 228 748
<b>Chief Financial Officer</b> Catherine Costello	Email: catherine.costello@roundoakmin.com.au Phone: 0409 410 124
<b>HSEC Manager</b> Linda Kingston	Email: linda.kingston@roundoakmin.com.au Phone: 0407 766 514
<b>Exploration Manager</b> Matt Healy	Email: matt.healy@roundoakmin.com.au Phone: 07 3835 6200
<b>Business Development Manager</b> Bruce McLarty	Email: bruce.mclarty@roundoakmin.com.au Phone: 0413 806 811



## External Reporting

### Preferred External Recipient:

#### Yourcall (whistleblowing service)

If you are not comfortable or able to report misconduct internally, you may report it to (Organisation) external and independent whistleblowing service provider.

(Organisation) has contracted Your Call Whistleblowing Solutions ("Your Call") to receive and manage your report with impartiality and confidentially. This option allows you to:

- remain completely anonymous
- identify yourself to Your Call only
- identify yourself to both Your Call and (Organisation)

The Your Call reporting options include:

*Website*     <https://www.yourcall.com.au/report>  
24/7

*Telephone*     1300 790 228  
9am and 12am, recognised business days, AEST

Online reports can be made via the website address listed above. You will be required to enter (Organisation) unique identifier code ROM.

Your Call remains the intermediary at all times, receiving and forwarding communication between all parties. The Officers who will have access to your reports include the Human Resources Manager, Group Legal Counsel and Group Financial Officer, as well as the Company Secretary of Washington H. Soul Pattinson and Company Limited.

Your Call can circumvent any of the above Officers upon your request.

You be able to securely upload any relevant documentation and/or material relevant to your disclosure.

After making a disclosure, you will be provided with a unique Disclosure Identification Number (DIN) and access to a secure online Message Board.

The Message Board allows ongoing anonymous communication with Your Call and/or (Organisation). Your Call remains the intermediary at all times, receiving and forwarding communication between all parties. The Message Board can be used to receive updates, share further information/evidence and request support or report retaliation. If you cannot access the Message Board, you can contact Your Call via phone (above) for verbal updates.

## National Relay Service



If you are deaf, or have a hearing or speech impairment, you can contact Your Call online or through the National Relay Service. Simply choose your contact method at [www.relayservice.gov.au](http://www.relayservice.gov.au) and request Your Call's hotline 1300 790 228

If you have difficulty speaking or understanding English, contact us through the [Translating and Interpreting Service](#) (TIS) [131 450](tel:131450) and ask for Your Call on ROM

**Other External Recipient:**

Pitcher Partners Sydney (external auditor)

**Adam Irwin**                      Email: [adam.irwin@pitcher.com.au](mailto:adam.irwin@pitcher.com.au)  
Phone: 02 8236 7738

**Mark Godlewski**                Email: [mark.godlewski@pitcher-nsw.com.au](mailto:mark.godlewski@pitcher-nsw.com.au)  
Phone: 02 9228 2205

**Address:**                        Level 16, Tower 2 Darling Park, 210 Sussex Street, Sydney NSW 2000

**Postal Address:**                GPO Box 1615, Sydney NSW 2001



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**Annexure D – Regulatory Bodies**

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**Australian Securities and Investments Commission (ASIC)**

<https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/>

<https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/how-asic-handles-whistleblower-reports/>

**Australian Prudential Regulation Authority (APRA)**

<https://www.apra.gov.au/become-a-whistleblower-and-make-a-public-interest-disclosure>

**Australian Taxation Office (ATO)**

<https://www.ato.gov.au/general/gen/whistleblowers/>



### Annexure E – Public Interest Disclosures and Emergency Disclosures

The protections set out in the Corporations Act may also apply where a Discloser makes a Public Interest Disclosure or Emergency Disclosure to a parliamentarian or a journalist. The protections only apply in limited circumstances (as set out in the table below). If a Discloser makes a report to the public in another way (other than as set out below), the protections will not apply.

The table below sets out the requirements that must be fulfilled before a Discloser can make a Public Interest Disclosure or Emergency Disclosure to a journalist or parliamentarian. All criterion must be fulfilled to fall within the Corporations Act protections.

Criteria	Public Interest Disclosure	Emergency Disclosure
Previous report	The Discloser must have previously made a report to ASIC or APRA that satisfies the criteria set out in this WB Standard.	The Discloser must have previously made a report to ASIC or APRA that satisfies the criteria set out in this WB Standard.
Time limit	At least 90 days have passed since the Discloser reported the concerns to ASIC or APRA, and the Discloser <u>does not have</u> reasonable grounds to believe that action to address the concerns is being, or has been taken.	No time limit.
Public interest / Emergency	The Discloser has reasonable grounds to believe that reporting the concerns to a journalist or parliamentarian would be in the public interest.	The Discloser has reasonable grounds to believe that the information in your report concerns substantial and imminent danger to the health or safety of one or more people or to the natural environment.
Written notice to ASIC or APRA	After 90 days from when the Discloser reported to the body whom received the initial report (e.g. ASIC or APRA), the Discloser must give ASIC or APRA a written notice that includes sufficient information to identify the earlier report and states the Discloser's intention to make a public interest disclosure (e.g. by contacting the officer who considered the initial concerns and quoting the reference number of the case).	The Discloser must give ASIC or APRA a written notice that includes sufficient information to identify the earlier report and states the Discloser's intention to make an emergency disclosure (e.g. by contacting the ASIC officer who considered the concerns and quoting the reference number of the case).
Recipient – journalist or parliamentarian	The Discloser must report the concerns about misconduct or an improper state of affairs or circumstances or a breach of the law to a journalist or a parliamentarian (Commonwealth, state or territory).  The extent of the information disclosed is no greater than is necessary to inform the recipient about the concerns.	The Discloser must report the concerns about the "substantial or imminent danger" to a journalist or parliamentarian.  The extent of the information disclosed is no greater than is necessary to inform the recipient about the substantial and imminent danger.



## Annexure F – Key Steps of Receipt of Disclosures and Investigations

The below sets out the key steps that may be taken in relation to a disclosure made under this WB Standard.

Please be aware that the key steps below may be varied as required and at the sole discretion of the Company to suit the circumstances of the disclosure and the persons involved. If an external investigator is appointed or is conducting the investigation on the Company's behalf the external investigator may also vary the steps below at their discretion.

