

# Whistle Blower Protection Policy

## 1. SUMMARY

### 1.1 Purpose and application of this policy

Emmerson Resources Limited (Company) is committed to conducting all of its business activities fairly, honestly with integrity, and in compliance with all applicable laws, rules and regulations. Its board of directors (**Board**), management and employees are dedicated to high ethical standards and recognise and support the Company's commitment to compliance with these standards.

The Company has adopted this Whistleblower Policy to:

- (a) encourage and support people to feel confident to speak up safely and securely if they become aware of wrong-doing or illegal or improper conduct within the Company;
- (b) provide information and guidance on how to report such conduct, how reports will be handled and investigated in a timely manner and the support and protections available if a report is made;
- (c) set out the responsibilities of the Company and its management in upholding the Company's commitment to reporting any illegal, unethical or improper conduct; and
- (d) promote ethical behaviour and a culture of speaking up to deter wrong-doing.

This policy sets out:

- (a) who is entitled to protection as a *whistleblower* under this policy;
- (b) the protections *whistleblowers* are entitled to; and
- (c) how disclosures made by *whistleblowers* will be handled by our *Group*.

This policy is made available to *Group officers* and employees on our website at: <https://www.emmersonresources.com.au>. All *Group officers*, employees and contractors must comply with this policy. It is the responsibility of all Personnel to ensure that they read, understand and comply with this Whistleblower Policy.

The Board is responsible for the overall administration of this Whistleblower Policy. The Board will monitor the implementation of this Whistleblower Policy and will review on an ongoing basis its suitability and effectiveness. Internal control systems and procedures will be audited regularly to ensure that they are effective in minimising the risk of non-compliance with this Whistleblower Policy.

Italicised terms are defined in the glossary.

### 1.2 How does this policy interact with *statutory whistleblower regimes*?

This policy complies with section 1317A1 of the *Corporations Act*. By making a disclosure in accordance with this policy, you may be afforded protection under the *statutory whistleblower regimes*.

This policy principally deals with internal disclosures of information. The *statutory whistleblower regimes* also protect some types of disclosure made to external parties (such as to legal representatives, the Australian Securities and Investments Commission, to the Commissioner of Taxation, members of parliament (MPs) or journalists).

## 2. WHO IS ELIGIBLE FOR WHISTLEBLOWER PROTECTION UNDER THIS POLICY?

To be treated as a *whistleblower* under this policy you must:

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By Board	14 March 2023	

# Whistle Blower Protection Policy

be one of the individuals set out in section 2.1;  
disclose information regarding the type of matters set out in section 2.2; and  
disclose that information to one of the persons set out in section 2.3.

This policy also protects those who are entitled to whistleblower protection under the *statutory whistleblower regimes*, such as those who make disclosures to legal representatives, relevant regulators, MPs or journalists in the circumstances permitted by that legislation.

## 2.1 Who may make a disclosure?

Disclosures can be made by a current or former:

- (a) officer or employee of our *Group*;
- (b) contractor or supplier of goods and services to our *Group*, or their current and former employees;
- (c) *associate* of our *Group*; or
- (d) *family member* of an individual mentioned in 2.1(a) to 2.1(c) above.

You may choose to disclose information anonymously if you wish.

## 2.2 What types of matters can be disclosed?

Personnel are encouraged to speak up and report Reportable Matters under this Whistleblower Policy to a Recipient listed in clause 1.3.

Disclosures must concern *misconduct or an improper state of affairs or circumstances* in relation to our *Group*, including by an *officer* or employee of ours. But your disclosure cannot solely be about a *personal work-related grievance*.

You must have reasonable grounds for suspecting that the information you are disclosing concerns *misconduct or an improper state of affairs or circumstances* in relation to our *Group*.

### What are Reportable Matters?

**Reportable Matters** involve any actual or suspected misconduct or an improper state of affairs in relation to the Company or a related body corporate or an officer or employee of the Company.

You must have reasonable grounds for reporting such conduct but you should speak up even if you are unsure if something is a Reportable Matter.

Reportable Matters may or may not include a breach of law or information that indicates a danger to the public or to the financial system.

**Examples** of Reportable Matters include, but are not limited to, conduct which:

- (a) is dishonest, fraudulent, corrupt or involves bribery or any other activity in breach of the Company's Anti-Bribery and Anti-Corruption Policy;
- (b) is illegal (such as theft, dealing in or use of illicit drugs, violence or threatened violence and criminal damage to property) or involves criminal conduct or other breaches of law or regulatory requirements;
- (c) is unethical or breaches any of the Company's policies, charters or Code of Conduct;

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By Board	14 March 2023	

## Whistle Blower Protection Policy

	<p>(d) is potentially harmful or damaging to the Company, an employee or person, such as unsafe work practices, environmental damage or substantial wasting of Company resources;</p> <p>(e) may cause financial loss or damage in any way to the Company's reputation or be otherwise detrimental to the Company's interest;</p> <p>(f) involves actual or threatened harassment, discrimination, victimisation or bullying, or any other type of detrimental action (other than disclosures that solely relate to personal work-related grievances as defined in the Corporations Act); or</p> <p>(g) amounts to an abuse of authority.</p>
<b>What conduct is not covered?</b>	
<p>Reportable Matters do <b>not</b> generally include <b>personal work-related grievances</b>.</p> <p>Personal work-related grievances are those that relate to current or former employment and have, or tend to have, implications for the Discloser personally but do not have any other significant implications for the Company (or any other entity) or do not relate to conduct or alleged conduct, about a Reportable Matter.</p> <p>Personnel can discuss personal work-related grievances with the Company Secretary. Alternatively, Personnel may wish to seek legal advice about their rights and protections under employment law and ways to resolve personal work-related grievances.</p> <p>However, in some cases, these grievances may qualify for legal protection (Annexure 1).</p>	<p><b>Examples</b> of personal work-related grievances include:</p> <p>(a) an interpersonal conflict between the discloser and another employee; and</p> <p>(b) a decision that does not involve a breach of workplace laws;</p> <p>(c) a decision concerning the engagement, transfer or promotion of the discloser;</p> <p>(d) a decision concerning the terms and conditions of engagement of the discloser; or</p> <p>(e) a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser</p>

### 2.3 Who should I disclose to?

Disclosures can be made to any one of the following:

- (a) an *officer* or *senior manager* within our *Group*;
- (b) an auditor or member of an audit team conducting an audit on our *Group*; or
- (c) if the disclosure concerns our tax affairs or the tax affairs of an *associate* of the *Group*, our registered tax agent, or an employee or *officer* within our *Group* who has

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By Board	14 March 2023	

# Whistle Blower Protection Policy

functions or duties relating to our tax affairs and who you consider may be assisted in their role by knowing that information.

Nothing in this Whistleblower Policy (including anonymous reporting) should be taken in any way as restricting someone from reporting any matter or providing any information to a regulator (such as ASIC, the Australian Prudential Regulation Authority or the Commissioner of Taxation), the Company's auditor or a member of the audit team, a lawyer (to obtain advice or representation) or any other person in accordance with any relevant law, regulation or other requirement. Information in relation to whistleblowing is available from such regulators and can generally be downloaded on their website.

## 3. CONFIDENTIALITY

### 3.1 Whistle blower identity must be kept confidential

Subject to section 3.2, the identity of a *whistleblower* (or information that is likely to lead to their identity becoming known) must be kept confidential unless the *whistleblower* has consented to the disclosure.

### 3.2 Permitted exceptions

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

- (a) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the *statutory whistleblower regimes*;
- (b) the Australian Federal Police;
- (c) the Australian Securities and Investments Commission;
- (d) the Australian Prudential Regulatory Authority; or
- (e) the Commissioner of Taxation if the disclosure concerns the *Group's* tax affairs or the tax affairs of an *associate* of our *Group*.

Unauthorised disclosure of:

- (a) the identity of a *whistleblower* who has made a report of a Reportable Matter; or
- (b) information from which the identity of the *whistleblower* could be inferred,

may be an offence under Australian law, will be regarded as a disciplinary matter and will be dealt with in accordance with the Company's disciplinary procedures.

### 3.3 Provision of *whistleblower* information to a court or tribunal

You must not disclose or produce to a court or tribunal any information or documents which discloses the identity of a *whistleblower* (or information likely to lead their identity becoming known) without seeking the advice of the *Whistleblower Protection Officer*.

## 4. PROHIBITION AGAINST VICTIMISATION

### 4.1 No victimisation based on *whistleblower* status

You must not cause or threaten any *detriment* to any person for a reason which includes that they or any other person:

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

Examples of actual or threatened detriment include:

- (a) harassment, intimidation, victimisation, bias or discrimination;

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By Board	14 March 2023	

# Whistle Blower Protection Policy

- (b) dismissal of an employee or varying an employee's position or duties;
- (c) causing physical or psychological harm or injury; or
- (d) damage to a person's property, reputation, business or financial position or any other damage.

Certain actions will not constitute detrimental conduct such as:

- (a) administrative action that is reasonable for the purpose of protecting a *whistleblower* from detriment (eg moving a *whistleblower* who has made a disclosure about their immediate work area to another area to prevent them from detriment); and
- (b) managing a *whistleblower's* unsatisfactory work performance, if the action is in line with the Company's performance management framework.

The Company will take all steps to protect *whistleblowers* from any form of detrimental treatment and may ensure that a risk assessment is carried out to determine the risk of detriment.

## 4.2 Whistleblower immunity

You must not:

- (a) subject a *whistleblower* to any liability or disciplinary action; or
- (b) enforce a remedy or exercise a right against a *whistleblower*, for making a disclosure.

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

## 5. INVESTIGATIONS OF INFORMATION DISCLOSED UNDER THIS POLICY

When a disclosure is made which may fall under this policy, the following steps must be followed except where, in the opinion of the *Whistleblower Protection Officer*, it would be inappropriate or unreasonable in the circumstances to do so:

- (a) the person listed in section 2.3 who received the information must provide the information to the *Whistleblower Protection Officer* as soon as practicable, removing any information which identifies or may identify the discloser of the information (the potential *whistleblower*) prior to doing so (unless the potential *whistleblower* has provided their consent to that disclosure);
- (b) as soon as practicable, the *Whistleblower Protection Officer* must determine whether the disclosure falls within the scope of this policy and, if so, appoint an investigator with no personal interest in the matter to conduct an investigation into the matters disclosed, if they determine it to be necessary or appropriate;
- (c) the investigator must conduct any investigation in an objective, independent and fair manner, ensuring to provide any employee who has been adversely mentioned in information provided by a *whistleblower* an opportunity to respond to the allegations made in respect of them prior to any adverse findings being made;
- (d) the outcome of the investigation must be reported to the Board, and may be reported to the *whistleblower* and any persons affected as the *Whistleblower Protection Officer* considers appropriate, who will determine the appropriate response;
- (e) subject to the exceptions allowed under section 3.2 of this policy or otherwise by law, the identity of a *whistleblower* (or information that is likely to lead to their identity becoming known) must be kept confidential at all times during and after the investigation (including in any reporting to the Board or to any persons affected). All persons

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# Whistle Blower Protection Policy

responsible for or involved in an investigation must take all reasonable steps to reduce the risk that a *whistleblower* will be identified; and

- (f) a *whistleblower* may raise any concerns or complaints regarding this policy or their treatment with the *Whistleblower Protection Officer*. The *whistleblower* may lodge a complaint with a regulator if they are not happy with an outcome of the investigation or if they consider that this Whistleblower Policy has not been adhered to adequately.

## 6. BOARD REPORTING

Subject to the confidentiality obligations in section 3, the *Whistleblower Protection Officer* must promptly provide to the Board reports on all active *whistleblower* matters, including information on:

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

## 7. POLICY REVIEW

This policy must be reviewed by the Board with the assistance of the Whistleblower Protection Officer at least every two years to ensure it is operating effectively. Any recommended changes must be approved by the Board.

## 8. CONSEQUENCES FOR NON-COMPLIANCE WITH POLICY

Any breach of sections 3 or 4 by an *officer*, employee or contractor will be taken seriously by the *Group*, and may be the subject of a separate investigation and/or disciplinary action.

A breach of this policy may also amount to a civil or criminal contravention under the *statutory whistleblower regimes*, giving rise to significant penalties.

## 9. GLOSSARY

Unless the context requires, italicised terms in this policy have the following meaning:

**associate** means any individual who is:

- (a) an associate within the meaning of the Corporations Act 2001 (Cth); 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).

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

**detriment** includes (without limitation) dismissal, injury of an employee in their employment, alteration of an employee's position or duties to their disadvantage, discrimination, harassment or intimidation, harm or injury including psychological harm, damage to property, and reputational, financial or any other damage to a person.

**family member** means a:

- (a) spouse, parent, child, sibling or other relative of an individual; or
- (b) dependent of the individual or their spouse.

**Group** means Emmerson Resources Limited (ACN 117 086 745) and its related bodies corporate.

**misconduct or an improper state of affairs or circumstances** includes (without limitation):

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By Board	14 March 2023	

## Whistle Blower Protection Policy

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

**officer** has the same meaning as in the *Corporations Act 2001* (Cth) (which includes but is not limited to directors and company secretaries).

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

- (a) have significant implications to the entity to which it relates, or any other entity, that does not relate to the individual;
- (b) concern the examples set out in items (a)-(d) of the definition of *misconduct or an improper state of affairs or circumstances*; or
- (c) concern *whistleblower* victimisation (see section 4 of this policy).

**relative** has the same meaning as in the *Corporations Act 2001* (Cth).

**senior manager** has the same meaning as in the *Corporations Act 2001* (Cth).

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

**statutory whistleblower regimes** means either or both regimes contained in Part 9.4AAA of the *Corporations Act 2001* (Cth) and Part IVD of the *Taxation Administration Act 1953* (Cth).

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

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

**Whistleblower Protection Officer** means the Company Secretary.

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By Board	14 March 2023	

# Whistle Blower Protection Policy

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## ANNEXURE 1 – SUMMARY OF PROTECTIONS UNDER THE CORPORATIONS ACT

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The Corporations Act sets out disclosures that are protected under the Corporations Act if certain conditions are met as well as the protections available to protected disclosures. ***A summary of such protections (as at the date of this policy) is set out below but you should refer to the Corporations Act itself for a full understanding of the conditions and protections available and the relevant definitions. You can also visit the ASIC website for more information.***

### **PROTECTED DISCLOSURES**

#### **1 DISCLOSURES WILL BE PROTECTED IF:**

- (a) the discloser is an **Eligible Whistleblower**, being an individual who is, or has been, any of the following:
- (i) an officer or employee of the Company (eg current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers and directors);
  - (ii) an individual who supplies services or goods to the Company (whether paid or unpaid) or an employee of a person that supplies goods or services to the Company (eg current and former contractors, consultants, service providers and business partners);
  - (iii) an associate of the Company;
  - (iv) a relative, dependant or dependant of the spouse of any individual referred to at (i) to (iii) above; or
  - (v) any prescribed individual under the Corporations Act;
- (b) **and** the disclosure is made to:
- (i) the ASIC, APRA or a prescribed Commonwealth authority; or
  - (ii) an Eligible Recipient, being:
    - (A) an officer or senior manager of the Company or a related body corporate of the Company;
    - (B) an auditor (or a member of the audit team) of the Company or a related body corporate of the Company;
    - (C) an actuary of the Company or a related body corporate of the Company;
    - (D) a person authorised by the Company to receive disclosures that qualify for protection under the Corporations Act;
    - (E) anyone prescribed under the regulations as being an eligible recipient; or
  - (iii) a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the whistleblower provisions in the Corporations Act (even in the event such legal practitioner concludes that a disclosure does not relate to a disclosable matter under the Corporations Act);
- (c) **and** the disclosure relates to a **Disclosable Matter** in that the discloser has reasonable grounds to suspect that the information concerns misconduct, or an improper state of affairs or circumstances in relation to the Company or a related body corporate of the Company. This includes any suspicion that the Company or its body corporate, or an officer or employee of the Company or its body corporate has engaged in conduct that:
- (i) constitutes an offence against, or a contravention of, a provision of the Corporations Act, the Australian Securities Investments Commission Act 2001, the Banking Act 1959, the Financial Sector (Collection of Data) Act 2001, the Insurance Act 1973, the Life Insurance Act 1995, the National Consumer Credit Protection Act 2009, the Superannuation Industry (Supervision) Act 1993, or an instrument made under any such Act; or
  - (ii) constitutes an offence against any other law of the Commonwealth of Australia that is punishable by imprisonment for a period of 12 months or more; or
  - (iii) represents a danger to the public or the financial system; or
  - (iv) is prescribed by regulation.
- (Note that the term “misconduct” is defined in the Corporations Act to include fraud, negligence, default, breach of trust and breach of duty.)

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By Board	14 March 2023	



# Whistle Blower Protection Policy

**(d) Public interest and Emergency Disclosures**

Emergency or public interest disclosures (as defined under the Corporations Act) will also be protected if made to Journalists or Parliamentarians (each as defined in the Corporations Act) in extreme cases (excluding tax matters) in circumstances where at least 90 days have passed since an earlier protected disclosure has been made to ASIC, APRA or another Commonwealth body without reasonable steps having been taken to address the misconduct, or there will be substantial and imminent danger to someone’s health or safety. Note that before such public interest disclosure is made, the discloser must have given written notice to the relevant regulatory body. Such notice must include sufficient information to identify the previous disclosure and must state that the discloser intends to make the public disclosure if appropriate steps are not taken.

Disclosers are advised to contact one of the personnel in clause 1.3 or an independent legal adviser to ensure they understand the criteria for making an emergency or public interest disclosure that qualifies for protection.

**(e) Personal work-related grievances**

Personal work-related grievances (as defined in the Corporations Act) will not be protected to the extent that the information disclosed does not concern a contravention, or an alleged contravention, of the prohibition on victimisation under the Corporations Act that involves detriment caused to the discloser or a threat made to the discloser.

However, a personal work-related grievance will still qualify for protection if:

- (i) it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report);
- (ii) 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;
- (iii) the Discloser suffers from or is threatened with detriment for making the disclosure; or
- (iv) the Discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

## **2 PROTECTIONS AVAILABLE**

**(a) Protected disclosures will be given the following protections under the Corporations Act**

**Protected disclosures not actionable**

- (i) the discloser will not be subject to any civil, criminal or administrative liability (including disciplinary action) for making the disclosure; and
- (ii) no contractual or other remedy may be enforced, and no contractual or other right may be exercised against the discloser on the basis of the disclosure; and
- (iii) if the disclosure qualified for protection under the Corporations Act (including public interest and emergency disclosure), the information is not admissible as evidence against the discloser in criminal proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;

**Victimisation Prohibited**

Anyone who causes or threatens to cause detriment (as defined in the Corporations Act) to a discloser 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 may be liable for damages or subject to a court order. Examples of possible court orders include, but are not limited to:

- (i) requiring compensation for loss or damage;
- (ii) an injunction to prevent, stop or remedy the effects of detrimental conduct;
- (iii) an order requiring an apology for engaging in detrimental conduct;
- (iv) if the detrimental conduct wholly or partly resulted in the termination of an employee’s employment, reinstatement of their position; and

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<b>Approved:</b>	<b>Date:</b>	<b>Comments:</b>
By Board	14 March 2023	

# Whistle Blower Protection Policy

- (v) any other order the court thinks appropriate.

## Identifying information not to be disclosed

Subject to applicable laws:

- (i) a discloser's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
- (ii) the person receiving the report commits an offence if they disclose the substance of the report or the discloser's identity, without the discloser's consent, to anyone except an authorised disclosure to ASIC, APRA, the AFP or a lawyer for the purposes of obtaining legal advice or representation in relation to the report.

## Costs of proceedings

A discloser may not need to pay costs of legal proceedings unless they have acted vexatiously or without reasonable cause and the unreasonable act caused the other party to incur the costs.

## (b) Confidentiality

In relation to a protected disclosure, the identity of a discloser (and any information likely to lead to the identification of a discloser) must be kept confidential unless expressly authorised in writing.

A disclosure of the discloser's identity will be authorised if made:

- (i) to ASIC, APRA or a member of the AFP;
- (ii) to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the whistleblower provisions in the Corporations Act;
- (iii) to a person prescribed by the regulations of the Corporations Act for this purpose;
- (iv) with the express written consent of the discloser; or
- (v) by ASIC, APRA or a member of the AFP to a Commonwealth or State or Territory authority for the purpose of assisting the authority in the performance of its functions or duties.

However, such confidentiality does not apply where the disclosure is not of the identity of the discloser and is reasonably necessary for the purposes of investigating a matter and all reasonable steps have been taken to reduce the risk that the discloser will be identified.

## (c) Timing

A discloser will qualify for protection from the time they make their disclosure, regardless of whether, at this time, the discloser or recipient recognises that the disclosure qualifies for protection.

## (d) No immunity from misconduct

Note that the protections do not grant immunity for any misconduct a discloser has engaged in that is revealed in their disclosure.

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<b>Person responsible for keeping document current:</b>		Company Secretary
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# Whistle Blower Protection Policy

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## ANNEXURE 2 – SUMMARY OF PROTECTIONS UNDER THE TAXATION ADMINISTRATION ACT

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The Taxation Act sets out disclosures that are protected under the Taxation Administration Act if certain conditions are met as well as protections available to protected disclosures. ***A summary of such protections (as at the date of this policy) is set out below but you should refer to the Taxation Administration Act itself for a full understanding of the conditions and protections available and the relevant definitions. You can also visit the ATO website for more information.***

### 1 PROTECTED DISCLOSURES

Disclosures will be protected if:

- (a) the discloser is an **Eligible Whistleblower**, being an individual who is, or has been, any of the following:
- (i) an officer (within the meaning of the Corporations Act) or employee of the Company;
  - (ii) an individual who supplies services or goods to the Company (whether paid or unpaid) or an employee of a person that supplies goods or services to the Company;
  - (iii) an associate (within the meaning of the Income Tax Assessment Act 1936) of the Company;
  - (iv) a spouse, child or dependant of any individual referred to in (i) to (iii) above or of such an individual's spouse; or
  - (v) any prescribed individual under the regulations under the Taxation Act;
- (b) **and** the disclosure is made to:
- (i) the Commissioner and the discloser consider that the information may assist the Commissioner to perform his or her functions or duties under a taxation law in relation to the Company or an associate of the Company; or
  - (ii) an Eligible Recipient, being:
    - (A) a director, secretary or senior manager of the Company;
    - (B) an employee or officer of the Company who has functions or duties that relate to the tax affairs (within the meaning of the Taxation Act) of the Company;
    - (C) the Company's auditor (or a member of that audit team);
    - (D) a registered tax agent or BAS agent (within the meaning of the Tax Agent Services Act 2009) who provides tax agent services or BAS services to the Company;
    - (E) a person authorised by the Company to receive disclosures that qualify for protection under the Taxation Act; or
    - (F) anyone prescribed under the Taxation Act regulations as being an Eligible Recipient;**and** the discloser has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the Company or an associate of the Company ("tax affairs" means affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Commissioner); **and** the discloser considers that the information may assist the Eligible Recipient to perform functions or duties in relation to the tax affairs of the Company or an associate of the Company; or
  - (iii) a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the whistleblower provisions in the Taxation Act.

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<b>Person responsible for keeping document current:</b>		Company Secretary
<b>Approved:</b>	<b>Date:</b>	<b>Comments:</b>
By Board	14 March 2023	

# Whistle Blower Protection Policy

## 2 PROTECTIONS AVAILABLE

(a) **Protected Disclosures will be given the following protections under the Taxation Act**

**Protected disclosures not actionable**

- (i) the discloser will not be subject to any civil, criminal or administrative liability (including disciplinary action) for making the disclosure;
- (ii) no contractual or other remedy may be enforced, and no contractual or other right may be exercised against the discloser on the basis of the disclosure; and
- (iii) if the disclosure was a disclosure of information to the Commissioner, the information is not admissible as evidence against the discloser in criminal proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;

(Note that in relation to (i) to (iii) above, the discloser has qualified privilege in respect of the disclosure and a contract to which the person is a party may not be terminated on the basis that the disclosure constitutes a breach of the contract.)

**Victimisation prohibited**

Anyone who causes or threatens to cause detriment (as defined in the Taxation Act) to a discloser 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 may be liable for damages or subject to a court order. Examples of possible court orders include, but are not limited to:

- (i) requiring compensation for loss or damage;
- (ii) an injunction to prevent, stop or remedy the effects of detrimental conduct;
- (iii) an order requiring an apology for engaging in detrimental conduct;
- (iv) if the detrimental conduct wholly or partly resulted in the termination of an employee's employment, reinstatement of their position; and
- (v) any other order the court thinks appropriate

**Identifying information not to be disclosed**

- (i) a discloser's identity (or information likely to lead to the identity of the discloser) cannot be disclosed to a Court or tribunal except where considered necessary; and
- (ii) the person receiving the report commits an offence if they disclose the substance of the report or the discloser's identity, without the discloser's consent, to anyone except the Commissioner, the AFP or a lawyer for the purposes of obtaining legal advice or representation in relation to the report.

**Costs of proceedings**

A discloser may not need to pay the costs of legal proceedings unless they have acted vexatiously or without reasonable cause and the unreasonable act caused the other party to incur the costs.

(b) **Confidentiality**

In relation to a protected disclosure, the identity of a discloser (and any information likely to lead to the identification of a discloser) must be kept confidential unless authorised.

A disclosure of the discloser's identity will be authorised if made:

<b>Document User:</b>		Board and all Emmerson Personnel
<b>Person responsible for keeping document current:</b>		Company Secretary
<b>Approved:</b>	<b>Date:</b>	<b>Comments:</b>
By Board	14 March 2023	

## Whistle Blower Protection Policy

- (i) to the Commissioner or a member of the AFP;
- (ii) to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the whistleblower provisions in the Taxation Act;
- (iii) to a person prescribed by the regulations of the Taxation Act for this purpose;  
or
- (iv) with the express written consent of the discloser.

However, such confidentiality does not apply where the disclosure is not of the identity of the discloser and is reasonably necessary for the purposes of investigating a matter and all reasonable steps have been taken to reduce the risk that the discloser will be identified.

<b>Document User:</b>		Board and all Emmerson Personnel
<b>Person responsible for keeping document current:</b>		Company Secretary
<b>Approved:</b>	<b>Date:</b>	<b>Comments:</b>
By Board	14 March 2023	