

# Whistleblower Protection Policy

**Aurora Energy Metals Limited**

**ACN 604 406 377**

**and its subsidiaries**

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**1. Purpose**

- 1.1 Aurora Energy Metals Limited (**Aurora** or the **Company**) requires its directors, officers and employees to observe high standards of business conduct and are expected to act with integrity and objectivity, striving at all times to enhance the reputation and performance of Aurora.
- 1.2 Aurora is committed to fostering a culture that encourages, supports and maintains high standards of honest and ethical behaviour, corporate compliance, social responsibility and good governance.
- 1.3 Aurora has adopted this Policy to support this culture by encouraging Stakeholders to report incidents of wrongdoing and ensuring that each Stakeholder that reports wrongdoing can do so and is protected from reprisal, discrimination, intimidation or victimisation.
- 1.4 This Policy has been drafted to comply with Aurora's obligations under the *Corporations Act 2001* (Cth) (**Corporations Act**), the *Taxation Administration Act 1953* (Cth) (**Tax Act**) and any other applicable laws.
- 1.5 This Policy will be made available to officers and employees of the Company on Aurora's website and in such other ways as will ensure the Policy is available to employees and persons wishing to use it.
- 1.6 Aurora will from time to time conduct training for Stakeholders on the operation of the whistleblower regime under this Policy and the Corporations Act.

**2. Who does this Policy apply to?**

- 2.1 This Policy applies to all:
  - (a) current and former employees, volunteers, directors, officers, associates, agents, consultants, suppliers (including employees of suppliers), contractors (including employees of contractors); and
  - (b) relatives, dependents, spouses, or depended or a spouse of any of the above,(together, **Stakeholders**).
- 2.2 Disclosing Stakeholders will qualify for protection under this Policy and the Corporations Act if any disclosure of Reportable Conduct is made to:
  - (a) the Designated Officer;
  - (b) the Australian Securities and Investments Commission (**ASIC**);
  - (c) the Australian Prudential Regulation Authority (**APRA**);
  - (d) a Commonwealth authority prescribed to be an authorised recipient of whistleblower concerns for the purpose of section 1317AA(1)(b) of the Corporations Act; or
  - (e) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to whistleblower protection laws.
- 2.3 In addition to the protections outlined in paragraph 7, a disclosing Stakeholder will also qualify for protections available under the Corporations Act and the Tax Act if they make a disclosure that qualifies for protection under those statutes (see Schedule 1 and Schedule 2 for when a disclosure qualifies for protection, and the protections available, under the Corporations Act and Tax Act).

2.4 It is a condition of any employment or engagement by Aurora that all employees, officers and contractors of Aurora must comply at all times with this Policy.

2.5 Subject to paragraph 9, Aurora may amend this Policy from time to time to ensure that it remains effective and meets best practice standards.

### 3. Reportable conduct

3.1 A Stakeholder should make a disclosure under this Policy if a Stakeholder reasonably suspects that conduct or a state of affairs exists in relation to Aurora that is any of the following:

- (a) any concern that an employee, director or officer of Aurora has committed an actual or apparent violation of Aurora's Corporate Code of Conduct or any other policy or procedure of Aurora;
- (b) any actual or apparent violation of Aurora's Disclosure Policy and Securities Trading Policy;
- (c) any complaint regarding accounting, internal controls, disclosure controls or auditing matters including dishonest, fraudulent or corrupt practices;
- (d) a danger or significant risk to public safety or the financial system;
- (e) any good faith concerns regarding questionable accounting or auditing matters;
- (f) a breach of any legal obligation, including regulatory or contractual obligations or requirements;
- (g) any other kind of misconduct or improper state of affairs or circumstances; or
- (h) any of the matters described in paragraph 2.4 of Schedule 1 and paragraph 2.4 of schedule 2, (together, **Reportable Conduct**).

3.2 The protections under this Policy and the Corporations Act do not apply to disclosures that:

- (a) do not relate to Reportable Conduct;
- (b) relate to Reportable Conduct that are false, untrue or incorrect, however in circumstances where disclosure of Reportable Conduct is incorrect a disclosing Stakeholder can still qualify for protection under this Policy and the Corporations Act; or
- (c) subject to paragraph 3.5, relate only to personal work-related grievances and do not otherwise relate to Reportable Conduct.

3.3 Examples of personal work-related grievance include complaints an employee or former employee may hold concerning:

- (a) the terms and conditions of their employment;
- (b) an interpersonal conflict with another employee;
- (c) any disciplinary or performance management process; or
- (d) the termination of their employment.

- 3.4 A personal work-related grievance be reported under Aurora's Code of Conduct, further information of which can be obtained from Aurora's Company Secretary.
- 3.5 A personal work-related grievance may still qualify for protection under the Corporations Act and this Policy if:
- (a) it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance;
  - (b) Aurora has breached employment or other laws, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the disclosing Stakeholder's personal circumstances;
  - (c) the disclosing Stakeholder suffers from or is threatened with detriment for disclosing Reportable Conduct; or
  - (d) the disclosing Stakeholder seeks legal advice or legal representation about the operation of whistleblowing protections under the Corporations Act.

#### **4. Reporting procedures**

- 4.1 The Company has several channels for making a report or disclosure, internally and externally to Aurora, if a Stakeholder becomes aware of any issue or behaviour the Stakeholder considers to be Reportable Conduct.
- 4.2 The Company has appointed the Company Secretary (**Designated Officer**) to receive and handle disclosures by Stakeholders.
- 4.3 A Stakeholder that discloses Reportable Conduct with the Designated Officer is entitled to protection under this Policy and the Corporations Act. Protection applies from the time the disclosure is made regardless of whether the disclosing Stakeholder recognises at the time of making the disclosure that a concern relates to Reportable Conduct.
- 4.4 A disclosing Stakeholder may choose to remain anonymous whilst disclosing the Reportable Conduct, during the investigation of the matter and once the investigation of the matter is finalised.
- 4.5 In circumstances where a disclosing Stakeholder does not wish to raise a concern in respect of Reportable Conduct with the Designated Officer, concerns may be raised with:
- (a) a lawyer, where the information is disclosed for the purpose of obtaining advice about the whistleblower protection regime established in the Corporations Act;
  - (b) Aurora's internal or external auditor;
  - (c) ASIC;
  - (d) APRA; or
  - (e) a Commonwealth authority prescribed to be an authorised recipient of whistleblower concerns for the purpose of section 1317AA(1)(b) of the Corporations Act.
- 4.6 Where a disclosing Stakeholder believes that Reportable Conduct is a matter of public interest (**Public Interest Disclosure**) or an emergency due to some imminent threat or danger (**Emergency Disclosure**), a disclosing Stakeholder may make a disclosure to:
- (a) a journalist; or

- (b) a member of Parliament,

however, prior to making a Public Interest Disclosure or Emergency Disclosure a disclosing Stakeholder must contact an independent legal advisor for information in respect to the criteria for making a Public Interest Disclosure or Emergency Disclosure.

- 4.7 Subject to disclosing Reportable Conduct to an external body as described in paragraph 4.5, Reportable Conduct disclosed to a Designated Officer should be raised in the following manner:

- (a) Any disclosing Stakeholder may submit, on a confidential and or anonymous basis if the Stakeholder so desires, a disclosure of Reportable Conduct and any good faith concerns regarding any item within the scope of this Policy.
- (b) All such concerns shall be set forth in writing and forwarded as private and confidential to the Designated Officer, who is required and obliged to investigate and resolve all and any reports, unless a disclosure is a Public Interest Disclosure or Emergency Disclosure.
- (c) Correspondence should be clearly labelled as follows:

*Private and Confidential, to the Designated Officer. Submitted in accordance with Aurora's Whistleblower Protection Policy.*

Reports may be emailed directly to the Designated Officer at [stevenj@auroraenergymetals.com.au](mailto:stevenj@auroraenergymetals.com.au) or posted to Aurora Energy Metals Limited, PO Box 162, Subiaco WA 6904.

- 4.8 If the disclosing Stakeholder would like to discuss any matter with the Designated Officer, the disclosing Stakeholder should indicate this in the submission and include a telephone number at which he or she may be contacted.

- 4.9 A disclosing Stakeholder may make a disclosure to the Designated Officer openly or anonymously, in person, by phone or email and during or outside of business hours. Any anonymous disclosure of Reportable Conduct will still qualify for protection under this Policy and the Corporations Act.

- 4.10 Where the matter involves the tax affairs of the Company, a disclosure may be raised with:

- (a) the Designated Officer;
- (b) employees of other officers of the Company who have functions or duties that relate to the tax affairs of the Company; or
- (c) the Company's appointed auditor, registered tax or business activity statements (**BAS**) agent, or the Commissioner of Taxation (see Schedule 2 for contact details),

disclosing Stakeholders can disclosure Reportable Conduct directly to these persons without making a prior disclosure to the Company or the Designated Officer.

## 5. Investigation procedures

- 5.1 The Designated Officer will assess all disclosures made under this Policy to determine whether:

- (a) the disclosure constitutes Reportable Conduct that falls within the scope of this Policy; and
- (b) sufficient evidence to substantiate or refute the matters raised in the disclosure exist and does not require formal investigation.

- 5.2 Where it is determined that a formal investigation is required, the Designated Officer will determine as soon as practicable, having regard to the nature and content of the Reportable Conduct, the process for conducting the investigation, including:
- (a) advising the Company's Chief Executive Officer and the Company's Chairman of Reportable Conduct concerns received, prior to the date of his or her final report, unless the Designated Officer determines that it would be inappropriate in the circumstances;
  - (b) whether any necessary corrective and disciplinary action is required, where appropriate; and
  - (c) whether the Designated Officer will require assistance from other employees, directors or officers of Aurora, or retain, at Aurora's expense, outside legal, accounting or other assistance in conducting any investigation.
- 5.3 During a formal investigation, the Designated Officer will provide the disclosing Stakeholder with regular updates, the frequency and timeframes of which may vary depending on the nature of the Reportable Conduct, providing the disclosing Stakeholder can be contacted without compromising the anonymity of the disclosing Stakeholder.
- 5.4 A disclosing Stakeholder can choose to remain anonymous whilst making a disclosure of Reportable Conduct, over the course of any investigation and after any investigation is finalised.
- 5.5 Each investigation conducted under this Policy must be conducted in a thorough, objective, fair and independent manner, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and any other relevant circumstances.
- 5.6 The Designated Officer shall report any valid inquiries or Reportable Conduct received, including the results of an investigation, to the Company's board of directors.
- 5.7 A Stakeholder not satisfied with the outcome of an investigation may request a review of the findings.
- 5.8 The Company has adopted secure record-keeping and information sharing procedures to protect the identity of a disclosing Stakeholder and maintain the confidentiality of each disclosure of Reportable Conduct in accordance with obligations described in paragraph 7.3 and under the Corporations Act and the Tax Act.
- 5.9 The Designated Officer shall retain records in relation to Reportable Conduct disclosures in a secure manner for a period of not less than five years.

## **6. Fair treatment of Stakeholders implicated in Reportable Conduct**

- 6.1 Using his or her best judgment, the Designated Officer shall advise any Stakeholder that the Stakeholder has been named in an investigation of Reportable Conduct:
- (a) as and when required by the principles of natural justice and procedural fairness, including by giving the opportunity to respond to the Reportable Conduct in writing; or
  - (b) prior to any actions being taken in respect of the Reportable Conduct.
- 6.2 Any Stakeholder named in an investigation of Reportable Conduct shall be informed of the outcome of the investigation, if any.
- 6.3 Any investigation of Reportable Conduct must be kept confidential and should only be disclosed to those persons who have a need to know the information for the proper performance of their functions under this Policy, or for the proper performance of an investigation of Reportable Conduct.

**7. Protection of whistleblowers**

- 7.1 In conducting his or her investigation, the Designated Officer shall use his or her reasonable best efforts to protect the confidentiality and anonymity of the Stakeholder making a disclosure, subject to the Designated Officer's need to conduct a thorough investigation.
- 7.2 Protections under this Policy apply not only to disclosure of Reportable Conduct made to the Designated Officer, but also to any person or body stated in paragraph 4.5.
- 7.3 The Company has a legal obligation to protect the confidentiality of a disclosing Stakeholders identity, thus information concerning Reportable Conduct disclosures may only be disclosed without the disclosing Stakeholder's consent if:
- (a) such information does not contain the disclosing Stakeholder's identity;
  - (b) the Company has taken all reasonable steps to reduce the risks that the disclosing Stakeholder's identity will be revealed from the information; or
  - (c) the disclosure is reasonably necessary to investigate the Reportable Conduct thoroughly.
- 7.4 Any disclosures of a disclosing Stakeholder's identity or information likely to reveal the identity of the disclosing Stakeholder will be made on a strictly confidential basis and with the disclosing Stakeholder's consent, subject to the exceptions in the Corporations Act, and or with the purpose of obtaining legal advice or representation.
- 7.5 Aurora will not permit retaliation, harassment or any other kind of detrimental conduct as described in the Corporations Act against a disclosing Stakeholder. Any disclosing Stakeholder that is subjected to any kind of retaliation, harassment or detrimental conduct should immediately notify the Designated Officer or an external body listed in paragraph 4.5.
- 7.6 A disclosing Stakeholder can seek compensation and other remedies through the courts if:
- (a) loss, damage or injury is suffered because of a disclosure of Reportable Conduct; or
  - (b) Aurora has failed to take reasonable precautions and exercise due diligence to prevent detrimental conduct.
- 7.7 A disclosing Stakeholder will be protected from:
- (a) civil liability;
  - (b) criminal liability; and
  - (c) administrative liability,
- to Aurora in relation to making a disclosure of Reportable Conduct in accordance with the Corporations Act and the Tax Act.
- 7.8 Release of information to a person not involved in an investigation (other than those authorised), without consent of the disclosing Stakeholder, will be a breach of the relevant law and this Policy.

**8. Further support for disclosing Stakeholders**

- 8.1 Aurora will take all reasonable steps to ensure that a disclosing Stakeholder is:



- (a) supported throughout the process of disclosing Reportable Conduct and any subsequent investigation;
- (b) afforded appropriate confidentiality considerations by ensuring the disclosing Stakeholder's identity is protected by the use of risk-reduction, secured record-keeping and information-sharing processes;
- (c) protected from detriment, including:
  - (i) assisting the disclosing Stakeholder to manage stress, time and performance impacts resulting from disclosure of Reportable Conduct;
  - (ii) assignment to another role, location, of modification to workplace or reporting lines;
  - (iii) ensuring those people involved in any investigation are reminded of Aurora's legal obligations of confidentiality; and
  - (iv) to any extent reasonable in the circumstances, remedy the effects of any detriment already suffered;
- (d) receives the appropriate protections outlined in paragraph 7 above; and
- (e) acknowledged prior to and informed of any updates in relation to Reportable Conduct disclosures or subsequent investigations or conclusions of an investigation in a timely manner.

## **9. Amendments**

- 9.1 Revisions, amendments or alterations to this Policy can only be implemented following consideration and approval by the Company's board of directors.

**Schedule 1 – Disclosure of Reportable Conduct which qualifies for protection under the Corporations Act**

**1. Disclosures qualifying for protection under the Corporations Act**

- 1.1 Disclosing Stakeholders may be able to obtain certain statutory protections and immunities where they make a disclosure of Reportable Conduct that qualifies for protection under Part 9.4AAA of the Corporations Act.
- 1.2 This Schedule 1 provides an overview of the requirements that must be met for a disclosure of information to qualify for protection under Part 9.4AAA of the Corporations Act. To avoid doubt, although many of the protections and immunities are mirrored in this Whistleblower Protection Policy, the protections in Part 9.4AAA of the Corporations Act are in addition to protections and immunities specified in this Whistleblower Protection Policy.
- 1.3 This Schedule 1 is intended for information purposes only and should not be taken as the provision of legal advice in respect of the operation and application of the whistleblower regime in Part 9.4AAA of the Corporations Act. Legal advice should be obtained from an independent legal practitioner.

**2. Conditions that must be met for a disclosure to qualify for protection under the Corporations Act**

- 2.1 The information disclosed relates to a regulated entity, a term defined by the Corporations Act that includes a company and constitutional corporation such as Aurora.
- 2.2 The disclosing Stakeholder making the disclosure is an eligible whistleblower, defined in the Corporations Act as an individual who is, or has been, any of the following:
  - (a) An officer or employee of the regulated entity.
  - (b) An individual who supplies services or goods to the regulated entity, or the employee of a person who supplies services or goods to the regulated entity.
  - (c) An individual who is an associate of the regulated entity.
  - (d) A relative or dependant of an individual referred to in paragraph 2.2(a) to paragraph 2.2(c) of this Schedule 1, or the spouse of a dependant of an individual referred to above.
- 2.3 The disclosure is made to a person who is eligible to receive a disclosure under Part 9.4AAA of the Corporations Act, which includes:
  - (a) A person authorised by a regulated entity to receive a disclosure, which for Aurora, is the Designated Officer identified in paragraph 4.2 of this Whistleblower Protection Policy.
  - (b) An officer or senior manager of a regulated entity.
  - (c) ASIC or APRA.
  - (d) An appointed auditor of Aurora.
  - (e) In limited circumstances, to a journalist or a member of a federal, state or territory Parliament (see paragraph 3.1 of this Schedule 1).
- 2.4 Subject to paragraph 2.5 of this Schedule 1, the disclosure is about matters the disclosing Stakeholder has reasonable grounds to suspect may concern the following conduct by the regulated entity (these matters are described in section 3.1 as Reportable Conduct):

- (a) Misconduct or an improper state of affairs or circumstances in relation to the regulated entity (or a related body corporate).
- (b) Conduct that constitutes an offence against, or contravention of, a law administered by ASIC or APRA.
- (c) Conduct that constitutes an offence against another law of the Commonwealth punishable by more than 12 months imprisonment.
- (d) Conduct that is a danger to the public or the financial system.

2.5 The disclosure is not a personal work-related grievance, being a disclosure of information concerning a grievance about any matter in relation to the disclosing Stakeholder's employment, or former employment, or having (or tending to have) implications for the disclosing Stakeholder personally. However, a personal work-related grievance will be disclosure qualifying for protection under Part 9.4AAA of the Corporations Act if it either:

- (a) Has significant implications for the regulated entity to which it relates, or wider ramifications than those that are personal to the whistleblower.
- (b) Relates to a grievance by the disclosing Stakeholder about detrimental conduct suffered or threatened due to a person believing or suspecting that a disclosure qualifying for protection under Part 9.4AAA of the Corporations Act has been made, may be made, is proposed to be made, or could be made.

2.6 A disclosure that meets the conditions in paragraph 2.1 to paragraph 2.5 of this Schedule 1 is referred to as a qualifying disclosure.

### 3. Other disclosures that qualify for protection under the Corporations Act

3.1 There are two further categories of disclosure that may also be protected under Part 9.4AAA of the Corporations Act:

- (a) In extreme cases, where a disclosing Stakeholder makes a disclosure to the media or a Member of Parliament in relation to a regulated entity. To be protected, the disclosing Stakeholder must already have made a **qualifying disclosure** (see paragraph 2.6 of this Schedule 1), certain written notifications in respect of that qualifying disclosure must have been made by the disclosing Stakeholder to the body that received it, and either:
  - (i) the disclosure of Reportable Conduct was in respect of a substantial and imminent danger to someone's health and safety, or the natural environment; or
  - (ii) disclosing the Reportable Conduct was in the public interest.
- (b) If the disclosing Stakeholder makes a disclosure of information to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower regime found in Part 9.4AAA of the Corporations Act. This category does not carry any of the requirements of the disclosure to be a qualifying disclosure (see paragraph 2.6 of this Schedule 1).

3.2 A disclosure that meets the conditions in paragraph 3.1 of this Schedule 1 is referred to as a protected disclosure.

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**4. Protections and immunities available where a qualifying or protected disclosure is made under the Corporations Act**

Where a qualifying or protected disclosure is made (see paragraph 2.6 and paragraph 3.2 of this Schedule 1), Part 9.4AAA of the Corporations Act provides the following protections and immunities:

- (a) Protection of a disclosing Stakeholder's identity (see paragraph 5 of this Schedule 1).
- (b) Protecting a disclosing Stakeholder, or other person, from a range of detrimental conduct (often referred to as victimisation or retaliation) because another person believes or suspects that a qualifying or protected disclosure has been made, may be made, is proposed to be made, or could be made (see paragraph 6 of this Schedule 1).
- (c) Providing a disclosing Stakeholder with a range of legal immunities for making a qualifying or protected disclosure.

**5. Protection of the disclosing Stakeholder's identity**

5.1 Part 9.4AAA of the Corporations Act contains a number of provisions to protect the identity of a disclosing Stakeholder who has made a qualifying or protected disclosure by:

- (a) Allowing for disclosing Stakeholders to make anonymous disclosures.
- (b) Subject to a handful of exceptions that authorise the disclosure of a disclosing Stakeholder's identity (including with the disclosing Stakeholder's consent or to a relevant regulator or the Australian Federal Police, or to a lawyer for the purpose of obtaining advice about the operation of Part 9.4AAA of the Corporations Act), making it a criminal and civil penalty offence for a person to whom a qualifying or protected disclosure is made, or any other person who has obtained the information directly or indirectly, to disclose:
  - (iii) the identity of the disclosing Stakeholder; or
  - (iv) information that is likely to lead to the identification of the disclosing Stakeholder.
- (c) Prohibiting the disclosure of a disclosing Stakeholder's identity by the recipient of a qualifying or protected disclosure to a court or tribunal.

5.2 It is not an offence for a person to disclose information regarding a qualifying or protected disclosure without revealing the identity of the disclosing Stakeholder.

**6. Protection against detrimental conduct**

- (a) Part 9.4AAA of the Corporations Act protects persons from detrimental conduct when a qualifying or protected disclosure has been made, is believed or suspected to have been made, or could be made, and includes significant criminal and civil sanctions to perpetrators should such actions occur.
- (b) Detrimental conduct is defined broadly and includes conduct (without limitation) such as:
  - (i) Dismissal of an employee.
  - (ii) Injury of an employee in their employment.
  - (iii) Alteration of an employee's position or duties to their disadvantage.
  - (iv) Discrimination between an employee and other employees of the same employer.

- (v) Harassment or intimidation of a person.
  - (vi) Harm or injury to a person, including psychological harm.
  - (vii) Damage to a person's property.
  - (viii) Damage to a person's reputation.
  - (ix) Damage to a person's business or financial position.
  - (x) Any other damage to a person.
- (c) It is both a criminal and civil penalty offence to engage in detrimental conduct due to a belief or suspicion that a qualifying or protected disclosure has been made, is believed to have been made, or could be made. Features common to both sanctions include:
- (i) A protection against detrimental conduct (see paragraph 6 of this Schedule 1).
  - (ii) The victim protected may be a disclosing Stakeholder or may be another person who has suffered damage because of a victimiser's conduct.
  - (iii) Threats of detrimental conduct can be express or implied, conditional or unconditional.

## **7. Immunities**

Where a qualifying or protected disclosure is made, the disclosing Stakeholder is granted certain immunities from liability, including:

- (a) The disclosing Stakeholder is not subject to civil, criminal or administrative liability.
- (b) No contractual or other remedy may be enforced against the disclosing Stakeholder.
- (c) Information disclosed by the disclosing Stakeholder is not admissible against them, other than in proceedings concerning the falsity of the information provided.

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**Schedule 2 - Disclosure of Reportable Conduct which qualifies for protection under the Tax Act****1. Disclosures qualifying for protection under the Tax Act**

- 1.1 Disclosing Stakeholders may be able to obtain certain statutory protections and immunities where they make a disclosure of Reportable Conduct that qualifies for protection under Part IVD of the Tax Act.
- 1.2 This Schedule 2 provides an overview of the requirements that must be met for a disclosure Reportable Conduct to qualify for protection under Part IVD of the Tax Act. To avoid doubt, although many of the protections and immunities are mirrored in this Whistleblower Protection Policy, the protections in Part IVD of the Tax Act are in addition to protections and immunities specified in this Whistleblower Protection Policy.
- 1.3 This Schedule 2 is intended for information purposes only and should not be taken as the provision of legal advice in respect of the operation and application of the whistleblower regime in Part IVD of the Tax Act. Legal advice should be obtained from an independent legal practitioner.

**2. Conditions that must be met for a disclosure of Reportable Conduct to qualify for protection under the Tax Act when made to a Designated Officer.**

- 2.1 The information disclosed relates to an entity, a term defined in the Tax Act that includes a company, such as Aurora.
- 2.2 The Stakeholder making a disclosure or Reportable Conduct is an eligible whistleblower, defined in the Tax Act as an individual who is, or has been, any of the following:
- (a) An officer (as defined in the Corporations Act) or employee of the Company.
  - (b) An individual who supplies services or goods to the Company, or the employee of a person who supplies services or goods to the Company.
  - (c) An individual who is an associate (as defined in the *Income Tax Assessment Act 1936*) of the regulated Company.
  - (d) A spouse, or child of an individual referred to in paragraph 2.2(a) to paragraph 2.2(c) of this Schedule 2, or a dependant of an individual referred to above or such an individual's spouse.
- 2.3 Disclosure of Reportable Conduct is made to a person eligible to receive a qualifying disclosure under Part IVD of the Tax Act, which includes:
- (a) An eligible recipient of the Company, which is:
    - (v) a person authorised by the Company to receive disclosures that may qualify for protection under Part IVD of the Tax Act, which for Aurora, is the Designated Officer identified in paragraph 4.2 of this Whistleblower Protection Policy;
    - (vi) a director, secretary or senior manager of the Company;
    - (vii) any other employee or officer of the Company who has functions or duties that relate to the tax affairs of the Company;
    - (viii) any auditor of the entity, or a member of an audit team conducting an audit of the Company or a related body corporate; or
    - (ix) a registered tax agent or BAS agent to the Company.

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- (b) The Commissioner of Taxation.

2.4 Where a disclosure of Reportable Conduct by a Stakeholder is:

- (a) Made to the Commissioner of Taxation, and the disclosing Stakeholder considers that the information may assist the Commissioner to perform their functions or duties under a taxation law (as defined in the *Income Tax Assessment Act 1997* (Cth)) in relation to the entity or an associated of the entity.
- (b) Made to the Designated Officer or other eligible recipient of the entity, and the disclosing Stakeholder:
  - (i) has reasonable grounds to suspect the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the Company; and
  - (ii) considers the information may assist the Designated Officer or other eligible recipient to perform functions or duties in relation to the tax affairs of the Company.

2.5 A disclosure of Reportable Conduct may also qualify for protection under Part IVD of the Tax Act if the disclosure of Reportable Conduct by Stakeholder is made to a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of Part IVD of the Tax Act.

2.6 A disclosure of Reportable Conduct that meets all of the requirements in paragraph 2.1 to paragraph 2.4 of this Schedule 2, as well as the disclosure in paragraph 2.5 of this Schedule 2, is referred to as a qualifying disclosure.

### 3. Protections and immunities available when a qualifying disclosure is made under the Tax Act

Where a qualifying disclosure is made (see paragraph 2.6 of this Schedule 1), Part IVD of the Tax Act provides the following protections and immunities:

- (a) Protection of a disclosing Stakeholder's identity (see paragraph 4 of this Schedule 2).
- (b) Protecting a disclosing Stakeholder, or other person, from a range of detrimental conduct (often referred to as victimisation or retaliation) because another person believes or suspects that a qualifying or protected disclosure or Reportable Conduct has been made, may be made, is proposed to be made, or could be made (see paragraph 5 of this Schedule 2).
- (c) Providing a disclosing Stakeholder with a range of legal immunities for making a qualifying or protected disclosure (see paragraph 6 of this Schedule 2).

### 4. Protection of the disclosing Stakeholder's identity

4.1 Part IVD of the Tax Act contains a number of provisions to protect the identity of a disclosing Stakeholder who has made a qualifying disclosure by:

- (a) Allowing for a disclosing Stakeholder to make anonymous disclosures.
- (b) Subject to exceptions that authorise the disclosure of a disclosing Stakeholder's identity (including with the Stakeholder's consent or to the Commissioner of Taxation or the Australian Federal Police, or to a lawyer for the purpose of obtaining advice about the operation of Part IVD of the Tax Act), making it a criminal offence for a person to whom a qualifying disclosure is made, or any other person who has obtained the information directly or indirectly, to disclose any of the following:

- (i) the identity of the disclosing Stakeholder; and
  - (ii) information that is likely to lead to the identification of the disclosing Stakeholder.
- (c) Prohibiting the disclosure of a Stakeholder's identity by the Designated Officer to a court or tribunal.
- (d) It is not an offence for a person to disclose Reportable Conduct regarding a qualifying disclosure without revealing the identity of the disclosing Stakeholder.

## **5. Protection from detrimental conduct**

5.1 Part IVD of the Tax Act protects disclosing Stakeholders from detrimental conduct when a disclosure of Reportable Conduct has been made, is believed or suspected to have been made, or could be made, and includes significant criminal and civil sanctions to perpetrators should such actions occur.

5.2 Detrimental conduct is defined broadly and includes conduct (without limitation) such as:

- (a) Dismissal of an employee.
- (b) Injury of an employee in their employment.
- (c) Alteration of an employee's position or duties to their disadvantage.
- (d) Discrimination between an employee and other employees of the same employer.
- (e) Harassment or intimidation of a person.
- (f) Harm or injury to a person, including psychological harm.
- (g) Damage to a person's property.
- (h) Damage to a person's reputation.
- (i) Damage to a person's business or financial position.
- (j) Any other damage to a person.
- (k) It is both a criminal and civil penalty offence to engage detrimental conduct due to a belief or suspicion that a disclosure has been made, is believed to have been made, or could be made. Features common to both sanctions include:
  - (i) A protection against detrimental conduct (see paragraph 5.2 of this Schedule 2).
  - (ii) The victim protected may be a disclosing Stakeholder or may be another person who has suffered damage because of a victimiser's conduct.
  - (iii) Threats of detrimental conduct can be express or implied, conditional or unconditional.

## **6. Immunities**

6.1 Where a disclosure of Reportable Conduct is made, the disclosing Stakeholder is granted certain immunities from liability, including:

- (a) The disclosing Stakeholder is not subject to civil, criminal or administrative liability.



- (b) No contractual or other remedy may be enforced against the disclosing Stakeholder.
- (c) Information disclosed by the disclosing Stakeholder is not admissible against them, other than in proceedings concerning the falsity of the information provided.

**7. Relevant contact details**

7.1 Tax agent or BAS agent

Chris Roos

PKF Australia

Address: L5, 35 Havelock Street, West Perth WA 6005

Telephone: (08) 9426 8999

7.2 The Commissioner of Taxation

Address: PO Box 900, Civic Square ACT 2608.

Website: <https://ato.gov.au>

Telephone: 13 28 69.