

Whistleblower Policy

Aus Tin Mining Limited

Dated 30 December 2019

Table of Contents

- 1. Purpose of the Policy1
- 2. Definitions.....2
- 3. Who the Policy applies to.....3
- 4. Matters the Policy applies to – *Disclosable Matters*.....3
- 5. Who can receive a disclosure – *Eligible Recipient*6
- 6. Roles and responsibilities7
- 7. How to make a disclosure8
- 8. Legal protections for Eligible Whistleblowers.....8
- 9. Support and practical protection for Eligible Whistleblowers11
- 10. Handling and investigating a disclosure.....12
- 11. Ensuring fair treatment of individuals mentioned in a disclosure13
- 12. Ensuring the Policy is easily accessible.....13
- 13. Reviewing and updating the Policy14
- Schedule 1 – Whistleblower Report Form.....15
- Policy Q&A.....18

Whistleblower Policy

1. Purpose of the Policy

Aus Tin Mining is committed to the highest standards of conduct and ethical behaviour in all of its business activities, and to generally promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance. Consequently, Aus Tin Mining encourages the reporting of the instances of suspected unethical, illegal, fraudulent or undesirable conduct involving Aus Tin Mining's activities and operations. Therefore, Aus Tin Mining has established this Whistleblower Policy as an important element of its risk management framework.

1.1 The purpose of this Policy is to:

- a) encourage disclosures of wrongdoing within Aus Tin Mining, if any;
- b) help deter wrongdoing, in line with Aus Tin Mining's risk management and governance framework;
- c) ensure disclosers who are *Eligible Whistleblowers* (as that term is explained in section 2) can do so safely, securely and with confidence that they will be protected and supported by Aus Tin Mining;
- d) ensure disclosures are dealt with by Aus Tin Mining appropriately and in a timely manner;
- e) provide transparency around Aus Tin Mining's framework for receiving, handling and investigating disclosures;
- f) support Aus Tin Mining's values, code of conduct and/or ethics policy;
- g) support Aus Tin Mining's long-term sustainability and reputation;
- h) meet Aus Tin Mining's legal and regulatory obligations; and
- i) better align Aus Tin Mining's corporate governance framework with the ASX Corporate Governance Principles and Recommendations and relevant standards.

1.2 This Policy is published by Aus Tin Mining in accordance with its obligations under, and is to be read in conjunction with, section 1317AI of the Act, and takes into account the recommendations of ASIC's *Regulatory Guide 270: Whistleblowers policies*.

1.3 This Policy sets out information about:

- a) the protections available to whistleblowers including under Part 9.4A of the Act;
- b) to whom disclosures qualifying for protection under the Act may be made and how they may be made;
- c) how Aus Tin Mining will support whistleblowers and protect them from detriment;
- d) how Aus Tin Mining will investigate disclosures that qualify for protection under the Act;
- e) how Aus Tin Mining will ensure fair treatment of employees who are mentioned in disclosures that qualify for protection under the Act, and to whom the disclosures relate; and
- f) how this Policy is to be made available to officers and employees of Aus Tin Mining.

Whistleblower Policy

- 1.4 In addition, this Policy also includes information about the protections provided in the tax whistleblower regime under Part IVD of the Tax Act.
- 1.5 This Policy will be periodically reviewed, and if appropriate, amended to ensure that as new obligations or requirements are identified they will be provided for, and ensure that it provides such information as may be prescribed by the Act, the Tax Act, and regulations or other statutory instruments promulgated pursuant to either of them from time to time.
- 1.6 Aus Tin Mining encourages feedback on the content of this Policy from its employees and associates.

2. Definitions

2.1 Terms used in this Policy have the following **meaning**:

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

APRA means the Australian Prudential Regulation Authority.

ARC means Aus Tin Mining's Audit and Risk Committee.

Aus Tin Mining means Aus Tin Mining Limited

ASIC means the Australian Securities and Investments Commission.

ASIC Act means the *Australian Securities and Investments Commission Act 2001* (Cth).

Associate has the meaning given to it:

- a) for the purposes of the Act, in section 9 of the Act; and
- b) for the purposes of the Tax Act, in section 318 of the Income Tax Act.

ATO means the Australian Taxation Office.

Authority means either ASIC, APRA or another body prescribed by regulation from time to time.

Disclosable Matter has the meaning given to it in section 4.

Discloser means a person who discloses information to an Eligible Recipient and that information does not qualify that person for protection under this Policy.

Eligible Recipient means that person described in section 5.

Eligible Whistleblower means that person described in section 3.

Emergency Disclosure has the meaning set out in section 5.5.

Group Legal Counsel means DGR's Group Legal Counsel, Peter Burge.

Income Tax Act means the *Income Tax Assessment Act 1936* (Cth).

Nominated Executives means the Managing Director, the Company Secretary and the CFO.

Officer has the meaning given to it in the Act.

Policy means this Whistleblower Policy.

Whistleblower Policy

Public Interest Disclosure has the meaning set out in section 5.4.

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

3. Who the Policy applies to

- 3.1 This Policy will protect persons who disclose information that qualifies for protection under the Act and this Policy. A disclosure of information will qualify for protection under this Policy if:
- a) the disclosure is made by an Eligible Whistleblower (described in section 3.2);
 - b) the Eligible Whistleblower has reasonable grounds to suspect that the information amounts to a Disclosable Matter (described in section 4); and
 - c) the disclosure is made to an Eligible Recipient (described in section 5).
- 3.2 An Eligible Whistleblower is anyone who is, or has been, any of the following:
- a) an Officer or employee of Aus Tin Mining (including those who provide services as independent contractors other than as employees);
 - b) a supplier of goods or services to Aus Tin Mining, or their employees, contractors, suppliers, consultants and service providers;
 - c) an Associate of Aus Tin Mining (being for these purposes, a Director or Company Secretary of a subsidiary of Aus Tin Mining);
 - d) a relative, dependant or spouse of any individual listed in paragraphs a) to c) above.
- 3.3 An Eligible Whistleblower will be protected under the Act if they have made:
- a) a disclosure of information relating to a Disclosable Matter directly to any of:
 - (1) an Eligible Recipient; or
 - (2) ASIC;
 - (3) the APRA; or
 - (4) an Authority;
 - b) a disclosure to an external lawyer for the purpose of obtaining legal advice or representation in relation to this Policy or the operation of the whistleblower provisions under Part 9.4A of the Act or Part IVD of the Tax Act; or
 - c) an Emergency Disclosure or a Public Interest Disclosure.

4. Matters the Policy applies to – *Disclosable Matters*

Disclosable Matters covered under this Policy

- 4.1 This Policy covers disclosures on a broad range of inappropriate conduct and will provide certain protections to an Eligible Whistleblower who has reasonable grounds to suspect that they have information that concerns or indicates that, Aus Tin Mining's (or any of Aus Tin Mining's related companies') directors, Officers or employees, has engaged in conduct that is or is in relation to:
- a) misconduct (being fraud, negligence, default, breach of trust and breach of duty), or an improper state or affairs or circumstances;

Whistleblower Policy

- b) (for the purposes of the Tax Act) an improper state of affairs or circumstances, in relation to the tax affairs of Aus Tin Mining or an associate, which may include:
 - (1) Aus Tin Mining's related companies; or
 - (2) a person associated with Aus Tin Mining or its related companies; or
- c) an offence against, or a contravention of:
 - (1) the Act;
 - (2) the ASIC Act;
 - (3) the Banking Act 1959;
 - (4) the Financial Sector (Collection of Data) Act 2001;
 - (5) the Insurance Act 1973;
 - (6) the Life Insurance Act 1995;
 - (7) the National Consumer Credit Protection Act 2009;
 - (8) the Superannuation Industry (Supervision) Act 1993;
 - (9) any instrument made under any Act referred to in sections (A) to (H); or
 - (10) constitutes an offence against any other Commonwealth Law that is punishable by imprisonment for 12 months or more;
 - (11) represents a significant danger to the public or the finance system; or
 - (12) is prescribed by a regulation.

4.2 Disclosable Matters do not need to be about a contravention of a particular law or involve unlawful conduct, but may indicate a systemic issue that the ASIC regulator needs to be aware of to properly perform its functions. Similarly, the conduct may relate to dishonest or unethical behaviour and practices, conduct which may cause harm to, or which is prohibited by, Aus Tin Mining's policies and code of conduct, including relating to health and safety matters.

4.3 Under the Tax Act, an Eligible Whistleblower will also qualify for protection where:

- a) information is disclosed to the Tax Commissioner and the Eligible Whistleblower considers that the information may assist the Tax Commissioner to perform their function or duty under a taxation law; and
- b) information is disclosed to an Eligible Recipient (as described in section 5.2) and the Eligible Whistleblower considers that the information may assist the Eligible Recipient to perform their function or duty in relation to the tax affairs of Aus Tin Mining or its Associates.

4.4 Some examples of a Disclosable Matter include:

- a) fraud, insider trading, insolvent trading or misappropriation of funds;
- b) offering or accepting bribes;
- c) financial irregularities;
- d) failure to comply with, or breach of:
 - (1) legislative or regulatory requirements; or
 - (2) Aus Tin Mining's procedures; or
- e) engaging in, or threatening to engage in, detrimental conduct against a person who has, or is suspected to have made, or planning to make a disclosure.

Whistleblower Policy

4.5 An Eligible Whistleblower will obtain protection if they objectively have reasonable grounds to suspect the allegation which is the subject of the disclosure. This same protection will also apply where a person believes they have reasonable grounds to suspect misconduct but upon investigation their suspicion is not correct.

4.6 There is no requirement for the Eligible Whistleblower to have sufficient evidence to prove such allegations, as further evidence may be uncovered if investigated. However, a mere allegation without supporting information is not likely to be considered as having reasonable grounds to suspect. Furthermore, deliberately false or vexatious reporting will not be tolerated.

Information to which this Policy will not apply

4.7 This Policy will not apply to:

- a) disclosures that are deliberately false and are likely to impact on the reputation of an individual, Aus Tin Mining or its related companies; and
- b) personal work related grievances to the extent the information disclosed:
 - (1) concerns a personal work related grievance of the Discloser about their employment or previous employment;
 - (2) does not involve a claim of victimisation that involves detriment caused to, or a threat made to, the Discloser;
 - (3) does not have significant implications for Aus Tin Mining or its related companies; and
 - (4) does not involve a claim of a Disclosable Matter of the type described in section 4.1 of this Policy; or
- c) disclosures that are not of a Disclosable Matter of the type set out in section 4.1 of this Policy.

4.8 Some examples of personal work related grievances not covered by this Policy and the Act include:

- a) interpersonal conflicts between the Discloser and other personnel;
- b) workplace decisions by Aus Tin Mining that do not involve a breach of workplace laws;
- c) decisions about the engagement, transfer or promotion of the Discloser;
- d) decisions about the terms and conditions of the engagement of the Discloser; or
- e) decisions to suspend or terminate the employment or engagement of the Discloser, or otherwise to discipline the Discloser.

4.9 However, this Policy will apply and provide an Eligible Whistleblower protection for a personal work related grievance in circumstances where:

- a) the disclosure also contains information about misconduct by Aus Tin Mining (eg. a mixed report); and
- b) the conduct by Aus Tin Mining extends beyond the circumstances of the Eligible Whistleblower's personal circumstances.

4.10 Additionally, a disclosure concerning a personal work related grievance that is made to an external lawyer may qualify for protection (see section 3.3.b).

Whistleblower Policy

- 4.11 While personal work related grievance are not covered specifically under the Act, such disclosures may be protected under other legislation, such as the *Fair Work Act 2009* and the Nominated Executives can assist with these types of matters.
- 4.12 There is no such exclusion for personal work related grievances under the Tax Act's whistleblowing regime.
- 4.13 Work related grievances that do not qualify for protection under this Policy (such as those set out in section 4.8) may still require reporting to Aus Tin Mining or its Nominated Executives, and communication with the Chairman, CEO, or Company Secretary is encouraged.

5. Who can receive a disclosure – *Eligible Recipient*

Receiving a disclosure

- 5.1 To qualify for protection, a disclosure must be provided to any one of the following (please refer to section 7 for more details on how to make a disclosure):
- a) **Eligible Recipients:** In relation to Aus Tin Mining or its related companies:
- (1) an Officer (eg. Director or Company Secretary), Group Legal Counsel, or a Nominated Executive;
 - (2) an auditor, or a member of an audit team conducting an audit (in which case Aus Tin Mining has authorised its auditors BDO to receive secure disclosures);
 - (3) an actuary;
 - (4) a person authorised by Aus Tin Mining to receive disclosures; or
 - (5) a person or body as prescribed by regulation.
- b) **Legal Practitioners:** A disclosure to a lawyer will also qualify for protection if the disclosure is made for the purpose of obtaining advice or representation relation to this Policy or the operation of the whistleblower provisions under the Act, even if the lawyer concludes that a disclosure does not relate to a Disclosable Matter.
- c) **Authorities:** Disclosures can also be made to an Authority or another authority prescribed by regulation from time to time. How ASIC handle's whistleblower reports is accessible here: <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/how-asic-handles-whistleblower-reports/>
- Advice from the ATO on whistleblowing is accessible here:
<https://www.ato.gov.au/General/Gen/Whistleblowers/>.
- d) journalists and members of parliament under a Public Interest Disclosure or Emergency Disclosure and only as set out in sections 5.4 and 5.5.
- 5.2 Under the Tax Act, Eligible Recipients will also include a registered tax agent or BAS agent who provides tax agent services.

Protection

- 5.3 The Eligible Whistleblower will receive protection from the time the disclosure is made, regardless of whether either the Eligible Whistleblower or the Eligible Recipient recognises that the disclosure qualifies for protection.

Public Interest Disclosure

Whistleblower Policy

- 5.4 In certain circumstances, an Eligible Whistleblower can also receive protection under a Public Interest Disclosure where:
- a) a disclosure is made to an Authority (the **Previous Disclosure**);
 - b) at least 90 days have elapsed since the Previous Disclosure;
 - c) the Eligible Whistleblower does not have reasonable grounds to believe that action is being, or has been, taken to address the matters in relation to the Previous Disclosure;
 - d) the Eligible Whistleblower has reasonable grounds to believe that making a further disclosure would be in the public interest;
 - e) the Eligible Whistleblower must give a notice to the Authority giving sufficient information to identify the Previous Disclosure and state that they intend to make a public disclosure; and
 - f) then a Public Interest Disclosure may be made to a member of parliament or a journalist, provided that the extent of the information disclosed is no greater than to inform the member of parliament or a journalist of the misconduct, or the improper state of affairs or circumstances or conduct, as the case may be.

Emergency Disclosure

- 5.5 Similarly, an Eligible Whistleblower can also receive protection under an Emergency Disclosure where:
- a) a disclosure is made to an Authority (the **Previous Disclosure**);
 - b) the Eligible Whistleblower has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons, or to the natural environment;
 - c) the Eligible Whistleblower must give a notice to the Authority giving sufficient information to identify the Previous Disclosure and state that they intend to make a public disclosure; and
 - d) then an Emergency Disclosure may be made to a member of parliament or a journalist, provided that the extent of the information disclosed is no greater than to inform the member of parliament or a journalist of the substantial and imminent danger.
- 5.6 Aus Tin Mining strongly recommends that a person considering making either a Public Interest Disclosure or Emergency Disclosure contact any of Aus Tin Mining's nominated contact persons or seek independent legal advice prior to making such a disclosure.

6. Roles and responsibilities

- 6.1 The Board of Aus Tin Mining has endorsed this Policy and is ultimately responsible for ensuring that Aus Tin Mining has an appropriate risk management framework to identify and manage risks on an ongoing basis.
- 6.2 If a person is considering making a disclosure they can contact one of the Company's Nominated Executives, or the Group Legal Counsel to seek confidential advice, without making a disclosure, on the following points:
- a) how this Policy works;
 - b) what the Policy covers; and

Whistleblower Policy

- c) how a disclosure might be handled.

7. How to make a disclosure

- 7.1 Eligible Whistleblowers can make a disclosure in a variety of ways, either in person or in writing, confidentially and/or anonymously, and outside of business hours. Anonymous disclosures that qualify for protection are still protected under this Policy and the Act and it is suggested that all Eligible Whistleblowers leave a means of contacting them should Aus Tin Mining require additional information or provide feedback.
- 7.2 Eligible Whistleblowers can choose to remain anonymous throughout the process and may refuse to answer questions that they feel will disclose their identity.
- 7.3 Disclosures can be made to any of the following:
 - a) one of Aus Tin Mining's Directors and Nominated Executives either directly, via email or via the Company's postal address:
Private and Confidential
Aus Tin Mining
GPO Box 5261
Brisbane QLD 4001
 - b) Group Legal Counsel, Peter Burge (pburge@dgrglobal.com.au);
 - c) whistleblower@austinmining.com.au;
 - d) BDO, the Company's auditors, via Tim Kendall (timothy.kendall@bdo.com.au);
 - e) to ASIC via its online portal located at: <https://asic.gov.au/about-asic/contact-us/how-to-complain/report-misconduct-to-asic/>; or
 - f) APRA via info@apra.gov.au.

8. Legal protections for Eligible Whistleblowers

Confidentiality of the Eligible Whistleblower's identity

- 8.1 If Aus Tin Mining receives a disclosure from an Eligible Whistleblower in accordance with section 7, then Aus Tin Mining must not disclose:
 - a) the identity of the Eligible Whistleblower; and
 - b) any information that is likely to lead to the identification of the Eligible Whistleblower, or
 - c) additional information that has been obtained directly or indirectly as a result of the disclosure.
- 8.2 However, Aus Tin Mining may disclose information where:
 - a) the Eligible Whistleblower has made the disclosure to any of the following:
 - (1) ASIC;
 - (2) APRA;
 - (3) a member of the Australian Federal Police;

Whistleblower Policy

- (4) a lawyer for the purposes of Aus Tin Mining obtaining legal advice in relation to the operation of the Act and this Policy; or
 - (5) the disclosure is made to a body or person prescribed by the regulations for the purposes of section 1317AAE of the Act; or
- b) the Eligible Whistleblower has consented;
 - c) Aus Tin Mining has taken reasonable steps to de-identify the information; or
 - d) the disclosure is reasonably necessary for the purposes of investigating the subject of the disclosure.
- 8.3 In handling a disclosure, Aus Tin Mining will:
- a) redact all personal information of an Eligible Whistleblower and ensure references used are gender neutral;
 - b) ensure that all paper and electronic records are stored securely;
 - c) take care to limit the information being accessed via other staff (such as emails and printed copies of information); and
 - d) restrict handling the information and confidential details to those directly involved in managing the disclosure.
- 8.4 A breach of confidentiality is serious and if proven, is a criminal offence under the Act and civil penalties may also apply.
- 8.5 If an Eligible Whistleblower believes that their confidentiality has been breached by Aus Tin Mining in handling their disclosure they can make a complaint to the Nominated Executives who will take steps to investigate and resolve the complaint. Additionally, Eligible Whistleblowers can also contact ASIC, APRA, the ATO or BDO, as detailed in section 7.3.

Disclosure not actionable

- 8.6 The Eligible Whistleblower is protected from civil, liability criminal and administrative liability (such as disciplinary action) for making the disclosure.
- 8.7 No contractual or other remedy may be enforced, and no contractual or other right may be exercised, against the Eligible Whistleblower (eg. termination for breach of contract) on the basis of the disclosure.
- 8.8 The information disclosed by an Eligible Whistleblower, attains qualified privilege and is not admissible as evidence against the Eligible Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty (unless the information is false).
- 8.9 These protections will apply to the information disclosed and will not prevent an action being brought against the Eligible Whistleblower for their conduct that is revealed by the disclosure.

Whistleblower Policy

Victimisation by causing detriment prohibited

- 8.10 Aus Tin Mining or its employees (or its related companies and their employees) must not engage in conduct that causes detriment to *any person* (whether an Eligible Whistleblower or not) and will be in breach of the Act and this Policy if:
- a) Aus Tin Mining causes detriment to any person; and
 - b) Aus Tin Mining believes or suspects that that person made, may have made, proposes to make, or could have made a disclosure that qualifies for protection; and
 - c) the belief or suspicion is the reason, or part of the reason, for Aus Tin Mining's conduct.
- 8.11 Examples of detriment may include:
- a) dismissal, demotion or disadvantage of an employee;
 - b) discrimination, harassment or intimidation of an employee;
 - c) harm or injury to a person, including psychological harm; or
 - d) damage to a person's property, reputation or business or financial position.
- 8.12 Examples of conduct that are not detrimental include:
- a) administrative action that is reasonable for the purpose of protecting an Eligible Whistleblower from detriment (eg. moving an Eligible Whistleblower who has made a disclosure to another office to prevent them from detriment); or
 - b) managing an Eligible Whistleblower's unsatisfactory work performance, if the action is in line with Aus Tin Mining's performance management framework.

Threatening to cause detriment prohibited

- 8.13 Aus Tin Mining or its employees (or its related companies and their employees) must not threaten to cause detriment to any person (whether an Eligible Whistleblower or not) and will be in breach of the Act if:
- a) Aus Tin Mining makes a threat to cause detriment to another person;
 - b) Aus Tin Mining intends, or is reckless as to causing, the receiving person to fear that the threat will be carried out;
 - c) Aus Tin Mining has made the threat because the person has made a disclosure that qualifies for protection or may make a disclosure that would qualify for protection.
- 8.14 A threat may be express or implied or conditional or unconditional and the person receiving the threat does not have to actually fear that the threat will be carried out.

Compensation and other orders

- 8.15 If the matter proceeds to Court and the Court is satisfied that Aus Tin Mining has engaged in detrimental conduct and Aus Tin Mining failed to:
- a) prevent the detriment; or
 - b) take reasonable steps to ensure that detrimental conduct did not occur,

Whistleblower Policy

the Court may make an order in favour of a person (whether an Eligible Whistleblower or not) against Aus Tin Mining for any of the following:

- c) compensation (or if appropriate exemplary damage) for loss, damage or injury suffered as a result of detrimental conduct, against a person (and if in the position of an employee, their employer) and for the period the person is likely to be without employment as a result of the detrimental conduct;
- d) an injunction on such terms to prevent, stop or remedy the effects of the detrimental conduct;
- e) an apology to be made to the person who suffered detrimental conduct; and
- f) if termination, purporting to terminate the person's employment (including detrimental conduct which forced a person to resign) was the detriment, reinstatement of the person's employment.

8.16 Victimization by causing or threatening detriment is serious and if proven, is a criminal offence under the Act and civil penalties may also apply.

9. Support and practical protection for Eligible Whistleblowers

9.1 Once an Eligible Whistleblower has made a disclosure, Aus Tin Mining will assess the risk of detriment to the Eligible Whistleblower and take appropriate steps to minimise any detriment and assist the Eligible Whistleblower.

9.2 In assessing the risk, Aus Tin Mining will gather such information as:

- a) the risk of the Eligible Whistleblower's identity becoming known or identified from the information disclosed;
- b) who may cause detriment to the Eligible Whistleblower and possible motives;
- c) existing conflicts or problems in the workplace; and
- d) whether threats to cause detriment have already been made.

9.3 Practical steps to assist and protect an Eligible Whistleblower may include any of the following:

- a) provide support services for the Eligible Whistleblower;
- b) discuss strategies to help the Eligible Whistleblower minimise and manage stress, time or performance impacts resulting from the disclosure or investigation;
- c) allow the Eligible Whistleblower to take leave or work flexibly; or
- d) if applicable, take steps to redeploy the Eligible Whistleblower.

9.4 If an Eligible Whistleblower believes that they have suffered detriment by Aus Tin Mining or its employees (or its related companies and their employees), or another person, Aus Tin Mining's Board will provide contact details of a Nominated Executive who is not involved in the initial investigation to receive this further complaint. This Nominated Executive will take steps to investigate the allegations of detriment and report their findings and recommendations to stop the detriment to the chairman of the Company's Board or the Audit and Risk Committee (**ARC**). The Nominated Executive may seek external legal or accounting advice as required.

Whistleblower Policy

- 9.5 Additionally, Eligible Whistleblowers who believe they have suffered detriment can also seek independent legal advice and should report it using any of the means available in section 7.

10. Handling and investigating a disclosure

Purpose

- 10.1 The purpose of an investigation is to determine the facts to substantiate the information reported in the disclosure and other relevant circumstances, and to make recommendations as to what actions need to be taken to deal with the matter raised. Aus Tin Mining will establish a Whistleblower Committee to decide what action should be taken in response to the disclosure.
- 10.2 Aus Tin Mining may conduct the investigation using internal resources, external lawyers, its accountants or auditors, or in combination.
- 10.3 For any disclosure, given the sensitive nature of the information disclosed, consideration must be given to maintaining confidentiality of either the Eligible Whistleblower, or the Discloser.

Acknowledgement

- 10.4 Aus Tin Mining will provide an acknowledgement of each disclosure within 24 hours of receipt.

Preliminary assessment

- 10.5 Aus Tin Mining will undertake a preliminary investigation to assess whether or not the disclosure falls within the scope of this Policy and the Act and will qualify as an Eligible Whistleblower. Aus Tin Mining will aim to provide an initial response to that person within 48 hours.

Types of investigation

- 10.6 If the information warrants further investigation, the Whistleblower Committee will consider whether there is sufficient information to warrant a formal, in-depth investigation and if so:
- (1) the nature and scope of the investigation;
 - (2) the nominated person(s) that will lead the investigation (either within or outside the organisation) and if appropriate, seek the services of an external investigation firm;
 - (3) whether witnesses or witness statements, are required;
 - (4) whether any technical, legal or financial advice is required; and
 - (5) the proposed timeframe for the investigation.
- 10.7 The investigation will be run independently of the Eligible Whistleblower. However, it is important that Aus Tin Mining is able to contact the Eligible Whistleblower to obtain further information, if required. Aus Tin Mining will provide regular updates to the Eligible Whistleblower (to the extent legally or prudently possibly), however it may be limited in its investigation if contact details are not included in an anonymous disclosure or the Eligible Whistleblower's consent is not provided where information contains identifiable information of the Eligible Whistleblower. The Eligible Whistleblower is expected to maintain confidentiality in relation to any information concerning the progress and/or matters under consideration in any investigation.
- 10.8 Throughout the investigation process, Aus Tin Mining will ensure that appropriate records and documents are maintained and handled confidentially.

Reporting

Whistleblower Policy

- 10.9 The findings of the investigation and summary of the actions proposed to be taken will be prepared in a report (**Report**) which will be presented to the Company's chairman of the Board, or if appropriate, a non-executive Director. If the Report determines that misconduct or detriment to the Eligible Whistleblower have occurred then Aus Tin Mining will make recommendations to resolve the matter including notifying the appropriate authorities. In some cases, the Report will be subject to legal professional privilege.
- 10.10 Upon completion of the investigation, a copy of the report will be provided to the Eligible Whistleblower, taking into account the sensitive information it may contain.

ARC

- 10.11 Aus Tin Mining will provide a summary of all disclosures made to it under this Policy to the ARC. The ARC will also be immediately notified where disclosures involve allegations of serious misconduct.

Regardless of the outcome of the investigation, this information will be presented to the ARC at the next scheduled meeting following the completion of the Report.

Review of Report

- 10.12 If the Eligible Whistleblower or the Discloser is not satisfied with the outcome of either the Report or the preliminary assessment (as relevant to that party), either party may request a review of the Report or preliminary assessment and if Aus Tin Mining is satisfied that a review is warranted, it will allocate a new officer who was not involved in the original decision to undertake a review. Any review findings must also be provided to the ARC at the next scheduled meeting.
- 10.13 Aus Tin Mining is not obliged to undertake a review of the Report or preliminary assessment where the Eligible Whistleblower or the Discloser has acted improperly, there is no new information, or the outcome of the review would be the same as the initial decision.

11. Ensuring fair treatment of individuals mentioned in a disclosure

Subject to its compliance with any legal obligations, Aus Tin Mining will also treat individuals who are the subject of a disclosure fairly and ensure that they are aware that:

- a) disclosures will be handled confidentially where it is practical and possible to do so;
- b) each disclosure will be assessed and may be the subject of a further investigation;
- c) they are kept reasonably informed during the investigation process where it is appropriate to do so and be provided with an opportunity to state their case to Aus Tin Mining (either orally or in writing); and
- d) they will be made aware of the outcome (but they will not receive a copy of the report).

12. Ensuring the Policy is easily accessible

- 12.1 Aus Tin Mining will make this policy available to personnel:
- a) by publishing it on Aus Tin Mining's website;
 - b) keeping a hardcopy in an accessible area;

Whistleblower Policy

- c) by providing a copy (or access to a copy) to new personnel; and
- d) upon request to their manager or a Nominated Executives.

12.2 Aus Tin Mining will provide training to:

- a) all existing and new personnel; and
- b) its Officers and Nominated Executives,

to ensure they understand this Policy and their rights and obligations in relation to this Policy.

12.3 Aus Tin Mining will provide ongoing training and provide updates on this Policy on an as required basis.

13. Reviewing and updating the Policy

This Policy has the approval of Aus Tin Mining's Board and will be reviewed from time to time to ensure that it remains compliant with the Act, the Tax Act and any relevant regulation under those acts, and meets best practice standards.

Whistleblower Policy

Schedule 1 – Whistleblower Report Form

Complete this form and email it to whistleblower@austinmining.com.au or otherwise provide it to any of the contact points outlined in section 7.3 of the Whistleblower Policy.

Eligible Whistleblowers reporting Disclosable Matters will be protected under the Company's Whistleblower Policy and all correspondence will be treated in confidence.

Date:			
<input type="checkbox"/>	I consent to the use of the information provided in this report in accordance with the Company's policies and all relevant laws and regulations. <i>(You do not have to answer all questions below if you prefer not to or if you do not have relevant information)</i>	<input type="checkbox"/>	I would like a summary of my concerns and proposed action to be provided to me.
<input type="checkbox"/>	I wish to remain anonymous. <i>(If this is the case, you do not have to complete the identity information at the end of this form)</i>		
Subject matter:			
No.	Subject	Description/details	
1.	Location		
2.	Person(s) involved in Disclosable Matter. (Please provide name and details)		
3.	What is the nature of the Disclosable Matter?		
4.	Why do you think the information suggest that a Disclosable Matter may have occurred?		

Whistleblower Policy

5.	What is the date when you suspect activity was detected?	
6.	Over what period of time has the suspect activity occurred?	
7.	How was the matter detected or how did you learn about it?	
8.	Information / evidence of the subject matter:	
9.	Is the evidence in danger of being lost or destroyed?	
10	Any known financial loss or estimated financial cost of the matter?	
11.	Details of others who may have information or may be witnesses.	
12.	Were you told of this matter by someone else? If so, who?	

Whistleblower Policy

13.	Who else knows about this matter?	
14.	Please state (in detail) if you have any concerns regarding reprisals or recriminatory action taken or that might be taken against you or any other person because of this report.	
15.	Please include any other details which you believe are relevant.	

Details of Whistleblower (person lodging this form)
THIS SECTION IS OPTIONAL—YOU CAN ELECT TO REMAIN ANONYMOUS
(If the person lodging this form agrees to be contacted during the investigation, his/her contact details should be included in this section)

Name:	
Position:	
Location:	
Who you report to:	
Address:	
Preferred telephone number:	
Preferred email address:	

Whistleblower Policy

Policy Q&A

Who does this Policy apply to?

This Policy applies to Eligible Whistleblowers. For more information refer to section 3.

What does this Policy do?

This Policy allows for the confidential whistleblowing of Disclosable Matters to Eligible Recipients. Further, the Policy provides for protection of Eligible Whistleblowers. For more information refer to section 8.

What is covered by this Policy?

This Policy covers what are called Disclosable Matters, which are defined in section 4.

What is not covered by this Policy?

Deliberately false disclosures and personal work-related grievances are not covered by this Policy. For more information refer to sections 4.7–4.13.

How do I make a report?

To make a report, you can use the Whistleblower Report Form in this Policy (at Schedule 1). For more information refer to section 7.

Who do I give the report to?

Whistleblower reports should be directed to any of the Eligible Recipients set out in section 5.

Will I be protected?

You will be protected, provided you are an Eligible Whistleblower and deliver your whistleblower report in the right way. For more information refer to section 8.

Can I remain anonymous?

Yes. Refer to section 7.2.

Whistleblower Policy

What happens once a report is made?

Once a report is made, it will be investigated. Confidentiality will be maintained to the extent possible. A third party or external firm may be involved in the investigation dependent on the seriousness and nature of the matter.

Who can I speak to if I am unsure what to do?

You can speak to the Company Secretary, Karl Schlobohm <kschlobohm@austinmining.com.au>, or you can speak to the Group General Counsel, Peter Burge <pburge@dgrglobal.com.au>.