

# Whistleblower Policy

Chrysos Corporation Limited  
ACN 613 131 141  
(Company)

## Speed of light summary

This policy is a very important tool for helping Chrysos to identify Wrongdoing that may not be uncovered unless there is a safe and secure means for disclosing it.

### When should I use this policy?

Examples of the types of matters that may be reportable as Wrongdoing as part of a Protected Report include, but are not limited to:

- (a) dishonesty, corruption, bribery, fraud, money laundering or misappropriation of funds;
- (b) covering up fraud in financial reports;
- (c) unsafe work practices (including bullying and harassment) and not properly responding to a serious safety issue;
- (d) serious inappropriate or unethical conduct such as gross mismanagement or serious and substantial waste of company resources or repeated breaches of administrative procedures;
- (e) taking or threatening to take detrimental action against a person who has made a disclosure or is suspected to have made, or planning to make a disclosure; and
- (f) deliberate concealment of information tending to show any of the matters listed above.

Generally, Wrongdoing does not include personal work-related grievances.

### What is not covered by this policy?

Personal work-related grievances typically relate to an individual's current or former employment arrangements, performance, remuneration outcomes or personal circumstances that do not have significant implications for the organisation (for example an interpersonal conflict between you and another employee).

### How do I make a report?

Please see section 8 of the policy.

### What happens to my report once it is made?

YourCall experts will review the information provided and ensure no identifying information is present. They will work with you to ascertain further information. The information is then shared with an appropriate Chrysos officer, who will then support them in the investigation. The Chrysos officer will only see the deidentified information. YourCall will see the investigation through to an outcome, at which point that outcome will be shared with the Whistleblower. Pending the nature of the information reported, the board may be provided with the details of the report.

### How will I be protected?

You can remain anonymous and are protected from:

- Detrimental conduct (e.g. threats or any detrimental action being taken); and
- Litigation.

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### 1. Our commitment

Chrysos Corporation Limited ACN 613 131 141 and its related bodies corporate “Chrysos” is committed to a culture of respect and ethical conduct in the way we work and relate to each other. Chrysos recognises the value of keeping the laws and standards that apply to Chrysos in its operations and encourages everyone to ‘speak up’ and report improper, unethical or illegal conduct.

This policy is underpinned by Chrysos’ corporate values of respect, empathy, integrity and zero harm, which guide the company’s behaviour and apply to every aspect of its business.

### 2. Purpose

This policy has been established to ensure Chrysos can identify Wrongdoing that may not be uncovered unless there is a safe and secure means for disclosing it.

The purpose of this policy is to:

- encourage genuine concerns about possible Wrongdoing in relation to Chrysos to be raised as soon as possible;
- provide guidance in relation to how to raise those concerns, and how they will be investigated and the support available to individuals raising concerns under this policy; and
- comply with the legislative requirements under the Corporations Act and the Taxation Administration Act to ensure statutory protection is afforded to anyone who makes a Protected Report.

Nothing in this policy is intended to change or take away any other protections which may be available at law. If there is inconsistency between this policy and the provision of relevant legislation, the provisions of the relevant legislation will apply to the extent of the inconsistency.

### 3. Who this policy applies to

This policy applies to all of our, employees, officers, contractors and their employees and any person who is in one of the categories of people set out in section 5.

### 4. What reports are protected under this policy?

To be eligible for the legal protections outlined in this policy, you must:

- (a) be an eligible whistleblower (see section 5);
- (b) report your concerns to an eligible recipient or certain other persons (see section 8); and
- (c) have reasonable grounds to suspect Wrongdoing in relation to Chrysos (see section 6).

If your report meets all three of the above criteria, it is a **Protected Report**.

If your report doesn't meet the above criteria, we still encourage you to raise your concerns with us. However, only Protected Reports receive the legal protections outlined in this policy.

## 5. Who is an eligible whistleblower?

You are an eligible whistleblower if you are currently, or previously have been, either:

- (a) an officer of Chrysos;
- (b) an employee of Chrysos, including any volunteers and work experience students;
- (c) a person who supplies goods or services to Chrysos, whether paid or unpaid, or an employee of such a person; or
- (d) a spouse, relative or dependent of a person referred to above.

## 6. What must a Whistleblower report be about?

### 6.1 What is Wrongdoing?

For the report to be a Protected Report, one of the requirements is that the person making the report has reasonable grounds to suspect Wrongdoing is occurring or has occurred. It is not possible to provide an exhaustive list of the activities which should be reported for the purpose of this policy. Generally, Wrongdoing includes any conduct which an eligible whistleblower has reasonable grounds to suspect:

- (a) is about fraud, misconduct or an improper state of affairs or circumstances concerning Chrysos;
- (b) indicates that Chrysos or any of its officers or employees has engaged in conduct that:
  - (i) involves a breach of or is an offence against the Corporations Act or the ASIC Act or regulations made under those laws;
  - (ii) is an offence against any other Commonwealth law that is punishable by imprisonment of 12 months or more;
  - (iii) indicates a significant risk to public safety or the stability of, or confidence in, the financial system, even if it does not involve breach of a particular law; or
  - (iv) is indicative of systemic issues, dishonest or unethical behaviour or practices;
- (c) is about misconduct or an improper state of affairs or circumstances in relation to the tax affairs of Chrysos or an associated company which the whistleblower considers may assist to perform the functions or duties in relation to the tax affairs of Chrysos; or
- (d) involves the deliberate concealment of information tending to show any of the matters listed above.

These matters are referred to as "**Wrongdoing**" in this policy.

## 6.2 Examples of conduct that may be reported as Wrongdoing

Examples of the types of matters that may be reportable as Wrongdoing as part of a Protected Report include, but are not limited to:

- (a) Dishonesty, corruption, bribery, fraud, money laundering or misappropriation of funds;
- (b) Covering up fraud in financial reports;
- (c) Unsafe work practices and not properly responding to a serious safety issue;
- (d) Serious inappropriate or unethical conduct such as gross mismanagement or serious and substantial waste of company resources or repeated breaches of administrative procedures;
- (e) Taking or threatening to take detrimental action against a person who has made a disclosure or is suspected to have made, or planning to make a disclosure;
- (f) Deliberate concealment of information tending to show any of the matters listed above.

Generally, Wrongdoing does not include personal work-related grievances. See section 7.

## 7. What should I do if I have a personal work-related grievance?

- (a) We encourage everyone to speak up about concerns. However, reports that relate solely to personal work-related grievances are generally not considered to be Wrongdoing and are therefore not covered by this policy.
- (b) Personal work-related grievances typically relate to an individual's current or former employment arrangements, performance, remuneration outcomes or personal circumstances that do not have significant implications for the organisation (for example an interpersonal conflict between you and another employee).
- (c) Personal work-related grievances should be internally raised using the Grievance policy.
- (d) There may be some instances where a personal work-related grievance also has significant implications for Chrysos, and in these circumstances the grievance will be treated as Wrongdoing in accordance with this policy. For example, a personal work-related grievance may still qualify for protection if it is bundled with a report of illegal activity or if it includes information about Wrongdoing beyond an individual's personal circumstances, demonstrates a systemic issue within Chrysos or has significant implications for the organisation. Any report of causing detriment to a person in breach of this policy is also Wrongdoing and will be addressed in accordance with this policy. Section 9.2 provides more information about detriment.

## 8. Making a Whistleblower report

### 8.1 How can a Whistleblower report be made?

- (a) We encourage you to report actual or suspected Wrongdoing to us as soon as you become aware of it.
- (b) You are encouraged to make a report to one of our Disclosure Officers. Our Disclosure Officers are:

Name	Role	Email	Telephone
Dirk Treasure	CEO	<a href="mailto:Dirk.Treasure@Chrysos.com.au">Dirk.Treasure@Chrysos.com.au</a>	+61 404 37 0447
Brett Coventry	CFO	<a href="mailto:Brett.Coventry@Chrysos.com.au">Brett.Coventry@Chrysos.com.au</a>	+61 414 358 600
Kim Boland	CPO	<a href="mailto:Kim.Boland@Chrysos.com.au">Kim.Boland@Chrysos.com.au</a>	+61 478 628 820
Rob Adamson	Chairman	<a href="mailto:Rob.Adamson@Chrysos.com.au">Rob.Adamson@Chrysos.com.au</a>	+61 418 493 504

- (c) Alternatively, you may make a report using our whistleblowing service, Your Call. Your Call is an external, independent provider that provides confidential reporting of Whistleblower concerns related to this policy. Reporting to Your Call also enables your report to be made anonymously if you choose to do so. You can make a Whistleblower report to Your Call:
  - (i) Online: <https://www.yourcall.com.au/report> You will be required to enter Chrysos' unique identifier code CHY
  - (ii) By phone using Your Call's external reporting hotline: 1300 790 228 (9am to midnight AEST on business days).

#### How Your Call works

Your Call uses an online message board which you will have access to after making the report. The message board allows you to:

- (iii) communicate with Your Call and with Chrysos with or without revealing your identity;
- (iv) securely upload any relevant documentation and/or material that you wish to provide;
- (v) receive updates; and
- (vi) request support or report detriment.

If your report relates to a Disclosure Officer, Your Call will exclude that person from all communications when Your Call provide information about your report to us.

#### How to use Your Call if you have a speech or hearing impairment

If you are deaf or have a hearing or speech impairment, you can contact Your Call online. If you would like to contact Your Call by phone, you can do so

through the National Relay Service. Simply choose your contact method at [www.relayservice.gov.au](http://www.relayservice.gov.au) and request Your Call's hotline 1300 790 228.

- (d) You can also make a report in person, in writing, verbally or by telephone directly to any of the people listed in **Attachment 1**.

## **8.2 Can I remain anonymous when making a report?**

- (a) You can remain anonymous when making a Protected Report. There is no requirement to provide your name or identify yourself at any stage during the reporting or investigation process. You can also decide not to answer questions that you feel may reveal your identity. You can also choose to provide your identity to the person that you are making the report to but not consent to them sharing your identity with anyone else.
- (b) We will respect your right not to identify yourself. However, if you choose to remain anonymous, this may affect the ability of Chrysos to investigate and properly communicate with you about the report.
- (c) Chrysos encourages disclosers who would prefer to remain anonymous to maintain ongoing two-way communication with Chrysos so that Chrysos can ask follow-up questions and provide feedback. This can also be done using the Your Call service.

## **8.3 Disclosure to be made with reasonable grounds**

- (a) To obtain whistleblower protection under the legislation, the report must be made with reasonable grounds. An eligible whistleblower will have 'reasonable grounds' to suspect that something constitutes or potentially constitutes Wrongdoing if they have some factual basis for their suspicion which, in light of the circumstances and context, provides reasonable grounds for that suspicion. Motive is not relevant to determining whether the disclosure is eligible for protection.
- (b) You do not need to prove the allegations, but you are encouraged to provide evidence in support of your disclosure if it is safely available. An eligible whistleblower can still qualify for protection even if their Protected Report turns out to be incorrect or unsubstantiated provided they have a reasonable basis for making the report.

## **8.4 False reporting**

False reporting will be treated seriously. If we find that you have intentionally made a false report (for example, if you know a report is untrue and you report it to harm, annoy, or cause distress to someone), we may take disciplinary action against you, which may include termination of your employment or engagement with us.

## **9. Protection and support available to Whistleblowers**

If you make a Protected Report, you are entitled to the benefit of certain protections in accordance with the Corporations Act or the Taxation Administration Act. These protections do not prevent whistleblowers from being liable for any involvement in the Wrongdoing that is the subject of the Protected Report.



## 9.1 Protecting the Whistleblower's identity

- (a) If you make a Protected Report, your disclosure will be treated as confidential in accordance with legal requirements.
- (b) If you make a Protected Report, it is illegal for a person to disclose your identity or information that is likely to lead to identification of your identity, unless:
  - (i) you give your consent;
  - (ii) the disclosure is required by law; or
  - (iii) the disclosure is made to:
    - (A) a professional legal advisor (including Chrysos' legal team) for the purpose of obtaining legal advice or representation; or
    - (B) authorised regulatory bodies, such as ASIC or a member of the Australian Federal Police.
- (c) However, a person who is dealing with a Protected Report may disclose information that is reasonably necessary for the purposes of investigating the report. If this happens, reasonable steps will be taken to reduce the risk that you will be identified as a result of the report (for example by removing your personal information or other details that are likely to identify you).
- (d) To maintain confidentiality of a Whistleblower's identity, Chrysos will:
  - (i) ensure personal information or references to the Whistleblower's identity is redacted in all investigation and reporting documents;
  - (ii) refer to the Whistleblower in gender-neutral terms;
  - (iii) ensure that the information a Whistleblower provide and all materials relevant to a Protected Report are held securely with access limited only to the individuals necessary to investigate your Protected Report, and to support and protect the Whistleblower; and
  - (iv) take reasonable steps to ensure its personnel understand the requirements of this policy.
- (e) You should also be aware that during an investigation, it may be necessary for us to tell the people who are believed to be involved in the Wrongdoing about the alleged Wrongdoing. This is to ensure a fair investigation and provide those people with an opportunity to respond to the allegations. Although we will not tell these people your identity unless you give consent, it is possible that the details of the report may lead them to believe that they know the identity of the Whistleblower.
- (f) Any breach of confidentiality will be treated as a serious matter and may be the subject of disciplinary action up to and including dismissal or termination of engagement with Chrysos. Breaches of Whistleblower confidentiality are also an offence under the Corporations Act and the Taxation Administration Act and serious penalties apply for both individuals and corporations.
- (g) If you believe your confidentiality as a Whistleblower has been breached, you can make a complaint to one of the Disclosure Officers listed in section 8.1 or

by contacting Your Call. You can also lodge a complaint with ASIC or the ATO.

## 9.2 Protection against detrimental conduct

- (a) Chrysos is committed to protecting the rights of Whistleblowers who have made Protected Reports and will not tolerate any detriment or threats of detriment against them or any other person (e.g. suspected whistleblowers or people who participate in investigations).
- (b) It is an offence under the Corporations Act and the Taxation Administration Act to cause, or threaten to cause, detriment to a person because they or someone else has made, may have made, proposes to make or could make a Protected Report and serious penalties apply for both individuals and corporations. A person who is subject to such detriment may also seek compensation or other remedies from a Court if they have suffered loss, damage or injury because of a Protected Report or because we failed to take reasonable precautions and exercise due diligence to prevent the detriment.
- (c) “Detriment” includes dismissal, suspension, demotion, or termination of your employment or engagement with us; changes to your employment, position, or duties to your disadvantage; discrimination; harassment or intimidation; harm or injury (including psychological harm); damage to property, reputation, business or financial position; or any other damage.
- (d) The following actions are not considered to be detriment:
  - (i) reasonable administrative action taken to protect a Whistleblower from detriment (e.g. relocating them to another office to prevent victimisation);
  - (ii) managing unsatisfactory work performance of a Whistleblower, in line with Chrysos’ usual performance management framework.
- (e) Chrysos will protect Whistleblowers from detriment arising from making a Protected Report by:
  - (i) conducting a risk assessment of the disclosure to manage the risk of detriment to the Whistleblower;
  - (ii) where applicable, making such reasonable adjustments as required to allow the Whistleblower to perform their duties at work without being potentially exposed to detriment (eg by changing reporting lines or location).
- (f) If you believe you have suffered detriment, you can make a complaint to one of the Disclosure Officers listed in section 8.1 or by contacting Your Call. You can also lodge a complaint with ASIC or the ATO.

## 9.3 Protection for Whistleblowers against litigation

If you make a Protected Report, you are protected from any of the following legal actions for doing so:

- (a) Civil liability (e.g. any legal action against you for breaching an employment contract, a duty of confidentiality or another contractual obligation);

- (b) Criminal liability (e.g. legal action against you for unlawfully releasing information, or other use of the Protected Report against you in a criminal proceeding (other than for making a false disclosure));
- (c) Administrative liability (e.g. disciplinary action for making the Protected Report).

You are still responsible for your own actions. These protections do not prevent action being taken against you for any Wrongdoing that you are involved in that is revealed in your report.

#### 9.4 Other support available for Whistleblowers

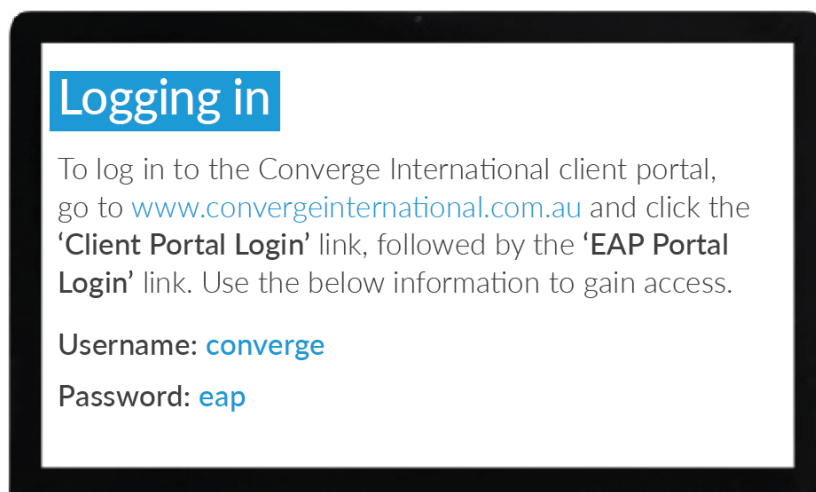
- (a) We will support you while your Protected Report is being handled by Chrysos.
- (b) If necessary, Chrysos will appoint a Protection Officer to arrange or coordinate support and protection for Whistleblowers who have made or are in the process of making a Protected Report. A Whistleblower can contact a Discloser Officer to discuss how a Protection Officer may be able to provide support and protection.
- (c) The role of the Protection Officer is to:
  - (i) assess the immediate welfare and protection needs of a Whistleblower;
  - (ii) safeguard the interests of a Whistleblower in accordance with this policy and the law; and
  - (iii) address any issues or concerns of detriment.
- (d) Employees may also contact our Employee Assistance Program:

##### **Converge International**

Phone: 1300 687 327

Email: [info@convergeintl.com.au](mailto:info@convergeintl.com.au)

Website: [www.convergeinternational.com.au](http://www.convergeinternational.com.au)



#### 10. How we handle Protected Reports

Any person who receives a Whistleblower report made under this policy must ensure that the report is managed in compliance with this policy and any relevant

procedures. This is to ensure that the protections available for the Whistleblower are not compromised and that Chrysos meets its legal obligations.

#### **10.1 How do we investigate reports of Wrongdoing?**

- (a) Reports of alleged Wrongdoing made in accordance with this policy will be treated seriously and where appropriate will be thoroughly investigated by Chrysos in accordance with this policy.
- (b) After receiving a report about Wrongdoing we will assess the information provided to determine whether it is a Protected Report, how it will be handled and whether an investigation is required. The precise steps to be taken to investigate a report will differ in individual cases but may include:
  - (i) appointment of an internal or external investigator (if it has been determined that an investigation is required);
  - (ii) the investigator or other person asking the Whistleblower whether they consent to their identity being disclosed to investigate the report;
  - (iii) interviewing the Whistleblower and any other relevant person to obtain information about the report;
  - (iv) review of relevant documents and other information in relation to the report;
  - (v) the investigator making findings regarding the conduct reported.
- (c) Generally, if the Whistleblower can be contacted, we will confirm receipt of their disclosure within 2 Business Days. The investigation of a Protected Report will commence as soon as reasonably possible from the date we receive it. However, there may be reasons why an investigation may take longer. If we think there might be a delay with the investigation, we will tell the person who made the Protected Report (where possible).
- (d) Where possible and assuming that the identity of the Whistleblower is known, the Whistleblower will be kept informed of when the investigation process has begun, while the investigation is in progress and after the investigation has been finalised, subject to confidentiality and privacy considerations.
- (e) Chrysos may decide to take action in response to any findings which may include, but is not limited to, disciplinary action, reporting the matter to an appropriate regulator, conducting training or addressing procedural and policy deficiencies.

#### **10.2 Treatment of employees who are the subject of a Whistleblower report**

Chrysos will take all reasonable steps to ensure that any employee who is the subject of a Protected Report is afforded fair treatment and an impartial investigation in accordance with this policy. Generally, when an investigation is conducted, employees who are the subject of a Protected Report may be, within the constraints of confidentiality:

- (a) told about the substance of the allegations;
- (b) given a fair and reasonable opportunity to respond to the allegations before the investigation is finalised; and

- (c) informed about the findings of the investigation and given an opportunity to respond to those conclusions before any action is taken against them (subject to legal, privacy and confidentiality requirements).

## 11. Reporting to the Board

The Board may be provided with details of the Whistleblower report and any findings made to ensure appropriate oversight of reports and investigation of matters reported under this policy.

If the Whistleblower does not provide consent for their identity to be disclosed, those persons within Chrysos who are handling the report may disclose information to the Board that is reasonably necessary for the purposes of investigating the report, provided that all reasonable steps are taken to reduce the risk that the Whistleblower will be identified as a result of the report.

## 12. Review, Access, Training and Further Information in relation to this policy

- (a) This policy will be available to officers and employees of Chrysos on the [intranet](#). A copy will also be available on our website to ensure it is accessible for all eligible whistleblowers.
- (b) This policy may be reviewed and amended from time to time and will be reviewed by Chrysos at least every two years.
- (c) The Chief People Officer will be responsible for conducting upfront and ongoing education and training on the whistleblower policy, processes and procedures to all officers and employees.
- (d) If you require further information in relation to this policy, or how to make a Protected Report, you can contact Kimberly Boland at [kim.boland@chrysos.com.au](mailto:kim.boland@chrysos.com.au) or +61 478 628 820

## 13. Relationship to other policies

This policy forms part of Chrysos' whistleblowing management system, risk management system and corporate governance framework. Related documents and resources include:

- [Workplace Harassment and Bullying Policy](#)
- [Ethical Business Conduct Policy](#)

## 14. Definitions

**ASIC** means Australian Securities & Investments Commission;

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

**ATO** means the Australian Taxation Office;

**Chrysos** means Chrysos Corporation Limited ACN 613 131 141 and its related body corporates;

**Corporations Act** means Corporations Act 2001 (Cth);

**Detriment** has the meaning specified in section 9.2;

**Disclosure Officer** means a person appointed by Chrysos as the preferred recipient of internal disclosures made under this policy. The Disclosure Officers' details are set out in section 8.1;

**Protected Report** is defined in section 4;

**Taxation Administration Act** means Taxation Administration Act 1953 (Cth);

**Whistleblower** means a person who falls within one of the categories described in section 5 of this policy and who reports Wrongdoing to one of the people described in section 8.1; and

**Wrongdoing** is defined in section 6.1.

## Policy information

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<b>Review frequency:</b>	Annually
<b>Responsible team/position:</b>	People & Culture

## **Annexure A – Who can a Whistleblower report be made to?**

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To be protected, the report may be made to one of the following people:

- A Disclosure Officer, as specified in section 8.1
- Chrysos' external whistleblowing service, Your Call, as specified in section 8.1
- A director or officer of Chrysos or one of the following senior managers:
  - James Tickner
  - Jasmin Chua
  - Alvin Chowles
  - John Pizimolas
  - Another senior manager of Chrysos who makes, or participates in making decisions that affect the whole, or a substantial part, of the business of Chrysos or who has the capacity to significantly affect its financial standing.
- For reports in relation to taxation matters only:
  - Chief Financial Officer
- In accordance with the Corporations Act, a whistleblowing report may also be made externally to one of the following:
  - A legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act;
  - ASIC or a Commonwealth authority prescribed under the Corporations Act;
  - An actuary, auditor or member of an audit team conducting an audit of Chrysos.
- A report under the Taxation Administration Act may also be made externally to the Commissioner for Taxation or a registered tax agent or BAS agent who provides tax agent services to Chrysos.

### **Public interest disclosures**

You may make a disclosure in the public interest to a member of parliament or a journalist if:

- you have previously made that disclosure to ASIC or another Commonwealth body prescribed by regulation; and
- at least 90 days have passed since the disclosure was made you do not have reasonable grounds to believe that action is being, or has been, taken to address the misconduct to which the previous disclosure related; and
- you have reasonable grounds to believe that making a further disclosure of the misconduct would be in the public interest; and
- after the end of the 90-day period you notify the body to whom you made the disclosure (ASIC or other Commonwealth body) in writing with sufficient information to identify the previous disclosure, and state that you intend to make a public interest disclosure to a member of parliament or a journalist; and
- the extent of the information disclosed in the public interest disclosure is no greater than is necessary to inform the recipient of the misconduct or the improper state of affairs or circumstances.

## **Emergency disclosures**

You may make an emergency disclosure to a member of parliament or a journalist if:

- you previously made that disclosure to ASIC or another Commonwealth body prescribed by regulation;
- you have 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;
- you notify the body to whom you made the disclosure (ASIC or other Commonwealth body) in writing with sufficient information to identify the previous disclosure, and state that you intend to make an emergency disclosure to a member of parliament or a journalist;
- the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the recipient of the substantial and imminent danger.

It is important to understand that a report may only be made to a journalist or a parliamentarian in the circumstances described above. You should seek independent legal advice before making a public interest disclosure or an emergency disclosure to a member of parliament or a journalist.