

**SYMBOL MINING LIMITED**  
**161 989 546**  
**(COMPANY)**

**WHISTLEBLOWER POLICY**

**1. PURPOSE**

Symbol Mining Limited (**Symbol**) is committed to the highest standards of conduct and ethical behaviour in all of our business activities, and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance.

Symbol encourages the reporting of any instances of suspected unethical, illegal, fraudulent or undesirable conduct involving Symbol' businesses, and will ensure that those persons who make a report shall do so without fear of intimidation, disadvantage or reprisal. Symbol is committed to ensuring that such persons will not suffer detriment for making a report under this Policy (**Report**) or assisting in an investigation conducted under this Policy.

This whistleblower policy (this **Policy**) applies to current or former:

1. officers and employees of Symbol and its subsidiaries (together the **Group**);
2. suppliers, contractors and their employees (whether paid or unpaid) of the Group;
3. individuals who are associates of the Group; and
4. relatives and dependants of the individuals in (i)-(iii) above (including a dependant of any such individual's spouse),

(jointly and severally potential "**Whistleblowers**")

This Policy is available at [www.symbolmining.com.au](http://www.symbolmining.com.au) and can also be obtained from the Whistleblower Protection Officer.

The current Whistleblower Protection Officer for each Group member is Patrick McCole who can be reached at [pmccole@symbolmining.com.au](mailto:pmccole@symbolmining.com.au) or by phone to +61 (8) 9382 8816.

A false report about Reportable Conduct could have significant effects on the Group's reputation and the reputation of other staff members and could also cause considerable waste of time and effort. Any deliberately false reporting on Reportable Conduct, whether under this Policy or otherwise, will be treated as a serious disciplinary matter.

The Whistleblower Protection Offer will maintain a record of all whistleblowing incidents and actions taking under this Policy so that the Policy can be periodically reviewed.

**2. What concerns should be reported?**

Whistleblowers may make a Report if you believe that a Group director, officer, employee, contractor, supplier, tenderer or other person who has business dealings with a Group member has engaged in conduct (**Reportable Conduct**) which:

- is dishonest, fraudulent or corrupt activity, including bribery or other activity in breach of the Symbol Anti-bribery Policy;

- is illegal activity (such as theft, drug sale or use, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law);
- is unethical or in breach of any Group member's policies (such as dishonestly altering company records or data, adopting questionable accounting practices or wilfully breaching Symbol's Code of Conduct or other policies or procedures of any Group member);
- is potentially damaging to any Group member or an employee, consultant or officer of a Group member or a third party, such as unsafe work practices, environmental damage, health risks or abuse of Group property or resources;
- amounts to an abuse of authority;
- may cause financial loss to any Group member or damage its reputation or be otherwise detrimental to any Group member's interests;
- involves harassment, discrimination, victimisation or bullying;
- involves any other kind of serious impropriety; or
- constitutes an offence against, or a contravention of, a provision of any Acts (or an instrument made under any Acts) applicable to the activities of Group.

### **3. Supporting a culture of corporate compliance**

The Group relies on employees to help it achieve its commitment to foster a culture of corporate compliance, ethical behaviour and good corporate governance.

All Reports should be based on a genuine belief that the information being disclosed may indicate Reportable Conduct. Symbol values all opportunities to investigate potential Reportable Conduct where the Report has a reasonable basis for reporting the Reportable Conduct.

### **4. How to make a Report**

#### **4.1. Who can the Whistleblower make a Report to?**

- (a) A Whistleblower should make a Report in the first instance to the Whistleblower Protection Officer. A Whistleblower may also make a report to: to either:
  - (i) ASIC or APRA; or
  - (ii) a legal practitioner for the purpose of obtaining legal advice or representation on the operation of the whistleblower provisions under the Corporations Act.
- (b) Notwithstanding section 4.1(a) above, where possible, we encourage all Whistleblowers to make Reports in the first instance to the Whistleblower Protection Officer. This will better facilitate the Group company's investigation of the matter and protection of the Whistleblower's identity and wellness.
- (c) Where any person other than a Whistleblower Protection Officer has received a Report from a Whistleblower, Symbol requests that such persons:
  - (i) treat the Report, to the extent possible, as if they were a Whistleblower Protection Officer; and
  - (ii) refer the Report immediately to a Whistleblower Protection Officer of the relevant Group company for the Report to be appropriately managed and investigated.

In such instances, to the extent possible, the Reports will be treated as having been disclosed for the first time to the Whistleblower Protection Officer and that Whistleblower Protection Officer must treat it as such, so that the Whistleblower might have the benefit of the statutory protections under the Corporations Act and Symbol will be better placed to support the Whistleblower.

#### **4.2. Information to include in the Report**

For a Report to be investigated, it must contain sufficient information to form a reasonable basis for investigation. For this reason, Whistleblowers should provide as much information as possible, in any form, about the alleged Reportable Conduct.

By way of example, information could include (but must not necessarily include):

- (a) the date, time and location;
- (b) the name(s) of person(s) involved and possible witnesses to the events;
- (c) evidence of the events (e.g. documents, emails etc); and
- (d) steps the Whistleblower or another person may have already taken to Report the matter or to resolve the concern.

#### **5. Whistleblower's right to anonymity**

Whistleblowers are encouraged (but not required) to disclose their identity when making a Report. Providing their identity will assist:

- (a) monitoring their wellness and protections against Detriment; and
- (b) investigating their Report and obtaining further information from them as is necessary to complete the investigation.

If Whistleblowers choose to remain anonymous when making a Report, their entitlement to statutory protections will not be affected.

#### **6. How will a Whistleblower's identity be protected?**

If disclosed, all recipients must keep the identity of the Whistleblower (including information likely to identify them) confidential.

On-disclosures of Reports is only authorised to:

- (a) ASIC, APRA or a member of the AFP;
- (b) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the Corporations Act whistleblower provisions;
- (c) anyone who reasonably requires the information to investigate the matter; or
- (d) someone else with the consent of the Whistleblower.

For the purposes of any on-disclosure to someone investigating the matter, there will be no offence if the person making the on-disclosure took all "reasonable steps" to reduce the risk that the Whistleblower will be identified.

On-disclosures to courts or tribunals must not disclose a Whistleblower's identity (or any information likely to identify them) except where:

- (a) it is necessary to do so to give effect to the Corporations Act whistleblower provisions; or
- (b) the court or tribunal thinks it necessary in the interests of justice.

## **7. How will a Report be investigated?**

### **7.1. Appointment of an Investigation Officer**

The Whistleblower Protection Officer will appoint one or more Whistleblower Investigation Officers to investigate the matter. The Whistleblower Investigation Officer can be:

- (a) anyone involved in the investigation;
- (b) a manager or senior executive;
- (c) an external independent resource; or
- (d) another suitably qualified person.

### **7.2. Conduct of the investigation**

- (a) The Whistleblower Investigation Officer is responsible for conducting the investigation. All cases of Reportable Conduct made under this Policy will be investigated as soon as possible after the matter has been Reported. The Whistleblower Investigation Officer will use his or her best endeavours to conduct the investigation in a timely, thorough, confidential, objective and fair manner and as is reasonable and appropriate having regard to the nature of the Reportable Conduct and all of the circumstances.
- (b) Where appropriate, the subject(s) of the Report will be informed of the allegations and have an opportunity to respond.
- (c) Where appropriate, the Whistleblower Investigation Officer will update the Whistleblower on the progress of the investigation. All Whistleblowers must not disclose and must keep confidential any details of the investigation, its progress or its outcome.
- (d) The Whistleblower Investigation Officer will inform the Whistleblower of their decision, unless the Whistleblower has remained anonymous, as well as the Whistleblower Protection Officer.

### **7.3. Investigation outcomes, disciplinary actions and immunity**

The outcome of the Whistleblower Investigation Officer's investigation may result in disciplinary action including, but not limited to, dismissal. Serious criminal matters will be reported to the police or the appropriate regulatory authorities.

The Whistleblower cannot be subject to legal liability for making the Report (although, he or she may be subject to civil, criminal or administrative liability for any personal conduct revealed by the Report or investigation). Symbol has the discretion to provide the Whistleblower (or anyone assisting with the investigation) immunity from its disciplinary procedures. Symbol, however, has no power to provide immunity from criminal prosecution.

### **7.4. Escalation of a Report**

If a Whistleblower is dissatisfied with the manner in which their Report has been dealt with and/or the outcome of the investigation, the Whistleblower can escalate the matter to:

- (a) the Board;
- (b) ASIC's Office of the Whistleblower, using the online form available on its website; or

- (c) Company Secretary of Symbol to consider what list of persons is appropriate here based on its internal governance structure and reporting chains. Also, whether it wishes it establish an agreed list of appointed Whistleblower Investigation Officers on its website.

## **8. How are Whistleblowers protected from Detriment?**

Symbol is committed to protecting Whistleblowers and anyone else within the Group who is presiding over or assisting with an investigation from suffering Detriment (see section 9(b) below).

“**Detriment**” includes (without limitation):

- (i) dismissal;
- (ii) injury of an employee in his or her employment;
- (iii) alteration of an employee’s position or duties to his or her disadvantage;
- (iv) discrimination between an employee and other employees of the same employer;
- (v) harassment or intimidation;
- (vi) harm or injury (including psychological harm);
- (vii) damage to a person’s property; and
- (viii) reputational, financial or any other damage to a person.

The Group disapproves of any conduct that:

- (a) causes, or intentionally or recklessly threatens to cause, Detriment to another person, including when the reason, or part of the reason, for the victimiser’s conduct was that person’s belief or suspicion that a person may have made, or might make, a Report; or
- (b) amounts to aiding, abetting, counselling, procuring, inducing, or being in any way knowingly concerned in, or conspiring with others to effect, victimising conduct.

If a Whistleblower believes they have suffered or may suffer Detriment by reason of their status as a Whistleblower, they should immediately report the matter to the Whistleblower Protection Officer.

Once a Whistleblower has established they have suffered Detriment, it is for the alleged victimiser to prove that they did not victimise the Whistleblower.

As well as monetary compensation, the remedies available for victimising conduct include injunctions, orders for apologies and reinstatement of terminated employees, exemplary damages and any other order the court thinks appropriate.

## **9. Monitoring the welfare of Whistleblowers**

The Whistleblower Protection Officer will take reasonable steps to maintain processes to monitor the welfare of Whistleblowers under this Policy in order to ensure the effectiveness of the protections offered under the Policy.

The Whistleblower Protection Officer will report to the Board annually on the effectiveness of the Policy and whistleblower well-being.

## **10. Board reporting, Policy review and training**

- (a) The Board is charged with overseeing and implementing the Group's whistleblower program. The Board will be provided with annual reports on whistleblowing, which will include information on:
- (i) the number and nature of Reports made;
  - (ii) whether there are any discernible patterns or trends;
  - (iii) the significance of the matters raised;
  - (iv) the actions taken as a result of Reports;
  - (v) staff training and employee awareness of the Group's whistleblower program;
  - (vi) whistleblower well-being and whistleblower protection effectiveness; and
  - (vii) any recommendations for furthering the objectives of the Policy,

in each case, without identifying the Whistleblower(s) or including any information likely to identify them.

- (b) Where:
1. a Report made under this Policy raises a material allegation or concern; or
  2. the outcome of an investigation conducted under this Policy raises a serious matter,

the Whistleblower Protection Officer must issue a report immediately to the Board so that the matter can be considered by the Board and dealt with appropriately on an expedited basis.

- (c) The Policy and procedures under the Policy will be reviewed and audited internally annually by the Board.
- (d) The Group will provide training for employees about this Policy and their rights and obligations under it.
- (e) The Group will provide training for managers and other personnel who may be likely to receive reports about this Policy and how to respond to Reports.

## **11. Consequences of non-compliance**

A breach of this Policy may result in prison time, significant fines and disciplinary action.

Symbol may also take disciplinary action, which many, in some circumstances, result in dismissal.