

# **Australian United Investment Company Limited**

## **Whistleblower Policy**

### **Objectives**

This policy encourages the reporting of any malpractices that are of legitimate concern by providing a convenient and safe reporting mechanism, and protection for people who report such wrongdoings.

This policy supplements Australian United Investment Company Limited (the Company)'s Code of Conduct by outlining a process whereby a Whistleblower can raise concerns regarding wrongdoing by the Company or its representatives without fear of intimidation, discriminatory treatment or reprisal.

This Policy applies to all current and former Directors, executives, employees, contractors and suppliers (including their employees) and a relative or dependent of these persons.

### **Guidelines**

#### **Defining whistleblowing, Whistleblower, wrongdoing**

The Company makes the following definitions under this Policy:

- Whistleblowing is the reporting or disclosure of an actual or suspected wrongdoing,
- A Whistleblower is a person who reports wrongdoing in accordance with this policy, and
- Wrongdoing is conduct or an action taken or suspected to be taken that could be unethical, illegal, or improper.

#### **Whistleblower responsibility**

Whistleblowers are encouraged to bring to the notice of the Whistleblower protection officer, the Chairman or the Company auditor any misconducts or wrongdoings that do not comply with the Company's standards or are unethical and illegal in nature. Protection is offered to Whistleblowers who report wrongdoing with reasonable grounds to believe it is true. While reporting these, some of the responsibilities of Whistleblowers may include, but are not limited to:

- Providing information or proof to assist the investigation of the wrongdoing being reported;
- Being responsible for own conduct as whistleblowing does not make a Whistleblower immune to the disciplinary or legal actions to be taken against the Whistleblower if found guilty of the same misconduct; and
- Cooperating actively in the proceedings of any investigation.

Under this policy, a Whistleblower has the right to remain anonymous when reporting a wrongdoing. Should a Whistleblower wish to remain anonymous, they should inform the Whistleblower Protection Officer, the Chairman or the Company auditor as soon as possible.

#### **Whistleblower Protection Officer**

The Company has appointed the Company Secretary as the Whistleblower Protection Officer. The Whistleblower Protection Officer reports directly to the Chairman of the Board.

Responsibilities of a Whistleblower Protection Officer may include, but are not limited to:

- Provide mentoring and other support as deemed necessary to the Whistleblower;
- Enable investigation of misconducts reported;
- Keep the Whistleblower informed about the proceedings of the investigations with respect to the privacy of people against whom disclosures have been made; and
- Maintain privacy, confidentiality, and anonymity of the Whistleblower as required.

The Company Secretary is also responsible for monitoring the overall effectiveness of the whistleblower program including receiving of the disclosures of wrongdoing and oversight resolution.

In the event a disclosure is made, the Company Secretary is responsible for appointing an investigator, ensuring that confidentiality of the matter and proceedings are maintained, and also for informing government agencies about the whistleblower events where required.

### **Whistleblower Investigator**

A Whistleblower Investigator will be appointed as soon as practicable after receiving a report of misconduct and can be internal or external to the Company.

An internal investigator may be the Company Secretary or the Chairman of the Audit and Risk Management Committee.

A Whistleblower Investigator is responsible to conduct an evidence-based investigation process that is fair, reasonable, and appropriate to the nature of disclosure and the circumstances.

### **Reporting a wrongdoing**

In the case of internal Whistleblowers, i.e. employees, managers, or supervisors, the Company encourages Whistleblowers to report wrongdoing to their manager or their superiors.

In the case of external Whistleblowers, i.e., contractors or suppliers, the Company encourages Whistleblowers to report misconduct to the person they contact normally, or when not possible, report the issue to their superiors or line managers directly.

### **Whistleblower protection**

The Company is committed to protecting the rights of Whistleblowers who report misconducts based on reasonable grounds under this policy and ensuring they are treated fairly.

The Company takes reasonable steps to protect the identity and information related to the identity of Whistleblowers which will be disclosed only if the Whistleblower allows or if required by law.

The Company also protects a Whistleblower from detrimental behaviour from others after making a disclosure on genuine grounds under this policy. Detrimental behaviour includes dismissal, harassment, demotion, discrimination, disciplinary action, bias, threats, or any unfavourable treatment in relation to the disclosure made. If a Whistleblower faces such a situation, they can report it to the Whistleblower Protection Officer or their manager immediately.

### **Policy Review**

This Policy will be reviewed annually by management and every three years by the Board, unless there are material changes proposed by management which require approval by the Board.