

Department: Human Resources	TOMAGO MANGEMENT SYSTEM	SAP No	150000000131
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Author's Title: Organisational Development Manager	Whistleblower Procedure	Previous date:	27/06/2023
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WHISTLEBLOWER PROCEDURE

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1. Purpose of this procedure

At Tomago Aluminium Company (TAC) we strive to create an environment that is reflective of our values, where people feel safe, included, and respected. We know that from time to time there will be issues that may not be reflective of our values. This procedure provides guidance on how you can safely, confidentially and without fear of retaliation voice concerns relating to Tomago Aluminium, its business or its people, under the *Corporations Act 2001* (Cth).

It is your duty and your right to report concerns in a timely manner and you can do so by using one of the reporting methods described at Section 5 below.

Concerns and reports of misconduct are received and managed by Stopline, who specialise in acting as an intermediary between TAC and disclosers, to ensure that whistleblowers and others can disclose safely, fairly, confidentially and respectfully.

2. Who does this procedure apply to?

TAC welcomes voluntary whistleblowing by any person with reliable information relating to misconduct or improper circumstances or behaviours connected to TAC. Under the Australian Whistleblowing Legislation, a person is an **eligible whistleblower** (including in relation to Tax Disclosures) if they are, or have been:

- a) an employee of TAC, including permanent (full-time or part-time), fixed-term or casual employees;
- b) an officer of TAC, including directors of the board;
- c) an individual who supplies services or goods to TAC, including suppliers, contractors, consultants, volunteers, work experience student, interns, or graduates);
- d) an employee of a supplier of services or goods to TAC;
- e) an individual who is an associate of TAC, (this includes directors of related body corporate);
- f) a spouse, child or other relative of an individual listed above;
- g) a dependant of any individual listed above or of their spouse; or
- h) an individual who was formerly any of the above (e.g. a former employee).

Under the Australian Whistleblowing Legislation, the persons listed above are all **eligible whistleblowers** (including in relation to Tax Disclosures).

3. When will I be protected under Australian law?

In order to obtain protection under Australian whistleblower laws you must meet all of the following criteria:

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- You are an eligible whistleblower (as set out at Section 2 above).
- You have a reasonable basis to suspect that misconduct or an improper state of affairs or circumstances has occurred in connection with TAC (as set out at Section 4 below).
- You make your disclosure to an eligible recipient or another person authorised under the Australian whistleblower laws to receive disclosures (as set out at Section 5 below).

Disclosures to a lawyer to obtain legal advice about protections under Australian law, are also protected. In special circumstances, disclosures to a journalist or member of Parliament may also be protected and are explained further at Section 5 below.

Provided that you reasonably believe or suspect your report to be true, you will still be protected under Australian law even if your report is not made in good faith, turns out to be incorrect, or is made anonymously. However, as stated in Section 4, if you deliberately make a report that you believe to be false, you will not be protected and this may give rise to disciplinary action.

4. When should I voice concerns?

If you become aware, or have reasonable grounds to suspect, that misconduct or an improper state of affairs or circumstances connected to TAC has occurred, you are strongly encouraged to promptly voice your concerns by using one of the reporting methods described in Section 5 below.

Reportable conduct is conduct which involves:

- Dishonest behaviour
- Fraudulent activity
- Unlawful, corrupt or unethical use of company funds or practices
- Improper or misleading accounting or financial reporting practices
- Behaviour that is oppressive, discriminatory or grossly negligent
- Unsafe work practices
- A serious risk to the health & safety of any person at the workplace
- A serious risk to the public health, public safety or the environment
- Behaviour which may cause financial loss to the Company, damage its reputation or be otherwise detrimental to the Company's interests

By raising your concerns, you give TAC the opportunity to address instances of potential misconduct that may cause harm to people, to the reputation, or the success of TAC. You also

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help TAC to continue nurturing a safe, inclusive, and respectful working environment throughout the organisation.

This Procedure does not apply to deliberately false reports. You should never make a report about another person or event that you know or believe to be false. Doing so is against our values and may give rise to disciplinary action against you.

Further, this Procedure does not apply to personal work-related grievances. A personal work-related grievance relates to your current or former employment and has personal implications for you. Personal work-related grievances include:

- interpersonal conflicts with another employee; and
- challenges to decisions around performance evaluations, promotions or disciplinary action.

You should raise personal work-related grievances with your line leader or relevant human resources contact, according to the Complaints Handling Procedure (TAC DMS 150000000118).

If, however, you are uncomfortable speaking about the issue with both your line leader and relevant human resources contact, or you have already shared a concern and feel it is not being addressed appropriately, you can raise your concern under this Procedure.

5. How do I voice my concerns?

Reports can be provided to the following authorised eligible recipients:

- A member of Stopline, either directly or through the Stopline Hotline, or other channels
- A Director, Company Secretary or other officer of TAC
- A senior leader of TAC (Chief Executive Officer, Human Resources Manager, Health, Safety and Environment Manager or equivalent level and above)
- An internal or external auditor (including a member of an audit team conducting an audit) or actuary
- A person registered under Australian law as a tax agent or Business Activity Statement ('BAS') agent (in relation to TAC's tax or BAS related matters)

You can make a report to any of the eligible recipients listed above in person, by phone, by email or by letter and their details are available on the TAC intranet.

You should be aware that reports made to your line leader may not be protected by Australian whistleblower laws, unless your line leader is an authorised eligible recipient as identified above.

Protections under Australian law are also available if you:

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- Make your disclosure to the Australian Securities and Investments Commission ("ASIC"), the Australian Prudential Regulatory Authority ("APRA"), or another prescribed body, or (for tax-related matters) to the Commissioner of Taxation; or
- Make a public interest or emergency disclosure to a journalist or a parliamentarian. To make a public interest or emergency disclosure, the disclosure must have previously been made to ASIC, APRA or a prescribed body and written notice provided to the body to which the disclosure was made. In the case of a public interest disclosure, 90 days must have passed since the previous disclosure. It is important for you to understand the criteria for making a public interest or emergency disclosure and we recommend you seek independent legal advice before you do so.

You can discuss your concerns with your line leader, a more senior leader, or your Human Resources partner. Where your concern relates to misconduct or improper circumstances or behaviours connected to TAC, they will in turn report the matter through one of the Stopleveline channels.

You can also safely and confidentially report concerns directly in the following ways:

- Log a report on the Stopleveline website at: <https://tomago.stoplevelinereport.com/>
- Call the Stopleveline Hotline on 1300 30 45 50
- Email the Stopleveline team directly at: makeareport@stopleveline.com.au
- Through the post to Tomago Aluminium c/o Stopleveline, PO Box 403, Diamond Creek, VIC 3089

6. What information should I provide?

When you voice your concerns, you should provide as much information about the issue as you can to help Stopleveline to address them effectively. To that end, we encourage you to provide the background, context, history and reason for the concern; the dates, places and, if possible, names of those involved; and any documents that may be relevant to the situation. If you do not have all these details, do not let this to hold you back from raising your concerns and providing additional details later.

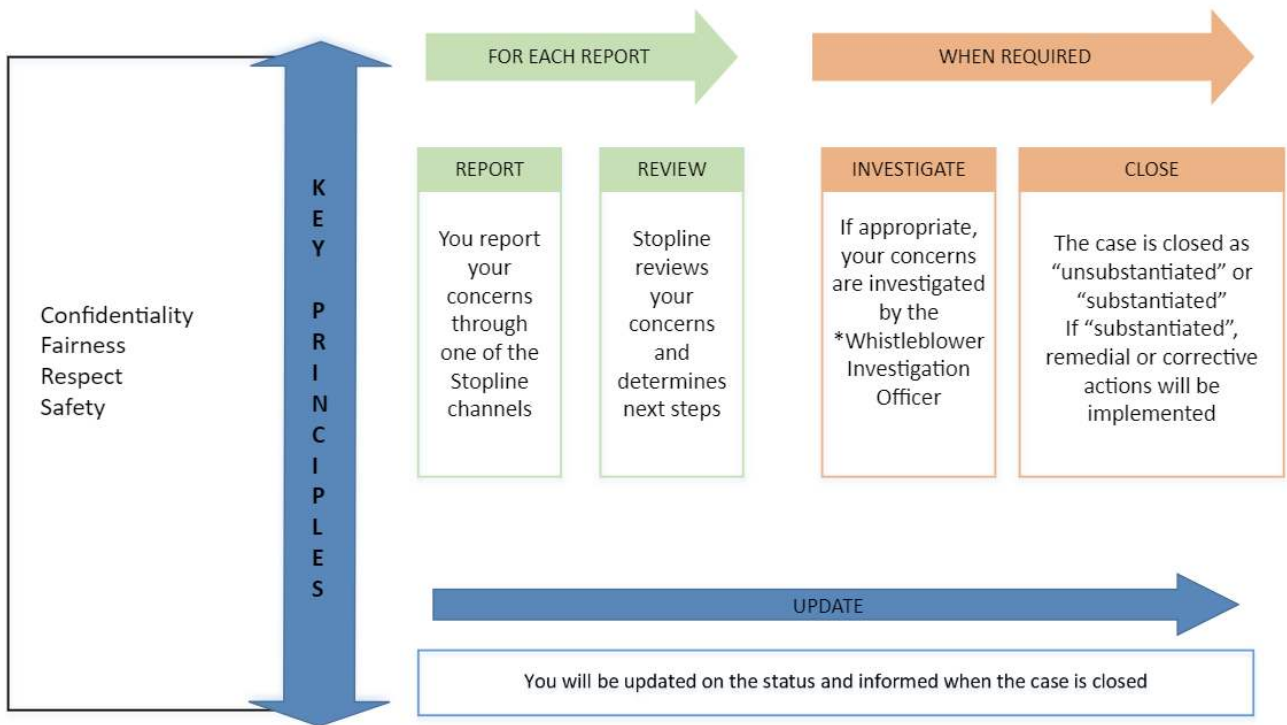
We understand and respect that some people feel more comfortable not disclosing their identity, so you can report concerns anonymously and remain anonymous, if you wish.

We encourage you to stay in contact with the Stopleveline team by using any of the methods provided in Section 5.

7. What happens after I make a report?

The following diagram sets out the key steps that will occur when you voice your concerns under this Procedure.

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* Whistleblower Investigation Officer (WIO) is a neutral party assigned by the company to investigate disclosures under Australian whistleblower legislation. Depending on the nature of the disclosure, the WIO may be an internal (eg, TAC representative) or external party.

You will receive an acknowledgement when your report has been received by Stopline, who will then review and assess the report within 24 hours of receipt.

If appropriate, your report will be allocated for investigation. Investigations will be conducted respectfully, impartially and fairly. People who are mentioned in your report will also be treated fairly: concerns will be handled confidentially.

If you have provided contact details or are contactable anonymously through Stopline, you will be updated if your case is allocated to investigation. We will endeavour to provide you with appropriate progress updates, as necessary, subject to legal, privacy, and confidentiality considerations, and you will be informed when the case is ready to close.

8. How will TAC protect me if I raise concerns?

If you voice your concerns under this Procedure, TAC will provide you with the following protections. If you make a report that you know or believe to be true, these protections will still apply even if your concern turns out to be incorrect.

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8.1 Confidentiality

Stopline will make every reasonable effort to ensure that your identity is protected alongside the confidentiality arrangement selected, whether that be anonymous, confidential or your identity to be known by both parties. Additionally, if your report is anonymous, you will be provided with a unique number and password to get back in touch with Stopline if required.

Your identity will only be disclosed by TAC with your consent. However, in some cases TAC may disclose your identity without your consent to the following bodies or people:

- a lawyer for the purposes of obtaining legal advice or legal representation; or
- ASIC, APRA, the Australian Federal Police or another prescribed body, or (for tax-related matters) the Commissioner of Taxation.

8.2 Protection against detrimental conduct and retaliation

TAC strictly prohibits and does not tolerate detrimental conduct or retaliation in response to an individual holding or raising a concern. Detrimental conduct or retaliation occurs when a person causes or threatens to cause detriment to you or someone else because the person believes or suspects that you (or someone else) made, or could make a report under this Procedure, and the belief or suspicion is the reason, or part of the reason, for the detrimental conduct or retaliation.

Detrimental conduct or retaliation includes threats, intimidation, humiliation, bullying, harassment, discrimination, harm including psychological harm, injury, dismissal or a negative impact on your position, change in duties or damage to reputation.

Protection against detrimental conduct or retaliation also applies to individuals conducting, assisting or participating in an investigation under this Procedure.

TAC will also seek to protect you from detrimental conduct or retaliation by providing you with details of available support services, such as the Employee Assistance Program, and engaging with HR representatives if there are concerns about your health and wellbeing.

It is important you understand that reasonable actions taken in relation to the performance of your duties, including disciplinary and performance management processes, will not normally be considered detrimental conduct or retaliation.

If you know or suspect that retaliation or detrimental conduct has occurred or is occurring, you should report it in accordance with this Procedure.

8.3 Legal protections

The table below sets out the legal protections that apply under the *Corporations Act 2001 (Cth)*.

Statutory Protection	Description
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Protection from detrimental conduct

Anyone who is proven to have engaged in detrimental conduct (as described at 8.2 above) may be guilty of an offence and may be liable for damages. In that case, you (or any other employee or person) can seek compensation and other remedies through the courts if you suffer loss, damage or injury because of detrimental conduct (as described at 8.2 above) and if TAC failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

Your confidentiality will be protected

A person commits an offence if they obtain your identity or information likely to lead to your identification ("Confidential Information") directly or indirectly because of your report and they disclose that information, unless:

- you consent to the disclosure of the Confidential Information
- a disclosure of information likely to lead to your identity is reasonably necessary for the effective investigation of the matter and all reasonable steps are taken to reduce the risk of your identification
- your Confidential Information is disclosed to ASIC, APRA, the AFP or a person or body prescribed by regulation or (for tax- related matters) is reported to the Commissioner of Taxation
- your Confidential Information is disclosed to a lawyer for the purpose of obtaining legal advice or representation

You will be protected from some types of liability

For example:

- any legal action for breach of an employment contract, duty of confidentiality or another contractual obligation for making the disclosure
- attempted prosecution for unlawfully releasing information, or other use of the disclosure in a prosecution
- disciplinary action for making the disclosure

These legal protections do not grant you immunity from liability if you are found to have participated in any misconduct that you report.

9. More information & accessing this policy

This policy is available on the TAC Document Management System, and on the internal Intranet and public website.

For questions or more information about the Procedure, please contact Stopline (see methods in Section 5) or your Human Resources partner.