

# WHISTLEBLOWER POLICY

## INTRODUCTION

Whistleblowing refers to the act of raising concerns about potential, suspected or actual misconduct within an organisation which is a key element to achieving transparency and accountability.

Norton Gold Fields Pty Ltd (the Company) is committed to creating a working environment in which employees can raise concerns regarding unethical, unlawful or undesirable conduct or practices.

Conduct that appears illegal, unethical or otherwise improper, should be reported but employees may feel apprehensive about raising their concerns because of the fear of possible adverse repercussions. This Whistleblower policy aims to make employees feel confident about raising concerns internally, by offering a reporting and investigative mechanism that is objective, confidential and independent, and protects employees from reprisal or disadvantage.

## PURPOSE

This Policy:

- applies to Norton Gold Fields Pty Ltd ACN 112 287 797 (the Company) and its operations in Australia;
- seeks to deter wrongdoing, by encouraging disclosure of wrongdoings; and
- seeks to ensure that eligible whistleblowers can disclose safely, securely and with confidence that they will be protected by the Australian laws that apply.

Defined terms not otherwise defined in this Policy have the meaning set out in the *Corporations Act 2001* (Corps Act) or the *Taxation Administration Act 1953*.

## ELIGIBLE WHISTLEBLOWERS

An Eligible Whistleblower includes:

- ✓ a person who is an officer or employee of the Company (including permanent, part-time, fixed-term or temporary employees);
- ✓ an individual who is an Associate of the Company; or
- ✓ an individual who supplies goods or services to the Company (whether paid or unpaid) or an employee of a supplier (which may include contractors, consultants and service providers),
- ✓ an individual who has held any of the above positions or is a relative, dependant or spouse of any of the individuals set out above.

## DISCLOSABLE MATTERS

The protections are only provided to Eligible Whistleblowers that make disclosures about Disclosable Matters. A Disclosable Matter is any information that:

- ✓ concerns misconduct or an improper state of affairs or circumstances in relation to the Company or one of its related bodies corporate;
- ✓ concerns the occurrence or threat of detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure;
- ✓ indicates the Company, a related body corporate or one of its officers or employees has engaged in conduct that is an offence:
  - against, or a contravention of, a relevant Australian law; or
  - against any other law of the Commonwealth of Australia punishable by imprisonment for 12 months or more; or
- ✓ represents a danger to the public or the financial system in Australia.

A Disclosable Matter could include: illegal conduct, such as theft, dealing in (or use of) illicit drugs, violence and criminal damage against property; fraud, money laundering or misappropriation of funds; offering or accepting a bribe; failure to comply with, or breach of, legal or regulatory requirements; or engaging in or threatening to engage in detrimental conduct against a discloser or suspected discloser.

A Disclosable Matter ordinarily wouldn't include solely personal work-related grievances like interpersonal conflict between the discloser and another employee, a workplace decision that does not involve a breach of workplace laws, a decision about the terms and conditions of engagement of the discloser or a decision to suspend or terminate the engagement of a discloser (or otherwise discipline the discloser).

However, disclosures relating to, or including, personal work-related grievances may be protected if:

- ✓ it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report);
- ✓ the Company has breached employment or other laws punishable for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstances;
- ✓ the discloser suffers from or is threatened with detriment for making a disclosure; or
- ✓ the discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corps Act.

### FALSE REPORTS

An Eligible Whistleblower who makes a disclosure must have reasonable grounds to suspect the information or relevant state of affairs to qualify for protection. If they do have reasonable grounds, the protections will still apply even if a disclosure turns out to be incorrect.

Where a person knowingly or recklessly makes a false report of misconduct this will be considered as a serious matter and the person will be subject to disciplinary action under Company's Employee Underperformance Management Policy.

### ELIGIBLE RECIPIENT

A disclosure must be made directly to Company Secretary (Eligible Recipient).

A Disclosable Matter can also be made to a qualified legal practitioner for taking legal advice or representation regarding the whistleblower provisions in the Corps Act, or to ASIC, APRA or another Commonwealth body prescribed by regulation (Commonwealth Body).

A disclosure made by an Eligible Whistleblower to a journalist or member of the Australian Federal Parliament may also qualify for protection if it is a 'public interest disclosure' or 'emergency disclosure'. However, it is important that the discloser understands the criteria for making a public interest disclosure or emergency disclosure.

### HOW TO MAKE A DISCLOSURE

While the Company encourages Eligible Whistleblowers to make disclosures internally, an Eligible Whistleblower may choose to raise Disclosable Matters outside of the Company in accordance with this Policy.

An Eligible Whistleblower can choose to make a disclosure anonymously and to remain anonymous over the course of the investigation (and after the investigation is finalised) and still be protected under the policy and the law.

To assist Eligible Whistleblowers who choose to remain anonymous, the Company suggests they adopt a pseudonym for the purposes of their disclosure or to create an anonymous email address to submit their disclosure to an Eligible Recipient.

The Company will treat all reports of Disclosable Matters seriously and endeavour to protect anyone who raises concerns in line with this Policy.

The Company's specific reporting email - [whistleblower@padgold.com.au](mailto:whistleblower@padgold.com.au) – will be directly managed by the Eligible Recipient.

### LEGAL PROTECTIONS FOR DISCLOSERS

Strict confidentiality obligations apply to any disclosures that qualify for protection.

Unless the Eligible Whistleblower consents, it is unlawful for a person to disclose an Eligible Whistleblower's identity or any information that may lead to their identification.

If an Eligible Whistleblower does not consent to their identity being disclosed, it will still be lawful to disclose their identity to:

- ASIC, APRA, the Australian Federal Police or the Commissioner of Taxation (in relation to tax matters);
- a legal practitioner for the purposes of obtaining legal advice or legal representation about the disclosure; or
- a body prescribed by the Corporations Regulations 2001 (Cth).

It is also lawful to disclose information without the Eligible Whistleblower's consent if:

- the information does not include the discloser's identity;
- the Company has taken all reasonable steps to reduce the risk that the discloser will be identified; and
- it is reasonably necessary for investigating the issues raised in the disclosure.

It is unlawful for a person to engage in conduct against another person that causes or will cause a detriment: if that person believes or suspects that the other person (or a third person) made, may have made, proposes to make or could make a disclosure; and if the belief or suspicion held by that person is a reason for their conduct.

Threats of detriments will be unlawful if the person making the threat intended to cause fear that a detriment would occur or was reckless as to whether that person would fear that the threatened detriment would occur.

An Eligible Whistleblower (or any other employee or person) can seek compensation and other remedies through the courts if they suffer loss, damage or injury because of a disclosure and the Company failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

An Eligible Whistleblower is protected from civil, criminal and administrative liability regarding their disclosure.

### SUPPORT AND PRACTICAL PROTECTION FOR DISCLOSERS

To protect Eligible Whistleblowers' confidentiality, the Company will (where applicable):

- Reduce the risk that an Eligible Whistleblower will be identified from the information provided in a disclosure by:
  - redacting personal information; and
  - referring to the Eligible Whistleblower in a gender-neutral context.
- Provide secure record-keeping and information-sharing processes by ensuring:
  - all documents relating to the disclosure are securely stored;
  - access to information is limited to individuals directly involved in the disclosure; and
  - each person involved in the disclosure is reminded about their confidentiality requirements.

To protect Eligible Whistleblowers from detriment, the Company will (where applicable):

- adopt processes for assessing the risk of detriment against an Eligible Whistleblower;
- ensure support services (such as counselling or other professional services) are available;
- develop strategies to help Eligible Whistleblowers minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation; and
- ensure management are aware of their responsibilities to maintain the confidentiality of a disclosure, manage conflicts and ensure fairness when managing the performance of an Eligible Whistleblower.

### HANDLING AND INVESTIGATING A DISCLOSURE

An Eligible Recipient will acknowledge receipt of a disclosure within a reasonable period, assuming the Eligible Whistleblower can be contacted (including through anonymous channels). The Eligible Recipient will assess disclosures to determine whether they qualify for protection and whether an investigation is required.

Generally, if an investigation is required, the Eligible Recipient will determine:

- the nature and scope of the investigation;
- who should lead the investigation – including whether an external investigation is appropriate;
- the nature of any technical, financial or legal advice that may be required to support the investigation; and
- the anticipated timeframe for the investigation.

Following the investigation, the Eligible Recipient will directly report the findings to the Chief Executive Officer (CEO).

In a case where the CEO has been accused of misconduct, the Eligible Recipient must have direct access to the Executive Board. The Executive Board will practice discretion and remain unbiased at all times.

The Eligible Recipient will not conduct any investigation, which relates to allegations made regarding themselves, or in any circumstance in which it would be unreasonable to do so. In this instance, the Chief Executive Officer (CEO) will appoint another delegated investigator.

The Company's intent is to complete an investigation as soon as reasonably practicable. However, as each investigation is different, the timeframe may vary.

Where practicable, the Company will keep the Eligible Whistleblower informed of any relevant updates regarding the investigation.

The Company may not be able to undertake an investigation, or provide information about the process, if it is not able to contact the Eligible Whistleblower (for example, if a disclosure is made anonymously and the Eligible Whistleblower has not provided a means of contact).

The method for documenting and reporting the findings of an investigation will depend on the nature of the disclosure – but may include a summary report of the findings. Any report of findings will have regard to applicable confidentiality requirements.

### ENTRUSTING FAIR TREATMENT OF INDIVIDUALS MENTIONED IN A DISCLOSURE

If a Disclosable Matter relates to an employee, the Company will take steps to ensure that those individuals are treated fairly. The Company will do this by providing an objective, fair and independent investigation and ensuring that all individuals have the opportunity to respond.

### ENSURING THIS POLICY IS EASILY ACCESSIBLE

This Policy is available to the Company's employees and officers via the Company's external website.



## 举报制度

### 总则

举报是指对诺顿公司内部潜在的、可疑的或实际的不当行为提出担忧的行为，这是实现公司透明管理和问责管理的一个关键因素。

诺顿金田有限公司（本公司）希望为员工创造一个可以对不道德、不合法或不适当行为或做法进行举报的工作环境。

不合法、不道德或其他不适当的行为理应受到举报，但员工可能会因为担心举报的负面后果而不敢提出。本举报制度旨在通过提供客观、保密、独立的举报和调查机制，保护员工免受报复或不利影响，使员工有足够的信心在公司内部进行举报或提出担忧。

### 目的

本制度：

- 适用于诺顿金田有限公司及其在澳大利亚的所有业务；
- 旨在通过鼓励揭发不正当的行为来制止不正当行为；
- 旨在确保符合条件的举报人能够安全的披露信息，并对本行为将受到澳大利亚法律保护有信心。

本制度中未定义的术语，其含义见《公司法（2001）》或《税收管理法（1953）》。

### 符合条件的举报人

符合条件的举报人包括：

- 公司职员（包括永久、兼职、定期或临时雇员）；
- 公司关联人员；

- 向公司提供货物或服务的个人（无论是否有偿）或供应商雇员（包括承包商、咨询顾问和服务提供商）。
- 曾担任上述任何职位的个人，或上述个人的亲属、受赡养者或配偶。

### 可举报的事件

只有举报符合要求事件的符合条件举报人才受本制度保护。可举报事件有：

- 涉及与本公司或相关机构公司有关的不当行为或不适当的事态或情况；
- 涉及对做出举报、或者被认为或怀疑已做出举报、或计划进行举报的人实施有害行为或威胁；
- 涉及公司、相关机构公司或其雇员的违法行为；
  - i) 违反澳大利亚相关法律的行为；
  - ii) 违反可判处 12 个月或以上监禁的澳大利亚联邦任何其他法律的行为；
- 对澳大利亚公众或金融体系构成风险的行为。

可举报事件可包括：不合法行为，例如偷窃、买卖（或使用）非法药物、暴力行为和对财产的刑事损害；诈骗、洗钱或挪用资金；提供或接受贿赂行为；未遵守或违反法律法规要求的行为；从事或威胁从事对举报者或疑似举报者不利的行为。

可举报事件通常不包括仅个人工作相关的不满，例如举报者与另一名员工之间的人际冲突、不违反工作场所内相关法律的公司决定、关于针对举报者的聘用方面的决定以及决定暂停或终止举报人的聘用（或以其他方式对举报人进行处分）。

但在以下情况下，涉及或包括与个人工作有关的不满举报可能受到保护：

- 有关不当行为的信息，或同时包含了不当行为伴随个人对工作相关的不满的信息（两方面都包含的报告）；
- 公司的行为违反了雇用法或应被处以 12 个月或更长时间监禁的其他法律、公司从事对公众构成危险的行为或披露关于举报者个人情况以外的不当行为的信息；
- 举报人因作出举报而遭受伤害或受到伤害威胁；
- 举报人根据《公司法》寻求有关举报人法律咨询或法律代理保护的情况。

### 虚假举报

进行举报的符合条件举报人必须由合理的理由支持所怀疑的信息和事态，从而有资格受到保护。如果确实有合理的理由证明，即使举报信息最终证明不正确，该保护措施仍然适用。

如果举报人有意地或鲁莽地对不当行为作出虚假举报，且无合理的理由证明，将被视为严重事件，并根据公司《不良绩效管理制度》对虚假举报人进行纪律处分。

### 符合条件的举报接收人

必须直接向公司秘书（符合条件的接收人）进行举报。

也可直接向有资格的法律机构提出举报，以就《公司法》中举报人条款寻求法律建议或法律代理，或向 ASIC, APPA 或其他法律规定的联邦机构提出举报。

如果举报信息属于“公共利益披露”或“紧急披露”，则符合条件的举报人向新闻工作者或澳大利亚联邦议会成员所作出的举报，也可能有资格获得保护。但重要的是，举报者必须了解进行公共利益举报或紧急举报的标准。



## 如何举报

虽然公司鼓励符合条件的举报人在内部进行举报，但其可以根据本制度选择在公司外部进行举报。

符合条件的举报人可以选择匿名举报，并且可以在调查过程中（以及调查完成后）保持匿名，此做法仍受本制度和法律保护。

为了保护匿名的符合条件举报人，公司建议其选择化名的形式进行举报或创建匿名电子邮箱向符合条件的接收人进行举报。

公司将认真处理所有举报事件，并努力保护对本制度提出疑虑的任何人。

公司设立的专门举报邮箱：whistleblower@padgold.com.au，由符合条件的举报接收人直接管理。

## 对举报人的法律保护

严格的保密义务适用于任何符合保护条件的举报人。

除非符合条件的举报人同意，否则任何人披露符合条件的举报人身份或任何可能导致其身份识别的信息的行为都是违法的。

即使符合条件的举报人不同意披露其身份，仍然可以合法的将其身份披露给：

- ASIC, APRA, 澳大利亚联邦警察或税务专员（与税务事项有关）；
- 为获取有关披露的法律意见或法律代理的法律从业者；
- 《公司条例（2001）》规定的机构。

在下列情况下，未经符合条件的举报者同意披露信息仍是合法的：

- 所披露的信息不包括举报者身份信息；
- 公司已采取一切合理措施以降低举报人被识别的风险；

- 对举报中所提出的问题进行调查是合理且必要的。

如果因举报行为而遭受损失、损害或伤害，且公司未能采取合理的预防措施和尽职调查来防止不利行为，符合条件的举报人则可以通过法院程序寻求赔偿和其他补救措施。

符合条件的举报人在举报的过程中可免除民事、刑事和行政责任。

### 对举报人的支持与实际保护

为保护符合条件举报人的机密性，公司将（如适用）：

- 通过以下方式降低从举报信息中识别出符合条件举报人的风险：
  - i) 隐去个人信息；
  - ii) 在无性别背景下提及符合条件举报人。
- 通过以下方式确保提供安全的记录保存和信息共享程序：
  - i) 与举报相关的所有文件均已安全存储；
  - ii) 信息的访问权仅限于明确参与调查的人员；
  - iii) 提醒参与调查人员保密要求。

为保护符合条件的举报人免受伤害，公司将（如适用）：

- 采取特定流程评估符合条件举报人受到伤害的风险；
- 确保提供支持服务（例如咨询或其他专业服务）；
- 制定策略以帮助符合条件举报人尽量减少和管理因举报或调查而产生的压力、时间或业绩影响及其他挑战；
- 确保管理者意识到他们在管理举报人表现时有责任维护举报信息的机密性，管理冲突并确保公平公正。

### 举报处理和调查流程

假设可以联系符合条件的举报人（包括通过匿名渠道），则符合条件的举报接收人将在合理的时限内确认收到举报信息。符合条件的举报接收人将评估举报内容，以确定其是否符合保护要求，是否需要进行调查。

一般而言，如果需要进行调查，符合条件的举报接收人将确定：

- 调查的性质和范围；
- 由谁负责调查-包括是否需要进行外部调查；
- 支持调查可能需要的任何技术、财务或法律咨询的性质；
- 预计的调查时限。

符合条件的举报接收人将直接向公司总经理报告。

在公司总经理被指控行为不当时，符合条件的举报接收人必须直接向董事会汇报。

公司的意愿是在合理可行的情况下尽快完成调查。但是，由于每项调查不同，时间范围可能有所不同。

在可行的情况下，公司会通知符合条件的举报人有关调查的任何最新情况。

如果公司无法联系符合条件的举报人（例如匿名举报且未提供任何联系方式），则公司可能无法进行调查或提供有关调查过程的信息。

记录和报告调查结果的方法将取决于举报的性质 – 但可能包括一份调查结果的摘要报告。任何调查结果报告都需要考虑适用的保密要求。

#### 举报委托公平对待

如果举报事件涉及公司员工，公司将通过提供客观、公正和独立的调查并确保所有人都有机会做出回应等措施以确保员工受到公平对待。

#### 确保本制度易于查阅

公司员工和管理人员可通过公司外部网站查阅本制度。