



# Whistleblowing Policy

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**Coronado Global Resources Inc.**

Adopted by the Board on 21 September 2018

Amended by the Board 14 February 2025

## 1 What is the purpose of this Policy?

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Coronado Global Resources Inc. (the **Company**) and each of its subsidiaries (together the **Group** and each a **Group Member**) is committed to conducting business honestly, with integrity, and in accordance with its values and standards of expected behaviour. The purpose of this Policy is to:

- encourage people to Speak Up if they become aware of **Potential Misconduct** (as defined in section 2 below);
- explain how to Speak Up and what protections you will receive so that you can disclose wrongdoing safely, securely and with confidence that you will be protected and supported;
- clearly describe what will be considered to be a '**Speak Up Disclosure**' which should be dealt with under this Policy, and differentiate that from a '**Personal Work-Related Grievance**' (as defined in section 2 below) which should be dealt with under local policies and procedures in place relevant to the individual;
- outline the Company's processes for responding to **Speak Up Disclosures**; and
- promote a workplace environment in which everyone feels safe, supported, and encouraged to Speak Up.

The Board will not tolerate anyone being discouraged from Speaking Up or being disadvantaged or victimised because they want to Speak Up or they have done so. Disciplinary action, up to and including termination of employment or engagement may be imposed on anyone shown to have disadvantaged or victimised a person because they want to, or have, Spoken Up.

Speaking Up helps the Company to identify and address issues and improve how we do business. Conversely, failure to Speak Up exposes the Company to additional risks and undermines our culture and values.

This Policy also serves to meet our obligations under relevant laws. The Group operates in Australia and the United States; and your legal rights and obligations as a discloser will depend on the laws applicable to your particular situation, and the Group must comply with all local laws. If compliance with this Policy would breach any local laws or if those local laws impose a higher standard of protection for those who chose to Speak Up, the applicable laws will take precedence. Relevantly, in Australia, there are laws<sup>1</sup> that afford protection for certain individuals who are known as **Eligible Whistleblowers** who make a **Qualifying Disclosure** in Australia or regarding our Australian operations; and as required, we have provided the relevant information about these laws in the **Australian Whistleblower Protection Scheme** in the Appendix to this Policy.

## 2 What is Speaking Up?

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**Speaking Up** means telling an appropriate person (called an **Authorized Recipient**, see section 4 below) if you have reasonable grounds to suspect that **Potential Misconduct** has occurred or is occurring in relation to the Group.

**Potential Misconduct** means any suspected or actual misconduct or improper actions or circumstances in relation to the Group (other than a matter which constitutes a **Personal Work-Related Grievance** as defined below). It includes a breach of law or illegal activity

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<sup>1</sup> The Australian laws are contained in the *Corporations Act 2001* (Cth) and the *Taxation Administration Act 1953* (Cth).

that indicates or could result in a danger to the public, the Group's employees or the integrity or security of the Group's finances. You should Speak Up even if you are unsure if something is **Potential Misconduct**.

Examples of **Potential Misconduct** include:

<ul style="list-style-type: none"> <li>• conduct endangering and causing significant harm to the health and safety of a person or property, and/or causing damage and significant harm to the environment;</li> <li>• conduct that, if proven, may be a breach of applicable laws, including theft, dealing in or use of illegal drugs, violence or threatened violence or criminal damage against property;</li> <li>• material breach of any Group policy, procedure, standard or code (including the Company's <i>Code of Conduct and Business Ethics</i> and the <i>Anti-corruption Policy</i>) that if proven would have significant implications for the Company, or relates to a breach/breaches of specific laws, but does not amount to a <b>Personal Work-Related Grievance</b>;</li> <li>• bribery or corruption;</li> <li>• failing to comply with, or material breach of, legal or regulatory requirements that if proven would have significant implications for the Company;</li> </ul>	<ul style="list-style-type: none"> <li>• undisclosed conflicts of interest;</li> <li>• anti-competitive behaviour;</li> <li>• victimisation or harassment (being conduct that does not otherwise amount to a Personal Work-Related Grievance);</li> <li>• financial fraud or mismanagement;</li> <li>• insider trading or other breach of the Securities Dealing Policy;</li> <li>• unauthorised use of the Group's confidential information;</li> <li>• conduct likely to damage the Group's financial position or reputation;</li> <li>• human rights issues such as modern slavery or the infringement of indigenous peoples' rights;</li> <li>• 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 under the Policy; and</li> <li>• deliberate concealment of any of the above</li> </ul>
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When Speaking Up, you must have reasonable grounds to believe the information you are disclosing is true, but you will not be penalised if the information turns out to be false or incorrect. However, you must not make a report that you know is not true or is misleading. Where it is found that a discloser has knowingly made a false report or misinformed management with flagrant disregard for the truth, this will be considered a serious matter and may result in disciplinary action.

A **Personal Work-Related Grievance** is a matter that relates to your current employment and has personal implications for you. **Personal Work-Related Grievances** include (i) interpersonal conflicts with another employee; and (ii) challenges to decisions around performance evaluations, promotions or disciplinary action. You should raise **Personal Work-Related Grievances** with your manager or your relevant human resources representative. In that regard in each of Australia and the U.S. there are relevant local policies and procedures that apply for you to address such grievances.

If, however, your **Personal Work-Related Grievance** involves a member of the Group Executive Team; and you are uncomfortable speaking about the issue with either your manager or your relevant human resources representative; or you have already shared a concern and formed a reasonable view in the circumstances that it is not being addressed appropriately, you can raise your concern under this Policy.

### 3 Who can Speak Up?

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Anyone with information about **Potential Misconduct** that would constitute a **Speak Up Disclosure** under this Policy is encouraged to Speak Up.

This Policy applies to the Group's current and past:

- employees, officers and contractors;
- suppliers (including employees of suppliers); and
- associates,

and these people's dependents (or their spouse's dependents) and their relatives.<sup>2</sup>

Compliance with this Policy is mandatory for all people who work with the Group. Failure to comply may result in disciplinary action up to and including dismissal. People must not discourage anyone from Speaking Up and to do so will itself breach this Policy. If any person is told not to raise or pursue a concern, even by his/her manager; or a member of the **Group Executive Team** (which includes the Chief Executive Officer; the Chief Financial Officer and other members of the Company's executive team reporting to the Chief Executive Officer) or any person in authority, such person is encouraged to make a disclosure to a different **Authorized Recipient**, as defined below in section 4.

### 4 Who can I tell?

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The Company encourages you to Speak Up via the Coronado Global Resources Reporting Line (the **Reporting Line**). Details are as follows:

	Australia	United States
<b>Telephone</b>	1800 332 382	1800 903 1794
<b>Email</b>	<a href="mailto:coronadoreportingservice@deloitte.com.au">coronadoreportingservice@deloitte.com.au</a>	
<b>Online</b>	<a href="http://australia.deloitte-halo.com/whistleblower/website/coronado">australia.deloitte-halo.com/whistleblower/website/coronado</a>	

The Reporting Line can be contacted 24 hours a day, 7 days a week and is managed by an independent external third-party provider.

In addition to the Reporting Line, concerns can be raised with one of the following **Authorized Recipients**<sup>3</sup>:

- A member of the Group Executive Team;
- Group Company Secretary and Director Corporate Compliance;
- Vice President, Assurance and Risk;

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<sup>2</sup> For disclosures arising in Australia or in connection with the Group's Australian operations, please also refer to the Australian Whistleblower Protection Scheme set out in the Annexure which explains that certain individuals such as these will be known as an Eligible Whistleblower under Australian Laws.

<sup>3</sup> For disclosures arising in Australia or in connection with the Group's Australian operations, please refer to the Australian Whistleblower Protection Scheme set out in the Annexure which explains that certain individuals, including these will be known as Authorized Recipients under Australian laws.

- Chief Legal Officer; or Associate General Counsel;
- Chairman of the Audit, Governance and Risk Committee; or
- Chairman of the Board.

Disclosures can be made to any of the Authorized Recipients at any time. If you are Speaking Up and relying on the processes and protections under this Policy, you are referred to in this Policy as a **Whistleblower**.

## 5 What information should I provide?

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You should gather and provide as much information as possible (within the bounds of the law), including details of the **Potential Misconduct**, the people involved, potential witnesses, dates, locations, motives and any additional facts (including documentation or electronic data) that may exist to help us address the matters raised effectively.

If you do not have all these details, you may still make a **Speak Up Disclosure** by raising your concerns and provide additional details later. However, the more information provided the better we will be able to investigate and act on any disclosure of **Potential Misconduct**.

## 6 Can I make an anonymous disclosure?

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We understand and respect that you may not feel comfortable disclosing your identity, so you can make an anonymous disclosure to the **Reporting Line** or to an **Authorized Recipient** if you wish.

While you are encouraged to provide your name because it will make it easier for us to address your disclosure (for example, the context in which you may have observed the **Potential Misconduct** is likely to be useful information, and we may seek more information to assist an investigation) you are not required to do so.

If you do not provide your name, the Company will assess your disclosure in the same way as if you had revealed your identity, and any investigation will be conducted as best as possible based upon the information available in the circumstances. Whether you use the **Reporting Line**; or disclose your concerns to an **Authorized Recipient**, details about how your identity will be protected if you do provide your name are described in section 9 below.

We encourage you to stay in contact when using the **Reporting Line**, which has a case update platform; or with the **Authorized Recipient** so that we can keep an open line of communication.

## 7 How will the Company respond?

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### 7.1 Reviewing your report

All **Speak Up Disclosures** will be recorded in a confidential **Speak Up Register**.

Access to any matters raised to the **Reporting Line** is limited to the Vice President, Assurance and Risk, the Group Company Secretary and Director Corporate Compliance; and the Chief Legal Officer (collectively operating as the **Whistleblower Committee**). Should you have raised your concerns to an Authorised Recipient who is not a member of

the **Whistleblower Committee**, it may be necessary for your concerns to be disclosed to a member of the **Whistleblower Committee** to help review and assess your report and decide on next steps. You are encouraged to feel supported and safe in providing information, and to consent to the limited sharing of your identity to protect and support you in relation to your disclosure and facilitate review and assessment of your disclosure. You do not have to provide consent if you do not want to, although in some instances this may impact our ability to investigate the matter effectively.

If you are concerned that an **Authorized Recipient** or a member of the **Whistleblower Committee** is involved in any **Potential Misconduct** you should inform another **Authorized Recipient** or another member of the **Whistleblower Committee**.

An **Authorized Recipient** and a member of the **Whistleblower Committee** will make every reasonable effort to ensure that your identity is protected and remains confidential. This may include steps such as removing identifying personal information in written material. To protect your confidentiality, we will ensure that those involved in handling and investigating your report are trained to understand their obligations in relation to confidentiality and anonymity.

## 7.2 Determining next steps

Disclosures made under this Policy will be received and treated sensitively and seriously, and will be dealt with promptly, fairly and objectively.

All reports will be properly assessed and considered by the Company and a decision made as to whether they should be investigated, whether it is a disclosure to which the Annexure applies or if the report needs to be referred to another team in the Company for review (for example, to the Human Resources or Legal department), again, subject to any applicable confidentiality requirements. If it is determined appropriate that your report be allocated for investigation, investigations will be conducted respectfully, impartially and fairly. People who are mentioned in your report will also be treated fairly and all concerns will be handled confidentially.

If appropriate, you will be told how the Company has decided to respond to your disclosure, including whether an investigation will be conducted. This may not occur until after an investigation has been concluded. However, it may not always be appropriate to provide you with this information.

**Authorized Recipients** and the **Whistleblower Committee** must consider if a disclosure or information that arises in responding to a disclosure triggers processes in the Company's *Disclosure Policy*. If so, that information must be dealt with in accordance with the *Disclosure Policy*.

## 7.3 Investigation process

Any investigations commenced will be conducted in a timely manner and will be fair and independent for all persons to whom the disclosure relates.

Investigations will generally be overseen by the **Whistleblower Committee**. Other people, including employees or external advisers, may also be asked to assist with the investigation. Only where it is necessary, we may disclose your identity to an external lawyer for the purpose of obtaining legal advice or representation or supporting an investigation; to law enforcement authorities; or to certain agencies such as corporate or tax regulators.

If you have provided contact details or are contactable anonymously through the **Reporting Line**, you will be updated if your report is allocated to investigation. You may be asked to confidentially participate in the investigation such as by continuing to provide information

or additional details. 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.

Except as regards every employee's right not to self-incriminate, it is expected that all Group employees will fully cooperate with any investigations. Each person involved in the investigation will be reminded of the confidentiality requirements, including in respect of the protection of the confidentiality of the **Whistleblower's** identity, if disclosed. Unless there are confidentiality or other reasons not to do so, persons to whom the disclosure relates will be informed of the allegation at an appropriate time and will be given a chance to respond to the allegations made against them.

All documents and records relating to an investigation will be stored securely and access restricted to the **Whistleblower Committee**. As required, documents and records relating to the investigation will be de-identified to ensure there is no unauthorised disclosure of your identity.

Typically, the test applied to determine if any allegations of **Potential Misconduct** are substantiated is if there is **sufficient evidence** that it is more likely than not, **on the balance of probabilities**, that the conduct complained of occurred<sup>4</sup>. However, investigation outcomes are confidential, and therefore you may not be told whether or not a particular concern has been substantiated. You can be assured, however, that your concerns will be taken seriously and addressed appropriately.

The method for documenting and reporting the findings of an investigation will depend on the nature of the report. The results of any investigation will be recorded in writing in a formal internal report that will be confidential and will remain the property of the Company. For reports arising under the Australian Whistleblower Protection Scheme (as described in the Annexure), some remedies are, in appropriate cases, available. None of these protections will shield you from the consequences of any wrongdoing revealed by the final investigation report.

## 8 What happens after an investigation?

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As noted above, it may not always be appropriate to provide information regarding the investigation's outcome. If appropriate, the persons to whom the disclosure relates will also be informed of the findings of the investigation. However, the formal report recording the results of an investigation will not be provided to a **Whistleblower** or any person(s) subject to the investigation.

Where an investigation identifies a breach of the Company's *Code of Business Conduct & Ethics* or internal policies or procedures, appropriate disciplinary action will be taken, including where the investigation reveals misconduct or wrongdoing of a Whistleblower, subject to any protections under applicable laws. This may include but is not limited to terminating or suspending the employment or engagement of the person(s) involved in the misconduct.

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<sup>4</sup> This is the test commonly referred to as the *Briginshaw Test*, based on the Australian High Court Decision in *Briginshaw v Briginshaw* (1983) 60 CLE 336

## 9 What protections exist for Whistleblowers?

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This section outlines the Company's policy on protecting those who Speak Up, wherever a **Whistleblower** is based. While these typically align with the Australian Whistleblower Protection Scheme, the specific protections for a **Whistleblower** who qualifies as an Eligible Whistleblower under the Australian Whistleblower Protection Scheme as set out in the Annexure.

### 9.1 Protecting your identity and confidentiality

All information received from a **Whistleblower** will be treated confidentially. This means that a report and any related information will only be shared with a limited number of people on a need-to-know basis, subject to the applicable legal requirements.

The Company is committed to protecting people who Speak Up. If you Speak Up, your identity (and any information that we have because of your disclosure that someone could use to work out your identity) will only be disclosed if:

- you give your consent to the Company to disclose that information<sup>5</sup>;
- the disclosure is allowed or required by law (for example, disclosure to a lawyer in order to get legal advice or to a regulator or law enforcement agency); or
- in the case of information likely to identify you, it is reasonably necessary to disclose the information for the purposes of an investigation, but all reasonable steps are taken to prevent someone from working out your identity.

If you believe or suspect there has been a breach of confidentiality, this should be raised with an appropriate person under this Policy, which may be a relevant **Authorised Recipient**; or to the **Reporting Line** (with appropriate explanation to enable investigation as appropriate).

### 9.2 Protecting you from detriment

No person may victimise or cause detriment to you (or threaten to do so) because of a suspicion that you have, will or could Speak Up. For example, victimisation could include doing or threatening to do something that creates:

- discrimination, detriment or damage to a person's reputation;
- harassment, intimidation or retaliation; or
- a demotion or dismissal.

You should tell an **Authorised Recipient** if you are concerned that you may be, are being, or have been victimised in any way. The Company will treat this very seriously. Any person involved in victimising conduct may be subject to disciplinary action (including but not limited to termination of employment or engagement). In some circumstances, this may also be a criminal offence punishable by imprisonment. The Company may refer any person that has engaged in victimising conduct to law enforcement authorities for further investigation.

The Company will at all times be able to raise and address with a Whistleblower matters that arise in the ordinary course of their employment or engagement with the Company (for

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<sup>5</sup> For reports arising in Australia or in connection with our Australian operations reports that are made anonymously will still attract the requirements and protections of the Australian Laws, as set out in the Annexure.



example, any separate performance or misconduct concerns); or take appropriate action to protect a Whistleblower, and this will not amount to detrimental conduct.

If you believe or suspect that you have been subjected to detrimental treatment as a result of making a report, you may report this to any Authorized Recipient or to the Reporting Line in line with the process set out above.

### 9.3 Other protections available

The Company is committed to making sure that you do not suffer detriment because you Speak Up. The protections offered will be determined by the Company and will depend on matters such as the **Potential Misconduct** and people involved. Protections may include the following:

- monitoring and managing the behaviour of other employees; or
- offering you a leave of absence or flexible workplace arrangements while a matter is investigated.

The Company's Employee Assistance Program (**EAP**) service is available to all employees. The Company will look for ways to support all Whistleblowers, but it will of course not be able to provide non-employees with the same type and level of support that it provides to employees. Where this Policy cannot be applied to non-employees (for example, because the Company cannot itself offer flexible workplace arrangements to a supplier) the Company will still seek to offer as much support as practicable.

## 10 Reporting and review

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The Audit, Governance and Risk Committee of the Board of the Company (**AGR Committee**) has a responsibility to oversee and monitor the establishment, operation and implementation of this Policy; and recommend to the Board any necessary changes from time to time. Accordingly, the AGR Committee will receive a summary of disclosures made under this Policy on at least a 6-monthly basis, including metrics on disclosures made, from the Vice President, Assurance and Risk or any other member of the **Whistleblower Committee**. A review of this Policy and related procedures will occur at least every two years or as otherwise requested by the AGR Committee.

## 11 Further information

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The Company will seek to ensure that employees (including new employees) are informed about and understand this Policy. Key employees, including **Authorized Recipients**, will receive regular training, including in relation to how to respond to disclosures.

This Policy will be available on the Company's public website and on the Company's intranet. A hard copy of the Policy can be obtained by contacting the Chief Legal Officer or the Group Company Secretary and Director Corporate Compliance.

This Policy does not form part of an employee's terms of employment and may be amended from time to time.

## Appendix –The Whistleblower Protection Scheme in Australia

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Our Whistleblower Policy is designed to comply with the Australian *Corporations Act 2001* (Cth) and *Taxation Administration Act 1953* (Cth) (the **Australian Laws**), which provides for protection for certain individuals referred to as **Eligible Whistleblowers** who make a **Qualifying Disclosure** in Australia or regarding our Australian operations. However additional detail we are required to provide under the Australian Laws is included in this Appendix; and referred to as the **Australian Whistleblower Protection Scheme**.

### 1 Who will be an “Eligible Whistleblower”?

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An individual is an **Eligible Whistleblower** if they are a current or former:

- employee of the Company and each Australian subsidiary;
- officers or associates of the Company and each Australian subsidiary;
- suppliers of goods or services (and their employees) to the Company and each Australian subsidiary;
- any relatives, dependents, or spouses (or that spouses dependents) of any individuals identified above.

### 2 Requirements of a “Qualifying Disclosure”

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A **Qualifying Disclosure** means a disclosure that meets each of the following criteria:

- the report relates to the Company or its Australian subsidiaries or our Australian operations or conduct occurring in Australia.
- the report is made by an **Eligible Whistleblower**.
- the report is made directly to an **Eligible Recipient**.
- the concern raised is a **Disclosable Matter**.

If the above criteria are met, legal protections will be available to the **Eligible Disclosure** even if:

- the report is made anonymously; or
- the report turns out to be incorrect.

### 3 Who will be an “Eligible Recipient”?

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An **Eligible Recipient** is

- An **Authorized Recipient** listed in section 4 of this Policy.
- Another officer or senior manager of the Company or a Group Member
- an internal or external auditor of our Company, or a member of an audit team conducting an audit of our Company or a Group Member;
- an actuary of any Group Member.

In addition, **Eligible Whistleblowers** can also make qualifying disclosures to the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA) or other Australian regulators or to legal practitioners for the purposes of obtaining legal advice in relation to the operation of the Australian Whistleblower Protection Scheme. Similarly, if the concern relates to the Company's tax affairs, qualifying disclosures in respect of a Disclosable Matter in relation to the tax affairs of a Group Member may also be made to:

- a registered tax agent or BAS agent (within the meaning of the Tax Agent Services Act 2009) of a Group Member;
- our Group Tax Manager (who is our Authorized Recipient to receive tax related qualifying disclosures);
- the Commissioner of Taxation.

#### 4 What are “Disclosable Matters”?

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A **Disclosable Matter** under the Australian Whistleblower Protection Scheme includes any information concerning misconduct, or an improper state of affairs or circumstances, in relation to the Company. This includes (but is not limited to) information about conduct that:

- constitutes an offence against, or a contravention of, the Corporations Act or the *Australian Securities and Investments Commission Act 2001* (Cth);
- constitutes an offence against any other Australian Commonwealth law that is punishable by imprisonment for a period of 12 months or more; or
- represents a danger to the public or the financial system.

Examples of **Disclosable Matters** include a breach of any legal or regulatory requirement including, for example:

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| • fraud;   | • corrupt conduct;                                  |
| • negligence;  | • human rights abuses;                              |
| • breach of duty or trust;   | • unethical conduct;                                |
| • criminal offences;   | • failure to comply with a legal obligation; or     |
| • unfair or unethical dealing with a customer, supplier or agent of the Company; | • any deliberate concealment relating to the above. |
| • failure to comply with any obligation of the Company;                          |   |

#### 5 Special Focus: Personal Work-Related Grievances

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Generally, reports that concern **Personal Work-Related Grievances** do not qualify for protection under the Australian Whistleblower Protection Scheme. Without limiting the definition in the Policy, a report will concern a **Personal Work-Related Grievances** of the discloser if the information:

- concerns a grievance about any matter in relation to the discloser's employment, or former employment, having or tending to have implications for the discloser personally; and
- does not have significant implications for the Company (or another entity) or relate to breaches of specific laws.

Examples of reports regarding **Personal Work-Related Grievances** that may not qualify for protection include:

- an interpersonal conflict between the discloser and another employee;
- a decision relating to the engagement, transfer or promotion of the discloser;
- a decision relating to the terms and conditions of engagement of the discloser; or
- a decision to suspend or terminate the engagement of the discloser, or otherwise discipline the discloser.

A **Personal Work-Related Grievance** may qualify for legal protection if it concerns alleged detriment caused to the discloser or any other person (or a threat of detriment) due to making (or being able to make) a qualifying disclosure.

Disclosures about **Personal Work-Related Grievances** that do not qualify for protection under the Australian Whistleblower Protection Scheme will be dealt with under the Company's grievance guidelines and procedures and not as Disclosable Matters.

## 6 Summary of Specific Australian Protections

Under the Australian Whistleblower Protection Scheme the following protections are available to Eligible Disclosers who make a qualifying disclosure:

1	Protection of Identity and Confidentiality	<p>It is illegal to disclose an Eligible Whistleblower's identity or any information likely to lead to their identification, except when:</p> <ul style="list-style-type: none"> <li>• the Eligible Whistleblower consents;</li> <li>• disclosure is made to ASIC, APRA or a member of the Australian Federal Police, or if the report relates to a tax matter, the Commissioner of Taxation;</li> <li>• disclosure is made to a lawyer in order to obtain legal advice or representation in relation to the operation of these protections; or</li> <li>• information likely to lead to the identification of the Eligible Whistleblower (but not the Eligible Whistleblower's identity) is disclosed because it is reasonably necessary for the purpose of investigating the matter, and all reasonable steps are taken to reduce the risk that the Eligible Whistleblower will be identified.</li> </ul>
2	Protection from Detriment	<p>It is illegal to engage in, or threaten to engage in, detrimental conduct because an Eligible Whistleblower (or any other person) has raised, may have raised, proposes to raise or could raise a concern.</p> <p>If an Eligible Whistleblower is subject to detrimental conduct, they may be entitled to compensation or another remedy. Compensation is also available for breach of a duty to prevent a third party engaging in retaliation.</p> <p>Detrimental conduct is discussed above at section 9.2.</p>

3	Immunity from Certain Types of Liability	An Eligible Whistleblower may also be entitled to other legal protections in certain circumstances, including: <ul style="list-style-type: none"> <li>• protection from civil, criminal or administrative legal action for making a report;</li> <li>• protection from contractual or other remedies being sought against them on the basis that they made a report;</li> <li>• the information they provide may not be admissible in evidence against them in legal proceedings; and (unless they have provided false information).</li> </ul>
4	Other Protections	If an Eligible Whistleblower, or any other person, suffers loss, damage or injury as a result of making a qualifying disclosure and the Company has failed to take reasonable precautions and exercise due diligence to prevent that detriment, an Eligible Whistleblower can seek compensation and other legal remedies under the Australian Laws. These further protections are not administered by the Company. You should seek independent legal advice if you have any queries regarding the protections available to Eligible Whistleblowers under the Australian Laws.

## 7 Emergency and Public Interest Disclosures

In certain circumstances, Eligible Whistleblowers may also be protected if they report a Disclosable Matter that they consider is in the 'public interest' (a **Public Interest Disclosure**) or that relates to a substantial or imminent danger to health, safety or the environment; to a professional journalist or parliamentarian. The requirements that must be met in order to receive protection are set out below:

	Public Interest Disclosure	Emergency Disclosure
1	A previous report has been made to ASIC or APRA	
2	90 days has passed since making the report	(No waiting period)
3	The Eligible Whistleblower has reasonable grounds to believe that making a further disclosure would be in the public interest	The Eligible Whistleblower has 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.
4	The Eligible Whistleblower has provided written notification to ASIC/APRA that they intend to make a Public Interest Disclosure or Emergency Disclosure and they provide enough information to identify the previous disclosure	
5	The Eligible Whistleblower makes a disclosure to a member of Commonwealth, State Parliament or the legislature of a Territory, or to a professional journalist	
6	The information disclosed provides no more detail than necessary to inform the recipient of the misconduct or improper state of affairs or circumstances	The information disclosed provides no more detail than necessary to inform the recipient of the substantial and imminent danger

The consequences of an Eligible Whistleblower making a non-protected external disclosure can be significant and detrimental to the Group and/or the Eligible Whistleblower. We recommend that you seek independent legal advice before making a Public Interest Disclosure or Emergency Disclosure.