

## JUPITER MINES LIMITED WHISTLEBLOWER POLICY

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Document owner: HRM  
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Issue Date: October 2018  
Last updated: July 2019

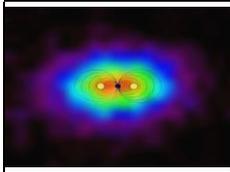
### SCOPE

This policy applies to all Company employees and others.

#### 1. Purpose of this policy

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- (a) Jupiter Mines Limited (the **Company**) is committed to ensuring the highest standards of integrity and promoting a culture of honest and ethical behaviour and good corporate governance.
- (b) The purpose of this Policy is to:
- promote the responsible reporting of Reportable Conduct in connection with the business and affairs of the Group;
  - describe the channels through which Reportable Conduct can be reported;
  - provide for the process for dealing with reports of Reportable Conduct;
  - provide reasonable respect and protective assurance to those who in good faith report Reportable Conduct in accordance with this policy;
  - improve the prospect of Reportable Conduct being detected and addressed appropriately as well as the risk of recurrence mitigated;
  - ensure that all relevant persons may report instances of suspected unethical, illegal, fraudulent or undesirable conduct; and
  - ensure that any person who does make a report under this policy may do so confidentially and without fear of reprisal, discrimination, intimidation or victimisation.
- (c) This policy is to be read in conjunction with the Company's Code of Conduct and Ethics which provides that the Company commits to be a responsible corporate citizen and to conduct its business in accordance with the ethical principles and practices set out in that Code. In particular under that Code the Company commits:
- (i) to fostering an environment where concerns about illegal or unethical behaviour which affect the Company can be reported in confidence and without fear of retribution;
  - (ii) to treating reports of such a kind to the relevant designated officer within the Company with the seriousness they deserve; and
  - (iii) investigating and acting on the report appropriately and promptly.
- (d) This policy is intended to meet Jupiter Mines Limited's obligations under the Corporations Act and any other applicable laws and regulations.



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### 2. About this policy

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This policy sets out information about:

- who this policy applies to;
- what matters may be reported;
- who to report to, and how a report should be made;
- the process for the Company dealing with reports that qualify for protection;
- the protections available to Eligible Disclosers under this policy and under the Corporations Act;
- how the Company will support Eligible Disclosers and protect them from detriment;
- how the Company will ensure fair treatment of employees of the Company who are mentioned in reports; and
- the availability of this policy to officers and employees of the Company.

### 3. Who does this policy apply to?

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This policy applies to any person who holds, or has held, any of the following roles with respect to the Company:

- Directors, officers, employees, agents, associates, consultants, suppliers (including employees of suppliers), contractors (including employees of contractors); and
- Relatives, dependents, spouses, or dependents of a spouse of any of the above,

(together, **Eligible Disclosers**).

The protections in this policy will also apply to anyone who has made a disclosure of information relating to the Company to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to whistleblower protection laws.

It is a condition of any employment or engagement by the Company that all employees, officers and contractors of the Company must comply at all times with this policy.

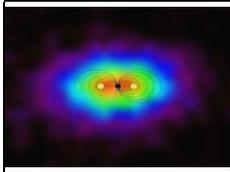
This policy does not form part of any employee's contract of employment and the Company may amend this policy from time to time to ensure that it remains effective and meets best practice standards.

### 4. Reportable Conduct

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You should make a report under this policy if you reasonably suspect that conduct or a state of affairs exists in relation to the Company that is any of the following:

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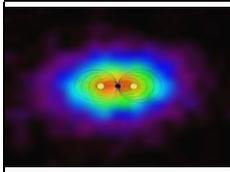
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- illegal (including but not limited to theft, drug use/sale, violence or threatened violence and/or criminal damage to property or person);
- a breach of a legal obligation, including regulatory or contractual obligations or requirements;
- dishonest, fraudulent or corrupt (including bribery and other improper payments or inducements);
- a serious breach of internal policy of the Company (including the Company's Code of Conduct and Ethics);
- a serious risk to the health of an individual;
- a serious risk to the environment;
- a danger to the public or the financial system; or
- involves any other kind of misconduct or an improper state of affairs or circumstances, (together, **Reportable Conduct**).

## **5. Who can I make a report to?**

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- (a) The Company has several channels for making a report if you, as an Eligible Discloser, become aware of any issue or behaviour that you consider to be Reportable Conduct.
- (b) The Company may from time to time appoint persons to receive and handle Reports (**Designated Officer**).
- (c) We request that Eligible Disclosers who are Company employees or contractors make a report (**Report**) on Reportable Conduct to:
  - (i) their immediate supervisor (**Immediate Supervisor**); and/or
  - (ii) to their relevant Designated Officer, especially if they are not satisfied that in the circumstances of the matter a Report under (b)(i) is appropriate or is receiving appropriate attention in the circumstances.
- (d) If an Immediate Supervisor receives such a Report, they are required to promptly raise the matter with their relevant Designated Officer for the purposes of this policy.
- (c) If any person is in doubt as to who is their Immediate Supervisor or Designated Officer, or if no action has been taken within a reasonable timeframe, you may also make a Report



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to any director or officer of the Company, or any other senior manager of the Company (who is deemed to be a Designated Officer for this purpose).

- (a) Eligible Disclosers may also make Reports to various other persons and regulatory authorities in accordance with the Corporations Act as described in Annexure A.
- (b) Eligible Disclosers must act in good faith and on reasonable grounds when reporting Reportable Conduct on the terms of this policy.

## **6. Company procedures for dealing with Reports**

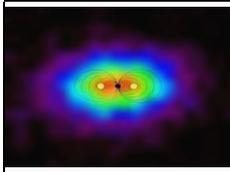
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- (a) The Company will investigate all matters reported under this policy as soon as practicable after the matter has been reported to either a Designated Officer or in accordance with Annexures A or B of this policy.
- (b) Without limitation, the following key principles must be respected in those procedures, protocols and practices:
  - (i) the confidentiality (subject to any exceptions in this policy) of the identity of the Eligible Discloser who reported the Reportable Conduct (unless that person voluntarily waives in writing the need for that confidentiality to be maintained, whether generally or for any specific disclosure or class of disclosure);
  - (ii) the discretion with which the information the subject of the Report is to be dealt with by the Company;
  - (iii) the recording, management and handling of the Report and the information the subject of the Report, particularly having regard to any prudential legal requirements;
  - (iv) the fair and objective manner in which the Report and the information the subject of the Report is to be investigated, reported against and otherwise dealt with by the Company having regard to all relevant circumstances;
  - (v) the protective assurances referred to in this policy;
  - (vi) subject to confidentiality restraints on the Eligible Discloser making the Report, as and where appropriate keeping the Disclosers making the Report informed concerning the subject matter of the Report, its investigation and any action taken;
  - (vii) any protections available to the Eligible Discloser making the Report being respected.

## **7. Protection available to Eligible Disclosers**

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- (a) The Company is committed to ensuring that Eligible Disclosers who disclose Reportable Conduct in accordance with this policy are treated fairly and suffer no detriment where

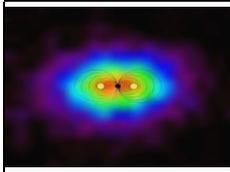


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they acted honestly and reasonably in making the disclosure and had a genuine belief that the relevant Reportable Conduct occurred.

- (b) Upon receiving a Report under this policy from an Eligible Discloser, the Company will keep that person's identity, and information leading to that person's identity, confidential unless:
- (i) the Eligible Discloser consents to their identity being disclosed;
  - (ii) the disclosure is to a lawyer engaged by the Company for the purpose of obtaining legal advice;
  - (iii) the Company is required by law to disclose the Eligible Discloser's identity;
  - (iv) the Company considers it is appropriate to disclose the Eligible Discloser's identity to a Government Agency; or
  - (v) the Company is otherwise authorised to disclose the Eligible Discloser's identity under the Corporations Act.
- (c) If the Company needs to investigate a Report, it may disclose information that could lead to your identification, but it will take reasonable steps to reduce this risk. Any disclosures of your identity or information likely to reveal your identity will be made on a strictly confidential basis.
- (d) In addition to confidentiality (subject to the exceptions referred to in this policy), the Company commits to the fair treatment of Eligible Disclosers who make Reports in good faith and on reasonable grounds in accordance with the terms of this policy, including taking reasonable steps to protect an Eligible Discloser who has made a Report from any detrimental conduct (whether actual or threatened).
- (e) Detrimental conduct includes, in respect of an Eligible Discloser: dismissal, injury, harm, demotion, harassment, intimidation, discrimination, disciplinary action, bias, damage to property, reputational damage, damage to business or financial position, or any other damage connected with making a Report.
- (f) Where an Eligible Discloser who reports Reportable Conduct has been involved as a participant or otherwise is implicated in that Reportable Conduct, then the act of making the Report may be a mitigating factor in considering any disciplinary or other action that might otherwise be taken had the Eligible Discloser not made the Report.
- (g) If you are subjected to detrimental conduct as a result of making a report under this policy you should immediately inform a Designated Officer or your Immediate Supervisor.
- (h) The Corporations Act gives special protection to disclosers about breaches of that legislation, provided certain conditions are met – refer to Annexure A for further details.
- (i) The *Taxation Administration Act 1953* (Cth) (**Taxation Administration Act**) also gives special protection to disclosures about breaches of any Australian tax law, provided certain conditions are met – refer to Annexure B for further details.



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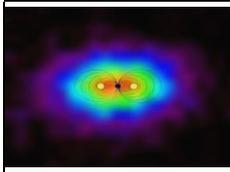
**8. Fair treatment of implicated employees**

- (a) No action will be taken against employees or officers who are implicated in a Report under this policy until an investigation has determined whether any allegations against them are substantiated.
- (b) Any disclosures that implicate an employee or officer must be kept confidential, even if the Eligible Discloser has consented to the disclosure of their identity, and should only be disclosed to those persons who have a need to know the information for the proper performance of their functions under this policy, or for the proper investigation of the Report.

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**9. Responsibility for this policy**

- (a) This policy will be made available via the Company's staff intranet.
- (b) The Company will take reasonable steps to ensure the policy is available to employees and persons wishing to use it; including providing an electronic or hard copy of the policy to any person who requests it.
- (c) In certain circumstances an Eligible Discloser may have a legal obligation to make a report to a statutory body or government department. Eligible Disclosers should ensure that they comply with all such reporting requirements.
- (d) Responsibility oversight for the prudential communication, management, implementation and operations of this policy vests in the Company Secretary (**Accountability Officer**).
- (e) The Accountability Officer will account for their responsibility oversight by reporting to the Board, Finance, Audit and Risk Committee as and when required by that Committee but at least annually.
- (f) The Board, Finance, Audit and Risk Committee is responsible for periodically reviewing this policy and making recommendations to the Board.
- (g) The Board is responsible for approving this policy and any variations to it.
- (h) The Company will provide regular training to all its employees on this policy, which will include consideration of how this policy relates to the Company's Code of Conduct and Ethics.



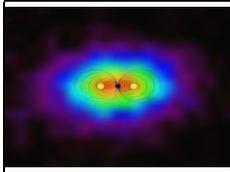
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**Annexure A  
Corporations Act Protections**

The Corporations Act gives special protection to disclosures about any misconduct or improper state of affairs relating to the Company if the following conditions are satisfied:

1. The whistleblower is or has been:
  - (a) an officer or employee of the Company;
  - (b) an individual who supplies goods or services to the Company, or an employee of a person who supplies goods or services to the Company;
  - (c) an individual who is an associate of the Company; or
  - (d) a relative, dependent or dependent of the spouse of any individual referred to at (a) to (c) above;
2. The report is made to:
  - (a) an officer or senior manager of the Company concerned;
  - (b) the Company' external auditor (or a member of that audit team);
  - (c) an actuary of the Company;
  - (d) ASIC;
  - (e) APRA; or
  - (f) the Commissioner of Taxation; or
  - (g) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act;
3. The whistleblower has reasonable grounds to suspect that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances in relation to the Company. This may include a breach of legislation including the Corporations Act, an offence against the Commonwealth punishable by imprisonment for 12 months or more, or conduct that represents a danger to the public or financial system.
4. Examples of conduct which may amount to a breach of the Corporations Act include: insider trading, insolvent trading, breach of the continuous disclosure rules, failure to keep accurate financial records, falsification of accounts, failure of a director or other officer of the Company to act with the care and diligence that a reasonable person would exercise, or to act in good faith in the best interests of the corporation or failure of a director to give notice of any material personal interest in a matter relating to the affairs of the Company.
5. The protections given by the Corporations Act when these conditions are met are:
  - (a) the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
  - (b) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
  - (c) in some circumstances, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty;



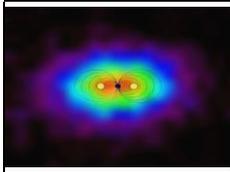
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- (d) anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages;
- (e) a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
- (f) the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except ASIC, APRA, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

**Confidentiality**

- 6. If a report is made, the identity of the discloser must be kept confidential unless one of the following exceptions applies:
  - (a) the discloser consents to the disclosure of their identity;
  - (b) disclosure of details that might reveal the discloser's identity is reasonably necessary for the effective investigation of the matter;
  - (c) the concern is reported to ASIC, APRA, or the AFP; or
  - (d) the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.



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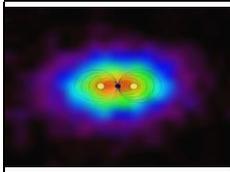
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**Annexure B**

**Taxation Administration Act Protections**

The Taxation Administration Act gives special protection to disclosures about a breach of any Australian tax law by the Company or misconduct in relation to the Company's tax affairs if the following conditions are satisfied:

1. The whistleblower is or has been:
  - (a) an officer or employee of the Company;
  - (b) an individual who supplies goods or services to the Company or an employee of a person who supplies goods or services to the Company;
  - (c) an individual who is an associate of the Company; or
  - (d) a spouse, child, dependent or dependent of the spouse of any individual referred to at (a) to (c) above.
2. The report is made to:
  - (a) an officer or senior manager of the Company;
  - (b) the Company's external auditor (or a member of that audit team);
  - (c) a registered tax agent or BAS agent who provides tax or BAS services the Company;
  - (d) any other employee or officer of the Company who has functions or duties relating to tax affairs of the company (e.g. an internal accountant) (**Company recipients**);
  - (e) the Commissioner of Taxation; or
  - (f) a lawyer for the purpose of obtaining legal advice or representation in relation to a report; and
3. If the report is made to a Company recipient, the whistleblower:
  - (a) has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the Company or an associate of that Company; and
  - (b) considers that the information may assist the Company recipient to perform functions or duties in relation to the tax affairs of a Company or an associate of the company; and
4. If the report is made to the Commissioner of Taxation, the whistleblower considers that the information may assist the Company recipient to perform functions or duties in relation to the tax affairs of the Company or an associate of the Company.
5. The protections given by the Taxation Administration Act when these conditions are met are:
  - (a) the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
  - (b) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
  - (c) where the disclosure was made to the Commissioner of Taxation, the reported information is not admissible against the whistleblower in criminal proceedings or in



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proceedings for the imposition of a penalty, except where the proceedings are concerned with whether the information is false;

- (d) unless the whistleblower has acted unreasonably, a whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a report;
- (e) anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and liable to pay damages;
- (f) a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary;
- (g) the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except the Commissioner of Taxation, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

**Confidentiality**

- 6. If a report is made, the identity of the discloser will be kept confidential unless one of the following exceptions applies:
  - (a) the discloser consents to the disclosure of their identity;
  - (b) disclosure of details that might reveal their identity is reasonably necessary for the effective investigation of the allegations;
  - (c) the concern is reported to the Commissioner of Taxation or the AFP; or
  - (d) the concern is raised with a lawyer for the purpose obtaining legal advice or representation.