

Whistleblowing Policy

AuMake International Limited

1 Purpose

AuMake International Limited (the **Company**) is committed to fostering a culture of corporate compliance, ethical behaviour and good corporate governance.

The Company encourages the raising of any concerns about actual or potential misconduct or any improper state of affairs or circumstances in relation to the Company, without fear of reprisal or intimidation. The Company is committed to ensuring that individuals who disclose wrongdoing in accordance with this policy can do so safely, securely and with confidence that they will be protected and supported.

The Company aims to ensure that disclosures of wrongdoing are dealt with appropriately and on a timely basis.

This Policy is available on the Company's website. Copies of this Policy can also be obtained from the Whistleblower Protection Officer.

2 Who can make a Report

Reports may be made under this Policy by any current or former:

- (i) officers and employees of the Company;
- (ii) suppliers, consultants, and contractors of the Group (including their employees, whether paid or unpaid);
- (iii) associates of the Company; and
- (iv) relatives, spouses and dependants of any of the above individuals.

A **Discloser** is any of the above individuals who makes a report in accordance with this Policy.

A Discloser may also be eligible for protection as a whistleblower under the Corporations Act 2001 (Cth) in certain circumstances. More information on this is attached in the Appendix.

3 Issues that should be reported

Reportable Matter means or any information about the Company (or an officer or employee of the Company) if the Discloser has reasonable grounds to suspect that the information indicates the Company (including its employees or officers) has or may have engaged in conduct that:

- (i) constitutes an offence against, or a contravention of, any of the following:
 - (A) the *Corporations Act 2001* (Cth);
 - (B) the *Australian Securities and Investments Commission Act 2001* (Cth);
 - (C) the *Banking Act 1959* (Cth);



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- (D) the *Financial Sector (Collection of Data) Act 2001 (Cth)*;
 - (E) the *Insurance Act 1973 (Cth)*;
 - (F) the *Life Insurance Act 1995 (Cth)*;
 - (G) the *National Consumer Credit Protection Act 2009 (Cth)*; or
 - (H) the *Superannuation Industry (Supervision) Act 1993 (Cth)*;
- (ii) constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
 - (iii) represents a danger to the public or the financial system;
 - (iv) breaches any internal policy or code of the Company;
 - (v) constitutes dishonest, fraudulent or corrupt activity, including bribery; or
 - (vi) indicates any other misconduct or an improper state of affairs or circumstances in relation to the Company.

A Discloser must have reasonable grounds for a report made under this Policy. A mere allegation with no supporting information is unlikely to be considered as having 'reasonable grounds'. However a Discloser does not need to prove their allegations. A Discloser will still qualify for protection under this Policy even if their disclosure turns out to be incorrect.

The reporting of false information is taken very seriously by the Company. Individuals who deliberately or knowingly report false information will not be able to access the protections available under this Policy for Disclosers, and individuals who are employees, officers or contractors of the Company may be subject to disciplinary action.

Personal Work Related Grievances of current or former employees are not covered under this Policy, and should be reported to your line manager or Human Resources representative. Such disclosures may be protected under other legislation such as the *Fair Work Act 2009 (Cth)*. A Personal Work Related Grievance means 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. This includes:

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

However, it does not include:

- any conduct that would be considered victimisation of an individual because they have made, may have made, or propose to make a report under this Policy; or
- a matter that would have significant implications for the Company.

4 How to make a Report

Internal Reporting for Employees

Employees should first report any matters of concern to their direct line manager or human resources advisor. Where this is not appropriate, where the employee does not feel comfortable making an internal report, or where an employee has made an internal report but no action has been taken within a reasonable time, the report can be made using the reporting channels outlined below.

Report to the Whistleblowing Hotline

Report to a Whistleblower Protection Officer

A report can be made directly to a Whistleblower Protection Officer (WPO). There are currently two WPOs, being:

- The Chairman (currently Keong Chan 0403 369 336); and
- The Company secretary (currently Peter Zhao 0421 757 588)

Reports to a WPO:

- must be made in person or by telephone; and
- the Discloser must first inform the WPO that they wish to make a report under this Policy, so that the WPO can make appropriate arrangements in relation to confidentiality.

Report to an Eligible Recipient

If a Whistleblower is unable to use any of the above channels for reporting, a report can be made to an Eligible Recipient within the Company. **Eligible Recipients** in relation to the Company are:

- (i) officers,
- (ii) directors;
- (iii) senior managers; and
- (iv) auditors, or a member of an audit team conducting an audit.

Reports to an Eligible Recipient:

- must be made in person or by telephone; and
- the Whistleblower must first inform the Eligible Recipient that they wish to make a report under this Policy, so that the Eligible Recipient can make appropriate arrangements in relation to confidentiality.

An Eligible Recipient may direct the Whistleblower to make the report to a WPO, if they consider it appropriate in the circumstances.

Report to an External Body

The Company encourages employees and other Disclosers to make a report to the Company in the first instance, so that it can identify and address wrongdoing as early as possible. However, the



Discloser may make a report about a Reportable Matter to an external party as set out in the Appendix.

Information to include in the Report

For a report to be investigated, it must contain sufficient information to form a reasonable basis for investigation. For this reason, Disclosers should provide as much information as possible, in any form, about the Reportable Matter.

By way of example, information could include (but must not necessarily include):

- (i) the date, time and location;
- (ii) the name(s) of person(s) involved and possible witnesses to the events;
- (iii) evidence of the events (e.g. documents, emails etc); and
- (iv) steps the Discloser or another person may have already taken to report the matter or to resolve the concern.

5 Discloser's right to anonymity

Disclosers are encouraged (but not required) to disclose their identity when making a report. Providing their identity will assist in:

- monitoring their wellness and protections against Detriment; and
- investigating their report and obtaining further information from them as is necessary to complete the investigation.

In circumstances where the Discloser has not consented to the disclosure of their identity, the matter may be referred for investigation, but the investigator will be required to take all reasonable steps to reduce the risk that the Discloser will be identified as a result of the investigation.

Information about a Discloser's identity may only be disclosed in the following circumstances:

- (i) Where the information is disclosed to ASIC, APRA, the Australian Federal Police or to a person or body prescribed by regulations;
- (ii) Where the information is disclosed to a legal practitioner for the purpose of obtaining legal advice in relation to the operation of applicable whistleblowing protection laws; or
- (iii) Where the Whistleblower consents.

Information that may be likely to lead to the identification of the Discloser may be disclosed if:

- (iv) The information does not include the Discloser's identity;
- (v) The Company has taken all reasonable steps to reduce the risk that the Discloser will be identified from the information; and
- (vi) It is reasonably necessary for investigating the issues raised in the report.

It is illegal for a person to identify a Discloser or disclose information that is likely to lead to the identification of a Discloser, apart from the exceptional circumstances described above.

6 Investigation of Reports

Assessment of Report

The WPO will conduct an initial assessment of a report made under this Policy to assess whether it concerns a Reportable Matter, whether a formal, in-depth investigation is required, and whether the matter may be investigated or confirmed in other ways. The Company may not be able to conduct an investigation if it is not able to contact the Discloser (for example, if a report is made anonymously and no contact details are provided).

Appointment of an Investigator

The Whistleblower Protection Officer will appoint an investigator to investigate the matter. The investigator can be:

- (i) a manager or senior executive;
- (ii) an external independent resource; or
- (iii) another suitably qualified person,

who, in whichever case, is not implicated directly or indirectly in the report.

Conduct of the investigation

To the extent that they include sufficient detail and are able to be investigated, reports of Reportable Conduct made under this Policy will be investigated as soon as possible after the matter has been reported. The investigator will use his or her best endeavours to conduct the investigation in a timely, thorough, confidential, objective and fair manner and as is reasonable and appropriate having regard to the nature of the Reportable Conduct and all of the circumstances.

- (b) Where appropriate, the subject(s) of the report will be informed of the allegations and have an opportunity to respond.
- (c) Where appropriate, the WPO will update the Discloser on the progress of the investigation. A Discloser must not disclose and must keep confidential any details of the investigation, its progress or its outcome.
- (d) Where appropriate, and where the identity of the Discloser is known, the WPO will inform the Discloser of the outcome of an investigation into a report made by the Discloser in accordance with this Policy.

Investigation outcomes, disciplinary actions and immunity

The outcome of the investigation may result in disciplinary action for officers and employees up to and including dismissal without notice. Serious criminal matters will be reported to the police or the appropriate regulatory authorities.

7 Protections for Disclosers

It is a breach of this Policy to subject a Discloser to any Detriment because they have made, or propose to make, a report under this Policy. It will also be a breach of this Policy to make a threat to cause Detriment to a Discloser (or another person) in relation to a report.

“**Detriment**” includes (without limitation):



- (i) dismissal;
- (ii) injury of an employee in his or her employment;
- (iii) alteration of an employee's position or duties to his or her disadvantage;
- (iv) discrimination between an employee and other employees of the same employer;
- (v) harassment or intimidation;
- (vi) harm or injury (including psychological harm);
- (vii) damage to a person's property; and
- (viii) reputational, financial or any other damage to a person.

Detriment does not include administrative action that is reasonable to protect a Discloser from Detriment (for example a temporary transfer), or reasonable management action in relation to managing an employee's work performance, if the action is in line with the Company's performance management framework.

If a Discloser believes they have suffered or may suffer Detriment because they have made a report under this Policy, or if any person has threatened to cause Detriment to them or another person in connection with a report, they should immediately report the matter to a WPO.

The Discloser cannot be subject to civil, criminal or administrative liability for making a report under this Policy (although, he or she may be subject to civil, criminal or administrative liability for any personal conduct revealed by the report or the investigation). The Company has the discretion to provide the Discloser (or anyone assisting with the investigation) immunity from its disciplinary procedures. However, the Company has no power to provide immunity from criminal prosecution.

Further information on remedies is set out in the Appendix.

8 Support for Disclosers

Support available for Disclosers includes:

- connecting the Discloser with access to the Employee Assistance Program (EAP)
- appointing an independent support person from the human resources team to deal with any ongoing concerns they may have
- connecting the Discloser with third party support providers such as Lifeline (13 11 14) and Beyond Blue (1300 22 4636)

Use of these support services by a Discloser may require the Discloser to consent to disclosure of their identity or information that is likely to lead to the discovery of their identity.

9 Fair Treatment of Persons Implicated

Each report will be assessed and may be the subject of an investigation.

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. However, an employee or officer who is implicated may be temporarily stood down on full pay whilst an investigation is in process, or may be temporarily transferred to another office, department or workplace, if appropriate in the circumstances. Any such stand-down or temporary transfer may only continue for the duration of the investigation. If the investigation determines that the allegations are not substantiated, the employee officer must be immediately reinstated to full duties.

Any reports that implicate an employee or officer must be kept confidential, even if the 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.

An employee or officer who is implicated in a disclosure has a right to be informed of the allegations against them, and must be given an opportunity to respond to those allegations and provide additional information, if relevant, in the course of an investigation into those allegations (subject to the Discloser's right to anonymity). An employee or officer who is implicated in a report will be informed of the outcome of any investigation.

Support available for persons implicated in a report under this Policy includes:

- connecting the person with access to the Employee Assistance Program (EAP)
- appointing an independent support person from the human resources team to deal with any ongoing concerns they may have
- connecting the person with third party support providers such as Lifeline (13 11 14) and Beyond Blue (1300 22 4636).

10 Review and Monitoring

The WPO will report to the Board on a quarterly basis regarding the effectiveness of this Policy, and the Company's whistleblowing processes. All such reports shall be de-identified and shall ensure confidentiality of Disclosers.

If a report under this Policy relates to serious misconduct or involve a serious risk to the Company, the WPO may immediately notify the Board.

The Company shall review this Policy, and its whistleblowing processes, on a periodic basis to ensure that it is operating effectively, and to rectify any issues identified in the review.

Appendix

A Discloser may qualify for protection as a whistleblower under the *Corporations Act 2011* (Cth) if they are an 'eligible whistleblower' in relation to the Company, and:

- They have made a disclosure of information relating to a 'disclosable matter' directly to an 'eligible recipient, or to ASIC, the Australian Prudential Regulation Authority (APRA) or another Commonwealth body prescribed by regulation;
- They have made a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the *Corporations Act*; or
- They have made an 'emergency disclosure' or a 'public interest disclosure'.

Disclosures can be made to a journalist or a parliamentarian under certain circumstances and qualify for protection under the *Corporations Act*. Such disclosures must first be made to ASIC, APRA or another Commonwealth body prescribed by regulation. A Discloser should obtain independent legal advice to ensure that they understand the criteria for making an emergency disclosure or a public interest disclosure that qualifies for protection.

A Discloser that suffers loss, damage or injury because of a protected disclosure may seek compensation and other remedies through the courts. A Discloser should seek independent legal advice if they wish to obtain such a remedy. A Discloser may also contact regulatory bodies such as ASIC or APRA if they believe that they have suffered Detriment due to making a report about a disclosable matter.