



Whistleblower Policy

1. Background and Purpose

The Whistleblower Policy is an important element in detecting corrupt, illegal, or other undesirable conduct in Power Minerals Limited (the Company or Power Minerals).

The purpose of this Policy is to:

- Support Power Minerals' values and code of conduct;
- Support Power Minerals' long-term sustainability and reputation;
- Help deter wrongdoing, in line with the Company's risk management and governance framework;
- Have mechanisms for individuals to raise legitimate concerns that relate to unacceptable conduct;
- Ensure reasonable steps are taken to support and protect the anonymity of an individual raising a concern in good faith (the 'Whistleblower');
- Ensure disclosures are dealt with appropriately and in a timely manner;
- Provide transparency around the entity's framework for receiving, handling, and investigating disclosures;
- Meet Power Minerals' legal and regulatory obligations as well as relevant industry standards and requirements; and
- Comply with the ASX Corporate Governance Principles and Recommendations 4th edition (applicable to listed companies) as well as relevant industry standards and requirements under the Corporations Act 2021 (Cth) requirements and the Taxation Administration Act.

This Whistleblower Policy applies globally. To the extent that laws and regulations:

- In any country are more rigorous or restrictive than this Whistleblower Policy, those laws and regulations should be followed by any Power Minerals subsidiary operating in that country; or
- Where a country has whistleblower laws that are less rigorous than this Whistleblower Policy, this Policy applies.
- The Company may from time to time provide country specific directions for subsidiaries operating in countries outside of Australia.

2. Scope

This Policy applies to:

- Power Minerals and its controlled entities (subsidiaries)
- Current and former employees and officers (including consultants and contractors) of the Company
- Employees of Contractors and Suppliers that provide services to the Company
- Relatives and dependents of those listed above.

3. What is Whistleblowing?

Whistleblowing is the disclosure by or for a witness, of actual or suspected reportable conduct at Power Minerals that indicates fraud, corruption, illegal activities, gross mismanagement or other serious wrong doing. The terms “Whistleblower” and “discloser” are interchangeable in this Policy.

4. What to Report (called Reportable or Disclosable Matter)

A person may make a report under this Policy if they have reasonable grounds to suspect that a Director, officer, employee, contractor, consultant, supplier, tenderer or another person who has business dealings with Power Minerals has engaged in conduct (“Reportable or Disclosable Matter”) which:

- is dishonest, fraudulent, or corrupt, including bribery;
- is an illegal activity (such as theft, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law);
- is unethical or in violation of the Company’s policies (such as dishonestly altering company records or data, adopting questionable accounting practices, or wilfully breaching the Company’s Code of Conduct or other policies or procedures);
- conceals Reportable or Disclosable Matter;
- is potentially damaging to the Company, a Company employee or a third party, such as unsafe work practices, environmental damage, health risks or abuse of the Company’s property or resources;
- amounts to an abuse of authority or a conflict of interest;
- endangers the public or the financial system;
- may cause financial loss to the Company or damage its reputation or be otherwise detrimental to the Company’s interests;
- involves harassment, discrimination, victimisation or bullying, other than personal work-related grievances as defined in the Corporations Act 2001 (Cth) (“Corporations Act”); or
- involves any other kind of misconduct or an improper situation or circumstances.

What is not Reportable Conduct under the Policy

Personal work-related grievances are not within the Scope of this Policy and will be addressed through the applicable grievance resolution process. Personal work-related grievances relate to an employee’s current or former employment and tend to have implications for them personally. For example:

- personal, work-related grievances such as those relating to harassment, discrimination, or disciplinary matters;
- alleged workplace discrimination or bullying;
- interpersonal disputes or conflicts between employees;
- a concern about the behaviour of an employee;
- matters relating to an employee’s performance or discipline-related decisions;
- an employee’s terms and conditions of employment; or
- decisions regarding the engagement, promotion, or termination of an employee.

5. Stakeholders and Responsibilities

- The Managing Director is responsible for fostering a culture of compliance across the Company.

- The Board is responsible for the overall administration of this Policy. It is accountable for the effectiveness of reporting mechanisms, investigation and actions taken to address the concerns.
- The Company Secretary has overall responsibility for implementing and reviewing the Policy. The Board has appointed the Company Secretary as the Whistleblower Disclosure Officer due to the size of the Company.
- Managers are responsible to provide an overview and a copy of this Policy to new employees at induction.
- Internal control systems and procedures will be audited regularly to ensure they are effective in minimising the risk of non-compliance with this Policy.
- A copy of the Whistleblower Policy will be made available on the Company's website and in other ways to ensure the Policy is available to those wishing to use it.
- **Personnel** is defined as all persons (whether authorised or unauthorised) acting on behalf of the Company at all levels, including officers, directors, temporary staff, contractors, consultants, and employees of the Company, as the context requires.
 - All persons are required to understand and comply with this Whistleblower Policy and to follow the reporting requirements set out in this Policy. Appropriate training on how to comply with this Whistleblower Policy will be provided to all Personnel to ensure everyone is aware of their rights and obligations under this Policy and under applicable whistleblower laws. However, it is the responsibility of all Personnel to ensure that they read, understand, and comply with Power Minerals Whistleblower Policy.

6. Who can you make a Report to?

Power Minerals requests that a report under this Policy is made to one of the following contacts to ensure appropriate escalation and timely investigation. They include:

- **Internally**, the Company Secretary, the Power Minerals' designed Whistleblower Disclosure Officer by the Board or in the absence of the Company Secretary; the Admin & Human Resources Manager designated by the Managing Directors; or
- **Externally**, the Whistleblower Disclosure Contact at BDO.

Reports can be made by email, telephone or in person. The contacts are as follows:

- Internally to the company secretary at company.secretary@powerminerals.com.au or by phone on 08 8218 5000; or
- Externally email to bdo@stopline.com.au or by phone on 1300 30 40 50 (only within Australia).

A report can be made disclosing your identity or anonymously (refer to 9.4).

While it is Power Minerals' preference that you raise reports with the Whistleblower Disclosure Officer, it is important to note that under the Corporations Act, you may also raise the matter with an "officer" or "senior manager" of the Company. These are defined in the Corporations Act as "*a director, or a senior manager in the company who makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the company, or who has the capacity to affect significantly the company's financial standing.*" In this case it could include your relevant supervisor or senior manager, or the Managing Director, or Chairman or a Director of the Company.

6.1 Disclosure to external regulatory bodies

While Power Minerals encourages eligible Whistleblowers to make disclosures internally to give Power Minerals the opportunity to investigate and deal with them, an eligible Whistleblower may choose to raise disclosable matters outside of Power Minerals with:

- The Australian Securities and Investments Commission (ASIC) (<https://asic.gov.au/about-asic/contact-us/how-to-complain/report-misconduct-to-asic/>) or
- Australian Prudential Regulation Authority (APRA); or
- A Commonwealth authority prescribed in the Corporations Act regulations.

6.2 Disclosure to a legal practitioner

A report of a disclosable matter will also be protected if it is given to a qualified legal practitioner for the purpose of taking legal advice or legal representation in relation to the operation of the Whistleblower provisions in the Corporations Act (even if the legal practitioner concludes that a disclosure does not relate to a 'disclosable matter').

6.3 A “public interest disclosure” or an “emergency disclosure”

A “public interest disclosure” or an “emergency disclosure” may be made to a journalist or a parliamentarian under certain circumstances and qualify for protection. Detailed as outlined in Annexure A, Part 1(d). The discloser should seek independent legal advice before making such a disclosure.

7. What information should be provided

Disclosers are requested to provide as much information as possible and any known details about the events underlying the report. This might include the date, time, location, name of person[s] involved, possible witnesses to the events, evidence of the events (e.g. documents, emails) and steps the discloser may have already taken to report the matter elsewhere or to try to resolve the concern.

8. Investigation of Disclosures

A discloser who in good faith has material concerns regarding any misconduct which falls under this Policy, should make a disclosure to the Whistleblower Disclosure Officer as soon as is possible or practicable when becoming aware of the misconduct.

The investigation will be conducted in an objective and fair manner and as is reasonable and appropriate having regard to the nature of the reportable/disclosable conduct and the circumstances.

Power Minerals will acknowledge receipt of a disclosure within a reasonable period, assuming the 'eligible Whistleblower' can be contacted (including through anonymous channels) i.e. within 72 hours of the Whistleblower Disclosure Officer receiving the disclosure.

The Company will assess disclosures to determine whether:

- They qualify for protection under the Whistleblower protection scheme; and
- A formal, in-depth investigation is required.

If the disclosure is made internally, this assessment will be conducted by the Whistleblower Disclosure Officer (refer to 6).

The threshold for determining whether an investigation is necessary shall be an objective test requiring 'that a discloser has reasonable grounds to suspect' the misconduct or improper situation.

Generally, if an investigation is required, the Company will determine:

- The nature and scope of the investigation including consideration of any previous allegations/investigations
- 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
- The anticipated timeframe for the investigation
- If and how progress and the outcome is communicated.

All reasonable efforts will be made to protect the Whistleblower's identity, subject to legal or regulatory obligations (Section 9).

An investigation report should be presented by the designated investigator(s) after completion of the investigation and submitted to the Managing Director, Chairman or Board, as appropriate.

Based on the finding of the investigation, the Managing Director, Chairman or Board member shall determine any follow-up action(s) to be taken, including giving instructions to rectify any control weakness/deficiency noted. Appropriate steps may be taken to close the case if no adverse finding is made. Criminal matters will be reported to the police or other appropriate regulatory authorities.

Power Minerals will provide feedback to the Whistleblower regarding the investigation's progress and outcome, as appropriate.

9. Safeguards

9.1 Identity protections and exceptions

The protection of Whistleblowers, including identity protection (keeping the identity of the Whistleblower confidential) is fundamental to achieving the objectives of this Policy. This Policy is designed to offer protection to those employees, suppliers, consultants, and contractors of the Company who disclose such concerns provided the disclosure is made:

- in good faith; and
- in the reasonable belief, of the individual making the disclosure, that it tends to show malpractice or impropriety, and if they make the disclosure to an appropriate person.

The identity of and information likely to lead to the identification of a Discloser will be kept confidential, however a disclosure can be made:

- if the Discloser consents;
- to ASIC, APRA, the Commissioner, or a member of the Australian Federal Police (AFP);
- to a lawyer for the purpose of obtaining legal advice or representation; or
- if the disclosure is allowed or required by law.

It is important to note that no protection from internal disciplinary procedures is offered to those who choose not to use the procedure. In an extreme case, malicious or wild allegations could give rise to legal action on the part of the persons complained about.

9.2 Confidentiality secure record keeping

Power Minerals will treat all such disclosures in a confidential and sensitive manner. The identity of the individual making the allegation would be kept confidential so long as it does not hinder or frustrate any investigation. However, the investigation process may reveal the source of the information and the individual making the disclosure may need to provide a statement as part of the evidence required.

Power Minerals will take the following measures to protect the confidentiality of a discloser's identity (where applicable):

- All personal information or reference to the discloser witnessing an event will be redacted.
- The discloser will be referred to in a gender-neutral context.
- Where possible, the location of the discloser will be referred to only as the generic 'Power Minerals officer.'
- Disclosures will be handled and investigated by qualified staff.
- Only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of a discloser's identity (subject to the discloser's consent) or information that is likely to lead to the identification of the discloser. Access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure.
- Each person who is involved in handling and investigating a disclosure will be reminded about

the confidentiality requirements, including that an unauthorised disclosure of a discloser's identity may be a criminal offence.

- All paper and electronic documents and other materials relating to disclosures will be stored securely.
- Communications and documents relating to the investigation of a disclosure will not to be sent to an email address that can be accessed by other staff.
- Where possible, the discloser will be contacted to help identify certain aspects of their disclosure that could inadvertently identify them.

Whistleblowers are assured that a release of information in breach of this Policy will be considered as a serious matter and will be dealt with under the Company's disciplinary procedures.

9.3 Protection from detriment

The Company is committed to protecting people who make disclosures under this Policy. A Discloser who makes a report under this Whistleblower Policy shall not suffer detriment (either actual or threatened). Examples of actual or threatened detriment include:

- harassment, intimidation, victimisation, bias, or discrimination;
- dismissal of an employee or varying an employee's position or duties;
- causing physical or psychological harm or injury; or
- damage to a person's property, reputation, business or financial position or any other damage.

Certain actions will not constitute detrimental conduct such as:

- administrative action that is reasonable for the purpose of protecting a Discloser from detriment (eg. moving a Discloser who has made a disclosure about their immediate work area to another area to prevent them from detriment); and
- managing a Discloser's unsatisfactory work performance, if the action is in line with the Company's performance management framework.

The Company will take all steps to protect Disclosers from any form of detrimental treatment and may ensure that a risk assessment is carried out to determine the risk of detriment.

Anyone who retaliates against someone who has reported a possible violation may be subject to discipline by the Company or penalties under the Corporations Act, Taxation Act, or other Australian law.

Anyone who is subjected to detriment as a result of making a report under this Whistleblower Policy should report it in accordance with clause 6.0 of this Policy.

9.4 Anonymous Disclosures

This policy encourages individuals to put their name to any disclosures they make. Concerns expressed anonymously are often viewed as less credible, but they may be considered at the discretion of the Company.

In exercising this discretion, the factors to be considered will include the:

- seriousness of the issues raised;
- credibility of the concern; and
- likelihood of confirming the allegation from attributable sources.

9.5 Vexatious Disclosures

If an individual makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against that individual. In making a disclosure the individual should exercise due care to ensure the accuracy of the information. If, however, an individual makes malicious or vexatious allegations, and particularly if he or she persists with making them, disciplinary action may

be taken against that individual. A false report of a reportable matter could significantly affect the Company's reputation and the reputations of officers and other staff members and could also cause considerable misuse of time and effort.

Other Related Documents:

Power Minerals Code of Conduct

Power Minerals Continuous Disclosure Policy

Power Minerals Securities Trading Policy

Power Minerals Anti-Bribery & Anti-Corruption Policy

The Company's credit card, engagement of contractors and consultants, purchasing, invoice approvals, time in lieu, reimbursements, travel allowances, and field cash procedures.

ASIC Regulatory Guide 270

Power Minerals Whistleblower Policy

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ANNEXURE 1 – SUMMARY OF PROTECTIONS UNDER THE CORPORATIONS ACT

The Corporations Act sets out disclosures that are protected under the Corporations Act if certain conditions are met as well as the protections available to protected disclosures. ***A summary of such protections (as at the date of this policy) is set out below but you should refer to the Corporations Act itself for a full understanding of the conditions and protections available and the relevant definitions. You can also visit the ASIC website for more information.***

1. Protected Disclosures

Disclosures will be protected if:

(a) the discloser is an **Eligible Whistleblower**, being an individual who is, or has been, any of the following:

- an officer or employee of the Company (eg current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers and directors);
- (ii) an individual who supplies services or goods to the Company (whether paid or unpaid) or an employee of a person that supplies goods or services to the Company (eg current and former contractors, consultants, service providers and business partners);
- (iii) an associate of the Company;
- (iv) a relative, dependant or dependant of the spouse of any individual referred to at (i) to (iii) above; or
- (v) any prescribed individual under the Corporations Act;

(b) and the disclosure is made to:

- (i) the ASIC, APRA or a prescribed Commonwealth authority; or
- (ii) an **Eligible Recipient**, being:
 - an officer or senior manager of the Company or a related body corporate of the Company;
 - an auditor (or a member of the audit team) of the Company or a related body corporate of the Company;
 - an actuary of the Company or a related body corporate of the Company;
 - a person authorised by the Company to receive disclosures that qualify for protection under the Corporations Act;
 - anyone prescribed under the regulations as being an eligible recipient; or
- (iii) a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the whistleblower provisions in the Corporations Act (even in the event such legal practitioner concludes that a disclosure does not relate to a disclosable matter under the Corporations Act);

(c) and the disclosure relates to a **Disclosable Matter** in that the discloser has reasonable grounds to suspect that the information concerns misconduct, or an improper state of affairs or circumstances in relation to the Company or a related body corporate of the Company. This includes any suspicion that the Company or its body corporate, or an officer or employee of the Company or its body corporate has engaged in conduct that:

- (i) constitutes an offence against, or a contravention of, a provision of the Corporations Act, the Australian Securities Investments Commission Act 2001, the Banking Act 1959, the Financial Sector (Collection of Data) Act 2001, the Insurance Act 1973, the Life Insurance Act 1995, the National Consumer Credit Protection Act 2009, the Superannuation Industry (Supervision) Act 1993, or an instrument made under any such Act; or
- (ii) constitutes an offence against any other law of the Commonwealth of Australia that is punishable by imprisonment for a period of 12 months or more; or
- (iii) represents a danger to the public of the financial system; or
- (iv) is prescribed by regulation.

(Note that the term “misconduct” is defined in the Corporations Act to include fraud, negligence, default, breach of trust and breach of duty.)

(d) Public interest and Emergency Disclosures

Emergency or public interest disclosures (as defined under the Corporations Act) will also be protected if made to Journalists or Parliamentarians (each as defined in the Corporations Act) in extreme cases (excluding tax matters) in circumstances where **at least 90 days have passed since an earlier protected disclosure has been made to ASIC, APRA or another Commonwealth body** without reasonable steps having been taken to address the misconduct, or there will be substantial and imminent danger to someone’s health or safety. Note that before such public interest disclosure is made, the discloser must have given written notice to the relevant regulatory body. Such notice must include sufficient information to identify the previous disclosure

and must state that the discloser intends to make the public disclosure if appropriate steps are not taken.

Disclosers are advised to contact the Company's Whistleblower Disclosure Officer or an independent legal adviser to ensure they understand the criteria for making an emergency or public interest disclosure that qualifies for protection.

(e) Personal work-related grievances

Personal work-related grievances (as defined in the Corporations Act) will not be protected to the extent that the information disclosed does not concern a contravention, or an alleged contravention, of the prohibition on victimisation under the Corporations Act that involves detriment caused to the discloser or a threat made to the discloser.

However, a personal work-related grievance will still qualify for protection if:

- (i) it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report);
- (ii) the Company has breached employment or other laws punishable by imprisonment 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;
- (iii) the Discloser suffers from or is threatened with detriment for making the disclosure; or
- (iv) the Discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

2. Protections Available

(a) Protected disclosures will be given the following protections under the Corporations Act

Protected disclosures not actionable

- (i) the discloser will not be subject to any civil, criminal or administrative liability (including disciplinary action) for making the disclosure; and
- (ii) no contractual or other remedy may be enforced, and no contractual or other right may be exercised against the discloser on the basis of the disclosure; and
- (iii) if the disclosure qualified for protection under the Corporations Act (including public interest and emergency disclosure), the information is not admissible as evidence against the discloser in criminal proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;

Victimisation Prohibited

Anyone who causes or threatens to cause detriment (as defined in the Corporations Act) to a discloser 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 or subject to a court order. Examples of possible court orders include, but are not limited to:

- (i) requiring compensation for loss or damage;
- (ii) an injunction to prevent, stop or remedy the effects of detrimental conduct;
- (iii) an order requiring an apology for engaging in detrimental conduct;
- (iv) if the detrimental conduct wholly or partly resulted in the termination of an employee's employment, reinstatement of their position; and
- (v) any other order the court thinks appropriate.

Identifying information not to be disclosed Subject to applicable laws:

- (i) a discloser's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
- (ii) the person receiving the report commits an offence if they disclose the substance of the report or the discloser's identity, without the discloser's consent, to anyone except an authorised disclosure to ASIC, APRA, the AFP or a lawyer for the purposes of obtaining legal advice or representation in relation to the report.

Costs of proceedings - A discloser may not need to pay costs of legal proceedings unless they have acted vexatiously or without reasonable cause and the unreasonable act caused the other party to incur the costs.

(b) Confidentiality

In relation to a protected disclosure, the identity of a discloser (and any information likely to lead to the identification of a discloser) must be kept confidential unless expressly authorised in writing.

A disclosure of the discloser's identity will be authorised if made:

- (i) to ASIC, APRA or a member of the AFP;

- (ii) to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the whistleblower provisions in the Corporations Act;
- (iii) to a person prescribed by the regulations of the Corporations Act for this purpose;
- (iv) with the express written consent of the discloser; or
- (v) by ASIC, APRA or a member of the AFP to a Commonwealth or State or Territory authority for the purpose of assisting the authority in the performance of its functions or duties.

However, such confidentiality does not apply where the disclosure is not of the identity of the discloser and is reasonably necessary for the purposes of investigating a matter and all reasonable steps have been taken to reduce the risk that the discloser will be identified.

(c) Timing

A discloser will qualify for protection from the time they make their disclosure, regardless of whether, at this time, the discloser or recipient recognises that the disclosure qualifies for protection.

(d) No immunity from misconduct

Note that the protections do not grant immunity for any misconduct a discloser has engaged in that is revealed in their disclosure.

ANNEXURE 2 – SUMMARY OF PROTECTIONS UNDER THE TAXATION ADMINISTRATION ACT

The Taxation Act sets out disclosures that are protected under the Taxation Administration Act if certain conditions are met as well as protections available to protected disclosures. A summary of such protections (as at the date of this policy) is set out below but you should refer to the Taxation Administration Act itself for a full understanding of the conditions and protections available and the relevant definitions. You can also visit the ATO website for more information.

1. Protected Disclosures

Disclosures will be protected if:

- (a) the discloser is an Eligible Whistleblower, being an individual who is, or has been, any of the following:
 - (i) an officer (within the meaning of the Corporations Act) or employee of the Company;
 - (ii) an individual who supplies services or goods to the Company (whether paid or unpaid) or an employee of a person that supplies goods or services to the Company;
 - (iii) an associate (within the meaning of the Income Tax Assessment Act 1936) of the Company;
 - (iv) a spouse, child or dependant of any individual referred to in (i) to (iii) above or of such an individual's spouse; or
 - (v) any prescribed individual under the regulations under the Taxation Act;
- (b) and the disclosure is made to:
 - (i) the Commissioner and the discloser consider that the information may assist the Commissioner to perform his or her functions or duties under a taxation law in relation to the Company or an associate of the Company; or
 - (ii) an Eligible Recipient, being:
 - (A) a director, secretary or senior manager of the Company;
 - (B) an employee or officer of the Company who has functions or duties that relate to the tax affairs (within the meaning of the Taxation Act) of the Company;
 - (C) the Company's auditor (or a member of that audit team);
 - (D) a registered tax agent or BAS agent (within the meaning of the Tax Agent Services Act 2009) who provides tax agent services or BAS services to the Company;
 - (E) a person authorised by the Company to receive disclosures that qualify for protection under the Taxation Act; or
 - (F) anyone prescribed under the Taxation Act regulations as being an Eligible Recipient;
- (c) and the discloser 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 the Company ("tax affairs" means affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Commissioner);
- (d) and the discloser considers that the information may assist the Eligible Recipient to perform functions or duties in relation to the tax affairs of the Company or an associate of the Company; or
- (i) a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the whistleblower provisions in the Taxation Act.

2. Protections Available

(a) Protected Disclosures will be given the following protections under the Taxation Act

Protected disclosures not actionable

- (i) the discloser will not be subject to any civil, criminal or administrative liability (including disciplinary action) for making the disclosure;
- (ii) no contractual or other remedy may be enforced, and no contractual or other right may be exercised against the discloser on the basis of the disclosure; and
- (iii) if the disclosure was a disclosure of information to the Commissioner, the information is not admissible as evidence against the discloser in criminal proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;
(Note that in relation to (i) to (iii) above, the discloser has qualified privilege in respect of the disclosure and a contract to which the person is a party may not be terminated on the basis that the disclosure constitutes a breach of the contract.)

Victimisation prohibited

Anyone who causes or threatens to cause detriment (as defined in the Taxation Act) to a discloser 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 or subject to a court order. Examples of possible court orders include, but are not limited to:

- (i) requiring compensation for loss or damage;
- (ii) an injunction to prevent, stop or remedy the effects of detrimental conduct;

- (iii) an order requiring an apology for engaging in detrimental conduct;
- (iv) if the detrimental conduct wholly or partly resulted in the termination of an employee's employment, reinstatement of their position; and
- (v) any other order the court thinks appropriate

Identifying information not to be disclosed

- (i) a discloser's identity (or information likely to lead to the identity of the discloser) cannot be disclosed to a Court or tribunal except where considered necessary; and
- (ii) the person receiving the report commits an offence if they disclose the substance of the report or the discloser's identity, without the discloser's consent, to anyone except the Commissioner, the AFP or a lawyer for the purposes of obtaining legal advice or representation in relation to the report.

Costs of proceedings

A discloser may not need to pay the costs of legal proceedings unless they have acted vexatiously or without reasonable cause and the unreasonable act caused the other party to incur the costs.

(b) Confidentiality

In relation to a protected disclosure, the identity of a discloser (and any information likely to lead to the identification of a discloser) must be kept confidential unless authorised.

A disclosure of the discloser's identity will be authorised if made:

- (i) to the Commissioner or a member of the AFP;
- (ii) to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the whistleblower provisions in the Taxation Act;
- (iii) to a person prescribed by the regulations of the Taxation Act for this purpose; or
- (iv) with the express written consent of the discloser.

However, such confidentiality does not apply where the disclosure is not of the identity of the discloser and is reasonably necessary for the purposes of investigating a matter and all reasonable steps have been taken to reduce the risk that the discloser will be identified.