
Atlas Pearls Ltd
30 June 2022

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CHAMBERS
WESTGARTH

Whistleblower Policy and Procedure



Why does Atlas have a Whistleblower Policy and Procedure?

Atlas Pearls Ltd (and all of its subsidiaries, wherever located) (**Atlas**) is committed to conducting its business its business and all associated activities ethically and with integrity, consistently with Atlas's values set out in its Corporate Code of Conduct [hyperlink]. Atlas promotes and supports a culture of honest and ethical behaviour, compliance and good corporate governance.

Atlas encourages and relies on the reporting of any instances of suspected unethical, illegal, fraudulent or undesirable conduct involving Atlas's business, and will ensure that those making such a report can do so without fear of intimidation, disadvantage, retribution or reprisal. Indeed, its policies often require such reporting.

This Whistleblower Policy and Procedure (**Policy**) details the framework for receiving, investigating and addressing allegations of criminal, dishonest or unethical behaviour where that behaviour concerns the activities of Atlas or current and former officers, agents, employees and contractors of Atlas.

Atlas's business is international, with farming operations extending across the Indonesian archipelago and the marketing and sales distribution network based in Australia. The distribution network includes key international markets for sales of pearls Internationally and for by-products in Indonesia. This Policy applies globally. If there is any conflict between this Policy and any laws, regulations or guidance in any country in which Atlas operates, the more rigorous and restrictive requirement prevails.

What is the purpose of this Policy?

The objectives of this Policy are to:

- encourage the reporting of Reportable Conduct;
- ensure that individuals who disclose Reportable Conduct can do so safely and securely and in the knowledge that they will be supported and protected from victimisation, detriment and retaliation;
- ensure any reports of Reportable Conduct are dealt with appropriately and in a timely way;
- provide transparency as to Atlas's framework for receiving, handling and investigating disclosures of Reportable Conduct;
- afford natural justice and procedural fairness to anyone who is the subject of an allegation of Reportable Conduct;
- support Atlas's values and Code of Conduct;
- support Atlas's long-term sustainability and reputation;

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- meet Atlas's legal and regulatory obligations; and
 - to align with the ASX Corporate Governance Principles and Recommendations and relevant standards.
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Who can make a disclosure under this Policy?

This Policy will apply to any person who makes or attempts to make a Protected Disclosure (whether anonymously or not) and who is:

- a current or former:
 - employee of Atlas;
 - officer of Atlas or of a related body corporate;
 - contractor, or an employee of a contractor who has supplied goods or services to Atlas; or
- a spouse, relative or dependant of one of the people referred to above;

Such a person is referred to as an **Eligible Whistleblower**.

What disclosures are covered by this Policy?

A disclosure covered by this Policy is called a protected disclosure (**Protected Disclosure**).

Where an Eligible Whistleblower has reasonable grounds to suspect a certain type of conduct (or the deliberate concealment of such conduct) (**Reportable Conduct**), a disclosure about that conduct will be a Protected Disclosure. Reportable Conduct includes the following types of conduct in relation to Atlas:

- conduct which constitutes an improper state of affairs or circumstances;
- fraud, negligence, default, breach of trust or breach of duties under the *Corporations Act 2001* (Cth) (**Corporations Act**);
- conduct which constitutes an offence against, or a contravention of:
 - the Corporations Act or an instrument made under it, or other financial sector laws enforced by the Australian Securities Investments Commission (**ASIC**) or the Australian Prudential Regulation Authority (**APRA**);
 - any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
- conduct which represents a danger to the public or the financial system (even if the conduct does not involve a breach of a particular law).

Examples of Reportable Conduct include:

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- illegal conduct, such as theft, dealing in or use of illicit drugs, violence or threatened violence or criminal damage to property;
 - fraud, money laundering or misappropriation of funds;
 - offering or accepting a bribe;
 - financial irregularities;
 - failure to comply with, or breach of, legal or regulatory requirements;
 - unethical or improper conduct which raises significant implications for Atlas. This may include:
 - serious and/or systematic breaches of Atlas's policies;
 - bullying or harassment;
 - misuse of sensitive or confidential information;
 - unfair or unethical business behaviour or practices in dealing with an investor, other customer, contractor or supplier (including a potential investor, customer, contractor, supplier) or their employees;
 - infringement of Atlas's intellectual property;
 - conduct likely to damage Atlas's financial position or reputation;
 - victimisation for making or proposing to make a disclosure under this Policy; and
 - any behaviour that poses a serious risk to the health and safety of any person at the workplace, or to public health or safety, or the environment (even where this does not constitute a breach of any law).

If a matter is reported that is not Reportable Conduct, it will still be considered as appropriate, but it will not be a Protected Disclosure and the discloser will not be able to access the whistleblower protections under Australian law in relation to that disclosure.

What is *not* Reportable Conduct?

Reportable Conduct does not generally include a **personal work-related grievance**.

Personal work-related grievances are grievances relating to a person's current or former employment with Atlas which have, or tend to have, implications for the person personally but do not:

- have significant implications for Atlas or a related body corporate; or

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- relate to any conduct, or alleged conduct, regarding Reportable Conduct.

Examples of personal work-related grievances 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; and
- a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

Disclosures relating to these matters do not qualify for whistleblower protection under either this Policy or Australian law. We still welcome such matters being raised, but they will not be Protected Disclosures.

However, a disclosure about a personal work-related grievance may still qualify for protection under this Policy if:

- it also includes information about Reportable Conduct;
- it is about the person suffering detriment, or being threatened with detriment, for making a disclosure about Reportable Conduct; or
- it is a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

How do I make a disclosure? Eligible Whistleblowers must make a disclosure directly to one of the Eligible Recipients (**Eligible Recipient**) identified in this section to qualify for protection as a whistleblower under this Policy and under Australian law.

Atlas would like to identify and address wrongdoing as early as possible. We therefore encourage Eligible Whistleblowers to disclose Reportable Conduct to one of the following Eligible Recipients:

- a Whistleblower Protection Officer (**WPO**);
- Atlas' confidential external Whistleblower report service, Your-Call, either by telephone on the Toll free Hotline at 1300 788 712 (available daily from 6pm – 9pm WST) or via the Your-Call website at either www.your-call.com.au or www.whistleblowing.com.au;
- an officer or senior manager who makes, or participates in making, decisions that affect the whole, or a substantial part of, the business of Atlas, or who has the capacity to significantly affect Atlas's financial standing;
- the Chair of the Audit and Risk Committee; or

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- a director or company secretary of Atlas.

The contact details of the Eligible Recipients can be found on Atlas's Intranet. Reports can be made by email, telephone and in person.

However, if you do not wish to raise your concern via any of the above methods, Eligible Whistleblowers may still qualify for protection as a whistleblower under Australian law if they:

- make a disclosure of Reportable Conduct to ASIC, APRA or any other Eligible Recipient as identified in **Annexure A**; or
- make a disclosure of information to an external legal practitioner for the purposes of obtaining legal advice or representation about making a disclosure under this Policy (even if the external legal practitioner concludes that a disclosure does not concern Reportable Conduct).

In limited circumstances, an Eligible Whistleblower may make a public interest disclosure or an emergency disclosure to a journalist or parliamentarian which qualifies for protection in accordance with Australian whistleblowing laws.

It is important to understand the criteria for making a disclosure in these circumstances, which includes, among other things:

- the discloser has first made the disclosure to ASIC, APRA or other Commonwealth prescribed body; and
- the discloser has provided written notice to that entity that they now intend to make a public interest or emergency disclosure in relation to this issue. In the case of public interest disclosures, at least 90 days must have passed since the original disclosure

Information you should provide

When making a disclosure under this Policy, you should provide as much information as possible, including the details of the Reportable Conduct, people involved, dates, locations and any other evidence or material which may be relevant.

You must have reasonable grounds to believe that the information you are disclosing is true, however you will still qualify for protection under this Policy and under Australian law if the information you provide turns out to be incorrect.

Anonymous reports

Atlas encourages Eligible Whistleblowers to provide their name when making a disclosure under this Policy, as it will assist Atlas to investigate and address their report.

However, if you do not want to reveal your identity, you may make an anonymous disclosure under this Policy, and may

choose to remain anonymous over the course of any investigation and after the investigation is finalised.

There are various mechanisms available for protecting your anonymity when making a disclosure under this Policy, including:

- using an anonymised email address; and
- adopting a pseudonym for the purpose of your disclosure.

If you choose to make an anonymous disclosure under this Policy, any investigation will be conducted as best as possible in the circumstances. You may refuse to answer questions that you feel could reveal your identity.

Disclosures which are made anonymously will still be protected under this Policy and under Australian law. However, Atlas may be unable to provide you with the same level of practical support and protection it could provide if it knew your identity.

If you wish to remain anonymous in making a disclosure of Reportable Conduct, you should, where possible, maintain ongoing anonymised communication with Atlas so that Atlas can seek further information or clarification to assist in investigating and addressing your disclosure, and provide you with feedback and updates regarding the progress of any investigation and outcomes.

Additional Information

If you require additional information in relation to making a disclosure of Reportable Conduct, you may discuss the matter with your supervisor or a WPO. Information about whistleblower protections and regarding how to make a report to ASIC can be found at <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/how-asic-handles-whistleblower-reports/>.

If you do not formally make a disclosure under this Policy, Atlas may nevertheless be compelled to act on the information you have provided if that information reasonably suggests Reportable Conduct has occurred or may occur.

How will Atlas handle and investigate a disclosure?

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

Where you have elected to provide your name in making the disclosure, it will only be disclosed with your consent, or in exceptional circumstances where the disclosure is allowed or required by law. Identity protection is further discussed below. If you have any concerns regarding this issue, you should discuss them with the Eligible Recipient.

Initial assessment of the disclosure

Subject to the confidentiality requirements outlined in this Policy, all disclosures of Reportable Conduct made pursuant to this

Policy must be referred to the Whistleblower Investigation Officer (**WIO**) (or, where there is a conflict of interest, another appropriate person).

The WIO will assess the information provided and determine:

- whether the disclosure relates to Reportable Conduct and qualifies for protection under this Policy; and
- whether an investigation is necessary or appropriate, taking into account whether sufficient information exists to allow the disclosure to be investigated.

Atlas may not be able to undertake an investigation in some circumstances, including if it is not able to contact the whistleblower to obtain necessary consent or information to enable an investigation to proceed in a timely manner.

All Protected Disclosures will ultimately be reported to the Audit and Risk Committee, either as part of the Whistleblower Register, or as standalone agenda items.

Investigating a disclosure

Where the WIO is satisfied that an investigation should be conducted, the WIO will determine the appropriate investigation process, including:

- the nature and scope of the investigation;
- who will conduct the investigation (including whether an external investigator should be engaged);
- the nature of any technical, financial or legal advice that may be required; and
- the timeframe for the investigation (having regard to the nature and scope of the Reportable Conduct, the complexity of the issues and any other relevant factors).

Where Reportable Conduct relates to the Managing Director, CEO, any WPO, any WIO or Director of Atlas, the matter will be referred directly to the Chair of the Audit and Risk Committee or another appropriate person.

Communication with whistleblower

If you make a disclosure of Reportable Conduct under this Policy and are able to be contacted, Atlas will contact you to acknowledge receipt of your disclosure within 3 business days.

You may be asked to provide further information regarding the Reportable Conduct.

In addition, where practicable, once the matter has been passed to the WIO, and provided that you are able to be contacted and that the contact does not compromise your anonymity, you will be contacted within 14 business days to discuss next steps

and during key stages in the process such as:

- when the investigation process has begun (or if no investigation is to be conducted, to advise you of this); or
- when the investigation is in progress.

In some circumstances, Atlas may be required to refer an allegation of Reportable Conduct to the Police or other agency (eg, ASIC). In such circumstances, Atlas may not be able to keep you informed on the progress of a Protected Disclosure.

Fair treatment

Atlas will apply principles of procedural fairness and natural justice to the conduct of any investigation conducted under this Policy. The WIO will ensure that any employee who is the subject of a disclosure made under this Policy is treated fairly during the course of an investigation of Reportable Conduct.

Employees will have the opportunity to be informed of, and respond to, any report of Reportable Conduct made against them during the investigation. A discloser or an employee, officer or director who is the subject of a disclosure may contact Atlas's support services.

Investigation findings

Once the investigation is completed, the relevant investigator will report their findings to the WIO or Chair of the Audit and Risk committee or Company Chair, who will determine the recommended course of action (if any) that Atlas should take in response to the findings. Such action may include a disciplinary process or another form of escalation of the report within or outside of Atlas.

The method of documenting and reporting the findings of any investigation will depend on the nature of the disclosure. If appropriate, and subject to any applicable confidentiality, privacy or legal constraints, the WIO will notify the whistleblower, and any employee who is the subject of a disclosure, of the outcome of the investigation. However, there may be circumstances where it is not appropriate to provide details of the outcome to the whistleblower or the person who is the subject of the disclosure.

Atlas will ensure that, in accordance with this Policy, publication of an investigation's findings will not breach the whistleblower's confidentiality. You may lodge a complaint with a regulator if you are not satisfied with an outcome of the investigation, or if you consider that there has been a breach of this Policy.

What protections apply?

In order to be eligible for the protections under this Policy, you must:

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- be an Eligible Whistleblower;
 - make a disclosure of Reportable Conduct to an Eligible Recipient or as otherwise provided in accordance with the Policy;
 - be acting honestly with a reasonable belief that the information in the disclosure concerns Reportable Conduct and is likely to be true (this means there must be reasonable grounds for the belief); and
 - not have engaged in serious misconduct or illegal conduct in relation to the Reportable Conduct.

The protections in this Policy apply not only to disclosures of Reportable Conduct made to Eligible Recipients, but also to:

- disclosures made to legal practitioners for the purpose of obtaining legal advice or representation regarding the operation of whistleblowing provisions under Australian law;
- disclosures to regulatory and other external bodies; and
- “public interest” and “emergency” disclosures that are made in accordance with the Corporations Act.

You can still qualify for the protections under this Policy even if your disclosure turns out to be incorrect or your legal practitioner has advised you that your disclosure is not Reportable Conduct.

If you have made a Protected Disclosure you must, at all times during the reporting process, continue to comply with this Policy.

Identity protection

If you make a disclosure of Reportable Conduct in accordance with this Policy, then absent your consent, the Eligible Recipient cannot disclose your identity, or information that is likely to lead to your identification, except to:

- ASIC, APRA, or a member of the Australian Federal Police;
- a legal practitioner for the purpose of obtaining legal advice or legal representation about the whistleblowing provisions of the Corporations Act; or
- a person or body prescribed by the Corporations Act regulations.

The information contained in a disclosure made by you under this Policy may be disclosed without your consent if the disclosure of this information is reasonably necessary to investigate the issues raised in the report, provided that:

- the information does not include your identity; and
- all reasonable steps have been taken by Atlas to reduce the risk that your identity will be revealed from the

information provided.

It is unlawful for a person to identify a whistleblower, or disclose information that is likely to lead to the identification of the whistleblower, outside of the circumstances listed above.

Atlas will take all reasonable steps to reduce the risk that a person will be identified as a result of making a disclosure under this Policy and to ensure their identity remains confidential throughout the investigation process. Measures that Atlas may take to protect a whistleblower's confidentiality include:

- ensuring that disclosures will be handled and investigated by qualified staff;
- redacting all personal information or reference to a whistleblower witnessing an event;
- using gender neutral terms when referring to a whistleblower;
- where possible, liaising with a whistleblower to identify any aspects of their disclosure that could inadvertently identify them;
- securely storing documents (whether electronic or paper) relating to disclosures;
- limiting access to information to those or investigating the disclosure;
- restricting the number of people who may be made aware of a whistleblower's identity;
- putting in place measures to prevent information about investigations of disclosures being sent to an email address or printer that can be accessed by other staff; and
- reminding those persons handling investigations of their confidentiality obligations.

The unauthorised disclosure of a whistleblower's identity, or information which may identify the whistleblower, may be regarded as conduct to be dealt with in accordance with Atlas's disciplinary procedures. It may also, in some circumstances, be a criminal and civil offence under the Corporations Act.

Any concerns regarding breach of confidentiality should be raised with the WIO or WPO. You may also lodge a complaint with a regulator, such as ASIC, APRA or the ATO, for investigation.

Protection from detriment

A person must not cause, or threaten to cause, detriment to a person because they have made, may make, propose to make or could make, a disclosure that qualifies for protection under this Policy and Australian law.

Examples of detrimental conduct include dismissal, discrimination, harassment or intimidation, altering a person's position in

employment to their prejudice, altering an employee's position or duties to their disadvantage, physical or psychological harm; or damage to a person's property, reputation, business or financial position.

Actions that are not detrimental conduct include:

- administrative action that is reasonable for the purpose of protecting a discloser from detriment (eg, moving a person who has made a disclosure from their immediate work area to another location where necessary to prevent detriment from occurring); or
- managing a whistleblower's unsatisfactory work performance, where the action is in line with Atlas's performance management framework.

Atlas is committed to making sure that Eligible Whistleblowers are treated fairly and do not suffer detriment for making a Protected Disclosure under this Policy. Atlas may take the following measures to ensure that Eligible Whistleblowers who have made a protected disclosure are protected from detriment, if possible, depending on the particular circumstances:

- assess risk of detriment against the whistleblower and other persons (to be done as soon as possible after receiving a disclosure);
- provide support services, including counselling or other professional services;
- develop strategies to help a whistleblower minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or investigation;
- allow the whistleblower to perform duties from another location;
- reassign or relocate the whistleblower to another role at the same or substantially the same level;
- make modifications to the whistleblower's workplace or the way they perform their duties; and
- intervene where detrimental conduct has already occurred, including investigating and taking disciplinary action, allowing the whistleblower to take extended leave, developing a career development plan for the whistleblower that includes new training and career opportunities, or other compensation or remedies.

Atlas will investigate any reports of adverse action taken against a person who is eligible for protection under this Policy. If proven, those who have engaged in such behaviour may be subject to disciplinary proceedings and potential criminal and civil liability under the Corporations Act or the Taxation Administration Act.

Whistleblower Protection Officer (WPO)

Where you have made a disclosure of Reportable Conduct which is eligible for protection under this Policy, Atlas may appoint

a WPO to support and help protect you.

The role of the WPO is to:

- safeguard the interests of a whistleblower;
- apply this Policy;
- assess the immediate welfare and protection needs of a whistleblower and, where the whistleblower is an employee, assist in providing the whistleblower with a supportive work environment; and
- respond as appropriate and necessary to any concerns or reports of victimisation or detriment by a whistleblower;
- monitor the effectiveness of relevant policies and report to the Board accordingly; and
- ensure compliance with whistleblower training and programs.

For more information or to request the appointment of a WPO under this Policy, please contact a WIO.

Other remedies and protections

There are a number of other legal protections for an Eligible Whistleblower under Australian whistleblowing laws including:

- in some circumstances (eg, if the disclosure has been made to a regulator) the information you provide is not admissible in evidence against you in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;
- you are protected from liability in relation to your disclosure:
 - civil liability (eg, any legal action against you for breach of an employment contract, duty of confidentiality or other contractual obligation);
 - criminal liability (eg, attempted prosecution for unlawfully releasing information, or other use of your disclosure against you in a prosecution (other than for making a false disclosure); or
 - administrative liability (eg, disciplinary action for making the disclosure); and
- no contractual or other remedy may be enforced or exercised against you based on the disclosure.

The protections do not grant Eligible Whistleblowers immunity from any misconduct they were involved in that is revealed in the disclosure.

Consequences of knowingly making a false report

An Eligible Whistleblower can still qualify for protection even if their disclosure turns out to be incorrect. However, anyone who knowingly makes a false report of Reportable Conduct, or who otherwise fails to act honestly with a reasonable basis in respect of the report may be subject to disciplinary action, including termination of employment (in the case of employees) or other sanction.

The disciplinary action or sanction will depend on the severity, nature and circumstance of the false report.

Record keeping and accountability

The WPO will ensure that all records and reports relating to the disclosures and investigations under this Policy are appropriately stored and retained, so as to protect confidentiality.

Atlas's Board is responsible for:

- the overall administration of this Policy;
- reviewing the suitability and effectiveness of this Policy; and
- otherwise ensuring maintenance and adherence to this Policy.

The WIO will establish and maintain a register (**Whistleblower Register**), which contains details of the Protected Disclosures received in accordance with this Policy.

The WIO will:

- coordinate and support the impartial investigation of Protected Disclosures;
- submit a quarterly summary report to the Audit and Risk Committee, which whilst maintaining confidentiality, provides statistics of:
 - the number of reports received, per quarter;
 - for each report, the type of misconduct alleged, the level of seniority of the alleged wrongdoer and the level of perceived risk;
 - for each report, the approximate time or resources taken to investigate it; and
 - the conclusion of each investigation (upholding or dismissing the report) and the nature of the action taken (such as disciplinary action).
- with the Audit and Risk Committee, periodically review the Whistleblower Register to ensure that proper processes are being followed and identify areas for improvement in the content or effectiveness of this Policy or related

matters.

Training and Information

All new employees, officers and directors must receive training on this Policy as part of induction training. All employees should receive regular training on this Policy as part of Atlas's internal training program.

All persons who are Eligible Recipients, WPOs or WIOs must receive training on their roles, obligations and responsibilities under this Policy prior to any such appointment and at least annually thereafter.

However, it is the responsibility of all Atlas employees, officers and directors to ensure that they read, understand and comply with this Policy.

The Policy will be made available on Atlas's website and intranet.

Monitoring and Review

Monitoring and review of this Policy and Reportable Conduct is supported by the maintenance of the Whistleblower Register as set out above, and the WIO's review and quarterly reporting to the Audit and Risk Committee. There may also be independent reviews taken from time to time. Any findings, updates or improvements identified will be addressed as soon as possible and circulated to all officers and employees

The Board, through the Audit and Risk Committee, will annually:

- conduct a review of the Whistleblower Register and WIO reports to identify and help management of emerging risks; and
- monitor the content, effectiveness and implementation of this Policy.

You are encouraged to comment on this Policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Board through the Audit and Risk Committee.

Annexure A – Whistleblower protections under Australian Law

A whistleblower who discloses specified information to certain people or organisations is protected by Australian law.

Examples of this information and Eligible Recipients are outlined in the following table:

Information reported or disclosed	Eligible Recipient of disclosed information
<p>Information about actual or suspected misconduct, or an improper state of affairs or circumstances in relation to Atlas or a related body corporate.</p> <p>This includes information that Atlas or any officer or employee of Atlas has engaged in conduct that:</p> <ul style="list-style-type: none"> contravenes or constitutes an offence against the following Commonwealth legislation: <i>Corporations Act; Australian Securities and Investments Commission Act 2001; Banking Act 1959; Financial Sector (Collection of Data) Act 2001; Insurance Act 1974; Life Insurance Act 1973; National Consumer Credit Protection Act 2009; and Superannuation Industry (Supervision) Act 1993</i>; represents a danger to the public or financial system; constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more. <p>Note that personal work-related grievances are not protected disclosures under the law, except as noted below.</p>	<ul style="list-style-type: none"> a Whistleblower Protection Officer (WPO); an officer or senior manager in who makes, or participates in making, decisions that affect the whole, or a substantial part of, the business of Atlas, or who has the capacity to affect significantly Atlas's financial standing; the Chair of the Audit and Risk Committee; or a director or company secretary of Atlas; an auditor or member of an audit team conducting an audit of Atlas or a related body corporate; ASIC or APRA; a legal practitioner for the purpose of obtaining legal advice or legal representation regarding the operation of the whistleblowing provisions under the Corporations Act.
<p>Information that may assist the Commissioner of Taxation to perform his or her functions under a taxation law in relation to Atlas or a related body</p>	<ul style="list-style-type: none"> Commissioner of Taxation

Information reported or disclosed

Eligible Recipient of disclosed information

corporate.

Information about misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of Atlas or a related body corporate.

- An auditor, or a member of an audit team conducting an audit, of Atlas or a related body corporate.
- A registered tax agent or BAS agent who provides tax services or BAS services to Atlas or a related body corporate.
- A director, secretary or senior manager of Atlas or a related body corporate.
- An employee or officer of Atlas or a related entity who has functions or duties that relate to the tax affairs of Atlas or a related body corporate.

- 1 It is important to note that a disclosure must be made directly to one of the above specified Eligible Recipients in order for the discloser to qualify for protection as a whistleblower under Australian law.
- 2 The law also protects certain disclosures made in “emergency” and “public interest” circumstances, which allows for the disclosure to be made to a journalist or parliamentarian. You should seek independent legal advice before making a “public interest” or “emergency” disclosure.

Protections and remedies available under Australian law

- 3 In addition to the protections specified in this Policy, additional legislative protections may also be available to Eligible Whistleblowers, including but not limited to:
 - compensation for loss, damage or injury suffered as a result of detrimental conduct arising from making a disclosure or where an entity failed to take reasonable cautions and exercise due diligence to prevent the detrimental conduct;
 - an injunction to prevent, stop or remedy the effects of the detrimental conduct;
 - an order requiring an apology for engaging in the detrimental conduct;
 - if the detrimental conduct wholly or partly resulted in the termination of an employee’s employment: reinstatement to their position; and
 - any other order the court thinks appropriate.

4 You are encouraged to seek independent legal advice in relation to these matters.