



# WHISTLEBLOWER POLICY

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## 1 OBJECTIVE

Iluka strongly encourages the reporting of any instances of potential or actual misconduct relating to Iluka. This Policy sets out how to report such concerns and how confidential reports will be protected.

In this Policy the word **Iluka** includes all subsidiaries except a subsidiary which has its own whistleblower policy.

This Policy is available on Iluka's public website and Iluka's intranet.

## 2 WHO CAN MAKE A REPORT?

Anyone can make a report under this Policy who is or has been:

- an officer, associate or employee of Iluka;
- a supplier or contractor to Iluka, whether paid or unpaid (and any employee of that supplier or contractor);

and these people's relatives or dependents (including their spouse's dependents) (referred to in this Policy as **you**).

## 3 WHAT CAN I REPORT UNDER THIS POLICY?

You can report any suspected or actual misconduct, or an improper state of affairs or circumstances, in relation to Iluka (**Misconduct**), including:

- breach of the company Code of Conduct, policies or the law;
- dishonest, fraudulent, corrupt or unlawful conduct or practices;
- misleading or deceptive conduct, including improper or misleading accounting or financial reporting practices;
- coercion, harassment or discrimination;
- conduct within Iluka's control which is a significant danger to the environment;
- conduct endangering the health or safety of any person;
- engaging in or threatening to engage in detrimental conduct against a person who has made a report under this Policy or is believed to suspected to have made, or be planning to make a report under this Policy (detrimental conduct is discussed further at section 5.2 below); or
- any other conduct or act which may cause significant loss (including financial and non-financial loss) to Iluka or which may otherwise be detrimental to Iluka.

Misconduct does not include information relating to breaches of Iluka's policies and procedures (such as the Code of Conduct), which do not rise to the seriousness of misconduct described above.

Misconduct also does not generally include personal work related grievances<sup>1</sup> unless they have significant implications for the Iluka Group, represent a danger to the public or relate to breaches of specific laws. Iluka has HR procedures for raising these grievances (including the EEO, Bullying and Harassment Procedure and Grievance Procedure) and encourages employees to do so. Please see your direct manager, HR Representative or Contact Officer for guidance.

## 4 TO WHOM CAN I REPORT MISCONDUCT?

For current employees, we encourage you to speak to your direct manager in the first instance or an HR Representative, outside of this Policy.

We know that sometimes you may prefer to make a report on a confidential basis or anonymously. If you do, we encourage you to use STOPline. This is the best way for Iluka to ensure your report is dealt with promptly, securely and in accordance with this Policy.

Please note that to qualify for legal protections under Australian law you must make your report *directly* to either STOPline, the people listed below, or the other people or bodies listed in **Schedule A**.

Nothing in this Policy restricts you from providing information to an appropriate government authority or seeking legal advice on your rights.

### 4.1 STOPline

You may make a report on a confidential basis or an anonymous report via the external independent whistle-blower service STOPline. Contact details are here: website: <https://ilukaresources.stoplinereport.com>, email: [ilukaresources@stopline.com](mailto:ilukaresources@stopline.com) or phone: +61 429 450 799. STOPline operators are not associated with Iluka, and are trained specialists in dealing with whistleblower matters.

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<sup>1</sup> Personal work-related grievances are grievances relating to your employment, or former employment, that have implications for you personally. Examples include interpersonal conflicts between you and another employee, decisions relating to your engagement, transfer or promotion, decisions relating to the terms and conditions of your engagement, or decisions to suspend or terminate your engagement, or otherwise discipline you. If you are unsure whether the conduct falls under this Policy as Misconduct, or alternatively is a personal work-related grievance, then you can report it under this Policy in the first instance but you may not be entitled to the protections listed in this Policy or additional legal protection.

## 4.2 Whistleblower Protection Officer (WPO)

If you would prefer, you can also report confidentially to a Whistleblower Protection Officer (**WPO**):

Benton Leins  
Business Risk Manager

Phone: +61 8 9360 4964  
Email: [Benton.Leins@iluka.com](mailto:Benton.Leins@iluka.com)

**SRL:** Zyna Cole  
SRL Internal Audit Manager

Phone: +232 7680 1413  
Email: [Zyna.Cole@sierra-rutile.com](mailto:Zyna.Cole@sierra-rutile.com)

## 4.3 Other persons to whom you can report confidentially

You may also report confidentially to:

- the General Counsel and Company Secretary (**General Counsel**);
- an Executive team member;
- a Board member of a Group entity;
- a member of internal audit or external auditors conducting an audit of Iluka; or
- if the report relates to a tax matter, a registered tax agent or BAS agent engaged by Iluka.

## 5 HOW WILL I BE PROTECTED?

### 5.1 Protecting your identity

If you make a report on a confidential basis, Iluka will ensure your identity is not disclosed unless you give your consent or disclosure is allowed or required by law.

If necessary in order to investigate your report, Iluka may disclose information (other than your identity) that is likely to lead to someone identifying you, but it will take all reasonable steps to reduce the risk you will be identified as a result of the disclosure.

We will ensure that all materials relating to your report are stored securely and access to information relating to your report will be limited to those directly involved in managing and investigating the report.

### 5.2 Protection from detriment

The Group does not tolerate any detrimental conduct to another person because of a belief or suspicion that the person has made, may have made, or could make a confidential report under this Policy.

**Detrimental conduct** includes discrimination, harassment, intimidation, dismissal, demotion, causing physical or psychological harm or personal or financial disadvantage to a person and damaging a person's property.

Anyone who believes they, or someone else, has been subject to detrimental conduct because of a report of Misconduct should report the matter through STOPline or to the WPO immediately.

### **5.3 Additional protections under Australian law**

Under Australian law you may be entitled to additional legal protections. See Schedule A.

### **5.4 Additional support**

The Group may provide additional support to you. The WPO will assess the need for additional support with you (unless you have reported anonymously) and take the steps necessary to provide that support.

The appropriate support will vary on a case by case basis, but may include:

- monitoring and managing the people and environment in which the Misconduct is allegedly occurring;
- temporarily changing working arrangements or places of work; and
- providing counselling or other assistance services.

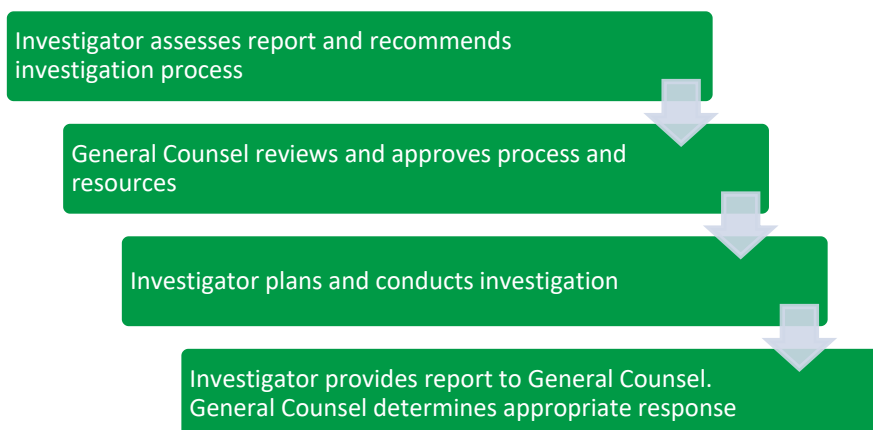
## **6 HOW WILL ILUKA INVESTIGATE?**

All reports under this Policy are assessed by the WPO, and a timely decision will be made about whether it is appropriate to investigate.

Any investigation will be conducted objectively and fairly, in accordance with the confidentiality requirements in section 5, and otherwise as is appropriate having regard to the nature of the report. All employees and contractors must cooperate fully with any investigations and keep investigations confidential.

Where it is appropriate, persons to whom your report relates will be informed of the issues, and will be treated fairly including being given a chance to respond to any allegations made against them.

Investigations are overseen by the General Counsel. The choice of investigator will depend on the nature of the report but will always be someone independent to the subject matter of the investigation. If the matter relates to the General Counsel, the General Counsel will not be involved in the investigation process. The below diagram sets out the general steps for investigations.



Where possible and appropriate, you will be informed of the outcome of your report (subject to privacy and confidentiality considerations). You must maintain the confidentiality of all such reports.

## 7 MONITORING AND REPORTING

Compliance with this Policy will be monitored on an ongoing basis and biannual reports will be made to the Audit and Risk Committee about the operation of this Policy, including information on the number and type of disclosures, action taken and the outcome of any investigations (subject to privacy and confidentiality considerations). This Policy will be reviewed every 2 years to ensure it is operating effectively and determine whether any changes are required.

## 8 TRAINING

All employees will receive training on this Policy. All Iluka people listed in section 4 who may receive an anonymous or confidential report will also receive additional training on their obligations under this Policy.

## 9 FURTHER INFORMATION

For further information on this policy contact a Whistleblower Protection Officer.

# WHISTLEBLOWER POLICY



## SCHEDULE A – ADDITIONAL PROTECTIONS UNDER AUSTRALIAN LAW

### 1. Legal Protections

Where certain criteria are met (see Item 2 below), then under Australian law you are entitled to the following legal protections (in addition to the other protections outlined in this Policy):

Protection	Consequences
Protection of confidentiality	<p>It is illegal to disclose your identity without your consent, except when:</p> <ul style="list-style-type: none"><li>disclosure is made to ASIC, APRA or a member of the Australian Federal Police, or if the report relates to a tax matter, the Commissioner of Taxation; or</li><li>disclosure is made to a lawyer in order to obtain legal advice or representation in relation to the operation of these protections.</li></ul> <p>It is also illegal to disclose information (other than your identity) that is likely to lead to someone identifying you without your consent, unless disclosure is made to the above persons or bodies or it is reasonably necessary to effectively investigate the report and all reasonable steps are taken to reduce the risk you will be identified.</p>
Protection from detriment	<p>It is illegal to engage in, or threaten to engage in, detrimental conduct (as described at section 5.2 of this Policy) against you because you (or any other person) has raised, may have raised, proposes to raise or could raise a concern. If you are subject to detrimental conduct, you may be entitled to compensation or another remedy.</p>
Immunity from some types of liability	<p>You may also be entitled to other legal protections, including:</p> <ul style="list-style-type: none"><li>protection from civil, criminal or administrative legal action for making a report;</li><li>protection from contractual or other remedies being sought against you on the basis that you made a report;</li><li>the information you provide may not be admissible in evidence against you in legal proceedings; and (unless you have provided false information).</li></ul>

These protections will be available to you even if you report anonymously or your report turns out to be incorrect.

### 2. Criteria

You are only entitled to the legal protections outlined in Item 1 of this Schedule if the following criteria are met:

- your report relates to Iluka's Australian operations or conduct occurring in Australia;



- you are one of the people listed in section 2 of this Policy;
- you make a report directly to:
  - a person or body listed in sections 4.1 to 4.3 of this Policy; or
  - any of the persons outlined in Item 3 of this Schedule (noting additional criteria must be met before you can make a report to a journalist or parliamentarian); and
- you have reasonable grounds to suspect the information you report relates to Misconduct.

### **3. Persons you can report to under Australian law**

If your report relates to Iluka's Australian Operations or conduct occurring in Australia, you may report confidentially to:

- a lawyer for the purposes of obtaining legal advice or legal representation on the operation of the law and protections available to you;
- the Australian Securities and Investments Commission (**ASIC**);
- the Australian Prudential Regulation Authority (**APRA**); or,
- if the report relates to a tax matter, the Commissioner of Taxation.

In certain circumstances, you may also make a report to a professional journalist or a parliamentarian and receive legal protection. It is important that you understand the criteria for making a report to a journalist or parliamentarian and seek independent legal advice before making your report.

If you make a report to a lawyer you will be entitled to the protections outlined in Item 1 of this Schedule even if the lawyer advises you that your report does not relate to Misconduct.