



# WHISTLEBLOWER POLICY

August 2022

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## 1. OBJECTIVE

Iluka Resources Limited (**Iluka**) has a long held reputation for conducting business in an ethical and honest way. This reputation is built on our values of integrity, courage, accountability, collaboration and respect.

To ensure Iluka's values are maintained, 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 reports will be protected.

In this Policy the word **Iluka** or **Iluka Group** refers to Iluka Resources Limited and all related companies of Iluka Resources Limited (including subsidiaries), except any company 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 anything you reasonably suspect concerns actual or potential 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 (including sexual 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 or suspected to have made, or be planning to make a report under this Policy (detrimental conduct is discussed further at section 5.2 below);

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- information that relates to a Disclosable Matter as defined in Schedule A;
- concerns regarding modern slavery practices in Iluka's operations or its supply chains, including any form of slavery, servitude, human trafficking, forced or child labour, forced marriage or debt bondage; 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 also does not generally include personal work related grievances<sup>1</sup> unless they have significant implications for Iluka, relate to detrimental conduct (within the meaning of this Policy), represent a danger to the public or relate to breaches of specific laws. Iluka has HR procedures for raising personal work related grievances (including the EEO, Bullying and Harassment Procedure and Grievance Procedure) and encourages employees to review and utilise those procedures if they are appropriate to the situation. Please see your direct manager, HR Representative or Contact Officer for guidance about how to raise grievances of that kind.

## 4. TO WHOM CAN I REPORT MISCONDUCT?

Reports of misconduct can be made to STOPline, the Whistleblower Protection Officer (**WPO**), or the people or bodies listed in 4.3 below and Schedule A.

For current employees, if you feel comfortable, we encourage you to speak to the WPO in the first instance (see 4.2 below).

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.

You can choose to remain anonymous when making a report under this Policy, over the course of any investigation and after the investigation has concluded. You can also refuse to answer any questions if you feel that your answers might reveal your identity.

Before you make a disclosure, you can also obtain additional information about the process, or seek support through any of the following means:

- by contacting the WPO; or
- by obtaining independent legal advice by a legal practitioner at your own expense.

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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.

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Please note that to qualify for legal protections under Australian law you must make your report *directly* to either STOPline, the WPO listed below, or the other people or bodies listed in 4.3 below or 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 1300 304 550, 24 hours per day.

STOPline operators are not associated with Iluka, and are trained specialists in dealing with whistleblower matters.

## 4.2 Whistleblower Protection Officer (WPO)

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

Benton Leins  
Business Risk Manager

Phone: +61 8 9360 4964  
Email: [benton.leins@iluka.com](mailto:benton.leins@iluka.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;
- an officer or Board member of any Iluka Group entity;
- an actuary or a member of internal audit or external auditors conducting an audit of any Iluka Group entity;
- if the report relates to a tax matter, a registered tax agent or BAS agent engaged by Iluka; or
- any other person or body referred to in Schedule A.

## 5. HOW WILL I BE PROTECTED?

### 5.1 Protecting your identity

Consistent with its legal obligations, Iluka will ensure your identity (and information relating to your identity) remains confidential, unless you give your consent or disclosure is allowed or required by law. An example where the disclosure of your identity may be allowed (regardless of your consent) is if Iluka needs to disclose your identity to lawyers, regulators or law enforcement authorities.

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.

Iluka will adopt appropriate strategies to keep your identity confidential. This may include communicating with you via de-identified email addresses or allowing you to adopt a different name for the purpose of the disclosure and any subsequent investigation.

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.

It is important to understand that if you choose to remain anonymous, this can impact or limit the ability of Iluka to fully investigate your concerns. It is recommended that anonymous reports are made in a way that allows for a channel of communication between yourself and Iluka, so that Iluka can request any follow up information and so that you can be informed of any investigation outcome, where appropriate.

If you feel your confidentiality may have been breached, you should report this immediately to STOPline or to the WPO.

### 5.2 Protection from detriment

The Iluka Group does not tolerate any detrimental conduct (or threats of such conduct).

**Detrimental conduct** occurs when a person causes or threatens to cause detriment to you or someone else because the person believes or suspects that you (or someone else) made, may have made, proposes to make, or could make a disclosure under this Policy. Detrimental conduct is prohibited if the person's belief or suspicion is the reason, or part of the reason, for the detrimental conduct. It includes discrimination, harassment, intimidation, retaliation, victimisation, dismissal, demotion, causing physical or psychological harm or personal or financial disadvantage to a person and damaging a person's property.

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If you believe that you, or someone else, has been subject to detrimental conduct because of a report of Misconduct or for participating in an investigation you should report the matter through STOPline or to the WPO immediately.

Iluka will protect you from detrimental conduct in the following ways:

- disciplinary action will be taken against individuals who are found to engage in this conduct;
- participants to an investigation will be warned in relation to their detrimental conduct obligations;
- as set out above, your confidentiality as a whistleblower will be preserved so far as is possible; and
- Iluka may make other arrangements to protect you on a case-by-case basis, depending on the circumstances of the report made.

Allegations of detrimental conduct will be taken seriously. Anyone engaging in detrimental conduct (or making threats of detrimental conduct) may be subject to serious consequences, including disciplinary action and/or termination of their engagement with Iluka, as appropriate. They may also be subject to legal consequences in the form of civil and criminal penalties.

## **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.

For Australian employees, the Employee Assistance Program also provides free, confidential, short term support services by qualified professionals to employees and their immediate family members. Contact details can be found on the intranet under the People Hub site.



## 6. HOW WILL ILUKA INVESTIGATE?

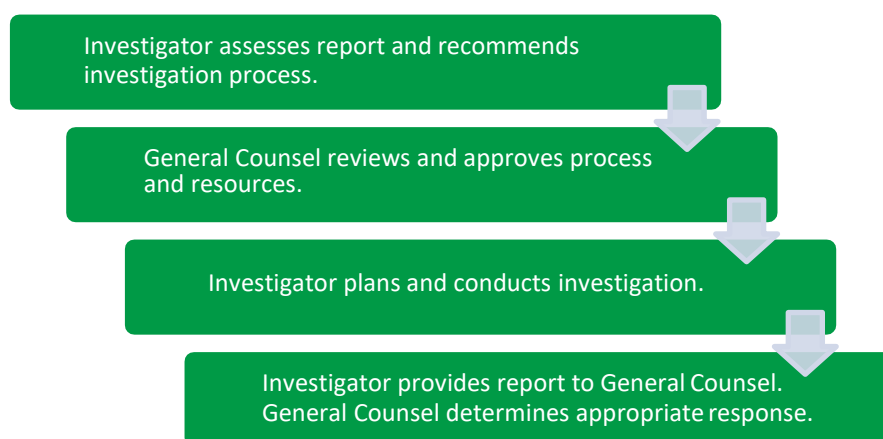
All reports under this Policy are assessed by the WPO, and a timely decision will be made about whether it is appropriate to investigate. This assessment will include consideration of whether the report relates to a Disclosable Matter that is protected under Australian law.

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.

The investigator may need to contact you for further information for the investigation. Where practicable, the investigator will provide you with updates on the progress of the investigation (subject to confidentiality constraints). These updates may be written or verbal, depending on what is appropriate in the circumstances.

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.



Assuming that there are no obstacles outside of Iluka's control, and depending on the complexity of the matter, the timeframe for an investigation can range from four weeks up to three months in length. Complex investigations may take longer.

Where possible and appropriate, you will be informed of the outcome of your report (subject to privacy and confidentiality considerations). This may be in writing or verbal.



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If you report Misconduct under this Policy you should not share its details outside of the relevant investigation team. You should also not share the communications you have had with Iluka, or the outcomes of your report. This will help Iluka protect your confidentiality. Of course, you have the right to communicate with lawyers, regulators and law enforcement authorities at any time.

## 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).

Iluka may communicate any insights gained, trends or general statistics regarding reports made under this Policy or regarding the use of this Policy within the business for the purposes of continual improvement and transparency. Any such reporting shall be general in nature to ensure compliance with the confidentiality obligations and objectives set out in this Policy.

This Policy will be reviewed every two years to ensure it is operating effectively and determine whether any changes are required.

## 8. TRAINING

All employees (including those in overseas entities) and people listed in section 4 will be informed about this Policy, through activities such as training.

## 9. FURTHER INFORMATION

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

## 10. BREACH OF THIS POLICY

We encourage employees to immediately report any breaches of this Policy to the WPO.

If any person with a responsibility under this Policy (such as one of the persons listed in section 4.3) breaches their obligation, this may have serious consequences, including termination of employment, engagement or services, where appropriate.

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## 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> <p>If you believe your confidentiality has been breached, you may lodge a complaint with a regulator, such as ASIC, APRA or the ATO.</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.</p> <p>If you are subject to detrimental conduct, you may be entitled to compensation or another remedy. Compensation is also available for breach of a duty to prevent a third party engaging in detrimental conduct.</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; and</li><li>the information you provide may not be admissible in evidence against you in legal proceedings (unless you have provided false information).</li></ul>

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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:

- 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 or bodies 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 a Disclosable Matter (see Item 4 below).

If the criteria listed above are satisfied, you will be entitled to the legal protections outlined in Item 1 of this Schedule, even if you make an anonymous report.

While your motive in making a report is not relevant to determining whether it is protected under Australian law, you must have reasonable grounds to suspect that your report relates to a Disclosable Matter. This means that you should have factual basis for your suspicion (for example, because you witnessed the misconduct).

To avoid doubt, reports of Misconduct that are not Disclosable Matters will not be protected under Australian law. However, they will still be dealt with in accordance with the processes set out in this Policy.

## 3 Persons you can report to under Australian law

You may also 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 public interest or emergency report to a professional journalist or a parliamentarian and receive legal protection. To make a public interest or emergency disclosure, the disclosure must have previously been made to ASIC, APRA or a prescribed body and written notice

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provided to the body to which the disclosure was made. In the case of a public interest disclosure, 90 days must have passed since the previous disclosure. It is important that you understand the criteria for making a report to a journalist or parliamentarian and we recommend you 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 a Disclosable Matter.

## 4 Disclosable Matters

Disclosable matters are information concerning misconduct, or an improper state of affairs or circumstances in relation to Iluka, any entity in the Iluka Group, or an Iluka officer or employee. This includes (but is not limited to) information about conduct that:

- constitutes an offence against, or contravention of the *Corporations Act 2001* (Cth) or the *Australian Securities and Investments Commission Act 2001* (Cth);
- constitutes an offence against any other Australian Commonwealth law that is punishable by imprisonment for a period of 12 months or more; or
- represents a danger to the public or the financial system.

Personal work-related grievances are generally not protected under the *Corporations Act 2001*. Section 3 of this Policy sets out the meaning of 'personal work-related grievances' and also discusses the circumstances in which a personal work-related grievance may be protected under the *Corporations Act 2001*.