



WHISTLEBLOWER PROTECTION POLICY

Approved by the Board on 27 September 2022

The Board of Directors of Podium Resources Limited (**Podium**) is committed to fostering a culture of compliance, ethical behaviour and good corporate governance. Podium values teamwork, respect and integrity and wishes to encourage a culture where any officer, employee or contractor does not suffer detriment because of speaking up about potential misconduct concerns. This policy has been adopted to provide a safe and confidential environment to raise any such concerns without fear of reprisal and in line with the Company's Statement of Values.

1. Policy purpose and application

This policy sets out:

- when you will be protected for speaking up about misconduct;
- the protections that may be provided to you if you speak up; and
- how disclosures made under this policy will be handled by Podium.

All officers, employees and contractors of Podium, wherever they are based, must comply with this policy.

Officers and employees of Podium based outside Australia may also be subject to additional local whistleblower requirements in the country in which they are based.

This policy also protects those who are entitled to whistleblower protection under the Australian whistleblower laws (see section 8 of this policy).

2. You will be protected under this policy if:

- you are one of the individuals set out in section 3;
- you disclose information about a disclosable matter set out in section 4; and
- you disclose that information:
 - internally to one of the persons set out in section 5; or
 - externally to one of the persons set out in section 8.

3. Who may make a protected disclosure?

You may make a disclosure that qualifies for protection under the Australian whistleblower laws if you are or were:

- an officer or employee of Podium, including permanent, part-time, fixed-term or temporary employees or interns and secondees;
- a Podium contractor or supplier of goods and services to Podium (whether paid or unpaid) (for example, consultants, service providers and business partners), including an employee of such a contractor or supplier;

- an associate of Podium; or
 - a parent, grandparent, child, grandchild, sibling, spouse or dependent of any of the above.
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4. What may a protected disclosure be about?

Disclosures do not have to be about breaking the law.

Disclosures may be about misconduct or an improper state of affairs or circumstances in relation to Podium (including by a Podium officer or employee) where you have reasonable grounds to suspect that misconduct or an improper state of affairs has occurred or is occurring in relation to Podium.

Disclosures solely about a personal work-related grievance are not covered by this policy and do not qualify for protection under the whistleblower laws unless they also relate to any detriment or threat of detriment because a person is believed or suspected to have made or may make a protected disclosure (see also section 7.3).

4.1 Examples of disclosable matters

Some examples of disclosable matters that qualify for protection under the Australian whistleblower laws are:

- illegal conduct, such as theft, dealing in, or use of, illicit drugs, actual or threatened violence, corruption, bribery, criminal damage to property or breaches of work health and safety laws;
- money laundering or misappropriation of funds;
- misuse of company assets, negligence, default, breach of trust and breach of duty;
- any activities that pose a substantial risk to people, property, operations or the environment;
- conduct that indicates a danger to the public or the financial system;
- any conduct that may indicate a systemic issue in relation to Podium;
- information that represents a significant risk to public safety or the stability of, or confidence in, the financial system;
- conduct relating to business behaviours and practices that may cause consumer harm;
- misconduct in relation to Podium's tax affairs; or
- engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure.

4.2 Personal work-related grievances

Personal work-related grievances are grievances about an individual's employment that have implications only for the individual personally (such as payroll or remuneration issues, promotion decisions and interpersonal conflicts) and do not qualify for protection under the *Corporations Act 2001* (Cth).

If your disclosure is a solely personal work-related grievance, you should make it directly with the CEO or Board, or if it is in respect of the CEO, the Chair.

4.3 Reasonable grounds to make the disclosure

You may still qualify for protection if your disclosure turns out to be incorrect, but you must have reasonable grounds for suspecting that the information you are disclosing concerns misconduct or an improper state of affairs or circumstances in relation to Podium.

A disclosure made without reasonable grounds (such as where you know it to be false) may amount to misconduct and be subject to disciplinary action.

5. Who may receive a protected disclosure?

All of the people listed in this section may receive disclosures that qualify for protection under the

Australian whistleblower laws.

You can make a disclosure to any one of the following:

- a member of our Executive Team;
- any other officer (which includes a director or company secretary) or senior manager of Podium;
- an internal or external auditor (including a member of an audit team conducting an audit on Podium); or
- Podium's registered tax agent or BAS agent, if the disclosure concerns Podium's tax affairs or the tax affairs of an associate of Podium, or an officer or employee at Podium who has functions or duties relating to its tax affairs and who you consider may be assisted in their role by knowing that information.

A report can be made on an anonymous basis and still be protected under the Corporations Act. Under this Policy, an anonymous disclosure includes a disclosure in which the discloser does not identify themselves, and is sent from an email address from which the discloser's identity cannot be determined.

Podium Personnel who choose to remain anonymous are encouraged to maintain ongoing communication via an anonymous email and may choose to adopt a pseudonym for the purposes of their disclosure, and not use their true name. For example, in circumstances where the discloser's identity is known to their supervisor, but the discloser prefers not to disclose their identity to others.

6. How may a protected disclosure be made?

You may make a disclosure at any time to the people identified in section 5 in person, by email, post, or delivered by hand.

If you make a disclosure from or to a Podium email address, your email may be accessed in accordance with Podium's policies. If you are concerned about those limited circumstances in which your email might be accessed, you may prefer to make your disclosure verbally or by mail.

As noted in section 5 you may make your disclosure anonymously (and stay anonymous throughout and after any investigation) and still qualify for protection under the Australian whistleblower laws.

You may wish to obtain independent legal advice before making a disclosure. That communication with your legal adviser will also be protected under the Australian whistleblower laws.

7. Legal protections for disclosures

7.1 Confidentiality and secure record-keeping

All persons responsible for or involved in an investigation must take all reasonable steps to reduce the risk that a discloser will be identified.

Podium will do this by:

- where possible, contacting you to help identify certain aspects of your disclosure that could inadvertently identify you;
- storing all material relating to disclosures securely;
- limiting access to all information to those directly involved in handling and investigating the disclosure; and
- ensuring that anyone who is involved in handling and investigating your disclosure is aware of the confidentiality requirements.

You may lodge a complaint to a regulatory body, such as the Australian Securities and Investments Commission (**ASIC**), the Australian Prudential Regulatory Authority (**APRA**), or the Australian Taxation Office (**ATO**), if you believe that your confidentiality has been breached.

Identity protections and exceptions

If you make a protected disclosure, it is illegal for anyone to identify you or disclose any information that is likely to lead to you being identified, unless:

- it is not possible to investigate the disclosure without disclosing information that might identify you (but all reasonable steps must be taken to protect your identity);
- it is necessary to obtain legal advice about your disclosure and the whistleblower laws;
- it is necessary to protect or enforce the Company's legal rights or interests or to defend any claims;
- the disclosure is necessary to prevent or lessen a serious threat to a person's health or safety;
- the disclosure is required by law; or
- you consent to that disclosure.

7.2 Provision of identity to a court or tribunal

No-one at Podium may disclose or produce to a court or tribunal any information or documents which disclose your identity (or information likely to lead to your identification) without first seeking external advice.

If you make a protected disclosure and become aware that a court or tribunal has requested disclosure of your identity or production of documents containing your identity (or information likely to lead to your identification), you may apply to the court or tribunal for an order protecting your identity.

7.3 Protection from detriment

Podium is committed to protecting people who make disclosures under this policy.

It is against the law for anyone at Podium (including any officers, employees or contractors) to cause or threaten any detriment to any person because that person:

- is or proposes to make a disclosure under this policy or the Australian whistleblower laws; or
- is suspected or believed to have made a disclosure under this policy.

“Detriment” includes (but is not limited to):

- dismissal;
- injury of an employee in their employment;
- alteration of an employee's position or duties to their disadvantage;
- discrimination, harassment or intimidation;
- harm or injury including psychological harm, damage to property, reputation or financial position;
- taking action against a person (including any disciplinary action or imposing a liability) for making a disclosure; or
- threats of any of the above.

However, Podium is entitled to take steps that:

- are reasonably necessary to protect you from detriment (for example, moving you to another office to protect you from detriment if you have made a disclosure about your immediate work area); or
- relate to managing unsatisfactory work performance in line with Podium's performance management procedures.

You may seek independent legal advice or contact regulatory bodies, such as ASIC, APRA or the ATO, if you believe you have suffered detriment because of your disclosure.

7.4 Protection from civil, criminal and administrative liability

If you make a protected disclosure, you will also be protected from any of the following in relation to your disclosure:

- civil liability – for example, any legal action against you for breach of an employment contract, duty of confidentiality or another contractual obligation;
- criminal liability – for example, prosecution for unlawfully releasing information or unlawfully using your disclosure against you in a prosecution; and
- administrative liability – for example, disciplinary action for making a disclosure.

However, you may be liable for any misconduct that you have engaged in that is revealed by your disclosure or an investigation following your disclosure.

7.5 Compensation and other remedies

You may seek compensation and other remedies through the courts if:

- you suffer loss, damage or injury because of a disclosure; and
- Podium failed to take reasonable precautions and exercise due diligence to prevent detrimental conduct.

We encourage you to seek independent legal advice if you wish to seek compensation or remedies in court.

8. How this policy interacts with whistleblower laws

8.1 Australian whistleblower laws

By making a disclosure in accordance with this policy, you may be protected under the Australian whistleblower laws if the type of matter you disclose is protected by those laws.

While this policy principally deals with internal disclosures, the protections afforded by the Australian whistleblower laws also include some types of disclosure made to external parties such as to:

- legal representatives, to obtain advice or representation about the Australian whistleblower laws;
- ASIC, APRA or the ATO; or
- Members of Parliament (MPs) or journalists, where you have reasonable grounds to believe that making the further disclosure would be in the public interest or the information concerns a substantial and imminent danger to the health or safety to one or more persons or to the natural environment, but only if:
 - you previously made a disclosure of that information to either ASIC, APRA or another Commonwealth body prescribed by regulation; and
 - you notified that body in writing of your intention to disclose to an MP or journalist (where, for public interest disclosures, at least 90 days must first have passed since your previous

disclosure before this notice may be given).

It is important you understand how these criteria apply and you should obtain independent legal advice before making a disclosure to an MP or journalist.

For more information about the Australian whistleblower laws (including how to make a disclosure directly to ASIC or the ATO), see the information available on the ASIC website (including Information Sheet 239 'How ASIC handles whistleblower reports' and ASIC Regulatory Guide 270 on 'Whistleblower Policies') and the ATO website.

8.2 Whistleblower laws outside Australia

You may make a disclosure regardless of where you are or where the conduct is occurring.

If your disclosure concerns the conduct of Podium, Podium people, or Podium operations based outside Australia, you may also have protections and obligations under the whistleblower laws in the country in which you are based.

9. Investigations of disclosures under this policy

When you make a disclosure internally under this policy, the process by which your disclosure will be investigated will vary depending on the nature of your disclosure. The investigation will be conducted:

- as soon as possible after the initial complaint is reported;
- through the best endeavours of a Board-appointed designated whistleblower protection officer (**Whistleblower Protection Officer**), in a timely, thorough, confidential, objective and fair manner;
- as is reasonable and appropriate having regard to the nature of the unacceptable conduct and all of the circumstances.

Where appropriate the Whistleblower Protection Officer will update you on the progress of the investigation and you must keep the details of the investigation, its progress or its outcome confidential.

An internal report on the outcome of the investigation, including any recommended actions, will be prepared by the Whistleblower Protection Officer. You will be informed of the outcome unless you have remained anonymous.

We encourage you to raise any concerns you have about the investigation of your disclosure (including breach of confidentiality) with the person to whom you made your disclosure.

Podium may not be able to undertake an investigation if it is not able to contact you or receive additional information from you to fully investigate your disclosure. If you have made your disclosure anonymously, we suggest you maintain ongoing two-way communication with Podium, so Podium may ask follow-up questions or provide feedback. You may refuse to answer questions that you feel may reveal your identity at any time.

The outcome of the investigation may result in disciplinary action including but not limited to dismissal. Serious criminal matters will be reported to the police or the appropriate regulatory authorities.

If you are dissatisfied with the outcome of the investigation you can escalate your matter to:

- (a) the Board; or
- (b) ASIC's Office of the Whistleblower.

10. Board reporting

The Whistleblower Protection Officer will, where appropriate (whilst maintaining confidentiality in accordance with section 7.1), provide the Board or its delegated committee at least quarterly reports on

all active whistleblower matters, which may include information on:

- the number and nature of disclosures made in the last quarter;
- the status of any investigations underway; and
- the outcomes of any investigations completed and actions taken as a result of those investigations.

The Board or its delegated committee will also be informed of any material incidents reported under this policy, including any information that may be materially price sensitive in accordance with Podium's Continuous Disclosure Policy.

11. Training

The Company's expectation in relation to the reporting of improper conduct are outlined as part of the new employee induction program and as part of ongoing training and awareness programs.

The Company will also provide training to those persons appointed as Whistleblower Protection Officers to ensure they follow this Policy in responding to complaints.

12. Non-compliance with this policy

Any breach of this policy by a Podium officer, employee or contractor will be taken seriously by Podium and may be the subject of a separate investigation and/or disciplinary action.

A breach of this policy may also amount to a civil or criminal contravention under the /applicable whistleblower laws, giving rise to significant penalties.

We encourage you to raise any concerns about non-compliance with this policy with the Whistleblower Protection Officer in the first instance. You may also lodge any concerns with ASIC, APRA or the ATO for investigation.

13. Policy review

This policy must be reviewed by the Board or its delegated committee with the assistance of the Whistleblower Protection Officer periodically to ensure it is operating effectively. Any recommended changes must be approved by the Board or its delegated committee.

The Company Secretary is authorised to make administrative and non-material amendments to this policy provided that any such amendments are notified to the Board or its delegated committee at or before its next meeting.

Podium will ensure any updates to this policy, its processes and procedures following a review are widely disseminated to, and easily accessible by, individuals covered by this policy.