

# WHISTLEBLOWER POLICY

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## Contents

1.	Purpose	1
2.	Who this policy applies to - Eligible Whistleblowers	2
3.	Disclosable matters this Policy applies to	2
4.	Who can disclosures be made to?	5
5.	How to make a disclosure	8
6.	Support and protections for disclosers	8
7.	Handling and investigating disclosures	12
8.	Consequences of breaching this Policy	13
9.	Communications & Training	13
10.	Review details	13

## 1. PURPOSE

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Allkem Limited (**Company** or **Allkem**) is committed to conducting its business with honesty and integrity and expects its employees and those with whom it does business to act in the same manner.

A whistleblower policy is an important tool for helping the Company to identify wrongdoing that may not be uncovered unless there is a safe and secure means for raising concerns. Allkem encourages all persons who are aware of possible wrongdoing to have the confidence to speak up.

The purpose of this Whistleblower Policy (**Policy**) is to:

- (a) encourage the disclosure of wrongdoing;
- (b) help deter wrongdoing, (complementing the Company's risk management and broader governance framework);
- (c) ensure individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported;
- (d) outline how and to whom disclosures of wrongdoing can be made;
- (e) ensure disclosures are dealt with appropriately and on a timely basis;
- (f) provide transparency around the Company's framework for receiving, handling and investigating disclosures;
- (g) provide information about the protections that are available to persons who disclose wrongdoing;
- (h) support the Company's values, long term sustainability and reputation; and
- (i) ensure that the Company and its people comply with their legal and regulatory obligations, including under Part 9.4AAA of the Corporations Act and Part IVD of the Taxation Administration Act (**Australian Whistleblower Law**).

This is Allkem Limited's whistleblower policy for the purposes of section 1317AI of the Corporations Act.

## 2. WHO THIS POLICY APPLIES TO

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### 2.1 Eligible Whistleblowers

This Policy applies to an individual who is, or has been, any of the following (**Eligible Whistleblowers**):

- (a) an officer or employee of the Company or any of its subsidiaries (e.g. current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers and directors);
- (b) a supplier of services or goods to the Company or any of its subsidiaries (whether paid or unpaid), including their employees (e.g. current and former contractors, consultants, service providers and business partners);
- (c) an individual who is an associate of the Company or any of its subsidiaries (as defined in the Corporations Act); and
- (d) a relative, dependant or spouse of an individual described in paragraphs (a) to (c) above (e.g. relatives, dependants or spouse of current and former employees, contractors, consultants, service providers, suppliers and business partners).

References in this Policy to a ‘discloser’ are to an Eligible Whistleblower who makes a Protected Disclosure or Tax Disclosure in accordance with this Policy.

### 2.2 Eligible Whistleblowers outside of Australia

Allkem is a global resources company with operations outside of Australia. This Policy applies to Eligible Whistleblowers regardless of where they are located.

However, where an Eligible Whistleblower’s only connection is to one of Allkem’s non-Australian subsidiaries (e.g. they are an officer, employee or supplier of a non-Australian subsidiary) they may not be entitled to the Whistleblower Protections under Australian Whistleblower Law. Despite this, Allkem treats current and former officers, employees and suppliers (and their employees) of its non-Australian subsidiaries as Eligible Whistleblowers under this Policy, even if they are not entitled to the Whistleblower Protections under Australian Whistleblower Law.

For the avoidance of doubt, this Policy does not affect the operation or application of Australian Whistleblower Law. When raising a concern in a country other than Australia, there may also be specific requirements under local law. Where applicable local laws are inconsistent with this Policy, the local laws will prevail to the extent of the inconsistency.

If you are unsure whether you are entitled to the Whistleblower Protections either under Australian Whistleblower Law or this Policy, or whether there are additional requirements under any local law, you should speak with the Company’s Chief Legal Officer or take independent legal advice.

## 3. DISCLOSABLE MATTERS THIS POLICY APPLIES TO

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This Policy applies where an Eligible Whistleblower makes a Protected Disclosure or a Tax Disclosure to one of the people or Regulatory Bodies referred to in Section 4 below.

### 3.1 Protected Disclosures

**Protected Disclosures** are disclosures of information by an Eligible Whistleblower which he or she has reasonable grounds to suspect:

- (a) concerns misconduct, or an improper state of affairs or circumstances in relation to the Company or any of its subsidiaries (**Misconduct**); or
- (b) indicates that the Company or any of its subsidiaries (including their employees or officers) has engaged or is engaging in conduct (collectively **Other Offensive Conduct**) that:

- (i) constitutes an offence against, or a contravention of, a provision of the Corporations Act or other prescribed legislation set out in the Australian Whistleblower Law;
- (ii) constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- (iii) represents a danger to the public or the financial system; or
- (iv) is prescribed by regulation.

In this Policy, Misconduct and Other Offensive Conduct are collectively referred to as **Unacceptable Conduct**. In Canada, Unacceptable Conduct also includes conduct that is an offence against any Canadian federal or provincial law that is punishable by fines or imprisonment.

Examples of Protected Disclosures may include disclosures of information about:

- (a) fraudulent activity;
- (b) negligence;
- (c) breach of trust or breach of duty;
- (d) bribery;
- (e) corruption;
- (f) money laundering or misappropriation of funds;
- (g) illegal activities (including theft, dealing in or use of illicit drugs, violence or threatened violence and criminal damage against property);
- (h) unethical or dishonest behaviour, including any such behaviour which would breach the Company's Code of Conduct (published on the Company's website);
- (i) business behaviour and practices that may cause consumer harm;
- (j) improper or misleading accounting or financial reporting practices or other financial irregularities (including, without limitation, securities or derivatives related misconduct);
- (k) failure to comply with, or breach of, legal or regulatory requirements;
- (l) an unsafe work practice;
- (m) a serious risk to public health, public safety or the environment or to the stability of, or confidence in, the financial system (even if it does not involve a breach of any law); or
- (n) engaging in or threatening to engage in detrimental conduct against a person who has made, or is suspected to have made, or to be planning to make, a Protected Disclosure.

Protected Disclosures can include conduct that may not involve a contravention of a particular law.

### **3.2 Tax Disclosures**

**Tax Disclosures** are disclosures of information by an Eligible Whistleblower which he or she has reasonable grounds to suspect indicates Misconduct in relation to the tax affairs of the Company (or its subsidiaries), and which the Eligible Recipient considers would assist the recipient of the information to perform functions or duties relating to the tax affairs of the Company (including its subsidiaries).

Tax Disclosures must be made to one of the people or bodies referred to in Section 4.3 below.

### **3.3 Reasonable grounds for suspicion**

In order for a disclosure to be a Protected Disclosure or Tax Disclosure, the Eligible Whistleblower must have "reasonable grounds" to suspect that the information concerns Unacceptable Conduct or Misconduct (as the case may be). This is determined having regard to the objective reasonableness of the basis for the discloser's suspicions. This means the Eligible Whistleblower must base their suspicion

on more than a hunch. It is unlikely a person will have “reasonable grounds” to suspect Unacceptable Conduct or Misconduct where they provide no supporting information. However, a discloser does not need to prove (or provide information that will prove) their allegations and a discloser can still qualify for protection even if their disclosure turns out to be incorrect. The discloser’s motives for making a disclosure are also irrelevant.

If reporting Unacceptable Conduct to external enforcement authorities in Canada (as discussed in Section 4.3 below), to be entitled to protections under Canadian law, an Eligible Whistleblower must act in good faith. Those engaging enforcement authorities must believe that an offence is occurring or has taken place. They do not have to be correct in their belief. However, those that engage enforcement authorities with the intent to mislead by, for example, making a false statement that accuses another employee or officer of having committed an offence under Canadian law or by reporting that an offence has been committed when the person knows this is not the case, run the risk of criminal liability. No such requirement applies under Australian Whistleblower Law. However, a person must not make an allegation which they know to be false.

### 3.4 Disclosures which are not Protected Disclosures

This Policy does not apply to a disclosure of information that is not a Protected Disclosure or Tax Disclosure. A disclosure of information about a Personal Work-related Grievance is usually not a Protected Disclosure.

**Personal Work-related Grievances** are those that relate to a discloser’s current or former employment and have (or tend to have) implications for the discloser personally, but do not:

- (a) have any other significant implications for the Company (or another entity); or
- (b) relate to any conduct, or alleged conduct, about a Protected Disclosure.

Examples of Personal Work-related Grievances include:

- (a) an interpersonal conflict between the discloser and another employee;
- (b) a decision that does not involve a breach of workplace laws;
- (c) a decision about the engagement, transfer or promotion of the discloser;
- (d) a decision about the terms and conditions of engagement of the discloser; and
- (e) a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

A disclosure of information relating to a Personal Work-related Grievance may still be a Protected Disclosure qualifying for the Whistleblower Protections in certain circumstances including where:

- (a) it includes information about misconduct, or information about misconduct includes or is accompanied by a Personal Work-related Grievance (mixed report);
- (b) 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;
- (c) the discloser suffers from or is threatened with detriment for making a Protected Disclosure or Tax Disclosure; or
- (d) the discloser seeks legal advice or legal representation about the operation of the whistleblower protections under Australian Whistleblower Law.

Where Personal Work-related Grievances do not qualify as Protected Disclosures, they can be reported internally and addressed in accordance with the Company’s other relevant policies or procedures or any relevant agreement to which the person affected by the grievance is a party.

A person with a Personal Work-related Grievance may also wish to seek their own independent legal advice about their rights under employment or contract law.

An Eligible Whistleblower will not be penalised for making a disclosure of information under this Policy where it is determined that the information did not relate to Unacceptable Conduct.

#### **4. WHO CAN DISCLOSURES BE MADE TO?**

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An Eligible Whistleblower wishing to make a Protected Disclosure about Unacceptable Conduct needs to make it to an Eligible Recipient, a Regulatory Body or to a legal practitioner as described in Sections 4.1 and 4.2. A Tax Disclosure must be made in accordance with Section 4.3.

The Company encourages a person wishing to make a disclosure about Unacceptable Conduct to first do so internally in accordance with Section 4.1. However, there is no requirement or obligation to do so, and the person may make the disclosure to an appropriate external person as described further below without fear of any disciplinary action or retaliation. Allkem's internal processes described in this Policy do not apply where a disclosure is made to an external person.

##### **4.1 Internal Reporting**

If raising a concern internally, an Eligible Whistleblower can make the disclosure directly to one of the following people (**Eligible Recipients**):

- (a) the Chair of the Board, the Chair of the Audit & Risk Management Committee or any other director of the Company or a related body corporate;
- (b) the Chief Executive Officer & Managing Director of the Company;
- (c) the Chief Legal Officer or a Company Secretary of the Company or a related body corporate;
- (d) any Company Executive (being each of the Managing Director & CEO's direct reports);
- (e) any other officer or senior manager of the Company or a related body corporate;
- (f) the internal or external auditor (including a member of an audit team conducting an audit) or actuary of the Company or a related body corporate; and
- (g) a person authorised by the Company to receive disclosure that might qualify for protection, including the Company's external whistleblower services described below.

Disclosures can be made to Eligible Recipients in person, by phone or by email. Contact details for Eligible Recipients are available on the Company's intranet site.

The Company has contracted both:

- (a) **NAVEX Global** (Outside Argentina); and
- (b) **Resguarda** (Argentina Only),

who are independent, third-party specialists in ethics and compliance to receive and manage any disclosures by Eligible Whistleblowers under this Policy (together the "**Ethics Line**").

Through the relevant Ethics Line, the Company has a dedicated Hotline and a Web Intake Site which are both available 24 hours a day, 365 days a year.

This option allows disclosers to either:

- (i) remain completely anonymous;
- (ii) identify themselves to Ethics Line only; or
- (iii) identify themselves to both Ethics Line and the Company.

Disclosers can contact the relevant Ethics Line as follows:

Outside Argentina:

**Ethics Line Website (NAVEX):** [www.allkem.ethicspoint.com](http://www.allkem.ethicspoint.com); or

**Phone Hotlines:** See list of countries and toll-free numbers (outside Argentina) under Annexure “A”;  
or

**QR Code:** See QR Code link to Whistleblower reporting website under Annexure “A”.

Argentina Only:

**Ethics Line Website (Resguarda):** [www.resguarda.com/allkem](http://www.resguarda.com/allkem); or

**Phone Hotlines:** See toll-free number and WhatsApp number for Argentina under Annexure “A”.

The relevant Ethics Line remains the intermediary at all times, receiving and forwarding communication between all parties.

Disclosers are able to securely upload any relevant documentation and/or material relevant to their disclosure.

After making a disclosure, the discloser will be provided with a unique reference number and will be asked for a password. Once this has been done, the discloser can use their unique reference number and password to get in touch with the investigation team either:

- (i) through the relevant Ethics Line Website (through the follow up tab); or
- (ii) through the relevant Ethics Line Phone Hotline (through the follow up option provided on the call).

Through the follow up methods detailed above, the discloser can either:

- (i) have ongoing, anonymous communications with the relevant Ethics Line and/or the Company;
- (ii) receive updates;
- (iii) share further information and/or evidence;
- (iv) request support; or
- (v) report retaliation.

As noted above, the operators of each Ethics Line (detailed above) are authorised by the Company to receive disclosures under this Policy and are Eligible Recipients for the purposes of this Policy.

## 4.2 External Reporting

The Company recognises that a person wishing to raise a concern about Unacceptable Conduct may wish to contact a person outside the Company. This may be because the person does not consider it appropriate or feel comfortable to make an internal disclosure or the person has made an internal report but does not consider that timely or appropriate action has been taken.

Eligible Whistleblowers will not be threatened with any disciplinary or other measures such as demotion, termination or subject to retaliation and will still qualify for protection if a Protected Disclosure is made to any of the following persons:

- (a) to a legal practitioner for the purpose of obtaining legal advice or representation about the operation of the Australian Whistleblower Law, even in the event that the legal practitioner concludes that a disclosure does not relate to a Protected Disclosure; or
- (b) to any of the following regulatory bodies (**Regulatory Body**):
  - (i) Australian Securities and Investments Commission (**ASIC**);
  - (ii) Australian Prudential Regulation Authority (**APRA**); or

- (iii) another Commonwealth authority prescribed by regulation.

In Canada, external reporting is also permissible where an employee, as an Eligible Whistleblower, believes that an offence regarding Canadian law has been or is being committed by the Company, or any officer or another employee of the Company. Eligible Whistleblowers in Canada may report Unacceptable Conduct to any person whose duties include the enforcement of federal or provincial laws including police officers or regulators such as the Ontario Securities Commission.

Eligible Whistleblowers are encouraged to seek independent legal advice before making an external disclosure.

### **4.3 Tax Disclosures**

Eligible Whistleblowers can make Tax Disclosures to any of the following people:

- (a) an auditor, or member of an audit team conducting an audit, of the Company;
- (b) a registered tax agent or Business Activity Statement (**BAS**) agent who provides services to the Company;
- (c) a director or the Company Secretary of the Company;
- (d) a senior manager of the Company; or
- (e) any employee or officer of the company whose role relates to the tax affairs of the Company.

In addition, Eligible Whistleblowers may disclose information to the Australian Commissioner of Taxation where the Eligible Whistleblower considers that the information may assist the Commissioner to perform their functions or duties under taxation law.

### **4.4 Public Interest and Emergency Disclosures to Parliamentarians and Journalists**

In certain circumstances, an Eligible Whistleblower may be entitled to the Whistleblower Protections if they make a disclosure of Unacceptable Conduct to a member of parliament or to a journalist. Before making the disclosure, it is important for the discloser to understand the criteria to be satisfied in order for such a disclosure to qualify for the Whistleblower Protections.

A 'public interest disclosure' is the disclosure of information to a journalist or a parliamentarian where:

- (a) at least 90 days have passed since the discloser made the disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;
- (b) the discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;
- (c) the discloser has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and
- (d) before making the public interest disclosure, the discloser has given written notice to the body to which the previous disclosure was made that:
  - (i) includes sufficient information to identify the previous disclosure; and
  - (ii) states that the discloser intends to make a public interest disclosure.

An 'emergency disclosure' is the disclosure of information to a journalist or parliamentarian where:

- (a) the discloser has previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by regulation;
- (b) the discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- (c) before making the emergency disclosure, the discloser has given written notice to the body to which the previous disclosure was made that:

- (i) includes sufficient information to identify the previous disclosure; and
  - (ii) states that the discloser intends to make an emergency disclosure; and
- (d) the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

In Canada, external reporting to enforcement authorities such as the Ontario Securities Commission or police authorities may limit or preclude any further disclosure to the public.

A discloser should seek independent legal advice before making a public interest or emergency disclosure.

#### **4.5 Communicating with Other Persons**

A person making a disclosure and wishing to receive the benefit of the Whistleblower Protections should be careful not to communicate about the disclosure with any persons other than in accordance with the provisions of this Section 4.

### **5. HOW TO MAKE A DISCLOSURE**

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If a person has reasonable grounds to believe that Unacceptable Conduct has occurred, the Company strongly encourages that person to report their concerns to one of the recipients specified in Section 4 of this Policy.

A discloser may provide their name and contact details when making a disclosure or may make the disclosure anonymously.

#### **Anonymous Disclosures**

The Company recognises that there may be circumstances which mean that a person wishes to remain anonymous in making a disclosure about Unacceptable Conduct. Protected Disclosures and Tax Disclosures can be made anonymously and still be protected under the Australian Whistleblower Law.

A person can choose to remain anonymous while making a Protected Disclosure or Tax Disclosure, over the course of any investigation and after the investigation is finalised. A discloser can also refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations. A discloser who wishes to remain anonymous should maintain ongoing two-way communication with the Eligible Recipient (or other party to whom they have made a Protected Disclosure or Tax Disclosure) so follow-up questions can be asked and feedback provided.

Ethics Line has a facility for anonymous disclosures. Alternatively, a person may wish to use an anonymous email address or a pseudonym when making a disclosure.

### **6. SUPPORT AND PROTECTIONS FOR DISCLOSERS**

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Subject to Section 0 above, if an Eligible Whistleblower makes a Protected Disclosure or Tax Disclosure in accordance with this Policy, the Eligible Whistleblower is entitled to the following protections under the Australian Whistleblower Law (**Whistleblower Protections**):

- (a) their identity cannot be disclosed in connection with the disclosure without their consent;
- (b) they cannot be subjected to victimisation or any other detrimental acts or omissions including, for example, dismissal, discrimination, retaliation or harassment due to making the disclosure;
- (c) if they suffer detriment for making the disclosure, they may be entitled to compensation and other remedies; and
- (d) they are protected from civil, criminal or administrative liability for making the disclosure.

The Whistleblower Protections also apply where an Eligible Whistleblower makes:



- (e) a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the Australian Whistleblower Law; or
- (f) an 'emergency disclosure' or 'public interest disclosure' as described further in Section 4.4 above.

The Whistleblower Protections are discussed in more detail in the following sections.

These protections are designed to give people the confidence to speak up about Unacceptable Conduct without suffering adverse consequences.

## **6.2 Identity Protection**

Under Australian Whistleblower Law, a person cannot disclose the identity of an Eligible Whistleblower, or information that is likely to lead to the identification of an Eligible Whistleblower (which they have obtained directly or indirectly because the discloser made a Protected Disclosure or Tax Disclosure), unless one of the following exceptions applies.

The primary exceptions to the prohibition on identity disclosure are where a person discloses the identity of an Eligible Whistleblower:

- (a) to ASIC, APRA or a member of the Australian Federal Police (in the case of a Protected Disclosure);
- (b) to the Commissioner of Taxation or the Australian Federal Police (in the case of a Taxation Disclosure);
- (c) to a lawyer for the purpose of obtaining legal advice or legal representation about the operation of the Australian Whistleblower Law;
- (d) to a person or body prescribed by regulation; or
- (e) with the Eligible Whistleblower's consent.

There is also an exception allowing the disclosure of information that is likely to lead to the identification of an Eligible Whistleblower (but not the identity of the Eligible Whistleblower) if:

- (a) all reasonable steps have been taken to reduce the risk that the Eligible Whistleblower will be identified from the information; and
- (b) it is reasonably necessary for investigating the issues raised in the Protected Disclosure or Tax Disclosure.

In Canada, an Eligible Whistleblower's identity can also be disclosed where it is required by law.

Any disclosure in contravention of the above prohibition is illegal and an offence under Australian law. It will also be in breach of this Policy (refer Section 8 for the consequences of a breach of this Policy).

The Eligible Recipient who receives a disclosure will take steps to ensure that the identity of Eligible Whistleblowers is kept confidential by, for example:

- (a) storing documents relating to a Protected Disclosure securely;
- (b) limiting access to information relating to the disclosure to those directly involved in the investigation;
- (c) ensuring 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;
- (d) ensuring communications and documents relating to the investigation of a disclosure will not be sent to an email address or to a printer that can be accessed by other staff;

- (e) reminding each person who is involved in handling and investigating a disclosure about the confidentiality requirements, including that an unauthorised disclosure of a discloser's identity may be a criminal offence;
- (f) redacting the discloser's name and other identifying information from documents such that only those directly involved in the investigation will know the discloser's identity (where the disclosure has not been provided on an anonymous basis);
- (g) disclosures will be handled and investigated by qualified staff;
- (h) referring to the discloser using gender-neutral pronouns; and
- (i) where possible contacting the discloser to help identify certain aspects of their disclosure that could inadvertently identify them.

The Eligible Recipient may take advice from the Company's Chief Legal Officer (or another legal practitioner) about the operation of the Identity Protections, and the steps required to protect the identity of an Eligible Whistleblower.

If an Eligible Whistleblower who has made a Protected Disclosure or Tax Disclosure believes that there has been an unauthorised disclosure of their identity or of information which is likely to lead to the disclosure of their identity, the person is entitled to report it internally to an Eligible Recipient or externally to a Regulatory Body for investigation.

### **6.3 Protection from detrimental acts or omissions**

It is fundamental to the integrity of this Policy that the making of a Protected Disclosure or Tax Disclosure does not lead to victimisation or other detriment.

The Australian Whistleblower Law prohibits a person:

- (a) engaging in conduct that causes detriment to an Eligible Whistleblower or another person, in relation to a disclosure, if:
  - (i) the person believes or suspects that the Eligible Whistleblower (or another person) made, may have made, proposes to make or could make a disclosure that qualifies for protection under the Australian Whistleblower Law (e.g. a Protected Disclosure or Tax Disclosure); and
  - (ii) the belief or suspicion is the reason, or part of the reason, for the conduct; or
- (b) threatening to cause detriment to an Eligible Whistleblower or another person in relation to a disclosure. A threat may be express or implied, or conditional or unconditional. A discloser (or another person) who has been threatened in relation to a disclosure does not have to actually fear that the threat will be carried out,

(the **Detriment Prohibition**).

Any conduct in contravention of the above prohibition is illegal and an offence under Australian law. It will also be in breach of this Policy (refer Section 8 for the consequences of a breach of this Policy).

Prohibited detrimental conduct includes:

- (a) dismissal of an employee;
- (b) injury of an employee in his or her employment;
- (c) altering an employee's position or duties to his or her disadvantage (including, without limitation, a demotion);
- (d) discrimination between an employee and other employees of the same employer;
- (e) harassment or intimidation of a person;
- (f) harm or injury to a person (including psychological harm);

- (g) damage to a person's property;
- (h) damage to a person's reputation;
- (i) damage to a person's business or financial position; or
- (j) any other damage or retaliation to a person (including any action that adversely affects the person's employment).

Examples of actions that are not detrimental conduct include:

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

If any such administrative action is taken in respect of a person, the Company will ensure that the relevant person understands the reasons for it.

The Company may (at its discretion) implement some or all of the following practices to protect Eligible Whistleblowers from detriment:

- (a) assess the risk of detriment against the discloser and other persons (e.g. other staff who might be suspected to have made a disclosure) as soon as practicable after receiving a disclosure;
- (b) advise the discloser of available support services, including counselling or other professional or legal services;
- (c) assist the discloser in the management of stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation;
- (d) allow the discloser to perform their duties from another location, reassign the discloser to another role at the same level, make other modifications to the discloser's workplace or the way they perform their work duties, or reassign or relocate other staff involved in the disclosable matter;
- (e) provide education and training to management to ensure they are aware of their responsibilities to maintain the confidentiality of a disclosure, address the risks of isolation or harassment, manage conflicts, and ensure fairness when managing the performance of, or taking other management action relating to, a discloser;
- (f) advise the discloser about how they may lodge a complaint if they have suffered detriment, and the actions the Company may take in response to such complaints. For example, the complaint may be investigated as a separate matter by an officer of the Company who is not involved in dealing with the disclosure and the investigation findings being provided to the Chair of the Board; and
- (g) allow the discloser to take extended leave, or develop a career development plan for the discloser that includes new training and career opportunities.

If a person believes that they have suffered detriment as a result of a breach of the Detriment Prohibition, the person is entitled report it internally to an Eligible Recipient or externally to a Regulatory Body, a relevant enforcement authority in Canada (if applicable) or an independent legal adviser in the same way as they are entitled to do so with the original Protected Disclosure.

## 6.4 Compensation and other remedies for breach of Detriment Prohibition

Under Australian Whistleblower Law, an Eligible Whistleblower (or any other employee or person) can seek compensation and other remedies through the courts if:

- (a) they suffer loss, damage or injury because of a Protected Disclosure or Tax Disclosure; and
- (b) the Company failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

Any person wishing to pursue any such relief should seek independent legal advice before doing so.

## 6.5 Protection from Liability

Under Australian Whistleblower Law, an Eligible Whistleblower who makes a Protected Disclosure or Tax Disclosure is protected from the following in relation to the disclosure:

- (a) civil liability (such as legal action against the discloser for breach of an employment contract, duty of confidentiality or another contractual obligation);
- (b) criminal liability (such as attempted prosecution for unlawfully releasing information or other use of the disclosure against the discloser in a prosecution (other than for making a false disclosure)); and
- (c) administrative liability (such as disciplinary action for making the disclosure).

However, these protections do not grant immunity for any misconduct an Eligible Whistleblower has engaged in that is revealed in their disclosure.

In Canada, to be entitled to protections from liability, the Eligible Whistleblower must act in good faith. No such requirement exists under Australian Whistleblower Law.

## 7. HANDLING AND INVESTIGATING DISCLOSURES

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When an Eligible Whistleblower makes a disclosure internally to an Eligible Recipient, the Eligible Recipient will notify the Company's Chief Legal Officer of the disclosure. The Chief Legal Officer will assess the disclosure to determine whether the disclosure is a Protected Disclosure or Tax Disclosure and whether a formal investigation is warranted.

When notifying the Company's Chief Legal Officer, the Eligible Recipient must comply with the Identity Protections described in Section 0 above.

If the discloser has not provided sufficient supporting information and is unable to be contacted, it may not be possible to carry out an investigation.

Whilst not all concerns raised will necessarily lead to an investigation, all disclosures will be properly considered and a determination made in each case as to whether an investigation should occur.

### 7.1 Appointing an Investigator

Where the Company's Chief Legal Officer determines that an investigation is to be carried out, a suitably qualified, impartial person or organisation will be appointed as the investigator so that the investigation is carried out in an objective, fair and independent manner. The investigator may be an officer or employee of the Company (if appropriate) or may be an external person or organisation.

### 7.2 Carrying out the Investigation

The process for investigating the disclosure will depend on the individual circumstances and nature of the allegation(s) made. The usual process for investigating disclosures is set out below. However, where it is considered appropriate to do so, the appointed investigator may alter the process and will advise relevant persons of the revised process.

Generally, the investigation process will include the following steps within a reasonable timeframe having regard to the nature of the investigation required:

- (a) obtain all relevant additional information from the discloser and other persons and verify that information (as required);
- (b) in order to observe the rules of natural justice and procedural fairness, provide any person who is the subject of the disclosure with an opportunity to respond to the allegations;
- (c) interview any relevant witnesses and collect evidence;
- (d) assess the evidence and form a view about whether the allegations are substantiated;
- (e) at all times protect the identity of the discloser (refer Section 0 for more information);
- (f) where the discloser can be contacted, keep the discloser informed as to key stages of the investigation process, including confirming receipt of the disclosure and the commencement and conclusion of the investigation;
- (g) obtain any necessary external legal or other advice; and
- (h) consider whether the disclosure needs to be referred to a regulatory body such as ASIC, APRA, the ATO or the Federal Police.

The Company may also make counselling services available to a person who is the subject of a Protected Disclosure (where appropriate).

### **7.3 Documenting and Reporting the Findings of an Investigation**

After carrying out the investigation, the investigator will usually prepare a report setting out the findings of the investigation. The identity of the discloser will not be set out in the report unless the discloser's consent has been obtained. The method for documenting the findings of the investigation may vary depending on the nature of the disclosure the subject of the investigation.

The outcome of the investigation will be provided to the Managing Director & CEO, the Chair of the Board and such other persons, if any, as the Chair of the Board may determine are appropriate.

Subject to any legal constraints, and where the discloser can be contacted, details of the outcome of the investigation will be provided to the discloser unless there are circumstances which make it inappropriate to do so. If the discloser is not satisfied as to the outcome of the investigation, the discloser can discuss the outcome with the Company's Chief Legal Officer, make a further disclosure to an Eligible Recipient, or contact one of the external bodies listed in Section 4.

### **7.4 Ensuring fair treatment of individuals**

The Company will ensure the fair treatment of all employees and other persons who are mentioned in a Protected Disclosure, including those who are the subject of a Protected Disclosure. This may involve implementing some or all of the following measures:

- (a) handling all disclosures confidentially, when it is practical and appropriate in the circumstances;
- (b) assessing each disclosure to determine if it should be the subject of an investigation, including determining whether there is enough evidence to substantiate or refute the matters reported;
- (c) ensuring any investigation is undertaken in an objective, fair and independent manner;
- (d) advising an employee who is the subject of a disclosure about the subject matter of the disclosure as and when required by principles of natural justice and procedural fairness and prior to any actions being taken—for example, if the employee who is the subject of a disclosure will be the subject of an investigation; and
- (e) advising any employee who is the subject of a disclosure of the Company's external support services.

## **8. CONSEQUENCES OF BREACHING THIS POLICY**

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If a person breaches this Policy, they may be subject to disciplinary action, including possible termination of their employment or contract of service with the Company.

## **9. COMMUNICATIONS & TRAINING**

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This Policy will be provided to all officers and employees of the Company and its subsidiaries via the Company's intranet and on the Company's external website at [www.allkem.co](http://www.allkem.co).

This Policy will be incorporated into employee induction packs and training for new starters. The Company will also hold periodic education and training sessions for officers and employees regarding this Policy and specialist training for Eligible Recipients in relation to processes for receiving and handling disclosures.

If you have a query about this Policy or need further information, please contact the Chief Human Resources Officer via the contact details available on the Company's intranet site.

## **10. REVIEW DETAILS**

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This Policy will be reviewed periodically to ensure that it is operating effectively and will be updated as and when required.

Approved by the Board of Allkem Limited on 25 February 2022.

## Annexure “A”



Region / Country	Phone Hotlines (Toll Free Number)
<b>Australia</b>	
Australia	1800 490 619
<b>Asia</b>	
Hong Kong	800 930 359
Japan	0800-123-7498
Singapore	800 492 2574
<b>Argentina</b>	
Argentina (Resguarda)	0-800-122-7374 / 0-800-999-4636
Argentina (Resguarda)	+54 11 5365 8978 ( <b>WhatsApp</b> )
<b>Americas</b>	
Canada	83 3679 2182
United States	83 3679 2182