



WHISTLEBLOWER POLICY

Policy Code	GL 5
Person Responsible	CEO
Status (Draft/Approved)	Approved
Date Last Reviewed	April 2026

1.0 INTRODUCTION

Arafmi Ltd ACN 626 426 668 (the **Company** or **Arafmi**) is committed to adhering to its statutory obligations and its values. Arafmi promotes a safe environment, and is committed to operating honestly, ethically and lawfully. The standards of conduct and behaviour by the Company are set out in Arafmi's Code of Conduct and other policies.

Arafmi is committed to doing business in an open and accountable way through supporting a culture of honest and ethical behaviour. Arafmi recognises that an important aspect of this is that individuals feel confident about reporting any concerns they may have about suspicious activity or wrongdoing in relation to our business activities without fear of harm or reprisal. Arafmi does not tolerate Reportable Conduct and urges anyone who becomes aware of known or suspected Reportable Conduct to make a Disclosure in accordance with this Policy. This Policy is compliant with the statutory whistleblower regime under the Corporations Act.

2.0 PURPOSE

The purpose of this policy is to:

- encourage and enable people to report potential misconduct or wrongdoing (including Reportable Conduct, irregularities or any other behaviour which is corrupt, illegal or inconsistent with any of the Company's values or policies) on a confidential and, if desired, anonymous basis, without the person raising the concern being subject to detrimental treatment;
- set out the processes and procedures for the disclosure, investigation and resolution of suspicious activity or wrongdoing of the kind referred to in the 'Reports protected under this Policy' section below (**Reportable Conduct**); and
- outline the supports and protections an individual who raises concerns about Reportable Conduct (**Disclosure**) will receive.

3.0 WHO THIS POLICY APPLIES TO

The Company does not tolerate Reportable Conduct and urges anyone who becomes aware of known or suspected Reportable Conduct to make a Disclosure in accordance with this Policy.

Purely personal work-related grievances are not Reportable Conduct and should instead be raised in accordance with the Employee Complaints Policy.

This Policy covers Arafmi and its Related Body Corporate (as defined in section 9 of the Corporations Act (collectively, the **Group**)).

The following individuals are eligible for certain protections under the Corporations Act or Tax Act (if the Reportable Conduct relates to tax avoidance behaviour or other tax issues) where they make a Disclosure in accordance with this Policy and they are (or have been) any of the following:

- Officer, director or senior manager of Arafmi or its Related Body Corporate,;
- an employee (whether paid or unpaid) or associate of Arafmi or its Related Body Corporate;
- supplier of goods or services (whether paid or unpaid) to Arafmi or its Related Body Corporate, including an individual who is or has been employed by such a supplier;
- contractors and consultants; or
- a spouse, relative, or dependent of an individual referred to above, (each an **Eligible Whistleblower**).

DEFINITIONS

Corporations Act - *Corporations Act 2001* (Cth)

Disclosure - A report made by an employee on concerns about Reportable Conduct and any alleged misconduct at any level of the organisation.

Eligible Whistleblower - as defined in this Policy.

Emergency Disclosure - as defined in this Policy.

Employee – means an employee of any company in the Group.

Group - means the Company and its Related Body Corporates, if any (as defined in section 9 of the Corporations Act).

Officer - includes, but is not limited to, a director, company secretary or person who makes decisions that affect the whole or a substantial part of the business of the Group.

Personal work-related grievances - matter that concerns an Eligible Whistleblower's employment (or former employment) which may have implications for them personally, but does not have significant implications for our business and does not involve allegations of misconduct or an improper state of affairs or circumstances.

Personal work-related grievances include:

- an interpersonal conflict between the Eligible Whistleblower and another employee;
- a decision about the engagement, transfer, promotion or termination of the employment of the Eligible Whistleblower.

Prescribed Authority - Australian Securities and Investments Commission (**ASIC**), Australian Tax Office (**ATO**) or other prescribed commonwealth authority.

Public Interest Disclosure - as defined in this Policy.

Related Body Corporate - as defined in section 9 of the Corporations Act.

Reportable Conduct - suspected or actual misconduct (including fraud, negligence, default, breaches of trust or duty), an improper state of affairs or circumstances, or any illegal activity involving Arafmi (including our employees or officers) in any way (whether or not it involves a contravention of a particular law) and as included below in the 'Disclosures which will be dealt with under this Policy' section.

Tax Act means *Tax Administration Act 1953* (Cth).

Whistleblower Policy or Policy - means this whistleblower policy.

4.0 PROCEDURE

Access to this Policy

A copy of this Policy will be available:

- On induction and as a part of orientation and training;
- On our website at www.arafmi.com.au.
- In Arafmi policies, which are available physically at each location stored and on Arafmi's SharePoint.

Disclosures which will be dealt with under this Policy

To be eligible for protections under the Corporations Act:

- the Discloser must be an Eligible Whistleblower in accordance with the above;
- the Disclosure must be made by the Eligible Whistleblower to an Eligible Recipient in accordance with this Policy; and
- there must be 'reasonable grounds to suspect' any form of Reportable Conduct in relation to the company, meaning a mere allegation with no supporting information is not likely to be considered as having 'reasonable grounds to suspect'. Instead, there should be information or evidence that supports the allegation. The allegation however does not need to be proven, but it is encouraged that evidence is provided in support of the disclosure if it is safely available. Eligible Whistleblowers will still qualify for protection even where their report is incorrect or unsubstantiated.

It is not possible to provide an exhaustive list of the activities that should be reported for the purposes of this Policy.

An Eligible Whistleblower can disclose any Reportable Conduct of any entity in the Group or an Employee or Officer of the Group, to which the Eligible Whistleblower suspect, or where there are reasonable grounds to suspect, it may concern and include, (but are not limited to):

- misconduct (such as breach of trust or duty, negligence, default) or illegal conduct;
- improper state of affairs or circumstances in relation to an entity in the Group, or in relation to the tax affairs of an entity in the Group;
- unethical behaviour (such as serious and/or systemic breaches of Arafmi's Code of Conduct or other policies and procedures);

- health, safety and environmental issues;
- fraud, money laundering or misappropriation of funds;
- dishonest, corrupt or unethical behaviour and practices;
- misleading or deceptive conduct including representations or practices which amount to improper or misleading financial reporting practices or accounting;
- soliciting, offering or accepting a bribe;
- failure to comply with, or breach of, legal or regulatory requirements;
- unsafe work practices;
- conduct which indicates a significant risk or danger to the public safety, the environment or the stability of, or confidence in, the financial system (even if it does not involve a breach of a particular law);
- 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 under this Policy, regardless of whether they are an Eligible Whistleblower;
- an offence under Commonwealth or State laws which is punishable by imprisonment for a period of 12 months or more;
- conduct likely to cause financial or non-financial loss to the entity in the Group or that is otherwise detrimental to the interests of any entity in the Group; and
- a contravention of or anything which constitutes an offence against a provision of Commonwealth or State laws including (without limitation) the Corporations Act, any laws administered by ASIC or APRA including but not limited to the *ASIC Act 2001 (Cth)*, the *Banking Act 1959 (Cth)* and *Insurance Act 1973 (Cth)*.

Personal work-related grievances which relate only to employment and do not have implications for the Group will generally not be considered Reportable Conduct under this Policy and should be reported through other mechanisms established by the Company to receive such complaints (such as the Employee Complaints Policy). Personal work-related grievances usually have implication on the discloser personally, with some examples including:

- a decision which does not involve a breach of workplace laws;
- a decision relating to the terms and conditions of engagement of the discloser;
- interpersonal conflict between the discloser and another employee;
- a decision to transfer, promote, suspend, discipline or terminate the discloser; or
- a disciplinary decision.

However, in certain circumstances your concerns about personal work-related grievance should still be raised as a Disclosure under this Policy, such as if:

- the personal work-related grievance includes information about Reportable Conduct, or your concerns about Reportable Conduct includes or is accompanied by a personal work-related grievance;

- the personal work-related grievance concerns tax avoidance behaviour or other tax issues;
- you know or have reasonable grounds to suspect that the personal work-related grievance concerns a breach of employment or other laws punishable by imprisonment for a period of 12 months or more, represents a danger to the public or otherwise suggests misconduct beyond your personal circumstances;
- you are suffering from or have been threatened with detriment for making a Disclosure in accordance with this Policy, or for seeking legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act or Tax Act (as applicable).

The allegation however does not need to be proven, but you are encouraged to provide evidence in support of your Disclosure if it is safely available, and Eligible Whistleblowers will still qualify for protection even where their report is incorrect or unsubstantiated.

A false report of Reportable Conduct could have a significant effect on our reputation and the reputations of other employees and could also cause considerable waste of time and effort. Deliberately false reporting of Reportable Conduct will be treated as a serious disciplinary matter.

Whilst not intending to discourage the reporting of matters of genuine concern, you must ensure that, as far as possible, reports are factually accurate, complete, based on first-hand knowledge, presented in an unbiased fashion and without material omission.

How to make a Disclosure

All disclosures

Arafmi encourages anyone with information regarding actual or suspected wrongdoing to make a Disclosure to an Authorised Disclosure Officer. Eligible Whistleblowers should provide as much information as possible, including details of the Reportable Conduct, people involved, dates etc. Disclosures can be made at any time to one of the following Authorised Disclosure Officers:

Authorised Disclosure Officer	Contact details
Melanie Mayne-Wilson Board Chairperson	MelanieMayne-Wilson@arafmi.com.au 0416 112 707 PO BOX 248, New Farm 4005
Irene Clelland CEO	IreneClelland@arafmi.com.au (07) 3254 1881 PO BOX 248, New Farm 4005

Disclosures made by Eligible Whistleblowers will also be protected under the Corporations Act or Tax Act (as applicable) if they are made to:

- an Authorised Disclosure Officer, as per above;
- an Officer or senior manager of Arafmi or any of its Related Body Corporates;
- the internal or external auditor (including a member of an audit team conducting an audit) or actuary of Arafmi or any of its Related Body Corporate;
- ASIC, APRA or other prescribed authorities;
- a legal practitioner, provided that the Disclosure is made for the purpose of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act;
- if the Reportable Conduct relates to tax avoidance behaviour or other tax issues, to, in addition to those persons listed in items above:
 - the Commissioner of Taxation (i.e. the Australian Taxation Office (**ATO**));
 - an auditor, registered tax or BAS agent who provides tax or BAS services to the Company or any of its Related Body Corporate; or
 - any other employee or Officer of Arafmi or any of its Related Body Corporate who has functions or duties that relate to the tax affairs of that entity;
- any other person in accordance with any relevant law, regulation or other requirement.

Public Interest Disclosures can also made in certain circumstances to:

- a Parliamentarian of the Commonwealth, the Parliament of a State or the legislature of a Territory or a journalist on the grounds of public interest (**Public Interest Disclosure**), provided that:
 - you have previously made a Disclosure to a Prescribed Authority, being ASIC, APRA or another prescribed Commonwealth body in accordance with this Policy;
 - at least 90 days have passed since your previous Disclosure was made;
 - there are reasonable ground to believe that making a further Disclosure would be in the public interest;
 - you have provided the Prescribed Authority (i.e. ASIC, APRA or another prescribed Commonwealth body) the previous Disclosure was made to with a written notification that:
 - includes sufficient information to identify the previous Disclosure; and
 - states that you intend to make a Public Interest Disclosure; and
 - the extent of the information disclosed is no greater than is necessary to inform the recipient of the Reportable Conduct.
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Emergency Disclosures can also be made in certain circumstances to:

- a Parliamentarian of the Commonwealth, the Parliament of a State or the legislature of a Territory or a journalist on the grounds of emergency disclosure (**Emergency Disclosure**), provided that:

- you have previously made a Disclosure to a Prescribed Authority, being ASIC, APRA or another prescribed Commonwealth body in accordance with this Policy;
- there are reasonable ground to believe that the Disclosure concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- you have provided the Prescribed Authority (i.e. ASIC, APRA or another prescribed Commonwealth body) the previous Disclosure was made to with a written notification that:
 - includes sufficient information to identify the previous Disclosure; and
 - states that you intend to make an Emergency Disclosure; and
- the extent of the information disclosed is no greater than is necessary to inform the recipient of the substantial and imminent danger.

Public Interest Disclosures and Emergency Disclosures will not be protected under the Tax Act if the Reportable Conduct relates to tax avoidance behaviour or other tax issues. Before making a Public Interest Disclosure or an Emergency Disclosure, you should contact an independent legal adviser and if you become aware of Reportable Conduct and wish to seek additional information before formally making a Disclosure, you should contact an Authorised Disclosure Officer, ASIC or seek independent legal advice.

Anonymous Disclosures

If you do not feel comfortable including details of your identity, you can make an anonymous Disclosure. If you decide to remain anonymous over the course of and after the investigation, no investigations will be carried out to try and identify you. It is illegal for anyone to identify a Discloser or disclose information likely to lead to the identification of the Discloser.

If an anonymous Disclosure is made that includes details of the discloser, or any other information which could be used to identify the discloser making the anonymous Disclosure, the Authorised Disclosure Officer who receives the anonymous Disclosure must seek consent to this information being disclosed to relevant parties responsible for the investigation of the anonymous Disclosure. This may include:

- an external investigator;
- a member of the Company's board of directors;
- the Whistleblower Protection Officer responsible for safeguarding the Eligible Whistleblower's interests and ensuring compliance with all applicable laws and regulations as per this Policy and completing a preliminary review of the Disclosure where appropriate; and/or
- the Whistleblower Investigation Officer responsible for carrying out and supervising the investigation of such Disclosures in accordance with this

Policy to determine if there is enough evidence to support the matters raised in the Disclosure or otherwise disproving the Disclosure.

However, it is important that you understand that it may be difficult for Arafmi to investigate your Disclosure properly if it is made anonymously and we are not able to contact you. If you feel comfortable doing so, we suggest making an anonymous disclosure using an anonymised email address so we can ask you follow up questions or provide you with updates about the status of our investigation.

If you are an Eligible Whistleblower, you can make an anonymous Disclosure and still be eligible for protection under the Corporations Act or Tax Act (as applicable). Disclosers of anonymous Disclosures may refuse to answer any questions that could reveal their identity at any time.

HOW ARAFMI DEALS WITH DISCLOSURES

Assessment and investigation of Disclosures

Initial assessment of disclosures

Disclosures will initially be referred to the Whistleblower Protection Officer, who will carry out an initial assessment of:

- the nature and scope of the Disclosure;
- the mixture of issues raised by the Disclosure, including whether the Disclosure falls within this Policy;
- the actual risks of detrimental conduct faced by all individuals involved in the Disclosure (and, where appropriate, take actions as outlined in the *Support and Protections of Whistleblowers* section of this policy);
- identifying any legal, financial or technical advice that may be needed to support the investigation of the Disclosure;
- any time frame for the investigation of the Disclosure; and
- the appropriate steps for both responding to the Disclosure and your welfare.

Whistleblower Protection Officer	Contact details
Puji Astuti General Manager, Corporate Services (CFO)	PujiAstuti@arafmi.com.au
Matthew Rowe (Company Secretary)	matt.rowe@pcoecho.com.au

If the Disclosure is covered by this Policy and further investigation of the matters raised in the Disclosure is warranted, the Whistleblower Protection Officer will appoint a Whistleblower Investigation Officer to investigate the Disclosure.

The Whistleblower Investigation Officer will usually be a member of the Board of Directors or a member of the Senior Leadership Team who has received training on how to investigate Disclosures.

Whistleblower Investigation Officer	Contact details
Melanie Mayne-Wilson	MelanieMayne-Wilson@arafmi.com.au
Matthew Rowe (Company Secretary)	matt.rowe@pocoecho.com.au

If it is considered that that additional specialist skills or expertise are necessary and/or if the Disclosure concerns any member of the Company’s board or any senior managers, an external investigator may be appointed to conduct the investigation, either in conjunction with, or independently of, an internal Whistleblower Investigation Officer.

Investigation of Disclosures

The objective of an investigation of a Disclosure is to determine whether there is enough information to substantiate or refute the matters reported in the Disclosure.

Where an investigation needs to be undertaken, we will ensure it is objective, fair and independent. Therefore, any Whistleblower Investigation Officer appointed to investigate your Disclosure will be independent of you and any individuals who are the subject of your Disclosure, as well as any connected staff members.

While timeframes for an investigation will vary depending on the nature and complexity of the disclosure, Arafmi endeavours to complete investigations within 90 days.

Support and protection of whistleblowers

Ongoing support and protection by Whistleblower Protection Officer

Unless you as the Eligible Whistleblower have chosen to remain anonymous and cannot be contacted, after the Whistleblower Protection Officer has completed their initial assessment of your Disclosure, they will discuss with you what kind of support you need. For instance, it might be appropriate for you to have or, as the Eligible Whistleblower, request:

- a leave of absence during the investigation;
- alternative employment arrangements (such as working from home);
- ensure any risks of isolation, harassment or conflicts are addressed;
- counselling or other professional services for the distress caused by the Reportable Conduct which led to the Disclosure being made by you; and
- assistance in developing strategies to help you minimise and manage stress, time or performance impacts, or other challenges resulting from your Disclosure or its investigation.

The Company will give due consideration to the granting of such requests whenever it is reasonably practicable to do so.

Disclosures made about tax avoidance behaviour or other tax issues in relation to Arafmi and any Related Body Corporate will only be eligible for protection under the Tax Act if you consider the information contained in your disclosure may assist the recipient to perform their duties under a taxation law in relation to that entity.

Keeping you informed

Unless you have chosen to remain anonymous and cannot be contacted, Arafmi and any Related Body Corporate will (through the Whistleblower Protection Officer):

- confirm receipt of the Disclosure by the Whistleblower Investigation Officer and to establish a process, including expected timeframes, for reporting to you the progress of the investigation;
- contact you as soon as practicable after the Disclosure has been referred to the Whistleblower Investigation Officer to discuss whether you require any additional support;
- inform you at the earliest possible opportunity if the Whistleblower Investigation Officer determines that there is insufficient information to warrant further investigation; and
- inform you of the final outcome of the investigation.

Ensuring fair treatment of individuals mentioned in a Disclosure

The Whistleblower Protection Officer will also ensure that, subject to any relevant laws, regulations and procedural fairness:

- if practical and appropriate to do so, the details of individuals mentioned in the Disclosure are handled confidentially and kept protected;
- any person who is the subject of a Disclosure will be advised 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;
- any person who is the subject of a Disclosure receives appropriate support services; and
- any person the subject of a Disclosure will be given the opportunity to:
 - respond to any new evidence which is significant or allegations that emerge as part of the investigation into the Disclosure; and
 - nominate any witness they wish to be interviewed as part of the investigation into the Disclosure.

Disclosures being dealt with as feedback or complaints

An individual may elect to have their Disclosure dealt with as feedback or a complaint, rather than Reportable Conduct. In these scenarios, Whistleblowers will not be afforded any of the protections under the whistleblower regime under the Corporations Act, however will still be protected from reprisals and have their complaint dealt with confidentially.

Whistleblower Protections and support

Whistleblowers are provided the following protections:

- confidentiality of identity;
- protection from detrimental acts or omissions;
- compensation and other remedies; and
- civil, criminal and administrative liability protection.

Protecting and confidentiality of your identity

Where anonymity is requested, the Company will take all reasonable steps to preserve anonymity of all individuals names in the request and the person making the request.

All Disclosures will be treated confidentially, regardless of whether or not you are an Eligible Whistleblower. Your identity and any information you disclose will not be provided to anyone who is not involved in the investigation of your Disclosure unless permitted by law (such as if we disclose such details to ASIC, the AFP or a legal practitioner), if you have consented to us doing so or if it is necessary to disclose the information to lessen or prevent a serious threat to a persons safety, health and wellbeing.

If you make a Disclosure that includes details of your identity, or any other information that could be used to identify you, the Authorised Disclosure Officer who received your Disclosure will ask you to consent to this information being disclosed to the Whistleblower Protection Officer and Whistleblower Investigation Officer.

If you do not wish for this information to be included, your Disclosure will be de-identified before it is escalated for investigation. For example, this may include:

- redacting your personal information;
- referring to you in a gender-neutral context; and
- working with you to help identify any other information within your Disclosure that could inadvertently identify you, and where such information has been identified, de-identifying this information.

Alternatively, you may choose to adopt a pseudonym for the purposes of your Disclosure. This may be suitable where your identity is known to the Authorised Disclosure Officer to whom you made your Disclosure and the Whistleblower Protection Officer, but you would prefer not to disclose your identity to anyone else (including the Whistleblower Investigation Officer).

All documents and other materials relating to your Disclosure will be stored and dealt with securely.

Protection from detrimental conduct

This Policy is designed to ensure that no one will be subject to or threatened with detrimental conduct (whether by act or omission) by us, our employees or anyone else whose conduct is within our control, if that person believes or suspects that a person has made, may have made, proposes to make or could make a Disclosure, and the belief or suspicion is the reason, or part of the reason, for their conduct towards that person.

Where detrimental conduct has occurred following a Disclosure, the discloser may lodge a complaint to Matthew Rowe, an Officer of the Company not involved in the Disclosure, who will investigate the complaint of detrimental conduct as a separate matter to the Disclosure, with the investigation findings to then be provided to the Company's board of directors.

Examples of detrimental conduct could include:

- dismissal of an employee;
- injury in the course of a person's employment;
- alteration of a person's position or duties within their employment to their disadvantage;
- discriminatory behaviour towards the employees;
- harassment or intimidation;
- harm or injury, including psychological harm; or
- damage to the person's property, reputation, business or financial position.

Detrimental conduct does not include administrative or management action taken reasonably, or situations where the conduct is appropriate in the circumstances, such as:

- administrative action that is reasonable for the purpose of protecting the person from detrimental conduct; and
- managing unsatisfactory work performance or conduct, if the action is in line with our performance management framework.

Compensation and other remedies

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

- you suffer detrimental conduct because of a Disclosure (whether or not it was you who made the Disclosure); and
- we fail to take reasonable precautions and exercise due diligence to prevent that detrimental conduct.

In these situations, we encourage you seek independent legal advice.

Civil, criminal and administrative liability protection

If you are an Eligible Whistleblower, you may be protected from civil liability, criminal liability or administrative liability (including disciplinary action) in relation to your Disclosure. These protections do not apply in relation to any misconduct engaged in by the Eligible Whistleblower revealed in their Disclosure.

Concerns about breaches of confidentiality and victimising behaviour

It is against the law for us to fail to take reasonable precautions to protect you from actual or threatened detrimental conduct. It is also against the law for us to breach your confidentiality if you are an Eligible Whistleblower.

If you believe that your confidentiality may have been breached or that you have been subject to, or threatened with, any detrimental conduct, we encourage you to raise your concerns with the Whistleblower Protection Officer in the first instance who will escalate the matter as a separate Disclosure. However, you may also lodge a complaint directly with ASIC and/or seek independent legal advice.

Reports and recommendations

Depending on the nature of the Disclosure, at the end of an investigation, the Whistleblower Investigation Officer will submit a de-identified report to the Company's board. The report will summarise the conduct of the investigation and the evidence collected, draw conclusions about the extent of any Reportable Conduct and recommend an appropriate course of action to remedy any Reportable Conduct and ensure that it does not recur, whilst ensuring confidentiality of the Eligible Whistleblower is preserved.

Assuming you can be contacted as the Eligible Whistleblower, a summary of the report will also be provided to the Whistleblower Protection Officer, who will provide you with a copy and as well as maintain a de-identified record of all concerns raised and actions taken under this Policy, except in circumstances where it is not appropriate to provide the details of the outcome of the investigation to the Eligible Whistleblower.

Where the Eligible Whistleblower is unsatisfied with the outcome of the investigation into their Disclosure, a review of the investigation on the Disclosure may be conducted by an Officer of the Company who was not involved in the investigation of the Disclosure, to ensure all investigation processes outlined in this Policy have been adhered to. These findings will then be provided to the Company's board of directors.

The Company is not obliged to reopen an investigation, nor does the investigation need to be reopened. It may be concluded in the review that the investigation into the Disclosure was conducted appropriately, or no new information is available to change the outcome of the investigation.

Eligible Whistleblowers who are not satisfied with the outcome of the investigation of their Disclosure may also lodge a complaint with a regulator, such as ASIC or APRA.

ENSURING THE ONGOING EFFECTIVENESS OF THIS POLICY

Training

Arafmi will implement an induction and regular ongoing program to ensure all employees are aware of this Policy and their rights and obligations under it.

Arafmi will also ensure that all individuals with roles and responsibilities under the Policy receive induction and regular ongoing training in relation to receiving and handling Disclosures, including training relating to confidentiality and the prohibitions against detrimental conduct.

Reporting to the Company's board of directors

The board of directors of the Company will be provided with confidential reports on the number and type of whistleblowing incidents on a regular basis, so that any issues may be addressed.

Such reports will be on a 'no name' basis to maintain confidentiality in accordance with this Policy.

Review of this policy

This Policy will be reviewed by the Board at least once every three years to ensure it remains consistent with all relevant legislative requirements, as well as the changing nature of our business operations.

This Policy will continue to be monitored and reviewed using a range of metrics including, engagement with this Policy by the Company's employees and Officers, along with any feedback received and the number of Disclosures which may have been lodged.

5.0 ROLES & RESPONSIBILITIES

Authorised Disclosure Officers are responsible for:

- receiving any disclosures of Reportable Conduct; and
- providing advice and guidance to actual or potential Eligible Whistleblowers about the disclosure process and any requirements.

The Whistleblower Protection Officer is responsible for:

- safeguarding the interests of Eligible Whistleblowers;
- ensuring compliance with any applicable laws and regulations in accordance with this Policy;
- completing a preliminary review of any Disclosure; and
- Appointing Whistleblower Investigation Officers.

The Whistleblower Investigation Officer is responsible for:

- carry out or supervising the investigation of any Disclosure made in accordance with this Policy; and
- determining whether there is any evidence in support of the matters raised or, alternatively, to disprove the Disclosure.

The Board is responsible for:

- exercising ultimate decision-making power regarding Disclosures made under this Policy;
- receiving and managing disclosures relating to the CEO; and
- ensuring systems of governance support a culture where individuals feel empowered to disclose suspected wrongdoing.

The Chief Executive Officer is responsible for:

- communicating expectations for employees to carry out their duties professionally and ethically; and
- ensuring clear processes for reporting and managing disclosures of Reportable Conduct.

The People & Culture Team is responsible for:

- ensuring all employees, volunteers and officers receive training and information about making Disclosures; and
- implementing and maintaining a secure and confidential system to receive, record and manage Disclosures.

6.0 RELATED LEGISLATION

Corporations Act 2001

Taxation Administration Act 1953

7.0 SUPPORTING DOCUMENTS

Whistleblower Risk Assessment and Management Checklist

POLICY AMENDMENT RECORD		
DATE	BRIEF DESCRIPTION OF AMENDMENT	AUTHORISED

End of policy document. Uncontrolled when printed
