
FINDER ENERGY HOLDINGS LIMITED (ACN 656 811 719)

1 Introduction

- Finder Energy Holdings Limited (ACN 656 811 719) (**Finder**) is committed to fostering a culture of compliance and ethical behaviour. This includes encouraging people to speak up about any unlawful, unethical or irresponsible behaviour relating to Finder and its subsidiaries (**Group**). Finder has adopted this Policy to provide a safe and confidential environment for people to raise misconduct concerns without fear of reprisal.
- This Policy sets out:
 - when you may be protected for making a disclosure;
 - the protections you will have if you make a protected disclosure; and
 - how Finder will handle disclosures made under this Policy.
- This Policy protects those who are entitled to protection under the Australian whistleblower laws (see **section 9**).
- Finder may investigate your disclosure in accordance with this Policy, even where protection under the Australian whistleblower laws may not apply.
- This Policy is available in the “Corporate Governance” tab of Finder’s website.

2 Policy application

- This Policy applies to all directors, management, staff and contractors of the Group, wherever they are based.
- Officers and employees of the Group based outside Australia may also be subject to additional local whistleblower requirements in the country in which they are based.
- A breach of this Policy will be regarded as serious misconduct which may lead to disciplinary action, including removal or dismissal. Failure to comply strictly with this Policy could expose you or the Group to serious civil or criminal liability and damage the Group’s reputation.
- We encourage you to raise any concerns about non-compliance with this Policy with a Whistleblower Protection Officer in the first instance. You may also lodge any concerns with ASIC, APRA or the ATO for investigation.

3 Who is protected under this Policy?

You will be protected under this Policy if:

- you are one of the individuals set out in **section 4**;
- you disclose information about the type of matters set out in **section 5**; and
- you disclose that information:
 - internally to one of the persons set out in **section 6**; or
 - externally to one of the persons set out in **section 9**.

4 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 Finder, including permanent, part-time, fixed-term or temporary employees or interns, and secondees;
- a contractor or supplier of goods and services to Finder (whether paid or unpaid) (eg, consultants, service providers and business partners), including an employee of such a contractor or supplier;
- an associate of Finder; or
- a parent, grandparent, child, grandchild, sibling, spouse or dependent of any of the above.

5 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 Finder (including by a Finder officer or employee) where you have reasonable grounds to suspect it has occurred or is occurring in relation to Finder.
- Disclosures solely about a personal work-related grievance are not covered by this Policy and do not qualify for protection under the Australian whistleblower laws unless they also relate to any detriment or threat of detriment by reason of you making or being suspected of making a protected disclosure (see **section 8 (Protection from detriment)** for examples of 'detriment').

Examples of disclosable matters

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

- conduct that amounts to a criminal offence or contravention of the Corporations Act or ASIC Act;
- conduct that is a Commonwealth criminal offence punishable by more than 12 months imprisonment;
- 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;
- fraud, money laundering or misappropriation of funds;
- negligence, default, breach of trust or breach of duty;
- any conduct that may indicate a systemic issue in relation to Finder;
- conduct relating to business behaviours and practices that may cause consumer harm;
- conduct that represents a danger to the public or the financial system;
- information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system;
- misconduct, or an improper state of affairs or circumstances, in relation to Finder's (or an associate of Finder's) Commonwealth 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.

Personal work-related grievances

- A personal work-related grievance means a grievance about any matter in relation to your employment or former employment that has, or tends to have, implications only for you personally. Examples of a personal work-related grievance include (but are not limited to):
 - an interpersonal conflict between you and another employee;
 - a decision that does not involve a breach of workplace laws (eg, Finder not agreeing to cash out annual leave);
 - a decision about your engagement, transfer or promotion;
 - a decision about your terms and conditions of engagement, payroll or remuneration (eg, being

- unhappy about a pay review); or
- a decision to suspend or terminate your engagement, or otherwise discipline you.
- A personal work-related grievance may still qualify for protection, however, if:
 - it includes information about misconduct or is accompanied by a personal work-related grievance (mixed report);
 - it relates to breaches of employment or other laws punishable by imprisonment for a period of 12 months or more;
 - it relates to conduct that represents a danger to the public;
 - the disclosure relates to information that suggests misconduct beyond the discloser’s personal circumstances;
 - the discloser suffers from or is threatened with a detriment for making a disclosure; or
 - the discloser seeks legal advice or legal representation about the operation of whistleblower protections.
- If your disclosure is a solely personal work-related grievance, you should make it in accordance with our HR policy which can be accessed from the Chief Executive Officer.

Reasonable grounds

- 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 Finder.
- 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.

6 Who may receive a protected disclosure?

- All of the people listed in this **section 6** may receive disclosures that qualify for protection under the Australian whistleblower laws. However, we encourage you to make your disclosure to one of our dedicated Whistleblower Protection Officers.

Whistleblower Protection Officer 1 – Chief Executive Officer	Telephone: (+61) 0404-043-134 Email: whistleblower@finderenergy.com
Whistleblower Protection Officer 2 – Company Secretary	Telephone: (+61) 0447-777-877 Email: whistleblower@finderenergy.com

- If you prefer, you may instead make a disclosure to the following people:
 - a member of our senior executive team;
 - any other officer (which includes a director or company secretary) or senior manager of Finder;
 - an internal or external auditor¹ (including a member of an audit team conducting an audit on Finder); or
 - a registered tax agent or BAS agent² of Finder who is providing tax agent or BAS services to Finder; or
 - an officer or employee at Finder who has functions or duties relating to its tax affairs.
- For protections to apply under the Australian taxation whistleblower laws, you must consider that the disclosure of information to that person may assist them in their role (in relation to the federal tax affairs of Finder or an associate of Finder).

¹ Finder’s external auditor is KPMG
² Finder’s tax agent is Ernst & Young

7 How may a protected disclosure be made?

- You may make a disclosure at any time to the people identified in **section 6** in person, by email or by hand.
- An example form for making a disclosure is **attached** to this Policy and is also available in the “Corporate” section of our website at www.finderenergy.com.
- If you make a disclosure from or to a Finder email address, your email may be accessed by certain people within our IT department in accordance with Finder’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.
- 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 adopt a pseudonym when making your disclosure if you would prefer not to disclose your identity to others.
- 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.
- You can also contact the Whistleblower Protection Officer for general advice about the operation of this Policy and Finder’s whistleblower processes and procedures.

8 Legal protections

Confidentiality and secure record-keeping

- Everyone involved in an investigation must take all reasonable steps to reduce the risk that a discloser will be identified.
- We will do this by:
 - obscuring your name and identifying features from any internal reporting about your disclosure (unless you agree for your identity to be known);
 - referring to you in a gender-neutral context (unless you agree for your identity to be known);
 - where applicable, communicating with you through anonymised telephone hotlines and anonymised email address;
 - where possible, contacting you to help identify certain aspects of your disclosure that could inadvertently identify you;
 - engaging qualified staff to handle and investigate disclosures;
 - 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.

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, in which case, we can pass the information on to our lawyer;
 - we need to disclose the information to the AFP, ASIC, APRA or, if the disclosure concerns Finder’s tax affairs or the tax affairs of an associate of Finder, the ATO; or
 - you consent to that disclosure.
- You may lodge a complaint to a regulatory body, such as ASIC, APRA or the ATO, if you believe that your confidentiality has been breached.

Provision of identity to a court or tribunal

- No-one at Finder 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 seeking the advice of one of our Whistleblower Protection Officers.
- 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.

Protection from detriment

- We are committed to protecting people who make disclosures under this Policy.
- It is against the law for anyone at Finder (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 of an employee;
 - 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, we are entitled to take steps that:
 - are reasonably necessary to protect you from detriment (eg, 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 Finder's performance management framework.
- 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.

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 revealed by an investigation following your disclosure).

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
 - we 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.

9 Interaction with whistleblower laws

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 (set out in **section 8**) also include some types of disclosure made to external parties, such as:
 - legal representatives, to obtain advice or representation about the Australian whistleblower laws;
 - ASIC, APRA or the ATO; or
 - 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 strict 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 *Information Sheet 247: Company officer obligations under the whistleblower protection provisions*) and the ATO website.
- You may make a disclosure regardless of where you are or where the conduct is occurring.

Whistleblower laws outside Australia

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

10 Investigations

Investigation process

- When you make a disclosure internally under this Policy, your disclosure will typically be investigated as follows. This process may vary depending on the nature of your disclosure.

STEP 1	The person who receives your disclosure will provide the information to a Whistleblower Protection Officer, as soon as practicable, ensuring your identity is protected, unless you have consented otherwise.
STEP 2	The Whistleblower Protection Officer will determine whether your disclosure is covered by this Policy and if a formal, in-depth investigation is required. If an investigation is required, the Whistleblower Protection Officer will determine whether the investigation of your disclosure should be conducted internally or externally and appoint an investigator with no personal interest in the matter. The Whistleblower Protection Officer may consider an external investigation is appropriate to ensure fairness and independence or because specialist skills or expertise are required.
STEP 3	The investigator(s) will conduct the investigation in an objective and fair manner, ensuring that they give any employee who is mentioned in the disclosure an

	<p>opportunity to respond to the allegations prior to any adverse findings being made against them. Those employees are also entitled to access the support services referred to in section 11.</p> <p>If you can be contacted (including through anonymous channels), we will give you regular updates on the status of the investigation as appropriate, with the frequency and timing of such updates depending on the nature of your disclosure.</p>
STEP 4	<p>The outcome of the investigation will be reported to the Board (protecting your identity, if applicable) and may, if the Whistleblower Protection Officer considers appropriate, be shared with you and any persons affected by the disclosure as considered appropriate by the Whistleblower Protection Officer.</p>

- Appropriate records and documentation for each step in the process will be maintained by the investigator.
- We encourage you to raise any concerns you have about the handling or investigation of your disclosure with a Whistleblower Protection Officer.

Duration of investigation

We will aim to conclude the investigations within two months of receiving your disclosure. But that time may vary depending on the nature of your disclosure.

Further information to investigate

We may not be able to undertake an investigation if we are 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 us, so we may ask follow-up questions or provide feedback. You may refuse to answer questions that you feel may reveal your identity at any time.

Confidentiality protections

Subject to the exceptions allowed under **section 8 (Confidentiality and secure record-keeping)** of this Policy or otherwise by law, the identity of a discloser (or information that is likely to lead to their identity becoming known) must be kept confidential at all times during and after the investigation (including in any reporting to the Board or to any persons affected).

11 Practical protections

Finder has in place processes for protecting, supporting and monitoring the welfare of anyone who makes a disclosure. This may include authorising extended leave, considering alternative employment or supervisory arrangements (eg, reporting lines, role reassignment or job relocation) and support services such as counselling.

12 Board reporting

- The Whistleblower Protection Officers will, where appropriate (whilst maintaining confidentiality in accordance with **section 8 (Confidentiality and secure record-keeping)**), 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 (eg, by who, who to and matter type);
 - how disclosures were made;
 - the status of any investigations underway;
 - any actions taken in relation to a disclosure;
 - the frequency of communications with disclosers;
 - the outcomes of completed investigations; and

- the timeframes for responding to and investigating disclosures.
- The Board or its delegated committee will also be informed of any material incidents reported under this Policy.

13 Training

- Finder will provide training to employees, including their rights and obligations under this Policy, and to officers and senior managers, who may receive disclosures under this Policy, about how to respond to those disclosures.
- Directors, management and staff must attend all training on Finder’s whistleblower program.

14 Policy review

Finder will periodically review this Policy to check that it is operating effectively.

The Company Secretary is authorised to make administrative and non-material amendments to this Policy.

15 Further information

We encourage you to contact our Whistleblower Protection Officers if you have any questions about this Policy including what it covers and how disclosures will be handled.

Version Number	Revision Date	Document Owner	Document Approver
v.2	1 August 2024	Company Secretary	Board of Directors

Optional Disclosure Form

Finder Energy Holdings Limited (ACN 656 811 719) (**Finder**) is committed to fostering a culture of compliance and ethical behaviour. This includes encouraging people to speak up about any unlawful, unethical or irresponsible behaviour within Finder and its subsidiaries (**Group**). Finder appreciates you taking the time to bring matters of concern to our attention; thank you for speaking up.

This form is part of Finder's whistleblower program and is intended to assist you to make a disclosure under Finder's Whistleblower Policy.

Use of this form (including provision of all information requested in it) is optional and it is open to you to make your disclosure in another way.

You may provide this form to us by email or hand via:

Whistleblower Protection Officer 1 – Chief Executive Officer	Telephone: (+61) 0404-043-134 Email: whistleblower@finderenergy.com
Whistleblower Protection Officer 2 – Company Secretary	Telephone: (+61) 0447-777-877 Email: whistleblower@finderenergy.com

SECTION A: CONSENT	
<input type="checkbox"/>	I consent to my identity being shared in relation to this disclosure; OR
<input type="checkbox"/>	I wish for my identity to remain anonymous <i>(If you wish to remain anonymous, you do not need to complete Section B and Section C)</i>
<input type="checkbox"/>	I consent to being contacted about my disclosure <i>(If so, please complete Section C)</i>
<input type="checkbox"/>	I wish to receive updates about my disclosure <i>(If so, please complete Section C)</i>
SECTION B: PERSONAL DETAILS	
Name:	
Address:	
Location (if applicable):	<input type="checkbox"/> Australia <input type="checkbox"/> United Kingdom
Department / Team (if applicable):	
Role / Position:	
SECTION C: CONTACT DETAILS	
Preferred telephone no: <i>(this may be a private number; please include country and area code)</i>	
Preferred email address: <i>(this may be a private email address)</i>	
Preferred contact method: <i>(phone / email / in person)</i>	<input type="checkbox"/> Phone <input type="checkbox"/> Email <input type="checkbox"/> Mail <input type="checkbox"/> In person
Best time to contact you:	

SECTION D: DISCLOSURE

All questions are optional – however, the more information that you provide, the easier it will be for us to investigate and address your concerns.

1.	<p>A description of your concerns, <i>including</i>:</p> <ul style="list-style-type: none">• Location• Time• Persons involved <p><i>(You are encouraged to include with this disclosure any supporting evidence you may hold – you may use box 7 or a separate page if you run out of space)</i></p>	
2.	<p>How did you become aware of the situation?</p>	
3.	<p>Who was involved in the conduct, including any names, departments and position?</p>	
4.	<p>Does anyone else know about the matters you are concerned about?</p> <p><i>(If yes, please describe any steps you have taken to report or resolve your concern and the outcome, if applicable)</i></p>	
5.	<p>Do you have any concerns about you or any other person being discriminated against or unfairly treated because of this disclosure?</p>	
6.	<p>Do you think the reported conduct might happen again?</p>	
7.	<p>Please include any other details which you believe are relevant.</p>	