

AURORA LABS LTD (ACN 601 164 505)

Whistleblower Protection Policy

Adopted: 17 December 2019

1. Introduction

Aurora Labs Ltd ACN 601 164 505 (**Aurora** or **Company**) is committed to maintaining a high standard of integrity and ethical conduct in its operations, and to maintaining a robust corporate governance framework. Its Board of Directors (**Board**) wishes to promote a culture which encourages raising legitimate concerns about actual or suspected misconduct.

An important feature of this commitment is ensuring that persons involved in Aurora's operations are able to report misconduct under a process which allows those persons (i.e. a 'whistleblower') to do so confidentially and without fear of intimidation, disadvantage or reprisal.

This document sets out Aurora's policy with respect to the protection of whistleblowers, including pursuant to statutory protections for whistleblowers granted under Australia law (**Policy**).

Notably, at the date of this Policy, Australian law grants protections to whistleblowers under Part 9.4AAA of the *Corporations Act 2001* (Cth) (**Corporations Act**) and Part IVD of the *Taxation Administration Act 1953* (Cth) (**Taxation Administration Act**). This Policy has been prepared having regard to the legal protections for whistleblowers under these Acts.

2. What are the objectives of this Policy?

The objectives of this Policy are:

- to encourage people to come forward if they suspect misconduct in relation to Aurora's operations;
- to ensure that people can make reports of legitimate suspected misconduct safely, securely, and with confidence that they will be protected and supported;
- to ensure that reports are dealt with appropriately and on a timely basis;
- to detail how Aurora will receive, handle, and investigate reports; and
- to help deter misconduct and protect the interests of Aurora's stakeholders, in line with Aurora's risk management and governance framework.

3. To whom does this Policy apply?

This Policy applies to Aurora and each of its subsidiaries (collectively, **Aurora Group Companies**), subject to any specific laws which apply in a jurisdiction where the disclosure of suspected or actual misconduct is made.



4. Who administers this Policy?

The Board is responsible for implementing and administering this Policy.

5. What conduct is disclosable under this Policy?

In this Policy, “**Disclosable Conduct**” means actual or suspected misconduct, or an improper state of affairs or circumstances, in relation to an Aurora Group Company.

Disclosable Conduct may not necessarily involve a contravention of a particular law. For example, information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system, is reportable under this Policy.

Examples of Disclosable Conduct include:

- fraud, theft, money laundering or misappropriation of funds;
- offering or accepting a bribe;
- engaging in, or encouraging, corrupt conduct;
- dealing in, or use of, illicit drugs;
- violence or threatened violence;
- risk to the health or safety of any person;
- criminal damage against property;
- human rights abuses;
- financial mismanagement;
- negligent acts or omissions;
- dishonest or unethical behaviour;
- insider trading;
- breach of an Aurora Group Company policy or code;
- breach of, or failure to comply with, applicable laws or regulations other than those listed above, whether criminal or not; or
- engaging in or threatening to engage in detrimental conduct against a person who has made a whistleblower report or is believed or suspected to have made, or be planning to make, a report; or
- deliberate concealment of any matter listed above.

For further details of information which may be reported under Australian whistleblower protection laws, please refer to the Schedule to this Policy (starting at page 9).

6. Are workplace grievances reportable?

In most cases, this Policy does not apply to a “personal work-related grievance” (such as an interpersonal conflict or an employee not being given a promotion).

These are matters that relate solely to a person’s current or former employment and have, or tend to have, implications for that person personally, but do not:

- have any other significant implications for an Aurora Group Company; or
- relate to any Disclosable Conduct.

Please refer to item 3 of the Schedule for further information in this regard.

7. When can I make a report?

You may report Disclosable Conduct under this Policy if you have reasonable grounds to suspect that Disclosable Conduct has occurred or is occurring in relation to an Aurora Group Company.

8. How do I make a report?

Reporting contacts

You are encouraged to make a report of suspected Disclosable Conduct through internal avenues at first instance. You can do this by contacting any of the following nominated Whistleblower Protection Officers by post (marked to the attention of the relevant Whistleblower Protection Officer), email or telephone:

Name and position	Postal	Email	Phone
Mathew Whyte Company Secretary	2/79 Bushland Ridge, Bibra Lake, WA 6163	mathew@auroralabs3d.com	(08) 9434 1934
Peter Snowsill COO	2/79 Bushland Ridge, Bibra Lake, WA 6163	Peter.snowsill@auroralabs3d.com	(08) 9434 1934

Anonymous reports

You can make a report anonymously and may remain anonymous over the course of the investigation and after the investigation is finalised. Further, you can refuse to answer questions that you feel could reveal your identity at any time, including during follow-up conversations. However, depending upon the circumstances, it is possible that your identity may ultimately be determined without confidentiality being compromised.

Anonymous reports will be investigated in the same way as other reports, and any investigation will be conducted as best as possible in the circumstances.

However, anonymous reports may pose practical difficulties in properly investigating or taking acting to address the matters reported. Investigation may not be possible, or may be adversely affected, if sufficient information is not provided. Therefore, you are encouraged (but not required) to provide



your name to a Whistleblower Protection Officer. You will still be entitled to protections under applicable whistleblower protection law if a 'protected disclosure' is made, as described the Schedule.

It is recommended that if you wish to remain anonymous, you should maintain ongoing two-way communication with Aurora, so that Aurora can you ask follow-up questions or provide you with feedback.

9. How will a report be managed?

Aurora is committed to ensuring that reported Disclosable Conduct is investigated in a fair and impartial manner so as not to unfairly prejudice any persons named in a report or to whom a report relates.

Aurora will seek to ensure whistleblower reports are handling and investigated confidentially, and that appropriate records and documentation for each step in the process are maintained.

If you make a whistleblower report to Aurora, it will need to assess the report to determine whether:

- it qualifies for protection under whistleblower protection laws; and
- a formal, in-depth investigation is required.

Any Disclosable Conduct which involves or relates to a director of Aurora or its chief executive officer (other than the chairperson) will be provided to the chairperson of the Board.

Any Disclosable Conduct which involves or relates to the chairperson of the Board will be provided to Aurora's managing director.

Aurora does not guarantee that all reports will be formally investigated. This will ultimately dependent upon the nature of the Disclosable Conduct which is reported. Aurora may not carry out a formal investigation if the matter can be summarily dealt with without an investigation.

If you can be contacted (including through anonymous channels), Aurora will acknowledge receipt of your report.

10. What is the investigation process?

Formal investigations of Disclosable Conduct reported under this Policy will:

- be overseen by a whistleblower investigation officer, being Aurora's company secretary or another appropriate impartial officer nominated by the Board;
- be conducted in a timely manner and, in this regard, Aurora will endeavour to procure that an investigation is completed within 30 days, where practicable and appropriate;
- be fair and independent from any person who is the subject of the investigation; and
- seek to follow the principles of natural justice and procedural fairness, including allowing any person who is the subject of the investigation the opportunity to respond to any allegations against them.

If the Board considers it appropriate, Aurora may engage an external investigator to investigate the matters which you report. External investigators will be independent third parties with sufficient expertise to critically assess the information in the report.



An external investor will be required to comply with this Policy, including in relation to handling of confidential material and taking all reasonable steps to reduce the risk that an anonymous discloser may be identified through the investigation.

All directors, officers, employees and contractors of Aurora Group Companies are expected to cooperate fully with an investigation.

Aurora will notify an individual who is the subject of a report about the investigation at an appropriate time, but in any event before making any adverse finding against them, unless prevented due to legitimate confidentiality or other reasons.

Aurora may provide you with updates on the investigation process if you can be contacted (including through anonymous channels), if appropriate. The frequency and timeframe of any updates may vary depending on the nature of the information in your report.

At the conclusion of an investigation, the findings and recommended course of action will be compiled in a confidential written report and submitted to the Board. The method for documenting and reporting the findings will depend on the nature of your report. If you have made an anonymous report of Disclosable Conduct, the investigation report to the board will be presented in a manner that preserves your confidentiality.

Aurora will generally inform you of the outcome of the investigation into matters which you have reported. However, this will depend on the circumstances and whether it is appropriate to do so.

The formal investigation report will be the property of Aurora and will not be provided to you or any person the subject of the Disclosable Conduct.

The Board will determine whether to take disciplinary action depending upon the outcome of an investigation. This may include termination or suspension of the employment or engagement by an Aurora Group Company of a person involved in any misconduct or wrongdoing.

11. What protections are available to whistleblowers under this Policy?

Aurora is committed to protecting the rights of persons who report Disclosable Conduct in accordance with this Policy. These protections are consistent with, or are in addition to, those protections afforded to whistleblowers under applicable whistleblower protection laws.

General protections

You will not be subject to any civil, criminal or disciplinary action by an Aurora Group Company for making a report of Disclosable Conduct in accordance with this Policy, or for participating in any subsequent investigation of the same.

Further, Aurora will seek to ensure that none of the directors, officers, employees or contractors of the Aurora Group Companies take any act or omit to do anything which constitutes detrimental conduct against you as a whistleblower (or proposed whistleblower) in accordance with this Policy.

All reasonable steps will be taken to ensure that you are not subjected to any form of victimisation, discrimination, harassment, demotion, dismissal or prejudice, due to having reported or proposing to report any Disclosable Conduct under this Policy.

Importantly, this Policy does not protect you from your own conduct which would otherwise constitute Disclosable Conduct.

Detrimental conduct protection



Aurora will seek to ensure that you are not treated detrimentally as a result of reporting any Disclosable Conduct.

Examples of determinantal treatment may include any of the following:

- your demotion or dismissal/termination as an officer, employee or contractor;
- disciplinary action against you;
- unfavourable treatment;
- the alteration of your position or duties with an Aurora Group Company to your disadvantage;
- discrimination between you and other officers, employees or contractors in comparable positions to you with an Aurora Group Company;
- threatening, harassing or intimidatory behaviour towards you;
- harm or injury to you, including psychological harm; or
- damage to your property, reputation, business or financial position.

The detrimental conduct does not need to be against or toward you personally, but may be against or toward a third person.

Actions that do not constitute detrimental conduct include administrative action that is reasonable for the purpose of protecting you from detriment (e.g. if you have made a report about your immediate work area, moving you to another office to prevent you from detriment), or managing your unsatisfactory work performance, if the action is in line with the regular performance management framework.

Confidentiality and identity protection

Aurora will seek to ensure that your identity as a whistleblower or information which is likely to lead to your identification is kept confidential except:

- to the extent you provide your consent to use reveal your identity to a third party;
- to a third party investigator of the Disclosable Conduct which you report, unless you have directed us not to do so;
- the Disclosable Conduct which you report is further reported to the Australian Securities & Investments Commission (**ASIC**), the Australian Prudential Regulation Authority (**APRA**), the Commissioner of Taxation, or the Australian Federal Police (**AFP**);
- to a legal practitioner for the purposes of obtaining legal advice or representation; or
- as otherwise required by applicable law.

You should note that your identity may be further disclosed by ASIC, APRA, the Commissioner of Taxation or the AFP to another Commonwealth, State or Territory body or authority.

The disclosure of information is not prohibited if it is not of your identity, if it is reasonably necessary for the purposes of investigating the matter to which your report relates, and if Aurora takes all reasonable steps to reduce the risk that you will be identified as a result of the disclosure.

Security of records

Aurora will seek to maintain appropriate security measures so that records relating to your report of Disclosable Conduct and any investigation of the same are securely retained and protected from unauthorised access.

12. What statutory protections are whistleblowers entitled to?

Under Australian whistleblower protection laws, if you make a report of suspected misconduct, you may be entitled to defined legal protections.

The protections include that your identity must be protected, that you must be protected from detriment in relation to the report, and that your employment may not be terminated as a result of the report.

You will still qualify for protection even if the information in your report turns out to be incorrect.

Importantly, whistleblowers do not need to identify themselves, and you can remain anonymous.

Please refer to the Schedule for details of additional statutory protections which are afforded to whistleblowers under the Corporations Act and the Taxation Administration Act.

13. Fair Treatment of Persons

Aurora is committed to fairness in investigating whistleblower reports made pursuant to this Policy.

In addition to the investigative process outlined in section 10, Aurora will seek to ensure that all persons who are mentioned in a whistleblower report, or to whom such reports relate, are treated fairly in any such investigations, by:

- when it is practical and appropriate in the circumstances, handling reports confidentially;
- carrying out impartial investigations;
- seeking to ensure that investigations are objective, fair, and independent, including by ensuring that the investigator is an impartial party with sufficient expertise to critically assess the report; and
- recommending that affected persons seek support services or legal professional advice (as appropriate).

14. False Reporting of Disclosable Conduct

You are expected to act in good faith and have reasonable grounds to suspect the Disclosable Conduct which you are reporting to be true and accurate. Provided this is the case, you will not be penalised by Aurora if the information which you report ultimately turns out to be incorrect.

However, you must not make a report of alleged Disclosable Conduct that you know is not true or is misleading. If you are found to have done so, you may be subject to disciplinary action and other legal consequences may follow.

15. Training

Aurora will seek to ensure that its employees are informed about and understand this Policy, including their respective rights and obligations. This may involve training on the Policy, as necessary.



Training will be provided to those persons who are to receive reports of Disclosable Conduct, including their obligations under the Policy.

16. Breach of Policy

A breach of this Policy will be considered by Aurora as a serious matter. It may result in training and/or disciplinary action, including termination of employment or engagement with an Aurora Group Company.

17. Availability of Policy

This Policy can be obtained free-of-charge by emailing enquiries@auroralabs3D.com or from Aurora's website at <https://auroralabs3d.com/a3d/#/investors/corporate-compliance>.

18. Review of Policy

The Board will review this Policy from time to time to ensure it is compliant with legal requirements and good corporate governance procedures. It may amend, withdraw or replace this Policy at any time.

19. Enquiries

Any questions regarding this Policy should be directed to the Company Secretary.

Schedule – Australian Legal Protections for Whistleblowers

1. Overview

Australian law provides statutory protections for certain persons in relation to “protected disclosures”.

The following schedule is a summary of the protections available under the Corporations Act and the Taxation Administration Act, including the persons who are protected and the circumstances required for the protections to apply.

2. Categories of protected disclosure

There are five circumstances in which a whistleblower may make a report in relation to Aurora Group Companies which qualifies for protection under Australian whistleblower protection laws. These are summarised as follows:

- firstly, the Corporations Act permits a person to make a **qualifying disclosure**, where an *eligible discloser* discloses information in relation to a *disclosable matter* to an *eligible recipient* (as discussed in item 3 of this Schedule below);
- secondly, the Corporations Act permits a person who has made a previous *qualifying disclosure* to a regulatory authority which has not been acted on for a defined period of time to make a **public interest disclosure**, in the circumstances set out in item 4 below;
- thirdly, the Corporations Act permits a person who has made a previous *qualifying disclosure* to a regulatory authority of information which concerns a substantial and imminent danger to health or safety to make an **emergency disclosure**, in the circumstances set out in item 5 of this Schedule below;
- fourthly, the Taxation Administration Act permits a person to make a **taxation disclosure** in relation to the tax affairs of an entity, in the circumstances set out in item 6 of this Schedule below; and
- fifthly, **any** disclosure of information by an individual qualifies for protection if the disclosure is made to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of whistleblower protection laws.

A person considering making a report of suspected misconduct is encouraged to contact an independent legal adviser before doing so.

3. Qualifying disclosures

In order to qualify for protection, a **qualifying disclosure** must:

- be made by an *eligible discloser*;
- disclose information in relation to a *disclosable matter*;
- be made to an *eligible recipient*.

It is noted that a disclosure of information relating to a *personal work-related grievance* (as defined below) does not relate to a *disclosable matter* and therefore does not give rise to protection.

Eligible disclosers

A person is an **eligible discloser** in relation to an Aurora Group Company if they are, or have been, any of the following:

- an officer of the Aurora Group Company (e.g. a director or company secretary);
- an employee of the Aurora Group Company;
- an individual who supplies services or goods to the Aurora Group Company (whether paid or unpaid);
- an employee of a person that supplies services or goods to the Aurora Group Company (whether paid or unpaid);
- an individual who is an associate of the Aurora Group Company (as that term is defined in the Corporations Act, including a person acting in concert with the Aurora Group Company in respect of the *qualifying disclosure*);
- a relative of an individual listed above; or
- a dependant of an individual listed above, or of such an individual's spouse.

Disclosable matters

Information relates to a **disclosable matter** in the following two circumstances:

- first, if the discloser has reasonable grounds to suspect that the information concerns misconduct, or an improper state of affairs or circumstances, in relation to Aurora or a related body corporate; and
- Secondly (and without limiting the above), if the discloser has reasonable grounds to suspect that the information indicates that Aurora or a related body corporate, or an officer or employee of any of them, has engaged in conduct that:
 - constitutes an offence against, or a contravention of, a provision of any of the following:
 - the Corporations Act;
 - the *Australian Securities and Investments Commission Act 2001* (Cth);
 - the *Banking Act 1959* (Cth);
 - the *Financial Sector (Collection of Data) Act 2001* (Cth);
 - the *Insurance Act 1973* (Cth);
 - the *Life Insurance Act 1995* (Cth);
 - the *National Consumer Credit Protection Act 2009* (Cth);
 - the *Superannuation Industry (Supervision) Act 1993* (Cth); or
 - an instrument made under an Act listed above; or

- constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
- represents a danger to the public or the financial system.

Eligible recipients

Each of the following is an **eligible recipient** in relation to an Aurora Group Company:

- ASIC;
- APRA;
- an officer or senior manager of an Aurora Group Company;
- an auditor, or a member of an audit team conducting an audit, of an Aurora Group Company; or
- a person authorised by the Aurora Group Company to receive disclosures, being, as at the date of this Policy, Aurora's Whistleblower Protection Officers (see section 8 of the Policy above).

Personal work-related grievances

Disclosures of information that relate solely to **personal work-related grievances**, and that do not relate to detriment or threat of detriment to the discloser, are not *disclosable matters*.

Personal work-related grievances are those that relate to the discloser's current or former employment and have, or tend to have, implications for the discloser personally, but do not:

- have any other significant implications for an Aurora Group Company; or
- relate to any conduct, or alleged conduct, in relation to a *disclosable matter*.

Examples of *personal work-related grievances* may include:

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

However, a *personal work-related grievance* may still qualify for protection if:

- it includes information about misconduct, or information about misconduct includes or is accompanied by a *personal work-related grievance*;
- an Aurora Group 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;

- the discloser suffers from or is threatened with detriment for making a disclosure; or
- the discloser seeks legal advice or legal representation about the operation of whistleblower protection laws.

Although they do not qualify for protection under whistleblower protection laws, Aurora nevertheless encourages disclosure of *personal work-related grievances* through the appropriate work channels.

4. Public interest disclosure

A disclosure of information (a **public interest disclosure**) qualifies for protection if:

- the discloser has previously made a *qualifying disclosure* of the information to ASIC or APRA;
- at least 90 days have passed since the *qualifying disclosure* was made;
- the discloser does not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the *qualifying disclosure* related;
- the discloser has reasonable grounds to believe that making a further disclosure of the information would be in the public interest;
- after the end of the 90 day period referred to above, the discloser gave ASIC or APRA (as the case may be) a written notification that:
 - includes sufficient information to identify the *qualifying disclosure*; and
 - states that the discloser intends to make a *public interest disclosure*; and
- the *public interest disclosure* is made to:
 - a member of the Parliament of the Commonwealth, the Parliament of a State, or the legislature of a Territory; or
 - a journalist; and
- the extent of the information disclosed in the *public interest disclosure* is no greater than is necessary to inform the *public interest disclosure* recipient referred above of the misconduct or the improper state of affairs or circumstances referred to in the description of ‘*disclosable matter*’ above;

5. Emergency disclosure

A disclosure of information (the **emergency disclosure**) qualifies for protection if:

- the discloser has previously made a *qualifying disclosure* of that information to ASIC or APRA (but not to any of the persons mentioned below in the description of ‘*eligible recipient*’ above);
- 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;
- the discloser gives ASIC or APRA (as the case may be) a written notification that:
 - includes sufficient information to identify the *qualifying disclosure*; and

- states that the discloser intends to make an *emergency disclosure*;
- the *emergency disclosure* is made to:
 - a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory; or
 - a journalist; and
- the extent of the information disclosed in the *emergency disclosure* is no greater than is necessary to inform the *emergency disclosure* recipient referred to above of the substantial and imminent danger.

6. Taxation disclosure

The Taxation Administration Act provides protection in relation to disclosures made relating to the tax affairs of an entity.

A disclosure of information qualifies for protection as a **taxation disclosure** in the following two circumstances:

- First, if:
 - the discloser is an **eligible whistleblower** in relation to Aurora (being the same as an ‘*eligible discloser*’ described in item 2 of this Schedule, except that a child of the individual is also included);
 - the disclosure is made to the Commissioner of Taxation; and
 - the discloser considers that the information may assist the Commissioner to perform his or her functions or duties under a taxation law in relation to Aurora or an associate of Aurora.
- Secondly, if:
 - the discloser is an **eligible whistleblower** in relation to an Aurora Group Company, as described above;
 - the disclosure is made to:
 - an auditor, or a member of an audit team conducting an audit, of an Aurora Group Company;
 - a registered tax agent or BAS agent who provides tax agent services or BAS services to an Aurora Group Company;
 - a person authorised by an Aurora Group Company to receive disclosures that may qualify for protection, being, as at the date of this Policy, Aurora’s Whistleblower Protection Officers (see section 8 of this Policy above);
 - a director, secretary, or senior manager of an Aurora Group Company; or
 - any other employee or officer of an Aurora Group Company who has functions or duties that relate to the tax affairs of the Aurora Group Company;



- the discloser has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of an Aurora Group Company or an associate of the same; and
- the discloser considers that the information may assist the recipient of the information to perform functions or duties in relation to the tax affairs of an Aurora Group Company or an associate of the same.