

CORPORATE GOVERNANCE

WHISTLEBLOWER POLICY

1. Purpose of the Whistleblower Policy

Red Hill Minerals Limited is committed to conducting all of its business activities in line with and in support of its core values of integrity, relationship building, value creation and sustainability.

The purpose of this whistleblower policy (**Policy**) is to:

- (a) encourage and support people to feel confident to speak up safely and securely if they become aware of wrongdoing or illegal or improper conduct within or by **Red Hill Minerals Limited (the Company)** or its related bodies corporate (together the **Group** and each a **Group Member**); and
- (b) provide information and guidance on how to report such conduct, how reports will be handled and investigated and the support and protections available if a report is made, and ensuring this reporting and investigative system remains objective, confidential and independent providing effective protection to those reporting such conduct from reprisal or disadvantage.
- (c) set out the responsibilities of the Group and its management in upholding their commitment to reporting any illegal, unethical and improper conduct;
- (d) promote ethical behaviour and a culture of speaking up to deter wrongdoing;
- (e) meet the Company's legal and regulatory obligations; and
- (f) align with the ASX Corporate Governance Principles and Recommendations and relevant standards.

2. Overview

Under this Policy:

- (a) you are encouraged to report your concerns, whether openly or, if preferred, anonymously, in the first instance to the Company's Whistleblower Protection and Investigation Officer (**WPIO**), which is currently:

Name: Joshua Pitt
Position: Chairman
Tel: 08 9481 8627
Email: joshuapitt@gossan.com.au
- (b) if you report your concerns, you will be afforded confidentiality unless you indicate (or the law requires) otherwise;
- (c) concerns reported by you will be properly investigated with a view to establishing the truth and correcting any wrongdoing where possible;

Address

Level 2, 9 Havelock St
West Perth WA 6005

Postal Address

PO Box 689
West Perth WA 6872

P (08) 9481 8627**E** enquiries@redhillminerals.com.au**W** www.redhillminerals.com.au**ABN** 44 114 553 392

- (d) you will be advised of the outcome of the investigation and any action taken as much as practicable; and
- (e) you will not be victimised or adversely affected because of your action in reporting your concerns provided of course, that there is a basis for your concerns, and that you have acted in good faith and without malicious intent.

3. Who does this Policy apply to?

Personnel of the Group, that is, all persons acting on behalf of the Group at all levels and includes officers, directors, temporary staff, consultants and employees, are encouraged to report wrongdoing in accordance with this Policy.

This Policy applies to disclosures by “**Eligible Whistleblowers**” being any of the following:

- (a) an officer or employee of a Group Member (and includes 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 Group Member (whether paid or unpaid), including their employees (and includes current and former contractors, consultants, service providers and business partners);
- (c) an associate of a Group Member; and
- (d) a relative, dependant or spouse of any of the above.

4. Consequences of breaching this Whistleblower Policy

A breach of this Policy may expose Personnel and the Group to damage, including but not limited to, criminal and/or civil penalties, substantial fines, loss of business and reputational damage.

A breach of this Policy by Personnel will be regarded as a serious misconduct, leading to disciplinary action which may include termination of employment.

5. What protection is available?

An Eligible Whistleblower qualifies for protection under the *Corporations Act 2001 (Cth)* (**Corporations Act**), as detailed below, if they:

- (a) disclose information relating to a ‘**Disclosable Matter**’ (defined in Section 6 below) directly to:
 - (i) an ‘**Eligible Recipient**’ (defined in Section 7 below); or
 - (ii) the Australian Securities and Investments Commission (**ASIC**) or the Australian Prudential Regulation Authority (**APRA**) or another Commonwealth body prescribed by regulation;
- (b) disclose information to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act; or
- (c) make an ‘**emergency disclosure**’ or ‘**public interest disclosure**’ (refer Section 8 below) of information relating to a Disclosable Matter to journalists or members of Commonwealth, state or territory parliaments (parliamentarians), under certain circumstances.

The Corporations Act protections are:

- identity protection (confidentiality);
- protection from detrimental acts or omissions;
- compensation and remedies; and
- civil, criminal and administrative liability protection,

(the **Corporations Act Protections**).

Similar protections are provided in the tax whistleblower regime under the *Taxation Administration Act 1953* (Cth).

Disclosures about matters which are not covered by the Corporations Act Protections do not qualify for protection under the Corporations Act (or the *Taxation Administration Act 1953* (Cth) where relevant). Such disclosures may be protected under other legislation, such as the *Fair Work Act 2009* (Cth), or relevant State or Territory legislation.

6. What is a Disclosable Matter?

A Disclosable Matter is information which an Eligible Whistleblower has reasonable grounds to suspect:

- (a) concerns actual or suspected misconduct (which includes fraud, negligence, default, breach of trust and breach of duty) or an improper state of affairs or circumstances in relation to any Group Member;
- (b) indicates that a Group Member or any of their officers or employees have engaged in conduct that constitutes an offence against, or a contravention of, a provision of the Corporations Act, the ASIC Act or a range of other specific Commonwealth laws;
- (c) constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- (d) represents a danger to the public or the financial system; or
- (e) is prescribed by the Corporation Regulations.

See Schedule 1 for further information in relation to Disclosable Matters.

Disclosable Matters do not generally include personal work-related grievances. 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 the Group (or another entity) or relate to any conduct, or alleged conduct, about a Disclosable Matter.

Employees of the Group can internally raise personal work-related grievances and other types of issues or concerns that are not covered by the Policy. Employees are encouraged to seek legal advice about their rights and protections under employment or contract law, and how to resolve their personal work-related grievance.

7. Who can disclosures be made to?

To be eligible for the Corporations Act Protections, an Eligible Whistleblower must report information in relation to a Disclosable Matter directly to any of the following:

- (i) an Eligible Recipient, being:
 - (i) an officer (member of the Board or Company Secretary) or senior manager of any Group Member. A senior manager is a senior executive within a company, other than a director or company secretary, who makes or participates in making decisions that affect the whole, or a substantial part of, the business of the company or has the capacity to significantly affect the Company's financial standing;
 - (ii) an auditor (internal or external and includes any member of an audit team) or actuary of any Group Member; or
 - (iii) a person authorised by the Company to receive disclosures that may qualify for Corporations Act Protections. The Company has authorised the Company's WPIO (Whistleblower Protection and Investigation Officer) for this purpose.
- (ii) a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act (even in the event that the legal practitioner concludes that a disclosure does not relate to a 'Disclosable Matter');
- (iii) ASIC, APRA or other Commonwealth body prescribed by regulation.;
- (iv) appointed independent whistleblower service provider, and
- (v) journalists and members of Commonwealth, State or Territory parliaments, but only in the circumstances described in Section 8.

An Eligible Whistleblower may wish to seek additional information before formally making a disclosure, in which case they may contact any of the above or an independent legal adviser.

The Company also appreciates that speaking up can be difficult. Reports can be made anonymously or using a pseudonym and still be protected. An Eligible Whistleblower can refuse to answer questions that could reveal their identity, and may request meetings with the WPIO occur outside of business hours. While reports can be made anonymously, it may affect the ability to investigate the matter properly and to communicate with the discloser about the report. Anonymous disclosers should therefore attempt to maintain two-way communication as far as possible.

8. Public Interest and Emergency Disclosure

An Eligible Whistleblower may disclose information in relation to a Disclosable Matter to a journalist or parliamentarian where the disclosure is a 'public interest disclosure' or an 'emergency disclosure' under the Corporations Act.

A 'public interest disclosure' is the disclosure of information in relation to a Disclosable Matter to a journalist or a parliamentarian, where:

- (i) at least 90 days have passed since the Eligible Whistleblower made the disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;
- (ii) the Eligible Whistleblower does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;

- (iii) the Eligible Whistleblower has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and
- (iv) before making the public interest disclosure, the Eligible Whistleblower has given written notice to the body to which the previous disclosure was made that includes sufficient information to identify the previous disclosure and states that the Eligible Whistleblower intends to make a public interest disclosure.

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

- (i) the Eligible Whistleblower has previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by regulation;
- (ii) the Eligible Whistleblower 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;
- (iii) before making the emergency disclosure, the Eligible Whistleblower has given written notice to the body to which the previous disclosure was made that includes sufficient information to identify the previous disclosure and states that the Eligible Whistleblower intends to make an emergency disclosure; and
- (iv) 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.

An Eligible Whistleblower should contact the WPIO or an independent legal adviser to ensure they understand the criteria for making a public interest or emergency disclosure that qualifies for protection before for making a disclosure in reliance on the Corporations Act Protections for those types of disclosures.

9. How to report within the Company

Where an Eligible Whistleblower is concerned about a potential Disclosable Matter, they may report the matter to the WPIO or such replacement person as advised by the Company from time to time. If any person is not comfortable speaking with the WPIO on a particular matter, or if they are unavailable and the matter is urgent, they should contact a member of the board of directors of the Company (**Board**) or another member of management personnel within the Group (**WPIO Alternative**), who shall undertake the WPIO's responsibilities under this Policy in relation to the matter to the extent of their capabilities.

An Eligible Whistleblower must have objectively reasonable grounds for suspecting a Disclosable Matter is true, but will not be penalised and may still qualify for protection if the information turns out to be incorrect should they have such reasonable grounds. It is a serious disciplinary offence to make allegations that prove to be unsubstantiated and made maliciously or known to be false. Individuals who deliberately submit false reports will not be able to access the whistleblower protections under the Corporations Act.

If a WPIO Alternative is advised of a Disclosable Matter from an Eligible Whistleblower they may disclose the matter to the WPIO and the Board unless they consider there is good reason not to in the context of undertaking an investigation.

Generally, the WPIO who receives a disclosure of a Disclosable Matter will handle and investigate the matter. However, where the matter implicates either party the matter should be handled and investigated by a non-interested member of the Board, or failing one, an external consultant nominated by the chair of the Board.

10. Investigation Officer

The WPIO is responsible within the Group for investigation and resolving all reported complaints and allegations concerning Disclosable Matters.

At their discretion, the WPIO shall advise the Chairman and/or Managing Director/CEO of the Company of any Disclosable Matters having given consideration to any anonymity wishes of the Eligible Whistleblower and the circumstances of the Disclosable Matters. The Board must be notified immediately if a disclosure of Disclosable Matters relates to serious misconduct.

Eligible Whistleblowers, whether employees or external parties, are encouraged to make a disclosure of Disclosable Matters to the Company, through the WPIO, in the first instance. However, Eligible Whistleblower are entitled to disclose Disclosable Matters to external parties as set out in this Policy in addition or substitution of disclosure to the Company.

Currently, the Company, through its Employee Assistance Programme, has appointed an independent whistleblowing service provider to also directly receive disclosures of Disclosable Matters from Eligible Whistleblowers. Independent whistleblowing services may be engaged by the WPIO or Company on a case-by-case basis if determined as necessary.

11. Handling and investigating a disclosure

The WPIO will notify the Eligible Whistleblower to acknowledge receipt of their report within five (5) business days, if the Eligible Whistleblower can be contactable.

All matters reported under this Policy will be promptly considered and the WPIO will make a determination as to whether the disclosure falls within the scope of this Policy. If so, the matter will be investigated as soon as practicable after it has been reported. The investigation process will be conducted in a thorough, fair, objective and independent manner (while preserving confidentiality) and will depend on the precise nature of the conduct being investigated. Due care and appropriate speed will be taken and reported information will be verified and relevant personnel interviewed as part of the investigative process. The Company may seek independent advice as necessary.

There are limitations of the Company's investigation process. Anonymous reports will be investigated based on the information provided and may be limited if the Eligible Whistleblower has refused or omitted to provide contact details (e.g. if a disclosure is made anonymously).

Without the Eligible Whistleblower's consent, the Company cannot disclose information that is contained in a disclosure as part of its investigation process, unless:

- (i) the information does not include the Eligible Whistleblower's identity;
- (ii) the Company removes information relating to the Eligible Whistleblower's identity or other information that is likely to lead to the identification of the Eligible Whistleblower; and
- (iii) it is reasonably necessary for investigating the issues raised in the disclosure.

To protect an Eligible Whistleblower's identity from being revealed and to protect them from detriment, the Company could investigate a disclosure by conducting a broad review on the subject matter or the work area disclosed. In addition, it could investigate an anonymous disclosure, even if it cannot get in contact with the Eligible Whistleblower, if the Eligible Whistleblower has provided sufficient information to the Company and the Company removes information that is likely to lead to the identification of the Eligible Whistleblower.

All investigations need to be independent of the Eligible Whistleblower, the individuals who are the subject of the disclosure, and the department or business unit involved.

The WPIO will provide Eligible Whistleblowers with regular and appropriate updates at various stages of the investigation and may ask the latter for further information. At the end of the investigation, the Eligible Whistleblower will be notified of the outcome of the findings by reasonable means (subject to considerations of privacy and confidentiality). The method for documenting and reporting the findings will depend on the nature of the disclosure. There may be circumstances where it may not be appropriate to provide details of the outcome to the Eligible Whistleblower.

The findings from an investigation will be documented and reported to those responsible for oversight of the policy, while preserving confidentiality.

12. Eligible Whistleblower not satisfied with outcome

If the Eligible Whistleblower is not satisfied with the outcome of the investigation, it may refer the matter to the Board for review. The review should be conducted by an officer who is not involved in handling and investigating disclosures. The Company is not obliged to reopen an investigation and can conclude a review if it finds that the investigation was conducted properly, or new information is either not available or would not change the findings of the investigation.

An Eligible Whistleblower may lodge a complaint with a regulator, such as ASIC, APRA or the ATO, if they are not satisfied with the outcome of the Company's investigation or if they consider that this Policy has not been adhered to adequately.

13. Support and protections

(a) Anonymity and confidentiality

There is no obligation for an Eligible Whistleblower to reveal their identity and they may choose to remain anonymous or adopt a pseudonym. If they reveal their identity to the WPIO, they may request that their identity remain confidential and known only to the WPIO. Disclosures of Disclosable Matters by an Eligible Whistleblower can be made anonymously and/or confidentially and still be protected under the Corporations Act.

Where an Eligible Whistleblower desires that their identity remains anonymous the Company and others have legal obligations to protect the confidentiality of their identity subject to certain exceptions discussed below.

However, a person may disclose the identity of an Eligible Whistleblower:

- (i) to ASIC, APRA, or a member of the Australian Federal Police;
- (ii) to a legal practitioner (for the purposes of obtaining legal advice or legal representation);
- (iii) if the disclosure is allowed or required by law;
- (iv) with the consent of the Eligible Whistleblower.

It is important for Eligible Whistleblower to understand that, in some situations, if they choose for their identity to remain anonymous, this can limit or prevent the Company's ability to effectively investigate the matter or to take appropriate action. If this is the case, the Eligible Whistleblower will be contacted to discuss the matter further and explain the limitations caused and protections that can be provided, so that the Eligible Whistleblower can make an informed choice about whether to remain anonymous.

In practice, an Eligible Whistleblower may be asked for consent to a limited disclosure (e.g. disclosure to the entity's WPIO).

A person can disclose the information contained in a disclosure of a Disclosable Matter without the Eligible Whistleblower's consent if:

- (i) the information does not include the Eligible Whistleblower's identity;
- (ii) the Company has taken all reasonable steps to reduce the risk that the Eligible Whistleblower will be identified from the information; and
- (iii) it is reasonably necessary for investigating the issues raised in the disclosure.

Unauthorised disclosure that is likely to lead to the identification of the Eligible Whistleblower, outside of the exceptions above, may be an offence under Australian law, will be regarded as a disciplinary matter and will be dealt with in accordance with the Company's disciplinary procedures.

The Company has measures in place for ensuring confidentiality. The Company has established secure record-keeping and information sharing procedures and ensures that:

- (i) all paper and electronic documents and other materials relating to disclosures are stored securely;
 - (ii) all personal information or reference to an Eligible Whistleblower witnessing an event will be redacted;
 - (iii) all paper and electronic documents and other materials relating to disclosures are stored securely;
 - (iv) the Eligible Whistleblower will be referred to in a gender-neutral context;
 - (v) where possible, the Eligible Whistleblower will be contacted to help identify certain aspects of their disclosure that could inadvertently identify them;
 - (vi) all information relating to a disclosure can only be accessed by those directly involved in managing and investigating the disclosure;
 - (vii) only a restricted number of people who are directly involved in handling and investigating a disclosure are made aware of an Eligible Whistleblower's identity or information that is likely to lead to the identification of the Eligible Whistleblower;
 - (viii) communications and documents relating to the investigation of a disclosure are not sent to an email address or to a printer that can be accessed by other staff; and
 - (ix) each person who is involved in handling and investigating a disclosure is reminded that they should keep the identity of the Eligible Whistleblower and the disclosure confidential and that an unauthorised disclosure of an Eligible Whistleblower's identity may be a criminal offence.
- (b) Detrimental acts or omissions

A person cannot engage in conduct that causes detriment (either actual or perceived) to an Eligible Whistleblower (or another person), in relation to a disclosure of Disclosable Matters, if 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 and the belief or suspicion is the reason, or part of the reason, for the conduct.

In addition, a person cannot make a threat to cause detriment to an Eligible Whistleblower (or another person) in relation to a disclosure of Disclosable Matters. A threat may be express or implied, or conditional or unconditional. An Eligible Whistleblower (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.

Some actions may not necessarily be detrimental conduct, such as administrative action that is reasonable to protect an Eligible Whistleblower from detriment (e.g. moving an Eligible Whistleblower who has made a disclosure about their immediate work area to another area to prevent them from detriment) or managing an Eligible Discloser's unsatisfactory work performance, if the action is in line with the Company's performance management framework, will not be considered as detrimental conduct.

The Company will take steps to protect Eligible Whistleblowers from any form of detrimental treatment including by:

- (i) Monitoring and managing behaviour or other employees;
- (ii) assessing the risk of detriment against an Eligible Whistleblower and other persons
- (iii) providing support services (including counselling or other professional or legal services) as requested;
- (iv) implementing strategies to help an Eligible Whistleblower minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation;
- (v) where possible, allowing the Eligible Whistleblower to perform their duties from another location, reassign the Eligible Whistleblower to another role at the same level, make other modifications to the Eligible Whistleblower workplace or the way they perform their work duties, or reassign or relocate other staff involved in the Eligible Whistleblower;
- (vi) rectifying any detriment suffered.

Where an allegation of detrimental conduct has occurred, the Company will investigate and address the detrimental conduct by taking disciplinary action or:

- (i) allow the Eligible Whistleblower to take extended leave or flexible workplace arrangement;
- (ii) develop an alternative career development plan for the Eligible Whistleblower, including new training and career opportunities; or
- (iii) the Company could offer compensation or other remedies.

An Eligible Whistleblower may seek independent legal advice or contact a regulatory body if they believe they have suffered detriment.

Whilst the Company will endeavour to support all Eligible Whistleblowers, it will not be able to provide the same sort of practical support to each and the processes in this Policy will therefore be adapted and applied to the extent reasonably possible.

- (c) Civil, criminal and administrative liability protection

An Eligible Whistleblower is protected from any of the following in relation to their disclosure:

- (i) civil liability (e.g. any legal action against the Eligible Whistleblower for breach of an employment contract, duty of confidentiality or another contractual obligation);
- (ii) criminal liability (e.g. attempted prosecution of the Eligible Whistleblower for unlawfully releasing information, or other use of the disclosure against the Eligible Whistleblower in a prosecution (other than for making a false

disclosure)); and

(iii) administrative liability (e.g. disciplinary action for making the disclosure).

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

(d) Compensation and other remedies

An Eligible Whistleblower (or any other employee or person) can seek compensation and other remedies through the courts if they suffer loss, damage or injury because of a disclosure and the Company failing to take reasonable precautions and exercise due diligence to prevent a person from causing the detriment.

Eligible Whistleblowers should seek independent legal advice before disclosing Disclosable Matters.

(e) Special legal protections under the Corporations Act and the Taxation Act

Whilst this Whistleblower Policy deals with internal disclosures of information, additional legal protections are available for certain Disclosers under the Corporations Act and the Taxation Act provided the disclosure is about a “disclosable matter” or “tax affair” as defined under such legislation and certain conditions are met.

14. Privacy and security of personal information

The Company has in place appropriate information technology resources and organisational measures for securing the personal information they receive, handle and record as part of this policy. Due to the sensitivity of the information, any leaks or unauthorised disclosure (including from malicious cyber activity) may have adverse consequences for the Eligible Whistleblowers, the individuals who are subject of disclosures and the Company.

The *Privacy Act 1988* (Cth) (**Privacy Act**) regulates the handling of personal information about individuals. It includes 13 Australian Privacy Principles (**APPs**), which set out standards, rights and obligations for the handling, holding, use, accessing and correction of personal information (including sensitive information). The Company is required to notify affected individuals and the Office of the Australian Information Commissioner about a data breach, if it is likely to result in serious harm to individuals whose personal information is involved in the breach.

The Company will consult the APPs and other relevant industry, government and technology-specific standards, guidance and frameworks on data security to help safeguard their information.

15. Policy easily accessible, training and review

The Company’s Board is responsible for the overall administration of this Policy, and will monitor the implementation of this Policy and review on an ongoing basis its suitability and effectiveness.

This policy will be available on the Company’s website at <https://redhillminerals.com.au/about/corporate-governance.html> to ensure the Policy is available to those wishing to use it.

The Company may exclude information that would not be useful or relevant to external Eligible Whistleblowers or that would not be suitable for external publication.

The Company is committed to reviewing and updating this policy, processes and procedures. The Company is committed to ensuring the policy is operating effectively and committed to identifying and rectifying issues.

The Group will monitor employees' understanding of this policy on a periodic basis, which may help to determine where there are knowledge gaps in their employees' understanding of this policy. The Group will provide for the training of employees about this policy and their rights and obligations under it, as well as training of managers and others who may receive reports of Disclosable Matters about how to respond to them, however it is the responsibility of all Personnel to ensure that they read, understand and comply with this Policy.

16. Schedule 1 - Disclosable Matters

Examples of Disclosable Matters may include, but are not limited to, conduct which:

- is dishonest, fraudulent, corrupt or involves bribery or any other activity in breach of the Company's Anti-Bribery and Anti-Corruption Policy;
- is illegal (such as theft, dealing in or use of illicit drugs, violence or threatened violence and criminal damage to property) or involves criminal conduct or other breaches of law or regulatory requirements;
- is unethical or breaches any of the Company's policies, charters or Code of Conduct;
- is potentially harmful or damaging to the Company, an employee or person, such as unsafe work practices, environmental damage or substantial wasting of Company resources;
- may cause financial loss or damage in any way to the Company's reputation or be otherwise detrimental to the Company's interest;
- involves actual or threatened harassment (including sexual harassment), discrimination, victimisation or bullying, or any other type of detrimental action (other than disclosures that solely relate to personal work-related grievances as defined in the Corporations Act); or
- amounts to abuse of authority.

Disclosable matters include conduct that may not involve a contravention of a particular law.

For example, 'misconduct or an improper state of affairs or circumstances' may not involve unlawful conduct in relation to the Company or a related body corporate of the Company but may indicate a systemic issue that the relevant regulator should know about to properly perform its functions. It may also relate to dishonest or unethical behaviour and practices, conduct that may cause harm, or conduct prohibited by the Company's standards or code(s) of conduct.

Information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system is also a Disclosable Matter, even if it does not involve a breach of a particular law.

An Eligible Whistleblower can still qualify for protection even if their disclosure turns out to be incorrect.

The term 'reasonable grounds to suspect' is based on the objective reasonableness of the reasons for the Eligible Whistleblower's suspicion. It ensures that an Eligible Whistleblower's motive for making a disclosure, or their personal opinion of the person(s) involved, does not prevent them from qualifying for protection. In practice, a mere allegation with no supporting information is not likely to be considered as having 'reasonable grounds to suspect'. However, an Eligible Whistleblower does not need to prove their allegations.