

Whistleblower Policy

1 Objective

Tilt Renewables (**Tilt**) seeks to conduct business based on the principles of accountability, fairness, honesty, integrity and respect. Tilt’s Board is committed to protecting the interests of the shareholders and the investors it represents by fostering an environment that encourages and facilitates the Disclosure of Reportable Conduct (defined in section 3), where people feel safe and secure to disclose any concerns.

It is our policy to support and encourage Eligible Whistleblowers to report and disclose improper or illegal activities, and to fully investigate such reports and Disclosures. We strive to address any complaints that allege acts or attempted acts of interference, reprisal, retaliation, threats, coercion or intimidation against those who report, disclose or investigate improper or illegal activities and to protect those who come forward to report such activities. We recognise that any Disclosures and complaints are an opportunity for Tilt to improve our culture, address any failures of Tilt that may not have been recognised without creating a safe and secure process for speaking up, and to deter any future behaviour amounting to improper conduct, activity or wrongdoing.

This policy provides critical information about Tilt’s framework for receiving, handling and investigating Disclosures, ensuring transparency in the processes and protections available to Eligible Whistleblowers. This policy aims to reassure Eligible Whistleblowers that they will be protected from retribution, punishment or unfair treatment for disclosing Misconduct or Improper State of Affairs Activities, as soon as possible, in the knowledge that their concerns will be taken seriously and investigated appropriately and that their confidentiality will be respected (to the extent permitted by law).

This Policy is not intended to restrict the right of any individual to make Disclosures directly to any regulator or law enforcement agency.

This policy is put in place in compliance with the *Treasury Laws Amendment (Enhancing Whistleblowers Protection) Act 2019 (Cth)*. Any material changes to this legislation will be captured in an update to the policy. This Whistleblower Policy has interdependencies to, and should be read in conjunction with, the following Tilt policies:

- Grievance Policy;
- Code of Ethics ;
- Code of Conduct; and the
- Appropriate Workplace Behaviour Policy.

2 Scope

This Policy applies to each of the following individuals who disclose any Reportable Conduct (each an **Eligible Whistleblower**):

- an officer;
- an Employee and former Employee;
- a director;
- a consultant;
- an adviser;
- an auditor;
- an individual who has a contract for the supply of services or goods to Tilt;
- an employee of a person who has a contract for the supply of services or goods to Tilt; or
- an individual who is an associate, dependent or relative of any of the above.

Document name: Whistleblower Policy	Endorsed by: Chief Executive
Document No: PC-POL-005	Version: 5
Issue date: April 2023	Review date: October 2023
Department: People & Culture	Author: People & Culture

Whistleblower Policy



This policy is not intended to be used for frivolous, vexatious allegations, false allegations driven by and relating to a Tilt employee’s (**Employee**) own personal circumstances, such as the way they are being treated at work except for tax related grievances. If an Employee has any concerns about their employment with the organisation, they should refer to the Grievance Policy. If an Employee’s Disclosure is related to a personal work-related grievance and that may also be Misconduct or Improper State of Affairs Activities covered under this Policy, we will address and investigate the concerns raised as two individual Disclosures in accordance with the relevant Policy and in which case, the protections afforded under this Policy will extend to apply to the Employee under the Grievance Policy.

Tilt encourages Eligible Whistleblowers who have witnessed, or who are aware of, or who have reasonable grounds to suspect a Reportable Conduct, to report it in accordance with this Policy. If personnel need clarification about whether a complaint should be addressed under this Policy or not, they should contact the appointed WPO.

3 Definitions

ASIC Act	<i>Australian Securities and Investments Commission Act 2001 (Cth)</i>
Corporations Act	<i>Corporations Act 2001 (Cth)</i>
Disclosure	Refers to any information shared by an Eligible Whistleblower to an Eligible Recipient where the Eligible Whistleblower has reasonable grounds to suspect any Reportable Conduct.
Eligible Recipient	Is a person who is authorised to receive Disclosures that are eligible for protection and includes Tilt Disclosees, auditor, or a member of an audit team conducting an audit, or Whistleblower Protection Officer .
Eligible Whistleblower	Has the meaning given in Section 2.
Misconduct or Improper State of Affairs Activities	Examples include, but are not limited to, fraud, including financial fraud and accounting fraud, violation of laws and regulations, tax affairs, violations of organisation policies, unethical behaviour or practices, breach of trust, endangerment to public health or safety and negligence of duty, or concealment of any conduct which amounts to Misconduct or Improper State of Affairs
Personal work-related grievances	<p>These are issues or concerns which have, or tend to have, implications for the discloser personally and are not generally considered Reportable Conduct under his policy.</p> <p>Examples of personal work-related grievances include but are not limited to, interpersonal conflict between the discloser and another employee; decisions relating to the engagement, transfer or promotion of the discloser or decisions relating to the terms and conditions or termination and suspension of the discloser. Tilt has established the Grievance Policy to receive and investigate these complaints. Any Personal work-related grievances should be reported through the Grievance Policy.</p>

Document name: Whistleblower Policy	Endorsed by: Chief Executive
Document No: PC-POL-005	Version: 5
Issue date: April 2023	Review date: October 2023
Department: People & Culture	Author: People & Culture

Reasonable Grounds to Suspect	Is based on the objective reasonableness of the reasons for the Eligible Whistleblower’s suspicion. Generally, 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.
Reportable Conduct	For the purposes of this policy, Reportable Conduct includes any conduct of any person connected to Tilt which an Eligible Whistleblower has reasonable grounds to suspect is: <ul style="list-style-type: none"> • Misconduct or an Improper State of Affairs; • a contravention of Commonwealth or State laws and regulations, including but not limited to the Corporations Act, the ASIC Act, <i>the Banking Act 1959 (Cth)</i>, <i>the Financial Sector (Collection of Data) Act 2001 (Cth)</i>, <i>the Insurance Act 1973 (Cth)</i>, <i>the Life Insurance Act 1995 (Cth)</i>, <i>the National Consumer Credit Protection Act 2009 (Cth)</i> or <i>the Superannuation Industry (Supervision) Act 1993</i>; • any Commonwealth offence (criminal and civil) punishable by 12 months or more imprisonment; or • an activity that represents significant danger to the public safety or confidence in the financial system even if it does not involve a breach of a particular law.
Tilt Disclosees	Has the meaning given in Section 5.
Whistleblowing	Whistleblowing is the disclosure of information which relates to suspected wrongdoing (generally a breach of a legal, statutory or regulatory requirement or unethical improper conduct). This may include: <ul style="list-style-type: none"> • breach of a legal requirement; • general malpractice such as immoral, illegal or unethical conduct; • gross misconduct; and • breach of a Tilt policy.
Whistleblower Investigations Officer (WIO)	The individual that is responsible for investigating Disclosures as outlined in section 7.
Whistleblower Protection Officer (WPO)	The individual responsible for protecting or safeguarding disclosers and ensuring the integrity of the reporting mechanism under this policy as outlined in section 7.

4 Protected Disclosure under the Corporations Act

An individual will qualify for protection as an Eligible Whistleblower under the Corporations Act if they are an Eligible Whistleblower and they have made:

- a Disclosure of Reportable Conduct directly to an Eligible Recipient or to the Australian Securities and Investments Commission (**ASIC**), Australian Prudential Regulation Authority (**APRA**) or other Commonwealth body prescribed by regulation;

Document name: Whistleblower Policy	Endorsed by: Chief Executive
Document No: PC-POL-005	Version: 5
Issue date: April 2023	Review date: October 2023
Department: People & Culture	Author: People & Culture

- a Disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provision in the Corporations Act; or
- an ‘emergency’ Disclosure or ‘public interest’ Disclosure.

Those who report breaches under the Corporations Act and the ASIC Act are given statutory protection from victimisation under the Corporations Act. The Corporations Act prohibits retaliation against a discloser and gives them a civil right, including seeking reinstatement of employment. Any other individuals who participate, or assist in, an investigation into the matters raised in the Disclosure, will also be protected under this Policy (**Other Protected Persons**). If an Eligible Whistleblower or Other Protected Persons suffers loss, damage or injury because of a Disclosure and Tilt failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct, an Eligible Whistleblower and or Other Protected Persons can seek compensation and other remedies. Eligible Whistleblowers and Other Protected Persons will still be entitled to protection even if the relevant Disclosure is incorrect.

Any complaint of alleged detriment or victimisation against an Eligible Whistleblower or Other Protected Persons in contravention of this Policy or the protections outlined in section 11, should be made under this Policy and will be Reportable Conduct and addressed in accordance with this Policy.

Whilst all Eligible Whistleblowers are protected from liability, criminal liability and administrative liability in respect of their Disclosure, the protection does not grant immunity for any misconduct an Eligible Whistleblower has engaged in that is revealed in their Disclosure.

5 Reporting Allegations

If an Eligible Whistleblower makes an allegation on reasonable grounds, which is not confirmed by subsequent investigation, no action will be taken against that Eligible Whistleblower. In making a Disclosure the Eligible Whistleblower should exercise due care to ensure the accuracy of the information. Although the Eligible Whistleblower is not expected to prove truth of an allegation, they need to demonstrate to Tilt Disclosees or WPO that there are sufficient grounds for concern. If, however, an Eligible Whistleblower makes malicious or vexatious allegations, and particularly if he or she persists with them, disciplinary action may be taken against that Eligible Whistleblower (including dismissal).

To qualify for protection, an Eligible Whistleblower's Disclosure must be made to either the CEO, the Chairman or a Director (**Tilt Disclosees**), or to the WPO to obtain any additional information prior to making a Disclosure including whether Reasonable Grounds to Suspect has been met.

6 How to make a Disclosure

Eligible Whistleblowers who become aware of known, suspected or potential cases of Reportable Conduct, are expected to make a report as soon as possible. A Disclosure must be made via one of the options outlined in this Section in order to qualify for statutory protection.

Tilt encourages Eligible Whistleblowers to make a Disclosure directly to the Tilt Disclosees or WPO in the first instance. This will ensure that Tilt is able to identify and address any Reportable Conduct, as early as possible. As these individuals are Eligible Recipients appropriately trained to manage Disclosures, any Disclosures made under this policy qualifies for statutory protection. Eligible Whistleblowers acknowledge that any Disclosures made to Tilt Disclosees will be provided to the WPO to assess.

Nothing in this Policy is intended to restrict the right of an Eligible Whistleblower to make a Disclosure directly to any regulator or law enforcement agency or other Eligible Recipients below. If an Eligible Whistleblower makes a Disclosure via one of these mechanisms which is external to Tilt, it may still qualify for statutory protection.

Document name: Whistleblower Policy	Endorsed by: Chief Executive
Document No: PC-POL-005	Version: 5
Issue date: April 2023	Review date: October 2023
Department: People & Culture	Author: People & Culture

Whistleblower Policy



<p>How to make a Disclosure</p>	<p>Eligible Whistleblowers seeking to make a Disclosure of Reportable Conduct can report it via:</p> <ul style="list-style-type: none"> • a Disclosure in writing (to the extent this is possible) to a Tilt Disclosee; or • contacting the Whistleblower Protection Officer (WPO) (currently Catherine Ahlberg, Company Secretary) via email: catherine.ahlberg@tiltrenewables.com. <p>Reportable Conduct may be disclosed in writing, over telephone or in person to Tilt Disclosees or WPO. However, all reports are encouraged to be made in writing, to assure a clear understanding of the issues raised. In the case of reports sent by email to Tilt Disclosees or WPO, it is recommended to mark the subject as “Tilt Renewables Limited Whistleblower” for easy identification.</p>
<p>Supporting Documentation</p>	<p>When making a Disclosure, it is advised that the Eligible Whistleblower provide as much information as possible and that any Disclosure contains specific, accurate and pertinent information in respect to dates, places, persons/witnesses, amounts and other relevant information which may be helpful to enable a reasonable investigation to be conducted.</p> <p>We understand that an Eligible Whistleblower may not have absolute proof or evidence of the Reportable Conduct. However, a Disclosure should identify the reasons for the Disclosure and supporting documentation known to, or available to, the Eligible Whistleblower, as well as any steps that may have already been taken to report the matter elsewhere or address the Eligible Whistleblower’s concern.</p>
<p>Anonymous Disclosure</p>	<p>Eligible Whistleblowers are able to make a protected Disclosure anonymously. Eligible Whistleblowers have the right to remain anonymous while making the Disclosure, during and after the investigation. Eligible Whistleblowers may also refuse to answer any questions which may reveal their identity at any stage. Eligible Whistleblowers wishing to protect their anonymity should make their Disclosure to Tilt’s WPO.</p> <p>Tilt will respect any Eligible Whistleblower’s decision to remain anonymous. It is worth noting however, that where an Eligible Whistleblower chooses to make a Disclosure anonymously, this may hinder Tilt’s ability to fully investigate the matter. It is on this basis that Tilt encourages Eligible Whistleblowers to disclose their identity when making their Disclosure, where possible. If an Eligible Whistleblower chooses to disclose their identity Tilt will ensure the Eligible Whistleblower is provided with the support and protections under this Policy.</p> <p>Anonymous concerns will nevertheless be taken seriously and investigated as fully as possible. Tilt is not accountable for maintaining anonymity where an Eligible Whistleblower has told others of the alleged wrongdoing.</p>
<p>Other Eligible Recipients</p>	<p>Eligible Whistleblowers may also make a report directly to:</p> <ul style="list-style-type: none"> • ASIC; • APHRA; • a member of the Australian Federal Police (within the meaning of the <i>Australian Federal Police Act 1979</i>); • Commonwealth body; • an auditor of Tilt, or a member of an audit team conducting an audit of a Tilt entity; or • a legal practitioner for the purposes of obtaining legal advice or representation.

Document name: Whistleblower Policy	Endorsed by: Chief Executive
Document No: PC-POL-005	Version: 5
Issue date: April 2023	Review date: October 2023
Department: People & Culture	Author: People & Culture

<p>No adverse treatment</p>	<p>In making a Disclosure, where there are Reasonable Grounds to Suspect, an Eligible Whistleblower will not be subject to adverse discrimination or disadvantage in their employment with Tilt, even if the Disclosure is subsequently determined to be incorrect or not substantiated. Additional protections are discussed in Section 10 & 11.</p> <p>Any deliberate false Disclosures can damage the reputation of Tilt or an individual, and will not be eligible for protection. Deliberate false Disclosures will be treated very seriously under Tilt’s disciplinary policies and processes.</p>
------------------------------------	--

7 Key Whistleblower Personnel

Whistleblower Protection Officer

- Tilt has appointed a Whistleblower Protection Officer (**WPO**) whose role is to safeguard the interests of Eligible Whistleblowers making Disclosures under this Policy.
- The WPO will ensure that the integrity of the reporting process and is responsible for reviewing all reports made and assessing further investigation. The WPO will monitor the effectiveness of this policy and ensure compliance with Tilt’s legal and regulatory obligations.
- On an annual basis, the WPO will inform the Board of the effectiveness of the Policy and associated processes and procedures and provide a confidential summary of all protected Disclosures made (without identifying an Eligible Whistleblower’s identity).
- Eligible Whistleblower’s who make a Disclosure and suspects they have suffered personal disadvantage in breach of this Policy should report this immediately to the WPO.
- The WPO will appoint an appropriately credentialed Whistleblower Investigation Officer (WIO) from Ernst & Young on a case by case basis to investigate the specific Disclosure.

Both the WPO and WIO act independently with each other. Any Disclosures involving and relating to the WPO and/or WIO will go to the Chair.

8 Investigating Alleged Reportable Conduct

The Eligible Recipient who receives an allegation will notify the sender and acknowledge receipt of the reported violation or suspected violation and inform the Eligible Whistleblower that the Disclosure has been escalated to the WPO for assessment, within ten (10) business days.

Upon receipt of a Disclosure containing sufficient information from an Eligible Whistleblower, WPO will make a detailed record of the Disclosure without revealing the identity of the Eligible Whistleblower, unless the Eligible Whistleblower consents to his/her identity being revealed and will assess whether the Disclosure constitutes Reportable Conduct and falls within the scope of this Policy. The WPO will keep a separate record of the Eligible Whistleblower’s identity and contact information (if known), where the Eligible Whistleblower has not consented to their identity being revealed after being approached for their consent. The WPO will store that information securely in a location only accessible by the WPO as this information will be required as the investigation progresses and is finalised.

The WPO will make preliminary queries and perform a risk assessment to determine whether there is a risk of detriment as a result of the Disclosure, and whether any risk mitigation strategies need to be initially considered to protect the Eligible Whistleblower.

The WPO may meet to discuss the following action/formal in-depth investigation (as appropriate) with the WIO. Depending on the nature of the allegation, the WPO may also exclude from their discussions and correspondence any persons they deem appropriate.

The WIO has the responsibility to conduct investigations. In addition, other parties may also be involved in the investigations. The investigation process and timeframe will be dependent on the nature of the

Document name: Whistleblower Policy	Endorsed by: Chief Executive
Document No: PC-POL-005	Version: 5
Issue date: April 2023	Review date: October 2023
Department: People & Culture	Author: People & Culture

Reportable Conduct and the amount of information provided. Where there is insufficient information to warrant further investigation, or the initial investigation finds that no further investigation is warranted, the Eligible Whistleblower will be informed of the outcome as soon as practicable.

Some concerns may be resolved by agreed action without the need for an investigation. Concerns about allegations which fall within the scope of specific procedures of Tilt will be referred for consideration under those procedures.

The WIO will ensure investigations are carried out using appropriate channels, resources and expertise.

The WIO may produce or require the production of an investigation report after the finalisation of the investigation. The circulation of such reports (while preserving confidentiality obligations) will be restricted to those who will be involved in determining any action to be taken.

Eligible Whistleblowers will be kept informed as to the progress and status of the investigation subject to any privacy and confidentiality obligations. As details and frequency of progress updates are dependent on the nature of the Reportable Conduct, at a minimum the Eligible Whistleblower will be informed of the results of an investigation, as soon as the investigation is finalised and acted upon. Any updates provided to the Eligible Whistleblower will be communicated via the channel of communication initially used by the Eligible Whistleblower to make the Disclosure. However, there may be circumstances where it may not be appropriate to provide details of the outcome to the Eligible Whistleblower.

The CEO reserves the right to make any decision based on the findings by the WPO, WIO, Tilt Disclosees, or otherwise, except in circumstances where the CEO may be implicated in the matter under investigation, in which case the Chair of the Tilt Board must be consulted when determining a decision.

Eligible Whistleblowers will be required to keep confidential the fact that a Disclosure has been made under this policy where permitted by law, in order to maintain the integrity of the investigation process.

If the WIO substantiates the Eligible Whistleblower's Disclosure, the persons implicated and involved in the Disclosure will be dealt with in accordance with Tilt's disciplinary policies and procedures. Any criminal breaches will be reported to the police or other appropriate regulatory authorities.

The WPO and WIO will ensure that person accused of any wrongdoing in the Disclosure, is given details of the allegations and provided the opportunity to respond to the allegation prior to the finalisation of the investigation.

In ensuring fair treatment to those mentioned in a Disclosure, the information will remain confidential in accordance with this policy, the investigation process will be conducted fairly and individuals will be provided with appropriate support or assistance, as necessary.

The person accused in the Disclosure will be provided with a full report of the investigation which does not reveal the identity of the Eligible Whistleblower, where appropriate.

All Disclosures will be investigated discreetly and only those who are required to be informed of details will be informed.

9 Outcome of the Investigation

The outcome will be recorded in writing in a formal confidential report (without disclosing the Eligible Whistleblower's identity) and reported to the Board on an annual basis. An investigation of a Disclosure may result in the following outcomes:

- the Reportable Conduct is proven;
- the Reportable Conduct is not proven, however there is enough suspicion and evidence to warrant further investigation; or
- the Reportable Conduct is not proven.

Document name: Whistleblower Policy	Endorsed by: Chief Executive
Document No: PC-POL-005	Version: 5
Issue date: April 2023	Review date: October 2023
Department: People & Culture	Author: People & Culture

If the Eligible Whistleblower is not satisfied with the outcome of the investigation, they may contact the WPO and request a review. The review will be conducted by a newly appointed investigator and the finding of the review will be provided to the Board. Tilt is not obligated to reopen an investigation where it holds the view after considering the review findings that the investigation was conducted properly.

Eligible Whistleblowers may also lodge a complaint with a regulator if they are unsatisfied with the outcome of the investigation.

10 Confidentiality

If an Eligible Whistleblower wants to raise their concern confidentially, Tilt will make every effort to keep their identity anonymous/confidential. An Eligible Whistleblower's identity and any information likely to lead to their identification will be kept confidential, subject to any Disclosures that Tilt may be obliged or permitted to disclose by law or where there is a real risk of damages, injury, loss or safety concern arises. If it is necessary for anyone investigating the Disclosure to know the Eligible Whistleblower's identity, Tilt will make all efforts to discuss this with the Eligible Whistleblower and obtain the required prior written consent to disclose identity. Where consent is withheld Tilt will respect the Eligible Whistleblower's decision to remain anonymous.

The WPO and Eligible Recipients may also lawfully disclose information relating to the protected Disclosure if:

- it does not include the Eligible Whistleblower's identity;
- it is reasonably necessary to investigate and where necessary seek legal advice; and
- reasonable steps are taken to reduce the risk that the Eligible Whistleblower will be identified by the information disclosed.

Tilt has established the following procedures to protect an Eligible Whistleblower's identity:

- a restricted number of individuals will be involved in handling and investigating the Disclosure;
- all parties involved in the handling and investigation of the Disclosure will be provided appropriate training and reminded of their legal obligations not to disclose the identity or information likely to lead to identification, subject to the above exceptions; and
- all files and documents will be stored securely and restricted to access by those limited individuals involved with handling and investigating the Disclosure.

If an Eligible Whistleblower discloses their identity, the WIO and WPO and a restricted number of other people who have access to information, recorded under this Policy will know their identity. All Eligible Whistleblowers are encouraged contact the WPO at the first instance to ensure that appropriate action is taken, where they believe their confidentiality has been breached. Eligible Whistleblowers may also lodge a complaint with a regulator for investigation.

11 Protection and Support for Eligible Whistleblowers

Tilt understands that Eligible Whistleblowers are sometimes worried about the repercussions of their actions. Tilt aims to encourage honesty and will support Employees who raise genuine concerns under this policy, even if they turn out to be mistake. A protected Disclosure to a WPO or an Eligible Recipient, attracts the following legal protections:

- identity protection (confidentiality) discussed in Section 10;
- protection from Detrimental Conduct;
- compensation and other remedies;
- civil, criminal and administrative liability protection.

Protection from Detrimental Conduct

Eligible Whistleblowers must not suffer any detrimental treatment or threatened detrimental treatment related to a Disclosure which the Eligible Whistleblower had reasonable grounds to disclose. Detrimental treatment includes dismissal, disciplinary action (unless the concern was raised maliciously or for personal

Document name: Whistleblower Policy	Endorsed by: Chief Executive
Document No: PC-POL-005	Version: 5
Issue date: April 2023	Review date: October 2023
Department: People & Culture	Author: People & Culture

Whistleblower Policy



gain), threats (express or implied, or conditional or unconditional) or other unfavourable treatment connected with raising a concern. There is no requirement for the Eligible Whistleblower to have to fear that the threat will be acted upon.

Detrimental treatment does not include reasonable administrative or management action (for example, managing unsatisfactory work performance in line with Tilt's Performance Management Policy).

If an Eligible Whistleblower believes they have suffered any such treatment, they should immediately inform the WPO. Employees are also recommended to refer to the Grievance policy. Eligible Whistleblowers may also seek independent legal advice or contact a regulator (e.g. ASIC or APRA). Eligible Whistleblowers should inform a WPO if their Disclosure is negatively impacting their personal or professional life, as Tilt are committed to assisting and implementing strategies to help minimise and manage any negative impacts.

Liability Protection

Where an Eligible Whistleblower makes a Disclosure a WPO or Eligible Recipient, the Eligible Whistleblower may be entitled to protection from civil, criminal or administrative legal action. However, these protections do not grant immunity for any misconduct engaged in by the Eligible Whistleblower that forms part of the protected Disclosure.

If the Disclosure qualifies for protection, the information is not admissible in evidence against the Eligible Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information.

Compensation and other remedies

Eligible Whistleblowers have a right under the Corporations Act to compensation and other remedies through courts, if they suffer loss, damage or injury because of a Disclosure where Tilt failed to take reasonable precautions and exercise due diligence. These rights include but are not limited to the right not to be required pay costs incurred by another person where litigation has commenced, an order granting an injunction, on such terms as the court thinks appropriate, and order for exemplary damages and where the Eligible Whistleblower has been terminated, an order to be reinstated.

Additional Support

Tilt recognises that making disclosures of Reportable Conduct or investigating Reportable Conduct can be a stressful experience. The Tilt Employee Assistance Provider is available for confidential external counselling services. The contact details are:

Converge International – Employee Assistance Program, phone 1300 687 327 and www.convergeinternational.com.au.

12 External Disclosures

The aim of this policy is to provide both an internal and applicable external mechanism for reporting, investigating and remedying Misconduct or Improper State of Affairs Activities in the workplace. In most cases an Eligible Whistleblower should not find it necessary to alert anyone externally. In any case, in some circumstances it may be appropriate for Whistleblowers to report their concerns to an external body such as a regulator, e.g. ASIC, APRA or legal practitioner.

In very limited circumstances, the Corporations Act also provides protections for public interest Disclosures and emergency Disclosures to journalists and members of Commonwealth, State or Territory parliaments. However, prior to making such a Disclosure, Eligible Whistleblowers must understand the specific criteria relating to eligibility to make a public interest or emergency Disclosure. Tilt advises Eligible Whistleblowers to seek independent legal advice before making such Disclosures to ensure that the Disclosure is protected and compliant.

Document name: Whistleblower Policy	Endorsed by: Chief Executive
Document No: PC-POL-005	Version: 5
Issue date: April 2023	Review date: October 2023
Department: People & Culture	Author: People & Culture

Whistleblower Policy



13 Training and Awareness/ Availability of Policy

Tilt recognises that the level of awareness of Reportable Conduct, amongst all personnel, must be high so that personnel can identify, prevent and control such conduct. The WPO is responsible for implementing and overseeing the provision of the Whistleblower Policy training program to personnel. This training program will be reviewed regularly to ensure that it is relevant to personnel and Tilt's business. Tilt will ensure this policy is set out in the employee induction information packs and training for new starters.

This Policy will be made available to Tilt's employees via the intranet. This Policy will also be available to external parties on Tilt's external website.

14 Policy Breach

Where a material breach of this Policy has occurred, it will be reported immediately to the CEO, advised to the Board as soon as possible and tabled at the next Board meeting along with the reason for the material breach and action taken to return to Policy compliance.

15 Review

This Policy must be reviewed by the CEO on a regular basis and presented to the Board at least every two (2) years as part of the Tilt review of Board policies or when business practice or legislation changes, whichever occurs first.

Document name: Whistleblower Policy	Endorsed by: Chief Executive
Document No: PC-POL-005	Version: 5
Issue date: April 2023	Review date: October 2023
Department: People & Culture	Author: People & Culture