



ENVIRONMENTAL CLEAN
TECHNOLOGIES LIMITED

Whistleblower Policy

Version 1

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1. Commitment

The Environmental Clean Technologies group of companies (ECT) is committed to the highest standards of ethical conduct in all business activities.

2. Purpose of this policy

The purpose of this policy is to support ECT's commitment to the highest standards of ethical conduct and to provide everyone working at ECT with the means to raise concerns, without the fear of retaliation, regarding Reportable Conduct.

3. Who is covered by this policy?

It is applicable to all current and former directors, officers, employees, associates and contractors (or any relative or dependent of these persons), as well as ECT's suppliers and service providers and other persons who may be aware of Reportable Conduct concerning ECT or any of its directors, officers, associates, employees or contractors.

4. What is "Reportable Conduct"?

Reportable Conduct can be actual or suspected and is anything that concerns misconduct or an improper state of affairs or circumstances in relation to ECT, including that which is:

-) Dishonest;
-) Illegal or fraudulent;
-) Corrupt;
-) A questionable practice relating to accounting or similar financial controls;
-) A conflict of interest;
-) An inappropriate offering or receiving of gifts or entertainment;
-) Theft or embezzlement;
-) A disclosure or misappropriation of confidential information;
-) A danger to the environment or workplace health or safety;
-) Harassment, discrimination or bullying;
-) Violent or threatening;
-) Indicative of a violation of local laws (including local taxation laws);
-) Unethical or otherwise has the potential to damage ECT's reputation;
-) A violation of ECT policy; or
-) Attempts to conceal any of the above.

Reportable Conduct also includes any conduct which comprises retaliation against any person who raises concerns of Reportable Conduct under this policy or against anyone who helps address a concern raised.

5. How do I raise a concern about possible Reportable Conduct?

If you are an employee of ECT and you become aware of any conduct which you consider or believe, on reasonable grounds or otherwise in good faith, may be Reportable Conduct, then you should raise it with ECT's Head of Operations (HOO) (or equivalent). In many cases, this should satisfactorily address your concern.

If you believe that you have been subject to harassment, discrimination or bullying, then you should also first raise the issue with the HOO.

ECT also recognises that there may be issues of such sensitivity that you do not feel comfortable raising them with the HOO or you may feel that a concern you have raised previously has not been adequately addressed. If that is the case, then you can discuss the matter with ECT's Company Secretary or any ECT director.

6. How do I submit a report?

To submit a formal report of Reportable Conduct, you can:

-)] Report the matter to ECT's HOO in the first instance or,
-)] Report the matter to the Company Secretary or any ECT director by phone or email.

7. Can I make a report anonymously?

If you make a report, you may choose to remain anonymous and there is no requirement that you provide your name in order to qualify for protection under this policy.

8. What happens after I make a report?

If you raise a report under this policy, then it will be assessed to determine if it relates to Reportable Conduct and, if so, will be investigated as appropriate. The investigation process may include:

-)] Assigning an investigation team -- Experts with the right knowledge and objectivity are assigned to investigate.
-)] Conducting an investigation --The team determines the facts through interviews and/or review of documents as necessary. Unless there are confidentiality or other reasons not to do so, persons to whom the disclosure relates will be informed of the allegation at an appropriate time and will be given a chance to respond to the allegations made against them.
-)] Corrective action -- If necessary, the team recommends corrective actions to the appropriate managers for implementation.
-)] Feedback -- The person raising the concern receives feedback on the outcome, to the extent he or she has made available a means to contact him/her.

If you are an external party and your report is assessed as relating to a concern or complaint about a product or service provided by ECT rather than to Reportable Conduct, then the report should also be directed to ECT's HOO for further investigation and resolution.

9. Will my report be treated confidentially?

If you raise a report under this policy then the information you provide will be shared only on a strict “need-to-know” basis as necessary for investigating the concern raised. In any case, all reasonable steps will be taken to protect your identity where your report is made on reasonable grounds, or otherwise in good faith. We will not disclose your identity without your consent, except as permitted or compelled by legal and regulatory requirements.

All files and records created from an investigation will be retained under strict security.

10. Will I be protected if I submit a report?

ECT will not tolerate any retaliation against any person who raises (or attempts to raise) a report of Reportable Conduct on reasonable grounds, or otherwise in good faith, or a person who helps to address or investigate a concern raised. Retaliation occurs where a person causes or threatens detriment to another person, which may include (but is not limited to):

- J disadvantage or discrimination in employment (e.g. demoting, dismissing or suspending a person);
- J harassment or intimidation;
- J harm or injury (physical or psychological harm);
- J any damage to a person, including their property, reputation or financial position; or
- J any of the above actions when carried out against any person associated with the whistleblower.

Any such retaliatory action is grounds for disciplinary action up to and including dismissal. In some cases, retaliatory action may attract civil or criminal liability.

11. Reporting

The HOO will report on whistleblower incidents to the Audit and Risk Committee. These reports will be made on a ‘no names’ basis, maintaining the confidentiality of matters raised under this policy.

In addition, serious and/or material Reportable Conduct will be considered by the HOO for immediate referral to the Chairman of the Audit and Risk Committee.

12. Implementation of this policy

This policy was adopted and implemented by the Board of ECT 2 January 2020.

13. Availability of this policy

This policy is available on ECT’s website.

14. Review of this policy

The Audit and Risk Committee will monitor and regularly review the effectiveness of this policy.

15. Amendment of this policy

This Policy can only be amended with the approval of the Board of ECT Limited. This version of the Policy was approved by Board 2 January 2020

Whistleblower Protection Laws in Australia prescribe that whistleblower policies must include certain information about the protections available to Australian whistleblowers, and other important matters such as those outlined below.

16. Other disclosure avenues within ECT

If you feel unable to contact one of the people named above, and if the concern relates to tax affairs, accounting matters, fraud or other financial matters, you may contact ECT's external auditor.

17. Disclosures to regulators

Disclosures of Reportable Conduct may also be made to certain regulators in the Australian jurisdiction (such as ASIC, APRA or the ATO in relation to certain tax affairs).

Whilst you are strongly encouraged to use internal reporting channels first before making disclosures to external bodies, nothing in this policy limits your right to use these external channels if you consider them to be more appropriate in the circumstances. This policy continues to provide protections to persons who choose to make disclosures in this way.

18. Emergency and public interest disclosures

In specified circumstances 'emergency disclosures' may also be made to a member of parliament or a journalist. Importantly, such disclosures will be protected only if they have already been made to ASIC, APRA (or another prescribed body) and where the discloser believes there is a substantial or imminent risk to public health and safety (or the environment). A public interest disclosure may be made in circumstances where 90 days have passed since the whistleblower's original disclosure to one of the prescribed regulators and they believe, on reasonable grounds, that further disclosure would be in the public interest. The discloser must give the original recipient written notice of their intention to make an emergency or public interest disclosure. Disclosures will not be protected as public interest disclosures or emergency disclosures if they relate to tax affairs.

19. Disclosures to legal practitioners

Finally, nothing in this policy limits your right to make a disclosure to a legal practitioner for the purposes of obtaining legal advice as to whether and what protections may apply to you under this policy.