



Whistleblower Protection Policy for Vulcan Steel Limited

Reviewed and adopted by the Board on 5 December 2023

Whistleblower Protection Policy for Vulcan Steel Limited

1 Policy summary

- 1.1 Vulcan is committed to fostering a culture of compliance, ethical behaviour and good corporate governance.
- 1.2 Furthermore, Vulcan wishes to ensure that its Personnel and Representatives do not suffer any detriment because of speaking up about potential misconduct concerns. This Policy has been adopted to provide a safe and confidential environment for people to raise any such concerns without fear of reprisal.
- 1.3 This Policy sets out:
 - (a) who is entitled to protection as a whistleblower under this Policy;
 - (b) the protections whistleblowers are entitled to; and
 - (c) how disclosures made by whistleblowers will be handled by Vulcan.
- 1.4 This Policy applies to all Vulcan Personnel and Representatives.
- 1.5 Vulcan Personnel and Representatives based outside Australia and New Zealand may also be subject to additional local whistleblower requirements and protections in the country in which they are based.
- 1.6 This Policy also protects those who are entitled to whistleblower protection under the Statutory Whistleblower Regimes (see clause 5 of this Policy).

2 Who is eligible for whistleblower protection under this Policy?

- 2.1 To be treated as a whistleblower under this Policy you must:
 - (a) be one of the individuals set out in clause 2.2;
 - (b) disclose information regarding the type of matters set out in clause 2.3; and
 - (c) disclose that information:
 - (i) internally to one of the persons set out in clause 2.9; or
 - (ii) externally to one of the persons set out in clause 5.

If you wish to obtain additional information before formally making a disclosure, please contact a Whistleblower Protection Officer.
- 2.2 Disclosures can be made by:
 - (a) current or former:
 - (i) Personnel of Vulcan; or
 - (ii) Representatives of Vulcan, or current and former employees of Representatives;
 - (b) in Australia:
 - (i) current or former Associates of Vulcan; or
 - (ii) Family Members of an individual mentioned in clauses 2.2(a)(i) and 2.2(b)(i).
- 2.3 Disclosures must concern:
 - (a) in Australia, Misconduct or an Improper State of Affairs or Circumstances in relation to Vulcan, including by Vulcan Personnel; and
 - (b) in New Zealand, Serious Wrongdoing.

Disclosures that qualify for protection under the Policy are not limited to matters that are illegal. The disclosure cannot solely be about a "personal work-related grievance".

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- 2.4 A “personal work-related grievance” means a grievance about any matter in relation to an individual’s employment or former employment which has, or tends to have, implications only for the individual personally, and where the information does not:
- (a) have significant implications for the entity to which it relates, or any other entity, that does not relate to the individual;
 - (b) concern the examples set out in clauses (a) to (d) of the definition of “Misconduct or an Improper State of Affairs or Circumstances”; or
 - (c) concern whistleblower victimisation (see clause 4 of this Policy).

Examples of a personal work-related grievance include (but are not limited to):

- (d) an interpersonal conflict between the discloser and another employee;
 - (e) a decision that does not involve a breach of workplace laws;
 - (f) a decision about the engagement, transfer or promotion of the discloser;
 - (g) a decision about the terms and conditions of engagement of the discloser; or
 - (h) a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.
- 2.5 If your disclosure relates to a “personal work-related grievance” that should be raised via Vulcan’s Code of Conduct (a copy of which can be found on Vulcan’s investor website) to allow those issues to be resolved most effectively.

- 2.6 You may still qualify for protection if your disclosure is found to be incorrect, but you must have reasonable grounds for suspecting that the information you are disclosing concerns:

- (a) in Australia, “Misconduct or an Improper State of Affairs or Circumstances”; or
- (b) in New Zealand, Serious Wrongdoing,

in relation to Vulcan. A disclosure made without reasonable grounds (such as where you know it to be false) may amount to misconduct and be subject to disciplinary action by Vulcan.

- 2.7 To understand what constitutes a disclosable matter:

- (a) in Australia, see the definition of “Misconduct or an Improper State of Affairs or Circumstances”; and
- (b) in New Zealand, see the definition of “Serious Wrongdoing”.

Some examples of disclosable matters are:

- (a) conduct that amounts to a criminal offence or contravention of the Corporations Act, Australian Securities and Investments Commission Act 2001, Companies Act or New Zealand Financial Markets Conduct Act 2013;
- (b) conduct that is a Commonwealth criminal offence punishable by more than 12 months imprisonment;
- (c) illegal conduct such as theft, dealing in, or use of illicit drugs, actual or threatened violence, corruption, bribery, criminal damage to property or breaches of work health and safety laws;
- (d) fraud, money laundering or misappropriation of funds;
- (e) negligence, default, breach of trust and breach of duty;
- (f) any conduct that may indicate a systemic issue in relation to Vulcan;
- (g) conduct relating to business behaviours and practices that may cause consumer harm;
- (h) information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system; or

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- (i) engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure.
- 2.8 Vulcan's Whistleblower Protection Officers are:
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| Whistleblower Protection Officer
(Key New Zealand Contact) | James Wells
Telephone: +64 21 41 6142
Email: James@vulcan.co |
| Whistleblower Protection Officer
(Key Australian Contact) | Frith Thompson
Telephone: +61 0437 318 033
Email: Frith.Thompson@vulcan.co |
- 2.9 Any disclosures under this Policy should be in writing and made to a Whistleblower Protection Officer. Alternatively, disclosures can be made to any one of the following:
- (a) the Chief Executive Officer;
 - (b) any Vulcan director, Officer or member of the senior leadership team;
 - (c) an internal or external auditor¹ (including a member of an audit team conducting an audit on Vulcan).
- 2.10 We encourage you to make any disclosure via the "Disclose a Concern" section of Vulcan's investor website – see <https://investors.vulcan.co/Disclose-a-Concern/> . The form on this website allows you to make a disclosure anonymously.
- 2.11 Alternatively, you can make a disclosure by email or by letter (either sent by post or hand delivered). If you make a disclosure from or to a Vulcan email address, your email may be accessed by certain people within our IT department in accordance with Vulcan's policies. If you are concerned about those limited circumstances in which your email might be accessed, you may prefer to make your disclosure in accordance with clause 2.10 or by letter.
- 2.12 You can make your disclosure anonymously (and stay anonymous throughout and after any investigation conducted under this Policy). If you make an anonymous disclosure, you can (subject to clause 2.1) still qualify for protection under the statutory whistleblower regimes.
- 2.13 You may wish to obtain independent legal advice before making a disclosure. That communication with your legal advisor will also be protected under the Statutory Whistleblower Regimes.

¹ Vulcan's external auditor is Deloitte Limited (New Zealand).

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- 2.14 If you are not comfortable or you do not think it is appropriate to report the matter internally, you may report it to EAP Services. EAP Services have been appointed by Vulcan to receive reports impartially and confidentially. Reporting a matter through EAP Services allows you to remain anonymous or identify yourself to EAP Services only or identify yourself to Vulcan and to EAP Services. You can make a report to EAP Services using the following channels:
- (a) Telephone in New Zealand: 0800 327 669
 - (b) Telephone in Australia: 1800 726 474
 - (c) Website: <https://www.eapservices.co.nz/services/employee-assistance-programme/>
 - (d) Requesting an appointment: <https://www.eapservices.co.nz/request-an-appointment/>
- 2.15 You may also report a disclosable matter to an external authority or entity. Specifically, reports can be made to:
- (a) in Australia:
 - (i) ASIC;
 - (ii) APRA;
 - (iii) the Federal Police;
 - (iv) any Commonwealth authority prescribed under the Corporations Act; or
 - (v) if the matter is tax related, to the ATO; and
 - (b) in New Zealand:
 - (i) Ombudsman;
 - (ii) Commerce Commission;
 - (iii) Financial Markets Authority;
 - (iv) Serious Fraud Office;
 - (v) Ministry of Business, Innovation and Employment;
 - (vi) Privacy Commissioner; or
 - (vii) any other “appropriate authority” (as that term is defined in the NZ Whistleblower Act).

3 Confidentiality

- 3.1 Subject to clauses 3.2 and 3.3 (as applicable), the identity of a Whistleblower (or information that is likely to lead to their identity becoming known) must be kept confidential unless the whistleblower has consented to the disclosure. Vulcan will do this by:
- (a) obscuring your name and identifying features from any internal reporting about your disclosure (unless you agree for your identity to be known);
 - (b) referring to the discloser in a gender-neutral context (unless you agree for your identity to be known);
 - (c) contacting the discloser to help identify certain aspects of their disclosure that could inadvertently identify them;
 - (d) engaging qualified staff to handle and investigate disclosures;
 - (e) storing all material relating to disclosures securely;
 - (f) limiting access to all information relating to a disclosure to those directly involved in managing and investigating the disclosure; and
 - (g) ensuring that anyone who is involved in handling and investigating your disclosure is aware of the confidentiality requirements.

You may lodge a complaint to a regulatory body, such as those listed in clause 2.15, if you believe that your confidentiality has been breached.

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- 3.2 In Australia, the identity of a Whistleblower (or information that is likely to lead to their identity becoming known) may be disclosed without the Whistleblower's consent if it is not possible to investigate your disclosure without disclosing information that might identify you (but all reasonable steps must be taken to protect your identity) or the disclosure is made to:
- (a) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the statutory whistleblower regimes;
 - (b) the Australian Federal Police;
 - (c) ASIC;
 - (d) APRA; or
 - (e) the Commissioner of Taxation if the disclosure concerns Vulcan's Tax Affairs or the Tax Affairs of an associate of Vulcan.
- 3.3 In New Zealand, the identity of a Whistleblower (or information that is likely to lead to their identity becoming known) may be disclosed without the Whistleblower's consent if there are reasonable grounds to believe that the release of the identifying information is essential:
- (a) for the effective investigation of the disclosure;
 - (b) to prevent a serious risk to public health, public safety, the health or safety of any individual, or the environment;
 - (c) to comply with the principles of natural justice; or
 - (d) to an investigation by a law enforcement or regulatory agency for the purpose of law enforcement,
- and all other requirements set out in the NZ Whistleblower Act are complied with (including section 17).
- 3.4 You must not disclose or produce to a court or tribunal any information or documents which discloses the identity of a Whistleblower (or information likely to lead to their identity becoming known) without seeking the advice of Vulcan's Company Secretary and General Counsel.
- 3.5 If you make a protected disclosure and become aware that a court or tribunal has requested disclosure of your identity or production of documents containing your identity (or information likely to lead to your identification), you may apply to the court or tribunal for an order protecting your identity.

4 Prohibition against victimisation

- 4.1 You must not cause or threaten any Detriment to any person for a reason which includes that they or any other person:
- (a) is or proposes to be a Whistleblower; or
 - (b) is suspected or believed to be, or could be, a Whistleblower.
- 4.2 A Whistleblower may be held liable for any personal misconduct revealed by their disclosure or an investigation following a disclosure.
- 4.3 Vulcan is entitled to take steps that:
- (a) are reasonably necessary to protect you from Detriment (for example, moving you to another office to protect you from Detriment if you have made a disclosure about your immediate work area); or
 - (b) relate to managing unsatisfactory work performance in line with Vulcan's performance management framework.
- 4.4 You may seek independent legal advice or contact regulatory bodies, such as those listed in clause 2.15, if you believe you have suffered Detriment because of your disclosure.

5 How this Policy interacts with the statutory whistleblower regimes

- 5.1 By making a disclosure in accordance with this Policy, you may be protected under the Statutory Whistleblower Regimes if the type of matter you disclose is protected by those laws.
- 5.2 While this Policy principally deals with internal disclosures, the protections afforded by the Statutory Whistleblower Regimes also include some disclosures made to external parties, such as:
- (a) legal representatives, to obtain advice or representation about the Statutory Whistleblower Regimes;
 - (b) those listed in clause 2.15; or
 - (c) MPs or journalists, where you have reasonable grounds to believe that making the further disclosure would be in the public interest or the information concerns a substantial and imminent danger to the health or safety to one or more persons or to the natural environment, but only if:
 - (i) you previously made a disclosure of that information to either ASIC, APRA or another Commonwealth body prescribed by regulation; and
 - (ii) you notified that body in writing of your intention to disclose to an MP or journalist (where, for public interest disclosures, at least 90 days must first have passed since your previous disclosure before this notice may be given).

It is important that you understand that strict criteria apply to these disclosures, and we recommend you obtain independent legal advice before making a disclosure to one of these people.

- 5.3 For more information about the Statutory Whistleblower Regimes:
- (a) in Australia, including how to make a disclosure directly to ASIC or the ATO, see the information available on the ASIC website (including Information Sheet 239 How ASIC handles Whistleblower reports) and the ATO website; and
 - (b) in New Zealand, see the information available on the Office of the New Zealand Ombudsman website (<https://www.ombudsman.parliament.nz/what-ombudsman-can-help/serious-wrongdoing-work-whistleblowing>).

6 Whistleblower laws outside Australia and New Zealand

- 6.1 A Whistleblower may make a report regardless of where the Whistleblower is located or where the conduct is occurring.
- 6.2 If the Whistleblower's disclosure concerns the conduct of Vulcan, Vulcan people, or Vulcan operations based outside Australia and New Zealand, the Whistleblower may also have protections and obligations under the Whistleblower laws in the country in which they are based.

7 Investigations of information disclosed under this Policy

- 7.1 The process for investigation is detailed below, but this process may vary depending on the nature of the disclosure being investigated.
- 7.2 When a disclosure is made which may fall under this Policy, the following steps must be followed except where, in the opinion of the Whistleblower Protection Officer, it would be inappropriate or unreasonable in the circumstances to do so:
- (a) the person listed in clause 2.9 who received the information must provide the information to a Whistleblower Protection Officer (or to the Chief Executive Officer if the disclosure is about a Whistleblower Protection Officer or to the Board Chair if the disclosure is about the Chief Executive Officer) (the **Recipient**) as soon as practicable, removing any information which identifies or may identify the discloser of the information (the potential whistleblower) prior to doing so (unless the potential whistleblower has provided their consent to that disclosure);
 - (b) as soon as practicable, the Recipient must determine whether the disclosure falls within the scope of this Policy and, if so, whether a formal, in-depth investigation is required;
 - (c) if an investigation is required, the Recipient must determine whether the investigation of the disclosure should be conducted internally or externally;
 - (d) if the Recipient determines that the investigation should be conducted internally, an investigator with no personal interest in the matter must be appointed to conduct an investigation into the matters disclosed;
 - (e) if the Recipient determines that the investigation should be conducted externally, they will refer the disclosure to a nominated external agency, who will then conduct an investigation into the matters disclosed;
 - (f) the investigator(s) will conduct any investigation in an objective and fair manner, ensuring to provide any employee who has been adversely mentioned in information provided by a Whistleblower an opportunity to respond to the allegations made in respect of them prior to any adverse findings being made;
 - (g) the discloser will be provided with regular updates throughout the investigation, where the discloser has provided contact details and consented to being contactable;
 - (h) the outcome of the investigation must be reported to the Board, and may be reported to the whistleblower and any persons affected as the Recipient considers appropriate;
 - (i) subject to the exceptions allowed under clauses 3.2 and 3.3 of this Policy (as applicable) or otherwise by law, the identity of a Whistleblower (or information that is likely to lead to their identity becoming known) must be kept confidential at all times during and after the investigation (including in any reporting to the Board or to any persons affected). All persons responsible for or involved in an investigation must take all reasonable steps to reduce the risk that a Whistleblower will be identified; and
 - (j) a Whistleblower may raise any concerns or complaints regarding this Policy or their treatment with a Whistleblower Protection Officer.
- 7.3 Appropriate records and documentation for each step in the process will be maintained by the investigator.
- 7.4 We encourage you to raise any concerns you have about the investigation of your disclosure (including breach of confidentiality) with the Whistleblower Protection Officer or the person to whom you made your disclosure.
- 7.5 Vulcan will aim to conclude the investigations within six months of receiving the disclosure. But that time may vary depending on the nature of the disclosure.

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- 7.6 Vulcan may not be able to undertake an investigation if it is not able to contact the Whistleblower or receive additional information from the Whistleblower to fully investigate the disclosure. If the disclosure has been made anonymously, we suggest the Whistleblower maintain ongoing two-way communication with Vulcan, so Vulcan may ask follow-up questions or provide feedback. The Whistleblower may refuse to answer questions that they feel may reveal their identity at any time.
- 7.7 Subject to the exceptions allowed under clauses 3.2 and 3.3 of this Policy (as applicable) or otherwise by law, the identity of a Whistleblower (or information that is likely to lead to their identity becoming known) must be kept confidential at all times during and after the investigation (including in any reporting to the Board or to any persons affected).

8 Board reporting

- 8.1 The Whistleblower Protection Officer will, where appropriate and whilst maintaining confidentiality in accordance with clause 3, provide the Board or its delegated committee at least quarterly reports on all active Whistleblower matters, which may include information on:
- (a) the number and nature of disclosures made in the last quarter (for example, by who, who to and matter type);
 - (b) how disclosures were made;
 - (c) the status of any investigations underway;
 - (d) any actions taken in relation to a disclosure;
 - (e) the frequency of communications with disclosers;
 - (f) the outcomes of completed investigations; and
 - (g) the timeframes for responding to and investigating disclosures.
- 8.2 The Board or its delegated committee will also be informed of any material incidents reported under this Policy, including any information that may be materially price sensitive in accordance with Vulcan's Disclosure Policy.

9 Protection from civil, criminal and administrative liability

- 9.1 A Whistleblower will be protected from any civil, criminal or administrative liability in relation to their disclosure:
- (a) civil liability – for example, any legal action against you for breach of an employment contract, duty of confidentiality or another contractual obligation;
 - (b) criminal liability – for example, prosecution for unlawfully releasing information or unlawfully using your disclosure against you in a prosecution; and
 - (c) administrative liability – for example, disciplinary action for making a disclosure.
- 9.2 A Whistleblower may be liable for any personal misconduct revealed by their disclosure.

10 Compensation for whistleblowers

- 10.1 A Whistleblower may seek compensation and other remedies through the courts if:
- (a) the Whistleblower suffers loss, damage or injury because of a disclosure that qualifies for protection under the Statutory Whistleblower Regimes; and
 - (b) Vulcan failed to take reasonable precautions to prevent the detrimental conduct.
- 10.2 We encourage you to seek independent legal advice if you wish to seek compensation or remedies in court.

11 Training

- 11.1 Our Whistleblower Protection Officer(s) and all eligible recipients of disclosures must attend compulsory training organised by Vulcan on our processes and procedures for receiving and handling disclosures made under this Policy, including training on confidentiality and the prohibitions against detrimental conduct.
- 11.2 Vulcan will inform its external eligible recipients (for example, its auditor and tax agent) about their obligations under the Statutory Whistleblower Regimes.
- 11.3 Our Personnel must attend any compulsory training on our Whistleblower program which may include information on how to make a disclosure, what the disclosure may be about, to whom a disclosure may be made, the protections and support available and when further information or independent legal advice might be sought.

12 Support

- 12.1 Vulcan has in place processes for protecting and monitoring the welfare of anyone making a disclosure under this Policy or anyone who is the subject of a disclosure made under this Policy, including (where relevant):
- (a) monitoring the behaviour of other employees at Vulcan; and
 - (b) offering flexible workplace arrangements to the Whistleblower while the disclosure is investigated; and
 - (c) counselling services (available to current Personnel).

13 Consequences for non-compliance with Policy

- 13.1 Any breach of this Policy by any Vulcan Personnel or Representatives will be taken seriously by Vulcan, and may be the subject of a separate investigation and/or disciplinary action.
- 13.2 A breach of this Policy may also amount to a civil or criminal contravention under the Statutory Whistleblower Regimes, giving rise to significant penalties.
- 13.3 We encourage you to raise any concerns about non-compliance with this Policy with the Whistleblower Protection Officer in the first instance. You may also lodge any concerns with any applicable authority or entity listed in clause 2.15.

14 Reviews and changes to this Policy

- 14.1 The Board, in conjunction with the Audit and Risk Management Committee, will review this Policy annually or as often as it considers necessary.
- 14.2 The Board may change this Policy from time to time by resolution of the Board.

15 General

- 15.1 A copy of this Policy is available on Vulcan's investor website at www.investors.vulcan.co
- 15.2 If any of Vulcan's Personnel and/or Representatives require any further information or assistance, or are uncertain about the application of this Policy in any situation, then they should contact a Whistleblower Protection Officer or Vulcan's Company Secretary.

16 Definitions

In this Policy, the following terms will have the following meanings:

- (a) **APRA** means the Australian Prudential Regulatory Authority.
- (b) **ASIC** means Australian Securities and Investments Commission.
- (c) **ATO** means Australian Taxation Office.
- (d) **Associate** means any individual who is:
 - (i) an associate within the meaning of the Corporations Act; or
 - (ii) if the disclosure relates to Vulcan's Tax Affairs, an associate within the meaning of section 318 of the Income Tax Assessment Act 1936 (Cth).
- (e) **Board** means board of directors of the Company.
- (f) **Board Chair** means the chairperson of the Board.
- (g) **Company Secretary** means the secretary of the Company from time to time.
- (h) **Companies Act** means the New Zealand Companies Act 1993.
- (i) **Corporations Act** means the Corporations Act 2001 (Cth).
- (j) **Detriment** includes (but is not limited to):
 - (i) dismissal or demotion;
 - (ii) injury of an employee in their employment;
 - (iii) alteration of an employee's position or duties to their disadvantage;
 - (iv) discrimination, harassment or intimidation;
 - (v) harm or injury including psychological harm;
 - (vi) damage to property, reputational, financial position or any other damage to a person;
or
 - (vii) treats of any of the above.
- (k) **Family Member** means a:
 - (i) Spouse, parent, child (including a stepchild or adopted child), sibling or other Relative of any Personnel; or
 - (ii) person financially or otherwise dependent on any Personnel or their Spouse.

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- (l) **Misconduct or an Improper State of Affairs or Circumstances** includes (without limitation):
- (i) information regarding a criminal offence, or contravention of the Corporations Act or Australian Securities and Investments Commission Act 2001 (Cth), suspected to have been committed by Vulcan, or a Vulcan officer or employee;
 - (ii) information regarding a Commonwealth criminal offence punishable by more than 12 months imprisonment suspected to have been committed by Vulcan, or an officer or employee of Vulcan;
 - (iii) conduct that represents a danger to the public or the financial system posed by
 - (iv) Vulcan, or a Vulcan officer or employee;
 - (v) information concerning misconduct or an improper state of affairs or circumstances; and
 - (vi) in relation to Vulcan's Tax Affairs, or the Tax Affairs of an associate of Vulcan.
- (m) **NZ Whistleblower Act** means the New Zealand Protected Disclosures (Protection of Whistleblowers) Act 2022.
- (n) **Officer** has the same meaning as in the Corporations Act (which includes but is not limited to directors and company secretaries).
- (o) **Personnel** means all Vulcan directors, Officers and employees, including temporary employees.
- (p) **Relative** has the same meaning as in the Corporations Act.
- (q) **Representatives** means all consultants, secondees, contractors, agents and intermediaries who have been engaged or contracted under a contract for services to do work for and/or represent Vulcan.
- (r) **Senior Manager** has the same meaning as in the Corporations Act.
- (s) **Serious Wrongdoing** means any act, omission, or course of conduct in (or by) Vulcan that is one or more of the following:
- (i) an offence;
 - (ii) a serious risk to:
 - A. public health;
 - B. public safety;
 - C. the health or safety of any individual; or
 - D. the environment;
 - (iii) a serious risk to the maintenance of law, including:
 - A. the prevention, investigation, and detection of offences; or
 - B. the right to a fair trial; or
 - (iv) an unlawful, a corrupt, or an irregular use of public funds or public resources.
- (t) **Spouse** means the married, de facto or registered partner of the individual.
- (u) **Statutory Whistleblower Regimes** means any of or all of regimes contained in:
- (i) for Australia, Part 9.4AAA of the Corporations Act and Part IVD of the Taxation Administration Act 1953 (Cth); and/or
 - (ii) for New Zealand, NZ Whistleblower Act.
- (v) **Tax Affairs** means affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Commissioner of Taxation (in Australia) or Commissioner of Inland Revenue (in New Zealand).

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- (w) **Vulcan** means Vulcan Steel Limited (NZBN: 9429038466052; ARBN 652 996 015).
- (x) **Vulcan Group** means Vulcan and each of its subsidiaries, which at the date of adoption of this Policy were Vulcan Steel (Australia) Pty Limited (ACN 100 061 283), Ullrich Aluminium Co Limited (NZ company number 47279) and Ullrich Aluminium Pty Limited (ACN 001 697 445).
- (y) **Whistleblower** means a person who is eligible for protection as a whistleblower under this Policy or under the statutory whistleblower regimes.
- (z) **Whistleblower Protection Officer** means the persons identified as such in clause 2.8.