

**A-CAP RESOURCES LIMITED**

**WHISTLEBLOWER POLICY**

We are committed to maintaining an open working environment in which our directors, employees and contractors are able to report instances of undesirable, unlawful or unethical conduct without fear of intimidation or reprisal. The policy applies to all our directors, employees, contractors, contractors' employees. Other interested parties, such as our auditors and consultants, if they so wish, are also encouraged to follow this policy if they wish to report any unacceptable conduct.

The aim of this policy is to monitor and review arrangements employees of the Company and other interested parties can use, in confidence, to raise concerns about possible improprieties in financial reporting, internal control or other matters including but not limited to administration of the whistleblower policy adopted by the Company, and to review and make recommendations to the Board as appropriate with consultation with the general counsel on the amendments or changes to such policies and arrangements.

There should be proper arrangements in place to ensure that fair and independent investigation of these matters is undertaken with appropriate follow-up action as necessary.

To achieve this, we will endeavour to increase the awareness of maintaining good corporate governance practices and have proper arrangements in place:

- to provide employees with a supportive working environment in which he or she feels able to raise issues of legitimate concern to them and to the Company
- which can be used by an employee and other interested parties, in confidence, to raise concerns about any unacceptable conduct. This may include a provision of a disclosure line
- to protect people who report unacceptable conduct in good faith;
- to allow fair and independent investigation of the matters reported and to ensure appropriate follow-up actions;
- to allow the detection of unacceptable conduct and addressing them.

Unacceptable conduct covered by this policy includes any conduct which:

- any possible improprieties in financial reporting, internal control or other matters including but not limited to the administration of this policy or the Whistleblower Standard;
- is dishonest, fraudulent or corrupt such as falsification of records, contracts or data, adopting questionable or improper accounting practices or bribery;

- is illegal, such as theft, violence (actual or threatened), harassment or intimidation, criminal damage to property or other breaches of any law or regulatory requirements in Australia or any other jurisdictions in which the Company operates;
- is unethical, such as discrimination, oppression, actions causing substantial damage to the environment or acts in breach of the Code of Conduct;
- is potentially damaging to employees or other persons such as unsafe work practices or substantial wasting of company resources;
- may cause financial loss to the Company or damage its reputation or be otherwise detrimental to the Company's interests, or
- involves any other kind of serious malpractice or impropriety.

Detailed reporting and investigation procedures including details of the disclosure line is set out in the Whistleblower Standard.

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<b>Version: 8.01.2018</b>	<b>9.01.2018</b>

Last date of review

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