

## Anti-Bribery, Fraud & Corruption Policy

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Integral Diagnostics Limited

ACN 130 832 816

Adopted by the board on August 2017

Amended: August 2019



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## 1 Purpose

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Integral Diagnostics Limited ("IDX" or "Company") is committed to conducting business with the highest level of corporate integrity and honesty.

The Company is committed to a zero-tolerance approach to acts of **bribery, fraud or corruption** and our Code of Conduct sets out the standards for the way we work and conduct ourselves.

This policy provides guidance on what is expected and how to recognise and manage risks of **bribery, fraud and corruption**.

IDX strives to maintain the highest levels of ethical standards and has adopted this policy to promote compliance with **anti-corruption legislation** both in Australia and overseas.

## 2 Definitions

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**Anti-Corruption Legislation** – includes, but is not limited to, the *Foreign Corrupt Practices Act 1977* (United States of America), the *Criminal Code Act 1995* (Commonwealth of Australia) and the *Bribery Act 2010* (United Kingdom).

**Bribery** – means giving, receiving, offering, promising, requesting or accepting a **payment** with the intention of improperly influencing a person in the performance of their role or function in order to provide IDX, that person or a third party with business or an Improper Benefit or Advantage.

Examples of **bribery** may include, but are not limited to:

- a direct or indirect promise, offering, or authorisation of any **gift**;
- the offer or receipt of (or agreement to receive) any **payment** or other advantage; or
- the giving of aid, donations or voting designed to exert improper influence.

**Corruption** – means the dishonest activity in which one or more individuals of an entity act contrary to the interests of the entity and/or abuses their position of trust, in order to achieve personal gain or advantage for themselves or another person or entity.

Examples of **corruption** include but are not limited to:

- payment of secret commissions in money or some other value to other businesses, individuals or officials;
- receipt of bribes from entities within and outside Australia;
- release of confidential information for other than a proper business purpose;
- profiting from inside knowledge; and
- manipulating a tender process to achieve a desired outcome.

**Facilitation Payment** – means **payments** that are typically minor, unofficial **payments** made to secure or expedite a routine government action by a government official or employee.

**Fraud** – means any intentional act by one or more individuals involving the use of deception to obtain an unlawful advantage. **Fraud** can typically result in an actual or potential financial loss to any person or entity.

Examples of **fraud** include but are not limited to:

- cyber-attacks on information systems;
- misappropriation of funds, securities, stock, supplies or other assets including use of assets for private purposes;
- causing a loss to or creating a liability for the Company by deception;
- impropriety in the handling or reporting of money or financial records;
- false invoicing for goods or services next rendered;
- submission of exaggerated or wholly fictitious accident, harassment or injury claims; and
- misuse of leave entitlements.

**Gift** – includes anything free or heavily discounted that is consumable or not.

**Improper Benefit or Advantage** – includes:

- a commercial or financial benefit;
- monetary and non-monetary benefits; and
- influencing a decision or outcome, that is not legitimately due.

**Payment** – includes:

- a monetary or non-monetary benefit;
- a discount;
- gifts, entertainment and travel;
- an item of value, such as shares or gift cards;
- services;
- loans or guarantees;
- business opportunities; and
- repayment of debts.

**Secret Commission** – typically arises where a person or entity offers or gives a commission or benefit of any kind, which is not disclosed as an inducement to influence the conduct of another person.

**Officials** – means a Government official, political party, official or officer of a political party or candidate for political office.

**Personnel** – means all persons acting on behalf of the Company at all levels, including officers, directors, temporary staff, contractors and employees of the Company.

**Employer** - A person who employs one or more people under contracts of employment or contracts of training.

**Employee** - A person employed under a contract of employment or contract of training. Please note that the word 'worker' as used in this document, is taken to have the same meaning as 'employee'.

## 3 Policy

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IDX requires that all aspects of business are conducted honestly and ethically and act in compliance with all relevant legal requirements.

All personnel must:

- not engage in Bribery, Fraud or Corruption of any form;
- not make Facilitation Payments;
- not pay or receive Secret Commissions;
- act honestly and adhere to the highest ethical standards;
- act in compliance with all legal requirements;
- be vigilant to the risks which give rise to Fraudulent or Corrupt behavior; and
- report any behaviour or other activity which gives rise to a suspicion of contravention of this policy or the Code of Conduct.

### 3.1 Interactions with officials and Third Parties

All interactions with officials and Third Parties must comply with this Policy, and the Company and personnel must not take any actions, whether direct or indirect, which create the appearance of impropriety regardless of whether there is any improper intent behind their actions.

### 3.2 Joint Ventures

Where IDX effectively controls a joint venture that entity must comply with this policy.

Additionally, where the Company is not in effective control of a joint venture, it must exercise its influence to assist the joint venture to avoid improper conduct in breach of this policy. All relevant personnel involved in the operation, management or administration of any such joint venture must in the course of their business take such steps as are open to them to require them to comply with this policy.

### 3.3 Due Diligence Measures

IDX must be aware of who it is doing business with and personnel who have the authority to appoint or engage with contractual counterparts must ensure that appropriate due diligence is undertaken in relation to that counterpart.

Any personnel involved in merger and acquisition activities must ensure that appropriate due diligence is undertaken in relation to the anti-bribery, fraud and corruption measures established by any proposed target prior to entering into contractual arrangements with the entity concerned.

### 3.4 Gifts, Entertainment & Hospitality

The Company provides all personnel with guidelines on gifts and entertainment separately in the IDX Gifts, Entertainment & Hospitality Policy.

### 3.5 Documentation and Record Keeping

As part of the Company's commitment to open and honest business practices, IDX requires all of its businesses to maintain accurate books of accounts and records. Undisclosed or unrecorded funds, payments or receipts are strictly prohibited.

### 3.6 Political Contributions

IDX prohibits personnel from making political contributions to candidates for any political office on behalf of the Company.

This policy does not seek to curtail an individual's freedom to make political contributions in their personal capacity.

For clarity, it is permissible for the Company to make a payment to attend a political function in circumstances where this payment could not be construed as an attempt to influence the political party.

### **3.7 Charitable Contributions**

IDX is committed to the communities that it does business in and it supports a number of charities as determined by its local businesses.

In order to ensure that donations made by the Company are for proper charitable purposes, donations must only be made on behalf of the Company if previous approval has been sought in accordance with the IDX Delegation of Authority Policy.

### **3.8 Reporting Violations and Suspected Conduct**

Anyone who believes that a violation of this Policy or any laws has been committed, is being committed, or is being planned, should report the matter immediately to the Risk & Compliance Line manager or use the procedures set out in the IDX Whistleblower Policy.

If anyone is unsure if a particular act constitutes Bribery, Fraud, Corruption, a Secret Commission or a Facilitation Payment, or has any other questions, they should make enquiries with the Risk & Compliance Line manager.

### **3.9 Protection**

IDX prohibits retaliation against anyone reporting such suspicions as IDX encourages openness and will support any personnel who raises genuine concerns in good faith in accordance with this policy.

## **4 Consequences of Breaching this Policy**

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Breaches of this policy may constitute serious misconduct, leading to disciplinary action, including termination of employment, without notice or pay in lieu.

Breach of this policy may also expose an individual to criminal and civil liability and could result in imprisonment or the imposition of a significant financial penalty.

## **5 Legislation & Compliance**

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The Company is committed to meeting its obligations in respect of:

- Whistle-blowers Act 2011; and
- Any other instrument made under law.

## **6 Related Policies & Forms**

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- Policy – Related Party Transaction;
- Policy – Code of Conduct;
- Policy – Continuous Disclosure;
- Policy – Related Party Transaction;
- Policy – Whistle-blower;
- Policy - Securities Dealing; and
- Policy – Acceptable Workplace Behaviour.