

Whistleblower Policy

Integral Diagnostics Limited
ACN 130 832 816

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1 Purpose

Integral Diagnostics Limited ("IDX") is committed to ensuring a high standard of conduct and ethical behaviour and compliance with relevant legal and regulatory requirements in all of its business activities. IDX acknowledges that individuals who work for or with an organisation are uniquely placed to expose inappropriate conduct and can play an important role in disclosing known or suspected improper behaviour.

The purpose of this policy is to establish a framework to detect Improper Conduct (as defined below) and to encourage individuals to report Improper Conduct when they genuinely believe it has occurred.

The policy outlines how Improper Conduct can be reported and establishes a procedure to ensure that a fair and independent investigation of any matters raised in accordance with this policy is undertaken consistently and encourages appropriate responsive action where necessary.

To achieve this, IDX will endeavour to maintain good corporate governance practices and have proper arrangements in place (including via the policy) to:

- (a) provide employees and contractors with a supportive working environment in which they feel comfortable to raise issues of legitimate concern to them and to IDX;
- (b) enable individuals, including but not limited to Eligible Persons, to raise concerns about any Improper Conduct;
- (c) safeguard against the victimisation of any person who makes a report of Improper Conduct in good faith; and
- (d) provide for the fair and independent investigation of alleged Improper Conduct and to ensure appropriate follow-up where necessary.

2 Scope

This policy applies to all individuals and personnel including employees, directors and officers of IDX, as well as contractors, suppliers of goods and services to IDX, consultants to IDX, employees of any contractor or supplier of IDX, or a relative or dependent of any of the above and any other individuals (including but not limited to IDX members, vendors and other third parties) who make a report in line with this policy (Eligible Persons).

This policy reflects Australian law. Further information regarding the protections afforded under Australian law to persons who make a report is available at Appendix 1 to this policy.

3 Company Commitment

IDX encourages all Eligible Persons to exercise their responsibility to raise concerns about any known or suspected Improper Conduct within the organisation.

To support this commitment and promote an open working environment, IDX offers a mechanism, outlined by this policy, to confidentially raise serious concerns without fear of reprisal, harassment, demotion, dismissal or discriminatory treatment.

Prompt and appropriate action will be taken to investigate each report received to ensure Improper Conduct is detected and addressed appropriately.

4 Improper Conduct

For the purpose of this policy, "Improper Conduct" is defined to include any conduct which:

- (a) constitutes impropriety in financial reporting, internal control or other matters;
- (b) is dishonest, fraudulent or corrupt such as falsification of records, contracts or data, adopting questionable or improper accounting practices or bribery;
- (c) is illegal, such as theft, violence (actual or threatened), harassment or intimidation, money laundering, terrorism related, criminal damage to property or other breaches of any law or regulatory requirements in Australia or any other jurisdictions in which IDX operates;
- (d) is unethical, such as discrimination, oppression, actions causing substantial damage to the environment or acts in breach of the IDX Code of Conduct, Conflicts of Interest, Gifts, Entrainment and Hospitality, Anti-Bribery, Fraud and Corruption, Acceptable Workplace Behaviours and Diversity and Privacy Policy;
- (e) is potentially damaging to employees or other persons, such as unsafe work practices or substantial wasting of company resources;
- (f) may cause financial loss to IDX or damage its reputation or be otherwise detrimental to IDX's interests; or
- (g) involves any other kind of serious malpractice or impropriety.

IDX recognises that, in some instances, procedures outlined in this policy will apply to reports of Improper Conduct made by Eligible Persons who are covered by the whistleblower protection provisions contained in the Corporations Act 2001 (Cth), and other applicable legislation, as amended from time to time. Nothing in the policy is intended to detract from or diminish the rights or protections afforded to individuals by the provisions of that or any other applicable legislation.

5 Reporting Improper Conduct

Where actual or suspected Improper Conduct is observed within IDX, an Eligible Person may report their concern to:

- (a) their immediate supervisor; or
- (b) IDX's auditor or a member of an audit team conducting an audit of IDX; or
- (c) a director, secretary or senior manager (including the CEO); or
- (d) a Whistleblower Governance Officer directly, or
- (e) the Whistleblower Hotline on telephone number 1300 30 45 50 or via the online reporting system at <https://integral.stoplinereport.com>.

This is subject to the exception that an Eligible Person should not notify an individual listed above if they believe or suspect that the individual is complicit in the Improper Conduct that they propose to report.

The CEO and all individuals engaged by IDX in a supervisory capacity are required by this policy to notify the Whistleblower Governance Officer of any reports of Improper Conduct from an Eligible Person.

The Whistleblower Hotline is managed by Stoplevel, who are an independent organisation nominated by IDX to receive such information under this policy.

The Whistleblower Hotline is there to allow any Eligible Person who witnesses any Improper Conduct to report such acts privately, confidentially, and anonymously, without having to confront the “wrong doer”, whether the wrong doer is a staff member, manager or third party.

An Eligible Person who reports Improper Conduct under the policy (Whistleblower) should take steps to ensure that the report is:

- (a) factually accurate;
- (b) supported by documentary evidence where available; and
- (c) made in good faith and based on a genuinely held belief.

It is not the role of the Whistleblower to investigate or prove that the Improper Conduct has occurred.

If an Eligible Person would like to obtain additional information prior to making report of Improper Conduct they can contact the Company’s Whistleblower Governance Officer or their own independent legal adviser.

A Whistleblower who themselves has committed, engaged in or otherwise been involved in Improper Conduct will not be immune from disciplinary action merely because he or she has reported the Improper Conduct in accordance with this policy. However, the conduct of that person in making the report may be taken into account in determining the disciplinary response, if any, which is appropriate.

The Whistleblower Hotline is not a “grievance line”. You should not use the Hotline for frivolous, petty or vexatious matters, such as:

- (a) somebody is not doing their work;
- (b) somebody is abusing overtime or having long lunches; or
- (c) somebody is spending too much time on personal telephone calls.

These are personnel matters that should be taken up with your immediate manager.

6 Investigating Improper Conduct

Where a Whistleblower reports Improper Conduct, it is the responsibility of that recipient to refer the Inappropriate Conduct to the IDX’s Audit, Risk & Compliance Committee (Committee).

If the Committee receives a notification of Improper Conduct, and the report gives rise to a serious question as to whether one or more individuals has engaged in the Improper Conduct alleged, the Committee may authorise an investigation by a suitable person into the alleged Improper Conduct.

In certain circumstances and depending on the nature of the Improper Conduct alleged, it may be necessary and/or appropriate for IDX to engage an independent third party to conduct an investigation on its behalf. In determining whether it is appropriate to engage an independent third party for this purpose, the Committee should have regard to factors including (but not limited to):

- (a) the severity of the alleged wrongdoing;
- (b) the seniority of the individuals implicated in the Improper Conduct alleged; and
- (c) the complexity of the matter.

Where a report of Improper Conduct relates to a significant matter involving the Chief Executive Officer or Chief Operating Officer, the Committee is required by this policy to refer the matter directly to the Board.

Unless the circumstances otherwise require, a third-party investigator appointed to investigate a report of Improper Conduct will be required to follow IDX's normal procedures for handling a complaint or disciplinary issue.

7 Response to findings

At the conclusion of any investigation conducted in accordance with this policy, the investigator (other than the Board in the case of a matter regarding the Chief Executive Officer or Chief Commercial and Financial Officer) will report their findings to the Group Risk and Compliance Manager. The Group Risk and Compliance Manager will determine IDX's response directly or he or she may refer the matter to an appropriate person for this purpose (e.g. in the case of an employee - their manager).

A response to any substantiated allegations of Improper Conduct may include disciplinary action, up to and including the termination of an individual's employment or engagement with IDX and/or a referral to an external body, including ASIC or a law enforcement authority as appropriate.

Any person who is found to have engaged in Improper Conduct will be afforded an opportunity to provide a response before IDX decides to take any disciplinary action against them.

The Group Risk and Compliance Manager will also consider any steps available to IDX to rectify the effects of any Improper Conduct or measures available to the organisation that may be implemented to safeguard against the same or similar Improper Conduct occurring in the future.

Where allegations of unacceptable conduct made against another person cannot be substantiated, that person will be advised accordingly and will be entitled to continue in their role as if the allegations had not been made.

8 Notification of outcome

Once an investigation is completed and the matter (including any subsequent disciplinary action) has been concluded, IDX will take steps to notify the Whistleblower that the matter has been finalised.

IDX may notify the Whistleblower of the outcome, including whether some or all of the allegations are substantiated. However, this will not necessarily be appropriate in all instances, including where information disclosed by the outcome is confidential, legally privileged and/or where IDX is bound by a law or agreement that prevents such disclosure being made.

An anonymous Whistleblower should not expect to be notified of the outcome.

9 Confidentiality and privacy protection

Where an Eligible Person reveals his or her identity and reports an instance of alleged Improper Conduct under this policy, the Whistleblower's identity will not be disclosed unless it is:

- (a) consented to by the person making the report;
- (b) required by law;
- (c) necessary to prevent or lessen a serious threat to another person's health or safety;
- (d) necessary to protect or enforce IDX's legal rights or interests, or to defend itself against any claims;
- (e) made to any government authority or agency or any regulator which IDX reports to; or
- (f) made to a member of the police force.

IDX will also ensure that any records relating to a report of Improper Conduct are stored securely and are able to be accessed only by authorised personnel on a "need to know" basis.

The following unauthorised disclosures will be regarded as a disciplinary matter and Improper Conduct within the meaning prescribed by this policy and will be dealt with in accordance with IDX's disciplinary procedures.

- (a) unauthorised disclosure of the identity of a person who has made a report of unacceptable conduct, or
- (b) unauthorised disclosure of information from which the identity of the reporting person could be inferred.

10 Protections

Whistleblowers are protected by law. A Whistleblower is not subject to any penalty for disclosing the information, is immune from defamation and is protected from victimisation. A Whistleblower who is victimised has a right to compensation from the company and any officer or employee of the company involved in the victimisation.

IDX will not tolerate any reprisals, discrimination, harassment, intimidation or victimisation of any Whistleblower who makes a report of Improper Conduct, or against that person's colleagues or against any other person named in the report or any person investigating the matter. Any such retaliatory action may constitute Improper Conduct under this policy, and/or serious misconduct in employment, and will be dealt with in accordance with IDX's disciplinary procedures.

However, the policy will not protect Whistleblowers from any consequences if they are also involved in or connected to the Improper Conduct that is being reported or they act other than in good faith.

If a Whistleblower experiences an incident of harassment, discrimination or adverse treatment that would amount to action taken in reprisal for reporting the Improper Conduct, this should be reported to the Group HR Director or the CEO, who will take appropriate action to address the situation.

11 Maintaining Business Records

In accordance with the IDX Code of Conduct, the IDX Company Secretary keeps complete and accurate records to the extent required by relevant laws and subject to safeguards that ensure their confidentiality.

12 Reporting

The Group Risk and Compliance Manager summarises the activities under this policy on a quarterly basis to the Audit, Risk and Compliance Committee.

13 Disclosure of Policy

The Policy will be disclosed on the Company's Website and on the Intranet to ensure all employees and Eligible Persons have access to the Policy.

14 Related documents

This policy should be read in conjunction with IDX's other policies including:

- (a) Code of Conduct;
- (b) Conflicts of Interest Policy;
- (c) Grievance Handling;
- (d) Anti-Bribery, Fraud and Corruption;
- (e) Acceptable Workplace Behaviours;
- (f) Diversity;
- (g) Gifts, Entainment and Hospitality, and
- (h) Privacy Policy

15 Review of this Policy

The Company Secretary will be responsible for keeping this policy up-to-date. A formal review of this policy will occur annually or earlier as a result of changes in law or regulation.

This policy will be submitted for review by the ARCC of Integral Diagnostics Limited, who will make recommendations to the Board. The Board is responsible for approving this Policy.

16 Revision History

| Revision | Date | Author | Summary of changes |
|----------|------------------|--------|---|
| 1.0 | 8 December 2016 | | Establishment of policy. |
| 1.1 | 14 December 2017 | | Reviewed and Endorsed by Audit, Risk & Compliance Committee |
| 1.2 | July 2019 | | Annual review and minor content change. |
| 1.3 | December 2019 | | Review in line with RG 270 |

17 Appendix 1 Protections Provided by Australian Law

1 LEGISLATIVE PROTECTIONS

You are encouraged to report Improper Conduct to those outlined in the Policy and you will be protected as outlined in the Policy if you do.

The Corporations Act (Part 9.4AAA—Protection for whistleblowers) also gives special protection to people who report Improper Conduct in other cases, so long as certain conditions are satisfied.

2 PROTECTED DISCLOSURES

Certain information that is disclosed to certain people or organisations is protected by law. Examples include:

| Information reported or disclosed | Recipient of disclosed information |
|---|---|
| <ul style="list-style-type: none"> • Information about actual or suspected misconduct, or an improper state of affairs or circumstances in relation to IDX or a related body corporate • This includes information that IDX or any officer or employee of IDX has engaged in conduct that: <ul style="list-style-type: none"> • contravenes or constitutes an offence under certain legislation (e.g. the Corporations Act); • represents a danger to the public or the financial system; or • constitutes an offence under any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more. • Note that “personal work-related grievances” are not protected disclosures under the law, except as noted below. | <ul style="list-style-type: none"> • A person authorised by IDX to receive protected disclosures – i.e. Recipients under this policy • An officer or senior manager of the Group • An auditor, or a member of an audit team conducting an audit, of the Group • An actuary of the Group • ASIC or APRA • A legal practitioner for the purpose of obtaining legal advice or legal representation |
| <ul style="list-style-type: none"> • Information that may assist the Commissioner of Taxation to perform his or her functions or duties under a taxation law in relation to IDX | <ul style="list-style-type: none"> • Commissioner of Taxation |

| Information reported or disclosed | Recipient of disclosed information |
|--|---|
| <ul style="list-style-type: none"> Information about misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of IDX which the employee considers may assist the recipient to perform functions or duties in relation to the tax affairs of IDX | <ul style="list-style-type: none"> An auditor, or a member of an audit team conducting an audit, of IDX A registered tax agent or BAS agent who provides tax services or BAS services to IDX A director, secretary or senior manager of IDX An employee or officer of IDX who has functions or duties that relate to the tax affairs of IDX |

The law also protects certain disclosures made in “emergency” and “public interest” situations, in which case disclosures can be made to additional recipients. Please contact IDX’s Company Secretary if you would like more information about emergency and public interest disclosures.

3 PROTECTED DISCLOSURES

Legal protection for disclosures about solely personal employment related matters are only available under the law in limited circumstances. A disclosure of a personal work-related grievance will be protected if, in summary:

- it concerns detriment to the reporter because they have or may be considering reporting Improper Conduct under this Policy; or
- it is made to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the law about whistleblowers.

Under the law, some grievance will not be a ‘personal work-related grievance’, for example, if it:

- has significant implications for an entity regulated under the law that do not relate to the reporter;
- concerns conduct, or alleged conduct, in contravention of specified corporate and financial services laws, or that constitutes an offence punishable by 12 months or more imprisonment under any other Commonwealth laws;
- concerns conduct that represents a danger to the public or financial system; or
- concerns conduct prescribed by the regulations of the Corporations Act.

4 *SPECIFIC PROTECTIONS UNDER THE LAW*

The protections given by the Corporations Act when the conditions are met include:

- compensation for loss, damage or injury suffered as a result of detrimental conduct;
- an injunction to prevent, stop or remedy the effects of the detrimental conduct;
- an order requiring an apology for engaging in the detrimental conduct;
- if the detrimental conduct wholly or partly resulted in the termination of an employee's employment, reinstatement of their position; and
- any other order the court thinks appropriate.

The law also states that if a reporter makes a protected disclosure:

- in some circumstances (e.g. if the disclosure has been made to a regulator) the information provided is not admissible in evidence against the reporter in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;
- the reporter is not subject to any civil, criminal or administrative liability for making the disclosure; and
- no contractual or other remedy may be enforced or exercised against the reporter on the basis of the disclosure.