

## 10. ANTEO DIAGNOSTICS LIMITED AND ITS SUBSIDIARIES ("COMPANY")

### WHISTLE-BLOWER POLICY

#### 1. General

1.1 The Company's Code of Conduct requires Directors, Officers and Employees to observe high standards of business and personal ethics in conduct of their duties and responsibilities. As Employees and representatives of the Company, they must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. The Company is also committed to transparent, accurate and robust, corporate reporting and disclosure, accounting practices, accounting controls, auditing practices and other matters relating to fraud against shareholders and it relies on its internal stakeholders to uphold such practices.

1.2 Capitalised words and defined terms are set out in section 12 of this Policy.

#### 2. Purpose

2.1 The purpose of the Whistle-blower Policy ("**Policy**") is to enable a person who observes Misconduct to report it whilst maintaining confidentiality and being protected against retaliation. This Policy governs the responsibilities of those involved in investigating such allegations and provides for remedies and discipline.

2.2 Employees and others are encouraged to use guidance provided by this Policy for reporting all allegations of a suspected Misconduct. In all instances, when circumstances warrant an investigation, the appropriate investigative process will be employed in conformity with this Policy and applicable laws and regulations.

#### 3. Supporting Policies

3.1 This Policy should be read in conjunction with the following policies:

- (a) Corporate Code of Conduct;
- (b) Share Trading Policy; and
- (c) Continuous Disclosure Policy.

#### 4. Who this Policy applies to

4.1 This Policy applies to the following people:

- **Employees:** includes any individuals that work for the Company under contract of employment, and also includes directors and contractors.
- **Subsidiaries and other controlled affiliates:** subsidiaries and other controlled affiliates must adopt and follow corresponding policies. A controlled affiliate is a subsidiary or other entity in which the Company owns, directly or indirectly, more than 50% of the voting rights, or in which the power to control the entity is possessed by or on behalf of the Company.
- **Third parties:** All Company subsidiaries require that others representing the Company — such as consultants, agents, sales representatives, distributors and independent contractors — agree, as part of their contractual obligations, to follow applicable Company policies.

This Policy covers conduct by the above people relating to the Company subsidiaries and all the Company's suppliers and contractors engaged in rendering the services (to the extent embodied in their contractual obligations).

- 4.2 Employees serving as directors (or in equivalent positions) of non-controlled affiliates should, to the extent possible, encourage such affiliates to adopt and follow corresponding policies.

## 5. Whistle-blower Protection

The Company will use best efforts to protect Whistle-blowers against retaliation, as described below:

- 5.1 The Company will keep the Whistle-blower's identity confidential, unless:
- (a) the person agrees to be identified;
  - (b) identification is required or permitted by law, for example, where it is necessary to allow law enforcement officials to investigate or respond effectively to the report; or
  - (c) the Investigation Subject is entitled to the information relating to the allegation as a matter of legal right in disciplinary proceedings.
- 5.2 The Company prohibits retaliation against a Whistle-blower with the intent or effect of adversely affecting the terms or conditions of employment (including but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or wages).
- 5.3 Whistle-blowers who believe that they have been retaliated against may file a written complaint with a Non-Executive Director of the Company. A proven complaint of retaliation shall result in a proper remedy for the person harmed and severe disciplinary action which may include termination of employment against the retaliating person. This protection from retaliation is not intended to prohibit managers or supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.
- 5.4 In the event that a complaint made in good faith is subsequently found to be untrue, no action would be initiated against the Whistle-blower. However, action will be taken against Whistle blowers making baseless allegations.

## 6. Reporting Misconduct

- 6.1 Any person may report a suspected Misconduct. Knowledge or suspicion of Misconduct may originate from Employees, contractors, clients, vendors, work experience, internal or external auditors, law enforcement/regulatory agencies or other third parties. **Allegations may be reported anonymously.**
- 6.2 Reports of Misconduct are encouraged to be made in writing so as to assure a clear understanding of the issues. Such reports should be factual rather than speculative and must contain as much specific information as possible to allow for proper assessment of the nature, extent and urgency of preliminary investigative procedures.
- 6.3 Misconduct can be reported, if the Whistle-blower is comfortable, to their **immediate supervisor** (if there isn't a conflict of interest), Chief Executive Officer ("**CEO**") or to any other Director of the Company.

## 7. Investigating Alleged Misconduct

- 7.1 The following investigation process will be undertaken when a complaint is made:
- (a) Where a complaint is made to an immediate supervisor, the supervisor will refer it to the CEO.

- (b) The CEO or relevant Director will, within three Business Days of receipt of the complaint, engage the Audit and Risk Committee. If the complaint is against any member of the Audit and Risk Committee they shall be excluded and if the complaint is against all members of the Audit & Risk Committee, the Board will initiate an investigation comprising of non-related management.
- (c) If the Audit and Risk Committee decides that the complaint is not valid, wherever possible, the CEO or supervisor will communicate the rationale for the decision to the Whistle-blower. The Whistle-blower can request the Audit and Risk Committee escalate the matter to the Board if the Whistle-blower still believes there is a reason for further investigation.
- (d) If the Audit and Risk Committee determines that the complaint is a valid Misconduct, the Committee will report it to the Board and the Audit and Risk Committee will be provided adequate resources to investigate the alleged violation. The Audit and Risk Committee may engage an external third party to conduct the investigation.
- (e) The Audit and Risk Committee will file a report of the findings to Board along with any supporting evidence.
- (f) The Audit and Risk Committee will take all reasonable efforts to ensure that the investigation process is completed within three calendar weeks from the day of the receipt of complaint. If not, it shall justify the need for extension to the Board.
- (g) The Audit and Risk Committee will make a decision based on the findings.
- (h) Prompt and appropriate corrective action will be taken by the Audit and Risk Committee as described in 'Remedies & Discipline'.

## 8. Documentation and Reporting

- 8.1 All documentation pertaining to the complaint including but not restricted to the investigation report, corrective action taken and evidence will be maintained by the Company for a period of three years.
- 8.2 A report on the total number of complaints received during the intervening period, with summary of the findings of the Audit and Risk Committee and the corrective actions taken will be presented to the Board at each Board meeting.
- 8.3 When possible and when determined appropriate by the Audit and Risk Committee, notice of any corrective action taken will be given to the Whistle-blower.
- 8.4 All complaints received will be kept confidential and will be shared only on a '*need to know*' basis.

## 9. Roles and Responsibility

- 9.1 The Whistle-blower
  - (a) The Whistle-blower will need to provide any available initial information related to a reasonable belief that a Misconduct has occurred. The motivation of a Whistle-blower is irrelevant to the consideration of the validity of the allegation.
  - (b) The Whistle-blower must provide all factual corroborating evidence, as is available/possible, to enable commencement of an investigation. An investigation will not be undertaken without verifiable support. However, the Whistle-blower shall refrain from obtaining evidence for which they do not have a right of access.

- (c) Whistle-blowers have a responsibility to be candid with the Audit and Risk Committee. The Whistle-blower should be prepared to be interviewed by the Audit and Risk Committee.
- (d) Whistle-blowers are not to act on their own in conducting any investigation.
- (e) Whistle-blowers will not be immune to disciplinary action if he/she is found guilty of or is a party to the allegations.

#### 9.2 Investigation Participant

- (a) Investigation Participants have a duty to fully cooperate with the investigators.
- (b) Investigation Participants should refrain from discussing or disclosing an investigation or their involvement with an investigation with anyone except the Audit and Risk Committee or the Board. In no case should the Investigation Participant discuss with the Investigation Subject the nature of evidence requested or provided or statements provided to investigators unless agreed to by the investigators.
- (c) Requests for confidentiality by Investigation Participants will be honoured to the extent possible within the legitimate needs of law and the investigation.
- (d) Investigation Participants are entitled to protection from retaliation for having participated in an investigation.
- (e) Investigation Participants will not be immune to disciplinary action if he/she is found guilty of or is a party to the allegations.

#### 9.3 Investigation Subject

- (a) The decision to conduct an investigation is not an accusation; it is to be treated as a neutral fact finding process.
- (b) The identity of an Investigation Subject should be maintained in confidence to the extent possible given the legitimate needs of law and fairness in investigation.
- (c) Investigation Subjects should normally be informed of the allegations at the outset of a formal investigation and have opportunities for input during the investigation.
- (d) Investigation Subjects have a responsibility not to interfere with the investigation and to adhere to the requirements of investigators in this regard. Evidence shall not be withheld, destroyed or tampered with, and the Whistle-blower (if known) or Investigation Participants shall not be influenced, coached or intimidated.
- (e) Unless there are compelling reasons to the contrary, Investigation Subjects should be given the opportunity to respond to material points of evidence contained in an investigation report.
- (f) No allegation of wrongdoing against an Investigation Subject shall be considered sustained unless at a minimum, the majority of the evidence supports the allegation.
- (g) Investigation Subjects have a right to be informed of the outcome of the investigation.
- (h) Any disciplinary or corrective action initiated against the Investigation Subject as a result of an investigation pursuant to this Policy shall adhere to the applicable personnel or staff conduct and disciplinary procedures.

#### 9.4 Audit and Risk Committee

The Audit and Risk Committee will:

- (a) be responsible for upholding the principles of the Corporate Code of Conduct;
- (b) determine whether the concern or complaint actually pertains to a Misconduct;
- (c) review the findings of the investigation and will initiate appropriate corrective action;
- (d) be responsible for ensuring that the investigation process is fair and transparent;
- (e) provide sufficient and fair opportunity to the Investigation Subject to prove/justify his/her case, including conducting interviews as may be required, and shall ensure complete fairness in the process of investigation; and
- (f) have the right to seek assistance and/or engage any services which are deemed necessary in respect of an investigation.

## 10. Remedies & Discipline

- 10.1 Where it is found from an investigation that Misconduct has occurred, the Audit and Risk Committee will recommend to the CEO the action to be taken to remedy any harm or loss arising from the conduct and prevent the conduct from continuing or occurring in the future; and
- 10.2 Action will be taken by the Audit and Risk Committee to remedy any harm or loss arising from a Misconduct, which action may include bringing disciplinary proceedings against the person responsible for the conduct, and if the matter violates the law, referring the matter to an appropriate authority for further consideration.

## 11. Policy Review & Conflicts

- 11.1 This Policy shall be reviewed and updated as necessary by the Company Secretary. Each new Employee will be provided with a copy of this Policy and taken through it by their supervisor. This Policy will be brought to the attention of each other Employee on at least an annual basis and more frequently if changes are made in the interim.
- 11.2 The Chairman of the Audit & Risk Committee shall resolve any conflicts arising from this Policy.

## 12. Definitions

**Business Day** means a day, other than a Saturday or Sunday, on which banks are open for general business in Brisbane.

**Employee** means an individual who works for the Company under a contract of employment and also includes directors, management and contractors.

**Investigation Participant** means any Employees who or others are interviewed, asked to provide information or otherwise participate in an investigation.

**Investigation Subject** is a person or a group of persons who is the focus of investigative fact finding either by virtue of an allegation made or evidence gathered during the course of an investigation.

**Misconduct** includes:

- (a) dishonest, fraudulent, corrupt or unlawful conduct or practices;
- (b) misleading or deceptive conduct, including conduct or representations which amount to improper or misleading accounting or financial reporting practices;
- (c) conduct or any proposed conduct, bid, proposal, offer, contract, product or other aspect of the Company's business that breaches the provisions of the *Corporations Act 2001* (Cth),

*Competition and Consumer Act 2010 (Cth)*, and all associated legislation in all States and Territories in Australia and the competition law in countries the Company does business with;

- (d) a breach of the Company's policies or Code of Conduct;
- (e) Any action taken against, or harm suffered by a person as a result of making a report under this Policy.

**Whistle-blower** is a person or an entity reporting any Misconduct that they have observed. Whistle-blowers could be Employees, contractors, contractor's employees, clients, vendors, internal or external auditors, law enforcement/regulatory agencies or other third parties.

**Annexure 1: Whistle-blower Report**

Please make sure you report as much information as possible. This is a guide only, please feel free to provide additional information as you see fit

Brief description

Please select the category of this report

- Theft, misappropriation
- Fraud
- Dishonesty
- Other

Description

. What has taken place and by whom

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. When did the action take place

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. Where did the action take place

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. Are there any witnesses, if so please provide details

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. How do you know about the information you're disclosing?

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. What evidence do you have?

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. Have you spoken to anyone else about this claim?

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. What action do you think should happen

Name: \_\_\_\_\_ Date: \_\_\_\_\_

Contact number: \_\_\_\_\_ Email: \_\_\_\_\_

