

Whistleblower Policy

Imunexus Therapeutics Limited

ACN 644 613 445



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Whistleblower Policy

Date adopted by the Board: 31 March 2026

1. Introduction and purpose

The Company is committed to fostering a supportive and open environment for our employees and stakeholders. As part of our commitment, we encourage individuals with concerns about any actual or suspected improper conduct or state of affairs or circumstances to come forward and make a disclosure.

The purposes of this Policy are to:

- (a) encourage more disclosures of wrongdoing without fear of reprisal, intimidation or disadvantage;
- (b) deter wrongdoing and instil a culture of compliance;
- (c) provide transparency around our framework for receiving, handling and investigating disclosures;
- (d) outline the measures in place to protect a whistleblower; and
- (e) ensure individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported.

This Policy has been adopted to ensure that individuals feel comfortable making a disclosure and that they are aware of the criteria for a discloser to qualify for protection as a whistleblower under the corporate whistleblower protections regime.¹

This Policy forms part of the code of conduct for all employees of the Company and aligns with the Company's statement of values set out in its code of conduct. Employees will be notified of any updates to this Policy from time to time.

An effective whistleblower Policy is crucial to good corporate governance and will help us maintain a high standard of lawful and ethical conduct in our workplace and business activities, be they internal or external. We are committed to ensuring the protection of individuals who in good faith disclose any wrongdoing in our workplace or business activities.

Capitalised words that are used in this Policy have the meaning set out in Schedule 1. We recommend that you familiarise yourself with the definitions in Schedule 1 when reading this Policy.

2. Who does this Policy apply to?

This Policy applies to all Eligible Persons who wish to report a Disclosable Matter or other wrongful conduct regarding our activities. This Policy does not deal with personal work-related grievances that are not referred to in sections 4.1 to 4.3 of this Policy.

Eligible Persons include our directors, employees, officers, consultants, auditors, suppliers of goods or services (whether paid or unpaid) (such as contractors, consultants and business partners) and relatives, dependants or spouses of those persons.

3. Protections available to whistleblowers

Eligible Persons who make a Protected Disclosure will be entitled to the protections under the corporate whistleblower protection regime. Protected Disclosures are disclosures about certain types

¹ The corporate whistleblower protections regime was established under the Corporations Act and the Tax Administration Act.

of wrongdoing which are made to an Eligible Recipient, such as our Whistleblower Protection Officer, ASIC or APRA.

If your disclosure is a Protected Disclosure, you will be entitled to the following protections:

- (a) identity protection (i.e. confidentiality);
- (b) protection from detrimental conduct;
- (c) compensation and other remedies; and
- (d) civil, criminal and administrative liability protection.

More information about:

- (a) what constitutes a Disclosable Matter is set out in section 4 of this Policy;
- (b) who is an Eligible Recipient (i.e. who can you make a disclosure to in order to qualify for protection) and other persons you can make a report to, is set out in section 5 of this Policy; and
- (c) the protections available,

are set out in section 6 of this Policy.

It is important to note that this Policy applies to all whistleblowers - even if your disclosure does not qualify for protection under the corporate whistleblower protection regime (in other words, your report is not a Protected Disclosure), you may still be entitled to protections under other legislation, such as the *Fair Work Act 2009* (Cth).

4. What types of wrongdoing should be disclosed?

4.1 Disclosures that will qualify for protection

We encourage you to report any instances of actual or suspected Misconduct or wrongdoing where you have reasonable grounds to do so.

The types of wrongdoing which qualify for protection under the whistleblower protection regime (**Disclosable Matter**) involve:

- (a) information that you have reasonable grounds to suspect concerns Misconduct or an improper state of affairs or circumstances in relation to the Group;
- (b) information that indicates that the Group (or its officers and employees) have engaged in conduct that:
 - (i) constitutes an offence against or a contravention of a provision under the Corporations Legislation;
 - (ii) constitutes an offence against any Commonwealth law that is punishable by imprisonment for a period of 12 months or more;
 - (iii) represents a danger to the public or the financial system; or
 - (iv) is prescribed by regulation; and
 - (v) any Disclosable Tax Matter.

Some examples of conduct which is a Disclosable Matter include:

- (a) fraud or negligence by the Company or its directors, management or employees;
- (b) business practices which may cause harm to customers or conduct which represents a danger to the public, such as a violation of human rights;
- (c) unlawful activity such as bribery, money laundering, corruption, secret commissions or threatening behaviour;

- (d) improper use of confidential information, including improper use of our customer database for commercial means and/or personal gain; or
- (e) 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 is planning to make, a disclosure.

4.2 Does there need to be a breach of law?

It is not necessary for the wrongful activity to be unlawful or involve contravention of any particular law in order to qualify for protection under the corporate whistleblower protection regime. Conduct which is lawful may still qualify for protection where it involves Misconduct or some sort of improper state of affairs or circumstances in relation to the Group.

If your disclosure turns out to be incorrect, you can still qualify for disclosure under the whistleblower protection regime.

4.3 Other types of wrongdoing that should be reported

Where possible, the Company encourages reporting of these matters of concern to their direct line managers in the first instance or directors or the Whistleblower Protection Officer if they feel uncomfortable with their line manager or a senior manager. Where this is not appropriate, where the person making a report does not feel comfortable making an internal report, or where an employee has made an internal report and no action has been taken within a reasonable period of time, the report can be made using the confidential whistleblower reporting process.

Other types of conduct which may not qualify for protection under the corporate whistleblower protection regime, but which should still be reported to Whistleblower Protection Officer, include:

- (a) information indicating you have reasonable grounds to believe that an individual is in breach of an internal Policy (including the code of conduct);
- (b) favourable treatment of certain customers' business for personal benefit;
- (c) using the Company's databases for personal gain, whether directly or indirectly;
- (d) sharing the Company's development specific information including functionality with competitors for personal gain, whether directly or indirectly;
- (e) seeking employment with a competitor on basis of sharing confidential Company information obtained during their employment; and
- (f) fraudulently creating and authorising invoices to receive monetary gain for personal gain whether directly or indirectly.

Even if your disclosure does not qualify as a 'Disclosable Matter' you may still be entitled to protections under other legislation, such as the Fair Work Act 2009 (Cth).

4.4 Personal work-related grievances

Disclosures that relate solely to a personal work-related grievance, and that do not relate to detriment or threat of detriment to the discloser, do not qualify for protection under the whistleblower protection regime.

A personal work-related grievance is one that relates to the discloser's current or former employment and has, or tends to have, implications for the discloser personally, but does not have any significant implication for the Group (or another entity) or relate to any conduct or suspected conduct about a Disclosable Matter.

Examples of personal work-related grievances might include:

- (a) an interpersonal conflict between the discloser and another employee;
- (b) a decision about the engagement, transfer or promotion of the discloser;

- (c) a decision about the terms and conditions of engagement of the discloser; or
- (d) a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

A disclosure about, or including, a personal work-related grievance may still qualify for protection if:

- (a) it includes information about Misconduct which is accompanied by a personal work-related grievance (mixed report);
- (b) the Company has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggest Misconduct beyond the discloser's personal circumstances;
- (c) the discloser suffers from or is threatened with detriment for making a disclosure; or
- (d) the discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the whistleblower protection regime.

We encourage you to get legal advice about your rights under contract or employment law if you are experiencing a personal work-related grievance or you are unsure about your legal rights.

4.5 **Deliberate false reporting**

Whilst we encourage you to come forward if you suspect any wrongdoing, we prohibit any deliberate or false reporting. You must not knowingly make false or vexatious allegations that you know to be untrue.

5. **How do I make a report?**

In order to qualify for protection, your disclosure must relate to a Disclosable Matter and must be made to an Eligible Recipient such as the Whistleblower Protection Officer.

For other instances of reportable conduct, employees also have the option and should in the first instance report matters of concern to their direct line manager. Where possible the Company would encourage reporting of these matters of concern to their direct line managers in the first instance or directors or the Whistleblower Protection Officer if they feel uncomfortable with their line manager. Where this is not appropriate, where the person making a report does not feel comfortable making an internal report, or where an employee has made an internal report and no action has been taken within a reasonable period of time, the report can be made using the confidential whistleblower reporting process.

The Company encourages Eligible Persons to make a disclosure internally in the first instance. However, if you do not feel comfortable making a report or disclosure internally, then there are various external options available.

5.1 **Internal disclosures**

Whistleblower Protection Officer

If you become aware of any matter or have any concerns about wrongful behaviour then you have the option of reporting it internally to our designated Whistleblower Protection Officer, Philippa Lewis. Reports or disclosures can be made inside or outside business hours.

Please contact our designated Whistleblower Protection Officer for more information about this Policy:

Email: philippa.lewis@imunexus.com

Telephone: 0415 245 159

Post: La Trobe University LIMS2 Building, Science Drive, Bundoora VIC 3086, Australia

Anonymous Disclosure

Protected Disclosures can be made anonymously by submitting a disclosure directly to the Whistleblower Protection Officer. While the Company will not investigate the identity of a whistleblower of an anonymous Protected Disclosure, it is the whistleblower's responsibility to manage their anonymity in submitting their disclosure by expressly stating that their disclosure is being submitted on an anonymous basis.

Your identity should not be readily ascertainable. For example, you should not submit a disclosure from an email address which contains your name. If you wish to make an anonymous disclosure, you can do so by adopting a pseudonym.

All disclosures will be treated confidentially by our Whistleblower Protection Officer. Choosing to make an anonymous disclosure will not disqualify you from gaining protection under the whistleblower protection regime.

You can also choose to remain anonymous over the course of any investigation and after the investigation is finalised. In addition, you can refuse to answer questions if you feel that doing so could reveal your identity.

5.2 External disclosures

Who do I make a report to?

If you do not feel comfortable making a disclosure internally, then you also have the option of making a disclosure outside the normal business channels to either ASIC or APRA for matters that are Disclosable Corporate Matters.

For matters that are Disclosable Tax Matters, you can make a report to an Eligible Tax Recipient. Please see the definitions in Schedule 1 for more information about Disclosable Tax Matters and Eligible Tax Recipients.

In these circumstances your disclosure will still qualify as a Protected Disclosure, provided it relates to a Disclosable Matter.

There are also various external support services available who you can make a report to where your disclosure does not relate to a protected Disclosable Matter. Please refer to Schedule 2 for contact details for various support services.

More information

Information about how ASIC handles whistleblower reports can be found on its website and via the following ASIC [Information Sheet 239 'How ASIC handles whistleblower reports'](#).

5.3 Public interest and emergency disclosures

Public interest disclosures

In certain circumstances, a disclosure made to a Journalist or Parliamentary Member will qualify for protection under the whistleblower protection regime where it amounts to a 'public interest disclosure' or an 'emergency disclosure'.

A 'public interest disclosure' (**Public Interest Disclosure**) is the disclosure of information to a Journalist or Parliamentary Member where:

- (a) the discloser previously made a Protected Disclosure and at least 90 days have passed since it was made;
- (b) the discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;
- (c) the discloser has reasonable grounds to believe that making a further disclosure of that information is in the public interest; and

- (d) before making the public interest disclosure, the discloser has given written notice to the recipient of the disclosure which identifies the previous disclosure and states that the discloser intends to make a general public interest disclosure.

Emergency disclosures

An 'emergency disclosure' (**Emergency Disclosure**) is the disclosure of information to a Journalist or Parliamentary Member where:

- (a) the discloser made a previous Protected Disclosure;
- (b) the discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health and safety of one or more persons or to the natural environment;
- (c) before making the public interest disclosure, the discloser has given written notice to the recipient of the disclosure which identifies the previous disclosure and states that the discloser intends to make an emergency disclosure;
- (d) the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the Journalist or Parliamentary Member of the substantial and imminent danger.

If you are unsure about whether your disclosure qualifies as a public interest disclosure or an emergency disclosure, we encourage you to seek legal advice.²

6. How do we handle disclosures?

6.1 How we handle disclosures

Role of the Whistleblower Protection Officer

The Whistleblower Protection Officer is responsible for:

- (a) coordinating the investigation into any report received from a whistleblower;
- (b) documenting and handling all matters in relation to the report and investigation; and
- (c) finalising all investigations.

The Whistleblower Protection Officer will, at all times, have direct and unrestricted access to reasonable financial, legal and operational assistance when this is required for any investigation.

All whistleblower notices will also be reported to the Audit and Risk Committee at each meeting and between meetings as necessary to ensure if any are directed against the Whistleblower Protection Officer, investigative resources are reallocated and the investigation will be undertaken by the Audit and Risk Committee.

Timely review of reported conduct

All reports (including Protected Disclosures) will be reviewed to determine whether the report qualifies for protection and whether a formal investigation is required. While the timeframe may vary depending on the nature of the report, the Company will aim to finalise its decision on whether there will be an investigation within 2 weeks. This timeframe is subject to the complexity of the investigation, availability of resources and time of year.

Investigation

If it is decided that an investigation is warranted, the Whistleblower Protection Officer may ask you for consent to a limited disclosure (such as to a senior employee of the Company who will assist in coordinating the investigation). In the event of an anonymous disclosure, we may investigate the

² Please note that in addition to any client legal privilege, you will receive protections under the whistleblower protection regime for the purpose of seeking legal advice about the operation of the regime.

report, even if we cannot contact the discloser (provided we have received sufficient information in the disclosure).

Again, while the timeframe may vary depending on the nature and complexity of the disclosure, we will aim to finalise our investigation within 90 days of receiving the disclosure.

If we are able to contact you, we will provide regular updates during the key stages of the investigation, such as when the investigation has begun, its progress, and after the investigation has been finalised. In doing so, we will ensure that your anonymity is not compromised where you have chosen to remain anonymous.

Please be aware that the frequency of updates will vary depending on the nature of the disclosure.

While the method for documenting and reporting the findings of an investigation will depend upon the nature of the disclosure, once the investigation is complete, a report will be prepared which will document the findings from the investigation.

6.2 Confidentiality

The Company is under a legal obligation to protect the confidentiality of your identity.

It is unlawful for us to reveal your identity or any information that is likely to lead to your identification without your consent where we have obtained it directly or indirectly because you made a Protected Disclosure. Unauthorised release of information to someone not involved in the investigation (other than senior managers or directors who need to know to take appropriate action, or for corporate governance reasons) without your consent as a whistleblower will be a breach of this Policy.

We take our obligations seriously, and in doing so will take the following measures to protect the confidentiality of your identity:

- (a) enabling reports to be made confidentially to the Whistleblower Protection Officer via the above details;
- (b) ensuring that documents (including electronic documents) are kept secure, and access to information relating to a disclosure is restricted to those persons directly involved in the investigation; and
- (c) ensure that only a restricted number of people who are directly involved in handling, have a need to know for investigative purposes will be made aware of your identity (subject to your consent) or information that is likely to lead to your identification.

Whistleblowers are assured that a release of information in breach of this Policy will be regarded as a serious matter and will be dealt with under the Company's disciplinary procedures.

However, there are circumstances where we can lawfully disclose your identity or information that is likely to lead to your identification without your consent.

We may lawfully reveal your identity or information likely to lead to your identification to ASIC, APRA or a member of the Australian Federal Police³ and will advise you of this disclosure within a reasonable timeframe.

We may also disclose your identity to a legal practitioner for the purpose of obtaining legal advice about the whistleblower protections regime, or to a person or body prescribed by the regulations and will advise you of this disclosure within a reasonable timeframe.

6.3 Disclosure of information contained in a report

We can also disclose the information contained in a Protected Disclosure without your consent if:

- (a) the information does not include your identity, or we have taken reasonable steps to reduce the risk that your identity will be revealed from the information in the disclosure; or

³ Within the meaning of the *Australian Federal Police Act 1979*.

(b) it is reasonably necessary for investigating the issues raised in the disclosure.

If you are concerned about a breach of confidentiality, you can make a complaint to our Whistleblower Protection Officer. You can also make a complaint to ASIC, APRA or the Australian Taxation Office (ATO).

6.4 **Detrimental conduct**

A person cannot engage in conduct that causes detriment to you (or another person), in relation to a disclosure, if:

- (a) the person believes or suspects that the disclosure you (or another person) made, proposes to make or could make is a Protected Disclosure; and
- (b) where the belief or suspicion is the reason, or part of the reason, for the detrimental conduct.

In these circumstances, we have an obligation to protect you from threats to cause detriment to you or another person in relation to the disclosure.

Some examples of detrimental conduct that is prohibited include:

- (a) dismissal of an employee;
- (b) injury of an employee in his or her employment;
- (c) alteration of the employee's position or duties to his or her disadvantage;
- (d) damage to a person's reputation; and
- (e) harassment or intimidation.

Examples of conduct which are not detrimental conduct include reprimand for misconduct by a discloser which is revealed in a disclosure or managing a discloser's unsatisfactory work performance if the action is in line with the performance management framework.

The Company will take steps to prevent detrimental conduct against a discloser, including:

- (f) treating all disclosures confidentially and impartially;
- (g) where a disclosure is not made anonymously, connecting the discloser with an Employee Assistance Program;
- (h) appointing an independent person unconnected with the investigation within the Company to deal with any ongoing concerns; and
- (i) connecting the discloser with third party support providers, such as Lifeline (13 11 14) and Beyond Blue (1300 224 636).

6.5 **Fair treatment**

The Company will ensure fair and objective treatment of those mentioned in any disclosure, and to whom such disclosures relate. While the processes and form of investigation to be adopted by the Whistleblower Protection Officer will depend on the substance and nature of each Protected Disclosure, the Whistleblower Protection Officer will take all reasonable steps to initially conduct the investigation independently of the subject of the allegations. To the extent that a Protected Disclosure is not anonymous, the Whistleblower Protection Officer will endeavour to discuss the investigation process with the discloser.

The Company will ensure the fair treatment of its employees named in a disclosure by:

- (a) ensuring that no action will be taken against employees or officers who are implicated in a report under this Policy until an investigation has determined whether any allegations in a disclosure which implicate them are substantiated. However, an employee who is implicated may be temporarily stood down on full pay whilst an investigation is in process or may be

temporarily transferred to other duties or another department if available or suitable in the circumstances;

- (b) if an employee is temporarily stood down, any such stand-downing or temporary relocation may only continue for the duration of the investigation. If the investigation determines that the allegations in a disclosure are not substantiated, the employee must be immediately reinstated to full duties;
- (c) any disclosures that implicate an employee will be kept confidential, even if the discloser has consented to the disclosure of their identity, and will only be disclosed to those persons who have a need to know the information for the proper performance of their functions under this Policy, or for the proper investigation of the disclosure; and
- (d) ensuring that an employee who is implicated in a disclosure has a right to be informed of the allegations against them, and will be given an opportunity to respond to those allegations and provide additional information, if relevant, in the course of an investigation into those allegations in a disclosure (subject to the discloser's right to remain anonymous).

In some circumstances a discloser may have a legal obligation to make a report to a statutory body or government department. The discloser should ensure they comply with all such reporting requirements and the Whistleblower Protection Officer can advise disclosers on these reporting requirements.

6.6 Compensation and other remedies

If you suffer loss, damage or injury because of a disclosure, or the Company failed to take reasonable precautions to prevent the detrimental conduct, you can seek compensation and remedies through the courts.

We encourage you to seek independent legal advice about your entitlement to seek compensation or other remedies.

6.7 Civil, criminal and administrative liability protection

If you make a Protected Disclosure, you will be immune from the following adverse actions in relation to the disclosure:

- (a) civil liability (e.g. any legal action against the discloser for breach of an employment contract, duty of confidentiality or another contractual obligation);
- (b) criminal liability (e.g. attempted prosecution of the discloser for unlawfully releasing information, or other use of the disclosure against the discloser in a prosecution (other than for making a false disclosure); and
- (c) administrative liability (e.g. disciplinary action for making the disclosure).

However, the protections do not grant immunity for any Misconduct a discloser has engaged in that is revealed in their disclosure.

7. Training

Our Whistleblower Protection Officer and all eligible recipients of disclosures must attend compulsory training organised by the Company on our processes and procedures for receiving and handling disclosures made under this Policy, including training on confidentiality and the prohibitions against detrimental conduct.

We will also inform our external eligible recipients (for example, our auditor and tax agent) about their obligations under the Australian whistleblower laws.

Our employees (including those in any overseas-based operations) must attend compulsory training on our whistleblower program which will 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.

8. Accountability

Reporting and accountability with respect to the terms of this Policy will be a periodic item on the Board's agenda.

9. Review

This Policy will be reviewed regularly by the Board to ensure that it is operating effectively, having regard to the changing circumstances of the Company. Any changes to the Policy will be communicated by the Company to its staff, its shareholders and the market.

Updates and amendments to this Policy will be the responsibility of the Secretary. All new management or other relevant staff will be provided with a copy of this Policy as part of their induction into the Company. Any updates or amendments as approved by the Board will be notified to appropriate officers and staff by the Secretary and corresponding updates and amendments will be made to this Policy and contained on the corporate governance page on the Company's website.

10. Variation

The Board may amend this Policy by resolution.

11. Disclosure of Policy

This Policy will be made available, and updated as required, on the corporate governance page on the Company's website www.imunexus.com

Schedule 1 Definitions

APRA means the Australian Prudential Regulation Authority.

ASIC means the Australian Securities and Investments Commission.

Associate means:

- (a) in respect of a Disclosable Corporate Matter, an associate within the meaning of section 11 of the Corporations Act; and
- (b) in respect of a Disclosable Tax Matter, an 'associate' within the meaning of section 318 of the *Income Tax Assessment Act 1936* (Cth).

Company means Immunexus Therapeutics Limited ACN 644 613 445.

Corporations Act means the *Corporations Act 2001* (Cth).

Corporations Legislation means the Corporations Act, Australian Securities and Investments Commission Act, *Banking Act 1959*, *Financial Sector (Collection of Data) Act 2001*, *Insurance Act 1973*, *Life Insurance Act 1995*, *National Consumer Credit Protection Act 2009*, *Superannuation Industry (Supervision) Act 1993* and any instrument made under any of these acts.

Disclosable Corporate Matter means information that the Eligible Person has reasonable grounds to suspect:

- (a) concerns misconduct, or an improper state of affairs or circumstances, in relation to the Company or a member of the Group; or
- (b) indicates that the Company or any of its officers or employees, or any members of the Group or any of its officers or employees has engaged in conduct that:
 - (i) constitutes an offence against, or contravention of, a provision of any Corporations Legislation;
 - (ii) constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or longer;
 - (iii) represents a danger to the public or the financial system; or
 - (iv) is prescribed by regulation.

Disclosable Matter means a Disclosable Corporate Matter and/or a Disclosable Tax Matter.

Disclosable Tax Matter means:

- (a) where the information is to be disclosed to the Commissioner of Taxation, information which the Eligible Person considers may assist the Commissioner of Taxation to perform his or her functions or duties under taxation law in relation to the Company or any member of the Group;
- (b) where the information is to be disclosed to an Eligible Tax Recipient, information which the Eligible Person:
 - (i) has reasonable grounds to suspect indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the Company, any member of the Group or their respective Associates;
 - (ii) considers may assist the Eligible Tax Recipient to perform his or her functions or duties under taxation law in relation to the Company, any member of the Group or their respective Associates.

Eligible Person means an individual who is, or has been, any of the following:

- (a) an officer of the Company;
- (b) an employee of the Company;

- (c) an individual who supplies services or goods to the Company (whether paid or unpaid);
- (d) an employee of a person that supplies services or goods to the Company (whether paid or unpaid);
- (e) an individual who is an Associate of the Company;
- (f) in relation to Disclosable Tax Matters only:
 - (i) a spouse, child, dependent or dependent of a spouse of an individual referred to in any of paragraphs (a) to (e); or
 - (ii) an individual whose role or relationship with the Company is prescribed by the *Taxation Administration Regulations 2017* (Cth) (from time to time) as being an 'eligible whistleblower';
- (g) in relation to Disclosable Corporate Matters only:
 - (i) a relative, dependent or dependent of a spouse of an individual referred to in any of paragraphs (a) to (e); or
 - (ii) an individual whose role or relationship with the Company is prescribed by the *Corporations Regulations 2001* (Cth) (from time to time) as being an 'eligible whistleblower'.

Eligible Recipient means:

- (a) an officer or senior manager of the Group, director of the Group, the Whistleblower Protection Officer or the auditor of a member of the Group;
- (b) a legal practitioner, but only to the extent that the disclosure was made to that legal practitioner for the purpose of obtaining legal advice or legal representation in respect of the application of the whistleblower regime under the Corporations Act to the Protected Disclosure; and
- (c) in the case of an Emergency Disclosure or a Public Interest Disclosure only, a Journalist or a Parliamentary Member.

Eligible Tax Recipient means:

- (a) a registered tax agent or BAS agent (within the meaning of the *Tax Agent Services Act 2009* (Cth)) who provides tax agent services (within the meaning of that Act) or BAS services (within the meaning of that act) to the Company; and
- (b) any other employee or officer of the Company who has functions or duties that relate to the tax affairs of the Company.

Emergency Disclosure has the meaning given in section 5.3.

Group means the Company and any of its related bodies corporate (as that term is defined in the Corporations Act).

Journalist means a person who is working in a professional capacity as a journalist for any of the following:

- (a) a newspaper or magazine;
- (b) a radio or television broadcasting services; or
- (c) an electronic service (including a service provided through the internet) that is operated on a commercial basis and is similar to a newspaper, magazine or radio or television broadcast.

Misconduct includes fraud, negligence, default, breach of trust and breach of duty.

Parliamentary Member means a member of the Parliament of the Commonwealth, a State or a Territory.

Policy means this whistleblower policy.

Protected Disclosure means a disclosure of a Disclosable Matter made to the relevant Eligible Recipient by an Eligible Person in accordance with this Policy.

Public Interest Disclosure has the meaning given in section 5.3.

Taxation Administration Act means the *Taxation Administration Act 1953* (Cth).

Whistleblower Protection Officer means the person in an entity who has responsibility for protecting whistleblowers.

Schedule 2 Other external support services

Federal complaints bodies

Organisation	Contact Details
Australian Human Rights Commission	<p>Website http://www.humanrights.gov.au/</p> <p>Telephone 1300 656 419</p> <p>Facsimile 02 9284 9611</p> <p>Postal address GPO Box 5218, SYDNEY NSW 2001</p>
Fair Work Commission	<p>Telephone 1300 799 675</p> <p>For further information and office locations, please see the website: https://www.fwc.gov.au/</p>
SafeWork Australia	<p>Website http://www.safeworkaustralia.gov.au</p> <p>Email info@swa.gov.au</p> <p>Postal address SafeWorkAustralia, GPO Box 641 CANBERRA ACT 2601</p>

State complaints bodies

Organisation	Contact Details
Victorian Equal Opportunity & Human Rights Commission	<p>Website www.humanrights.vic.gov.au</p> <p>Telephone 1300 292 153</p> <p>Email enquiries@veohrc.vic.gov.au</p> <p>Postal address PO Box 18011, Melbourne VIC 3000</p>
WorkSafe VIC	<p>Website www.worksafe.vic.gov.au</p> <p>Telephone 1800 136 089</p> <p>Online https://www.myworksafe.vic.gov.au/s/customer-enquiry</p> <p>Postal address GPO Box 4306, Melbourne VIC 3001</p>