



QBiotics Group Limited

ABN 13 617 596 139

Whistleblower Policy

QBiotics Group Limited

Whistleblower Policy

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Document history

#	Approved by	Date	Details of changes
1	Board of Directors	3 March 2022	New policy
2			

QBiotics Group Limited

Whistleblower Policy

At QBiotics Group Limited (the **Company**), its subsidiaries and any entities that form part of the QBiotics group from time to time (**QBiotics**), we are guided by our company values. These values are the foundation of how we conduct ourselves and interact with each other, our clients, members, suppliers, shareholders and other stakeholders. QBiotics is committed to ensuring corporate compliance and promoting ethical corporate culture by observing the highest standards of fair dealing, honesty and integrity in our business.

1. PURPOSE

- 1.1. This policy outlines how the Company will deal with whistleblowing disclosures made in accordance with the Corporations Act. This policy has been adopted to ensure that the Company complies with its core values and commitments.
- 1.2. QBiotics encourages the reporting of any instances of suspected unethical, illegal, corrupt, fraudulent or unacceptable conduct involving QBiotics' business and provides protections and measures to individuals who make a disclosure in relation to such conduct without fear of victimisation or reprisal.
- 1.3. This policy will be made available on the QBiotics website and in any other ways that will ensure that it is made available to persons to whom this policy applies. It will also be made available to officers and employees of QBiotics on the intranet and training in relation to this policy will be provided where necessary.
- 1.4. This Policy has been adopted by QBiotics and its affiliates in the QBiotics group of companies (collectively referred to as "QBiotics", "we", "us", and "our" throughout this Policy, depending upon the context).
- 1.5. Employees are encouraged to read this policy in conjunction with other relevant Company policies.

2. SCOPE

- 2.1. A whistleblower is someone with a connection to QBiotics. This policy applies to any person who is, or has been, any of the following with respect to the Company:
 - an employee (including, but not limited to employees who are permanent, part-time, fixed-term or temporary);
 - an officer;
 - a director;
 - a contractor (including sub-contractors and employees of contractors);
 - a supplier (including employees of suppliers);
 - a consultant;
 - an auditor;
 - an associate; and
 - a relative, dependent, spouse, or dependent of a spouse of any of the above.

3. REPORTABLE CONDUCT

- 3.1. This policy outlines the processes and protections provided by the Company to support the disclosure of Reportable Conduct by a whistleblower. Reportable Conduct includes conduct that is:
 - dishonest, fraudulent or corrupt;

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- illegal (such as theft, dealing in or use of illicit drugs, violence or threatened violence and criminal damage to property);
 - unethical, including dishonestly altering Company records and any breach of the Company's policies;
 - oppressive or grossly negligent;
 - potentially damaging to the Company, its employees or a third party;
 - misconduct or an improper state of affairs;
 - a danger, or represents a danger to the public or financial system; and
 - harassment, discrimination, victimisation or bullying.
- 3.2. For the avoidance of doubt, Reportable Conduct does not include personal work-related grievances. These grievances should be reported to your manager in accordance with the Grievance & Dispute Resolution Policy. A personal work-related grievance is not a whistleblowing disclosure unless it has significant implications for QBiotech that do not relate to you. Examples of personal work-related grievances are as follows:
- an interpersonal conflict between the staff member and another employee;
 - a decision relating to the engagement, transfer or promotion of the staff member;
 - a decision relating to the terms and conditions of engagement of the staff member; and
 - a decision to suspend or terminate the engagement of the staff member, or otherwise to discipline the staff member.

4. REASONABLE GROUNDS

- 4.1. An eligible whistleblower who makes a disclosure must have 'reasonable grounds to suspect' the information to qualify for protection. This means that even if a disclosure turns out to be incorrect, the protections will still apply, provided the eligible whistleblower had 'reasonable grounds to suspect'.
- 4.2. Mere allegations with no supporting information is not likely to be considered as having 'reasonable grounds to suspect'.
- 4.3. Disclosures that are not about a disclosable matter are not covered by this Policy and do not qualify for protection under the whistleblower protection scheme. However, such disclosures may be protected under other legislation, such as the Fair Work Act 2009 (Cth), for example, personal work-related grievances.
- 4.4. QBiotech will treat all reports of disclosable matters seriously and endeavour to protect anyone who raises concerns in line with this Policy. An eligible whistleblower can still qualify for protection under this Policy where their disclosure turns out to be incorrect.
- 4.5. However, deliberate false or vexatious reports will not be tolerated. Anyone found making an intentionally false claim or report will be subject to disciplinary action, which could include dismissal.

5. MAKING A DISCLOSURE

- 5.1. QBiotech relies on its employees maintaining a culture of honest and ethical behaviour. Accordingly, if you become aware of any Reportable Conduct, it is expected that you will make a disclosure under this policy.
- 5.2. There are several ways in which you may report or disclose any issue or behaviour which you consider to be Reportable Conduct.

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6. INTERNAL REPORTING

- 6.1. QBiotics encourages that disclosures be made internally in the first instance. You can disclose Reportable Conduct by contacting the following people (each a **Whistleblower Protection Officer**):
 - Chief Executive Officer, Chief Operating Officer or a senior manager at the Company; or
 - the Company's financial auditor or member of a financial audit team conducting an audit of the Company.
- 6.2. You should ensure that any email or correspondence that you send to a Whistleblower Protection Officer is marked 'Strictly Confidential'.
- 6.3. You should not make a whistleblowing disclosure to a Whistleblower Protection Officer who has been involved in the conduct or allegations you are reporting. In that case, contact a different Whistleblower Protection Officer.
- 6.4. Whistleblower Protection Officer will be provided training on how to respond and deal with reports made to them in accordance with this Policy.
- 6.5. The Whistleblower Protection Officer or eligible recipient will safeguard your interests and will ensure the integrity of the reporting mechanism.
- 6.6. If you require further information prior to making a disclosure, you can contact a Whistleblower Protection Officer or QBiotics General Counsel by email legal@qbiotics.com.

7. ANONYMITY

- 7.1. You can choose to make a disclosure anonymously and to remain anonymous over the course of the investigation and after the investigation is finalised. You may also decide to not answer questions that you feel could reveal your identity at any time, including during follow-up conversations. For example, you may do so because of concerns about your identity becoming known. If such concerns exist, you may prefer to adopt a pseudonym for the purposes of your disclosure (not your true name), or to create an anonymous email address to submit your disclosure to a Whistleblower Protection Officer. Regardless, anonymous disclosures are still capable of being protected under the whistleblower protection scheme.
- 7.2. Reporting anonymously may hinder QBiotics' ability to fully investigate a reported matter. For this reason, we encourage anonymous eligible whistleblowers to maintain ongoing two-way communication with us (such as via an anonymous email address), so that we can ask follow-up questions or provide feedback.
- 7.3. Where a disclosure has been made externally and you provide your contact details, those contact details will only be provided to a Whistleblower Protection Officer with your consent.

8. REPORTING TO REGULATORS

- 8.1. You may also make a disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation and qualify for protection under the Corporations Act in relation to a Reportable Conduct. You should refer to their policy about how the disclosure will be managed.

9. REPORTING TO A LEGAL PRACTITIONER

- 9.1. You may choose to discuss your concerns with a legal practitioner for the purposes of obtaining legal advice or representation. You will be covered by the protections outlined in this policy if you have reported your concerns to a legal practitioner.

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10. PUBLIC INTEREST AND EMERGENCY DISCLOSURE

10.1. In certain situations, if a whistleblower disclosure has been made, but not addressed, and the whistleblower believes that:

- there is public interest in making a further disclosure; or
- the information disclosed concerns a substantial and imminent danger to the health, or safety of persons or the environment,

the whistleblower can make a disclosure to a journalist or to an Australian State, Federal or Territory member of parliament.

10.2. A public interest and emergency disclosures (for example to a member of parliament or journalist) will only be protected if made in specific circumstances set out in the legislation.

10.3. Before making an emergency disclosure, you need to provide written notice to the person who received your initial disclosure, identifying your matter and advising that you intend to make an emergency disclosure.

11. INVESTIGATION

11.1. QBiotics will acknowledge all matters reported under this policy as soon as practicable after the matter has been reported. The Whistleblower Protection Officer will determine whether the reported matter falls within the whistleblower protection scheme and whether an investigation is required and if needed, how that investigation will be carried out. If an investigation is required, QBiotics will determine the following:

- the nature and scope of the investigation;
- who should lead the investigation – including whether investigation by an external party is appropriate;
- the nature of any advice (technical, financial or legal) that may be required to support the investigation; and
- the estimated timeframe for the investigation. Understanding that each investigation will be different, there is no way to detail a pre-determined timeframe, however QBiotics' intent is to complete an investigation as soon as practicable.

11.2. All investigations will be conducted in a fair, independent and timely manner and all reasonable efforts will be made to preserve confidentiality during the investigation. Please refer to the Protection of Confidentiality section of this Policy for further information on how preservation of confidentiality may occur.

11.3. If the report is not anonymous, the Whistleblower Protection Officer or external investigator will contact you to discuss the investigation process and any other matters that are relevant to the investigation.

11.4. Where you have chosen to remain anonymous, your identity will not be disclosed to the investigator or to any other person and QBiotics will conduct the investigation based on the information provided to it.

11.5. Where possible, the Whistleblower Protection Officer will provide you with feedback on the progress and expected timeframes of the investigation. The person against whom any allegations have been made will also be informed of the concerns and will be provided with an opportunity to respond (unless there are any restrictions or other reasonable basis for not doing so).

11.6. To the extent permitted by law, the Whistleblower Protection Officer may inform you and/or a person against whom allegations have been made of the findings. Any report will remain the

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property of QBiotics and will not be shared with you or any person against whom the allegations have been made.

12. PROTECTION OF WHISTLEBLOWERS

- 12.1. QBiotics is committed to ensuring that any person who makes a disclosure is treated fairly and does not suffer detriment and that confidentiality is preserved in respect of all matters raised under this policy.

13. PROTECTION FROM LEGAL ACTION

- 13.1. You will not be subject to any civil, criminal or administrative legal action (including disciplinary action) for making a whistleblowing disclosure under this policy or participating in any investigation.
- 13.2. Any information you provide will not be admissible in any criminal or civil proceedings other than for proceedings in respect of the falsity of the information.

14. PROTECTION AGAINST DETRIMENTAL CONDUCT

- 14.1. QBiotics (or any person engaged by QBiotics) will not engage in 'Detrimental Conduct' against you if you have made a whistleblowing disclosure under this policy.
- 14.2. Detrimental Conduct means any actual or threatened conduct (which could be implied or express, conditional or unconditional), that could cause damage to a whistleblower as a result of making a whistleblower disclosure. It includes harassment, intimidation, damage to property, person, reputation or financial position, discrimination in, or alteration of a person's position of employment or dismissal of employment (**Detrimental Conduct**).
- 14.3. QBiotics will take all reasonable steps to protect you from Detrimental Conduct and will take necessary action where such conduct is identified by, or is reported to QBiotics. Disciplinary action, up to and including dismissal, may be taken against any person who causes or threatens to cause any detriment against an eligible whistleblower.
- 14.4. QBiotics also strictly prohibits all forms of Detrimental Conduct against any person who is involved in an investigation of a matter disclosed under the policy in response to their involvement in that investigation.
- 14.5. If you are subjected to Detrimental Conduct as a result of making a disclosure under this policy or participating in an investigation, you should inform a Whistleblower Protection Officer or eligible participant in accordance with the reporting guidelines outlined above.
- 14.6. You may also seek remedies including compensation, civil penalties or reinstatement where you have been subject to any Detrimental Conduct.

15. PROTECTION OF CONFIDENTIALITY

- 15.1. All information received from you will be treated confidentially and sensitively.
- 15.2. If you make a disclosure under this policy, your identity (or any information which would likely to identify you) will only be shared if:
 - you give your consent to share that information; or
 - the disclosure is allowed or required by law (for example where the concern is raised with a lawyer for the purposes of obtaining legal advice);

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- the concern is reported to ASIC, APRA, the Australian Taxation Office (ATO) or the Australian Federal Police (AFP);
 - where it is necessary to disclose information for the effective investigation of the matter, and this is likely to lead to your identification, all reasonable steps will be taken to reduce the risk that you will be identified.
- 15.3. QBiotics takes the protection of an eligible whistleblower's identity seriously. Steps that could be taken to help achieve this may include:
- maintaining mechanisms to reduce the risk that the eligible whistleblower will be identified from the information contained in a disclosure (such as redactions or referring to the person in gender neutral terms etc.);
 - maintaining mechanisms for secure record-keeping and information-sharing processes and limiting access to records and information; and
 - reminding each person (as appropriate) who is involved in handling and investigating a disclosure about the confidentiality requirements, including that an unauthorised disclosure of an eligible whistleblower's identity may be a criminal offence.
- 15.4. In practice, it is important to recognise that your identity may still be determined if you have previously mentioned to other people that you are considering making a disclosure, you are one of a very small number of people with access to the information or the disclosure relates to information that you have previously been told privately and in confidence.
- 15.5. If there is a breach of confidentiality, you can lodge a complaint with a Whistleblower Protection Officer or a regulator such as ASIC for investigation.
- 15.6. If your disclosure qualifies for protection set out in this Policy, it is likely that you will be asked to provide consent to the disclosure of your identity or information that is likely to lead to your identification. This would be to facilitate any investigation and/or resolution of the matter. If consent is withheld, it may not be possible to adequately investigate and respond (if at all) to the disclosure.

16. ENSURING FAIR TREATMENT

- 16.1. QBiotics may also take steps to assess and control potential risks that could cause an eligible whistleblower to be caused detriment and to ensure fair treatment of individuals mentioned in any disclosure. These could include:
- assessing whether anyone may have a motive to cause detriment;
 - assessing the likelihood of each risk and evaluating the severity of the consequences;
 - where an anonymous disclosure is made, assessing whether identity can be easily identified or could become apparent during the course of an investigation;
 - monitoring and reassessing the risk of detriment where required;
 - allowing the eligible whistleblower (where appropriate) to perform their duties from another location;
 - reassigning the eligible whistleblower to a similar role;
 - making other modifications to the workplace or the way the eligible whistleblower performs their duties; and/or
 - where necessary, undertaking specific interventions to protect an eligible whistleblower where detriment has already occurred including disciplinary action, extended leave for the eligible whistleblower and alternative career development and training.

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16.2. If the reported disclosure mentions or is related to employees of QBiotics other than the eligible whistleblower, QBiotics will take reasonable steps to ensure that those individuals are treated fairly. This would typically include giving those persons an opportunity to respond to the details of the disclosure having regard to principles of procedural fairness. In addition, action would only be taken against those persons if there is evidence to support QBiotics in doing so.

17. TAX ACT

17.1. A whistleblowing disclosure can be made by certain eligible whistleblowers to certain eligible recipients under the Tax Act where:

- the whistleblower discloses information which they have reasonable grounds to suspect indicates misconduct or an improper state of affairs in relation to the Company's tax affairs; and
- the whistleblower considers the information may assist the recipient to perform functions/duties in relation to the Company's tax affairs.

17.2. If you are eligible to make a protected disclosure under the Corporations Act as outlined under this policy, then you are also eligible to make a protected disclosure under the Tax Act.

17.3. You can make a protected disclosure under the Tax Act to anyone at the Company listed in section 6, to the Company's auditor or an audit team member, to the Company's registered tax or BAS agent (if any), or to a Company employee who has functions/duties that relate to the tax affairs of the Company.

17.4. A whistleblowing disclosure duly made under the Tax Act to the Company will generally be assessed and investigated in accordance with this Policy, and whistleblowers will be afforded the protections set out in this Policy, subject to any variations to this Policy required to comply with the Tax Act.

17.5. A whistleblower can also make such a disclosure to the Commissioner of Tax, in which case you should refer to their policy about how disclosures will be handled.

18. SUPPORT AVAILABLE

18.1. Any person who makes a disclosure under this policy or is implicated as a result of a disclosure that is made may access QBiotics' Employee Assistance Program (EAP) which is a free and confidential counselling service. Please see the Health, Safety & Welfare Policy for more information regarding the EAP.

18.2. Where appropriate, QBiotics may also appoint an independent support person from the Human Resources team to deal with any ongoing concerns you may have.

19. REPORTING

19.1. Material incidents reported under this Policy should be reported to the Board of Directors or an appropriate committee.

20. OTHER MATTERS

20.1. Any breach of this policy will be taken seriously and may result in disciplinary action, up to and including termination of employment.

20.2. In so far as this policy imposes any obligations on QBiotics, those obligations are not contractual and do not give rise to any contractual rights. To the extent that this policy describes benefits and entitlements for employees, they are discretionary in nature and are also not intended to be

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contractual. The terms and conditions of employment that are intended to be contractual are set out in an employee's written employment contract.

20.3. The Company may unilaterally introduce, vary, remove or replace this policy at any time.

21. GLOSSARY

21.1. General terms and abbreviations used in this policy have the meaning set out below:

- **APRA** means the Australian Prudential Regulation Authority.
- **ASIC** means the Australian Securities and Investments Commission.
- **Company** means QBiotics Group Limited ACN 617 596 139.
- **Corporations Act** means *Corporations Act 2001* (Cth).
- **QBiotics** means the Company and its subsidiaries.
- **Reportable Conduct** has the meaning set out in section 3.1.
- **Tax Act** means the Taxation Administration Act 1953.
- **Whistleblower Protection Officer** has the meaning set out in section 6.1.