



Global Whistleblower Policy

1. Policy Statement

This Policy applies to all current and former directors, employees of, and contractors to, the Company, including relatives of such individuals, regardless of their respective location, ie. a Company office, a Customer site or any other location associated with the individual's employment. Such individuals may collectively be referred to as "discloser" in this Policy.

From time to time the Company may exercise its prerogative to change this Policy or to introduce new Policies in line with legislation and/or Company practice. Accordingly, these Policies do not form a contract of employment.

This Policy is applicable globally unless superseded by local legislation. References in this policy to the Company include references to Integrated Research Limited and all its subsidiaries.

This Policy will be published and available across the Company on the Policies and Procedures section of SharePoint, a copy may also be requested from the Human Resources or Legal department of the Company.

This policy should be read in conjunction with the Company's Global Code of Conduct (PC1.1) and the Company's Global Grievance and Complaints Procedure (PC1.3).

2. Purpose

The purpose of this policy is to:

- help detect and address unacceptable conduct;
- help provide employees and contractors with a working environment in which they feel able to raise issues of legitimate concern to them and to the Company;
- provide an avenue for disclosers to confidentially report unacceptable conduct; and
- help protect people who, in good faith, report unacceptable conduct.

The Company is committed to corporate compliance, ethical behaviour and good corporate governance.



This policy supports the Company's commitment to maintaining an open working environment in which all employees are able to report instances of unethical, unlawful or undesirable conduct without fear of intimidation or reprisal.

Unethical, unlawful or undesirable conduct is referred to in this policy as unacceptable conduct. Examples of unacceptable conduct are given in section 3 below.

3. Unacceptable Conduct

Unacceptable conduct covered by this Policy includes, but is not limited to, any conduct which:

- is dishonest, fraudulent, corrupt conduct regarding or related to the Company;
- conduct that breaches the Corporations Act 2001, the ASIC Act, or applicable statutes;
- conduct that relates to an offense against any law of the Commonwealth which is punishable by imprisonment for 12 months or more;
- is a danger to the public or the financial system;
- is unethical (such as dishonestly altering Company records or willfully breaching the Company's Code of Conduct);
- is potentially damaging to the Company or an employee (such as unsafe work practices); or
- involves any other kind of serious impropriety (such as gross mismanagement).

4. Incident Reporting

The Company expects that employees will be able to resolve most concerns or queries relating to their employment with, or the operations of, the Company by discussing them with their immediate Manager or the Manager's Manager.

However, the Company understands that, on occasion, there may be issues of such sensitivity that an employee does not feel able to do so. In such instances, the employee or discloser may provide a report of wrongdoing to Officers of the Company, Directors, Senior Managers, or Auditors, collectively referred to as the "Disclosure Recipient" or the Company external provider [Emverio](#) who are an independent private complaints scheme which provides safe and robust reporting processes. More information on Emverio can be found in the 'Emverio Factsheet' in Appendix A of this document.



A report of wrongdoing should be in writing preferably (although a verbal complaint or disclosure will be accepted) and contain details about the date, time, and nature of the alleged wrongdoing and include any available supporting material.

An employee raising an issue under this Policy should ensure that there is a reasonable basis for the report before coming forward. However, it is not the responsibility of the employee reporting the incident to investigate or prove a case of unacceptable conduct.

All the relevant data provided by the employee will be recorded. The employee may request that their name remain confidential.

The Discloser Recipient will refer the matter, with a copy of the relevant records, to the relevant person for confidential investigation.

Privacy and Protections

Where personal information regarding a complaint regarding an employee is recorded by the Company centrally, the accused employee will be notified of:

1. the Company Whistleblower Policy;
2. the purpose of processing data under the Whistleblower Policy;
3. the facts the employee is accused of;
4. any party which might receive the data;
5. the rights of access and rectification and how they may be exercised; and
6. the process for reviewing, investigating, and adjudicating the complaint in a fair manner in accordance with the Company's Grievance and Complaints Procedure (PC1.3).

5. Investigations

In almost all instances, the Company's Chief Executive Officer (CEO) will determine who internally should be responsible for investigating the report.

Where a report of suspected unacceptable conduct relates to a significant matter involving the CEO or a senior manager that reports directly to the CEO, the Company Secretary will refer the matter directly to the Chairman.

In certain circumstances (for example where the report involves allegations of fraud) the CEO may decide to appoint external investigators.



Subject to local legal requirements, an employee who has committed or been involved in unacceptable conduct may not be immune from disciplinary action merely because they have reported the unacceptable conduct in accordance with this Policy.

The Process

Once a report is made to the relevant person of authority, the process outlined in the Company's Grievance and Complaints Procedure (PC1.3) will be followed.

6. Protecting Confidentiality and Privacy

If an employee of the Company or a discloser makes a report of unacceptable conduct under this policy, the Company will endeavour to ensure that person's identity is protected and the discloser is not subject to any detrimental treatment as a result of making a report. Therefore, the Company will not disclose the employee's identity unless:

- the employee making the report consents to the disclosure;
- the disclosure is required by law;
- the disclosure is necessary to prevent or lessen a serious threat to an employee's health or safety;
- it is necessary to protect or enforce the Company's legal rights or interests or to defend any claims; or
- the employee making the report maliciously or intentionally makes a false statement.

The Company will also ensure that any records relating to a report of unacceptable conduct are stored securely and are able to be accessed only by authorised staff.

Unauthorised disclosure of the identity of an employee who has made a report of unacceptable conduct, will be regarded as a disciplinary matter and will be dealt with in accordance with the Company's disciplinary procedures.

The Company is committed to protecting and respecting the rights of any employee who reports unacceptable conduct in good faith.

The Company will not tolerate any reprisals, retaliation, discrimination, harassment, intimidation or victimisation against any employee suspected of making a report of unacceptable conduct. Any such retaliatory action will be treated as serious misconduct and will be dealt with in accordance with the Company's disciplinary procedures.

Privacy Guidelines will be adhered to at all times when collecting personal information on any employee through this process.



Document Control

Role	Date	Action
Chief People Officer		Author
Chief People Officer	December 2019	Reviewer
IR Board	December 2019	Approver
Chief People Officer	February 2024	Reviewer
IR Board	February 2024	Approver



Appendix A

Emverio Factsheet

Our [Global Whistleblower Policy](#) (HR1-02) ensures that we are working together to prevent illegal and corrupt conduct across all parts of our business, and demonstrates our commitment to protecting the interests of our employees, customers and shareholders.

Our provider **Emverio** are an independent private complaints scheme which provides safe and robust reporting processes.

Being faced with a situation around issues like Conflicts of Interest, Fraud, Inappropriate Conduct, Theft, Misconduct and Corruption can be extremely confronting and difficult to deal with both personally and professionally. The team at **Emverio** and can assist you to work through what your options are.

FAQ

Where can I understand a little bit more about Emverio?

You can watch this 'Explainer' video by following [this link](#).

How can I submit a complaint?

You can follow this link to complete a [complaint form](#).

Are my submissions anonymous?

When completing the complaint form you can elect to remain anonymous. Note if you select this option you will not receive progress updates on your complaint.

What if I do not want to consent to this information being disclosed?

If you do consent to disclose the information to the workplace, Emverio will do this within 24 hours of receiving your complaint.

If you do not consent to disclose the information Emverio cannot take any further action (anonymous or not). However, you can still report your complaint.

Is the online complaint form safe?



All data collected through this platform is securely stored within Australia. The platform follows the Australian Privacy Principles and ACSC Cyber Security principles among others. More information on its' security and privacy can be found here: <https://snapforms.com.au/security/>.

How can I contact Emverio?

Website: [Workplace Complaints & Whistleblowing](#)

Email: info@complaints.emverio.com

To call Emverio: 1300 454 574

Make an online appointment: <https://calendly.com/info-ewc/30min>