

# Whistleblower Protection Policy

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Whistleblower Protection Policy

Scope of Application: Ixom Group

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## 1. Purpose of this Policy

Ixom's Board and Executive Team places great importance on the protection of whistleblowers who make reports concerning misconduct or improper or illegal behaviour involving Ixom companies, personnel or contractors, including breaches of Ixom's Code of Conduct. Individuals who make a report under this Policy are protected from victimization or retaliation, as set out in this Policy.

Ixom's Code of Conduct has a strong focus on ethical behaviour and compliance with the laws of the countries in which Ixom operates. Whistleblower protection is central to Ixom's compliance program and upholding its Code of Conduct. Ixom employees, officers and directors should report any violations of the Code of Conduct.

This Policy sets out the protection and support that Ixom will provide to individuals who make a report of misconduct or an improper state of affairs or circumstances in relation to an Ixom Group company or business.

In particular, this Policy provides information on:

- the individuals who are covered by this Policy – they are listed in section 2 of this Policy and are referred to throughout this Policy for simplicity as “Whistleblowers”;
- the types of reports or complaints covered by this Policy – these are set out in section 3 of this Policy and are referred to throughout this Policy for simplicity as “Reportable Conduct”;
- how, and to whom a report or complaint in relation to suspected Reportable Conduct involving an Ixom entity or employee/contractor should be made – details of this are set out in sections 4 and 5 of this Policy;
- how Ixom will manage and investigate reports or complaints – further information on this is provided in section 6 of this Policy;
- the protection and fair treatment that will be given by Ixom to Whistleblowers – further information on this is contained in section 7 of this Policy; and
- specific protections that Whistleblowers have under the Australian law – further information on this is contained in Attachment 1 of this Policy.

Employees and personnel of all Ixom Group companies are required to ensure they comply with all Ixom Group Policies, including this Whistleblower Protection Policy. Any individual who hinders or tries to prevent compliance with this Policy will be subject to disciplinary action including, where appropriate, referral to external law enforcement bodies.

This Policy is available on Ixom's intranet and also on the website [www.ixom.com](http://www.ixom.com). This Policy does not form part of any employee's terms of employment and is not binding on any Ixom Group company. This Policy will be reviewed from time to time and amended as required.

Ixom may rescind, suspend or change any of its policies, including this Policy, without notice. Ixom will, however, strive to notify you of changes by electronic communications or by other appropriate means. Changes will be effective on dates determined by Ixom, and you should be careful not to rely on policies or agreements that have been superseded. In the event of a disagreement about the meaning of this Policy, Ixom has the sole discretion to interpret this Policy.

## 2. Who is covered by this Policy?

This Policy applies:

- (a) in relation to all Ixom Group companies in all countries, including all Bronson & Jacobs and MIEX companies; and
- (b) to reports of suspected Reportable Conduct made by the following groups of people, who for simplicity are referred to in this Policy as “Whistleblowers”.

### Officers and employees

- current or former officers and employees of an Ixom Group entity:
  - at any / all levels of seniority;
  - in any position / role; and
  - in any country / location; and
- however employed, whether on a full time, part time, fixed term or casual employment basis.

### Suppliers

A person who has, or previously had, a contract to supply goods or services to an Ixom Group company, or a current or former employee of that person.

### Relatives

A current or former relative, spouse, de facto partner or dependent of any of the above persons.

## 3. What Types of Reports are Covered by this Policy?

Protection is afforded under this Policy where a Whistleblower reports information or facts concerning actual or suspected misconduct, illegal conduct or an improper state of affairs or circumstances involving an Ixom Group company or business (“**Reportable Conduct**”), and reports this information to:

- one of the individuals listed in section 4 of this Policy below; or
- the Speak Up line (details of which are set out in section 5 of this Policy).

Examples of actual or suspected Reportable Conduct which may be reported under this Policy in relation to an Ixom Group company or business are as follows. This list is not an exhaustive list.

- Known or suspected illegal conduct or behaviour involving an Ixom Group company.
- Known or suspected illegal conduct or behaviour involving:
  - an Ixom staff member or consultant; or
  - a supplier, customer, distributor or agent of Ixom,in connection with an Ixom business or the supply or purchase of goods or services by an Ixom Group company.
- A known or suspected material breach of an Ixom Group policy (including Ixom Safety Health & Environmental policies or this Whistleblower Protection Policy) by:
  - an Ixom entity;
  - an Ixom staff member or consultant;
  - a supplier, agent or representative of an Ixom Group entity.
- Fraudulent or corrupt practices involving an Ixom Group company or an Ixom staff member, consultant or agent in connection with an Ixom company or an Ixom business.

- Giving or making of bribes, or attempts to give or make a bribe, involving an Ixom Group company or an Ixom staff member, consultant or agent in connection with Ixom.
- Use by an Ixom staff member of his/her position with Ixom for personal gain without written management approval.
- Anti-competitive behaviour.
- Conduct or circumstances at an Ixom site, or involving an Ixom supply chain or manufacturing, production, warehousing, blending or down packing operation, that involve a significant danger to the health or safety of any person or significant harm to the environment, that are not properly managed or controlled in accordance with Ixom Group SH&E policies.
- Failure to comply with, or breach of, regulatory requirements.
- Deliberate concealment of any of the above.
- A systemic violation of applicable workplace laws, including laws prohibiting retaliation, harassment, discrimination, or other workplace rights.

Not all disclosures or reports are protected under this Policy. A disclosure or report of information by a person concerning a purely personal work-related grievance does not qualify for protection under this Policy except where the grievance is about a breach of this Policy or victimisation or retaliation arising from the actual or suspected making of a report under this Policy. Personal work related grievances are grievances which concern any matter in relation to the discloser's current or former employment that tends to have implications for the Whistleblower personally. Examples of personal work-related grievances include a conflict between a Whistleblower and another employee, or a decision relating to the Whistleblower's engagement, transfer, remuneration, promotion or termination. In other words, a report or disclosure concerning day-to-day workplace situations that do not otherwise implicate this Policy do not qualify for protection under this Policy.

A person making the disclosure or report must have objectively reasonable grounds to suspect misconduct or an improper state of affairs or circumstances in order to obtain the protection of this Policy. A person can still qualify for protection even if their report turns out to be incorrect. Where it is found that a discloser has knowingly made a false report, this will be considered a serious matter and may result in disciplinary action. There may also be legal consequences if a person knowingly makes a false report.

If you are unsure about whether you would receive the protection of this Policy if reporting a particular matter, you can seek clarification on a confidential basis directly from a member of the Ixom Group Legal team or anonymously through the Speak Up Line website (remember to log back in to that website to check for a response to your query).

Ixom recognizes that many of its employees are subject to local laws protecting whistleblowers and prohibiting retaliation. If any provision of this Policy is contrary to an applicable law governing Ixom employees, then those laws shall govern the situation or disclosure. In such an instance, this Policy will remain in effect to the greatest extent possible. This Policy is intended to supplement, and not contradict, those laws.

#### **4. Who Should a Whistleblower Make a Report to?**

Whenever possible, "Whistleblowers" should make reports of actual or suspected Reportable Conduct to:

- (a) Ixom's General Counsel; or
- (b) the Ixom Speak Up Line (refer to section 5 of this Policy).

Where a report is received through the Speak Up Line, the independent operator of that Speak Up

Line (Expolink) will pass on the report on a confidential basis to Ixom's General Counsel. If, based on the substance of that report, Expolink has any concern with the report being provided to Ixom's General Counsel, it will instead provide the report to an independent non-executive director on the Ixom Holdings Pty Ltd Board.

To enable effective investigation (if required) of suspected Reportable Conduct as reported by the Whistleblower, please provide as much information as possible, including documentary evidence or the contents of documentary evidence. Please ensure that your report, if possible, also specifies:

- the nature of the Reportable Conduct;
- who you suspect is involved in the conduct that is the subject of your report;
- when and where the conduct that is the subject of your report has occurred or is likely to occur; and
- who is affected by the conduct.

Your report does not need to be in English. Whistleblower reports can be given in your native language and Expolink or Ixom's General Counsel can confidentially arrange a translation of your report into English.

To ensure an effective response to your disclosure or report, we strongly encourage you to use the avenues outlined above when making a disclosure. Disclosures or reports made to other persons, such as co-workers, may impact on Ixom's ability to protect your identity.

## 5. Speak Up Line Details

Ixom has a Speak Up line available in each country in which it operates, details of which are set out below. The Speak Up line can be used to report actual or suspected Reportable Conduct under this Policy.

The Speak Up line:

- is managed by an independent third party – Expolink – who is unrelated to Ixom; and
- can be used by you anonymously – without you identifying who you are - if you wish. An anonymous report will still receive the same protections under this Policy, and you may choose to remain anonymous over the course of the investigation and after the investigation is finalised.

Although the Speak Up line can be used anonymously, an investigation of the matters disclosed in your report is often more effective and efficient if you provide your name to Expolink with your report, as this allows the investigator to have direct contact with you on a strictly confidential basis to obtain further information. All reports made to the Speak Up line are provided on a strictly confidential basis directly to Ixom's General Counsel for review and investigation where required.

If you use the Speak Up line, please:

- provide as much factual information and details underlying your concern as possible, as this can make an investigation into your disclosure more effective and efficient;
- where you make a report via the Speak Up line website, continue to log in to review any responses or follow up questions to your initial report.

The Speak Up line is available as a phone line, an email or a website log in service.

The contact details for the Speak Up line are as follows:

- URL/Website address: <https://www.ixom.ethicspoint.com>
- Phone: available 24 hours per day 7 days per week as a free call on the phone numbers listed below.

Country	Free Phone Number
Argentina	0800 345 8135
Australia	1800 718 518
Brazil	0800 764 5020
Chile	(833) 589 0398 * (two stage dialling required, refer to further information below)
China	400 120 4709
Colombia	01 800 5189894
Fiji	00 800 2599
Hong Kong	800 963 771
Indonesia	0800 150 3052
Malaysia	1 800 81 9815
New Zealand	0800 854 728
Peru	0800 78120
Singapore	800 852 8056
Thailand	1800014560
USA	833 589 0398

\* In Chile 2 stage dialling is required to reach a communication specialist, this is due to the country not having a direct freephone line. For each call made the following steps must be taken:

1. Obtain the access number through the web intake site and dial the number.
2. When prompted, please enter the corresponding telephone number for your country (Telnex – 800 225 288 or Telefonica 800 800 288).
3. You will then be transferred to a communication specialist to handle your report.

## 6. What is the Process Once a Report Has Been Received?

Ixom's response to a report will vary depending on the nature of the report and the amount of information provided. While making a report does not guarantee a formal investigation will be carried out, Ixom will assess all reports and consider whether they should be investigated. Ixom will endeavour to acknowledge receipt of a report within 10 days of the report being made.

Where a matter requires investigation, Ixom's General Counsel (or other person overseeing the handling of the report) may create a small team comprised of Ixom personnel and/or external parties to assist in that investigation. The objective of the investigation will be to determine whether there is sufficient evidence to substantiate the matters covered in the Whistleblower's disclosure.

In such instances, the team:

- **will not involve** any individuals who are the subject of the Whistleblower's report or who are perceived to be too close to the individuals who are the subject of the Whistleblower's report;
- **will not involve** any individuals who are perceived as having the potential to hinder an investigation or the objectives of this Whistleblower Protection Policy; and
- **will not involve** the Whistleblower (however the Whistleblower may be asked to provide further information that clarifies their report or assists the investigation).

The team created by Ixom's General Counsel (or other person overseeing the handling of the report) to investigate the report:

- will keep the contents of the Whistleblower's report, the existence of the investigation, and all

- matters involving the investigation, as confidential as possible under the circumstances; and
- may involve an external investigator and/or an external forensics team where required to ensure that the investigation is comprehensive and effective.

Ixom will strive to ensure that its investigations will be fair and unbiased. Subject to the applicable law, persons affected by the investigation may at an appropriate point in time in the investigation be made aware of allegations concerning them and given an opportunity to put forward their position to the investigator. Investigations will be carried out as efficiently as is reasonably practicable in the circumstances and on a confidential basis within the confines of the team of Ixom personnel and any external parties assigned to manage and assist in the investigation. Whistleblowers should be aware that the results of investigations may be shared with those within the company who have a need to know, however the whistleblower's identity will be protected in accordance with this Policy.

While timeframes will vary depending on the particular investigation, Ixom endeavours to conclude investigations within 12 weeks of commencing the investigation. For less complex investigations, Ixom will endeavour to conclude investigations in a shorter time frame. Where possible, the Whistleblower will be provided with regular updates and informed of the outcome of an investigation or review of his/her report. It may not be possible for Ixom to keep the Whistleblower updated if, for example, the Whistleblower cannot be contacted, or if doing so may affect any law enforcement body investigation or prosecution involving the matter. It may not be appropriate for a Whistleblower to be kept informed of details of the investigation or the results of the investigation or of any disciplinary action taken against employees that are the subject of the investigation.

Where a report involves serious breaches of law and the information in that report is substantiated, Ixom's General Counsel may refer the report to relevant external law enforcement bodies for external investigation.

On conclusion of an internal investigation Ixom's General Counsel will provide a written report to the Ixom Board's Chair and any Whistleblower Committee established by the Ixom Board, summarizing the investigation and the information collected, the conclusions that can be objectively drawn from the investigation based on the information collected including conclusions of any non-compliance with laws or Ixom policies, and a recommendation of action or further steps in relation to the investigation and its conclusions. The Whistleblower's name or any information that could be used to identify the Whistleblower will not be disclosed in the Ixom General Counsel's report without the Whistleblower's consent or in exceptional circumstances where allowed by law. Appropriate disciplinary action may be taken in response to Reportable Conduct where that Conduct and the allegations in a Whistleblower's report have been substantiated. This may include, but is not limited to, terminating or suspending the employment or engagement of persons involved in the Reportable Conduct.

Ixom's General Counsel will from time to time provide Ixom's Board with appropriate summary information regarding Whistleblower reports and the outcomes of investigations of such reports. However the Whistleblower's name or any information that could be used to identify the Whistleblower will not be disclosed in such summary information.

## 7. How Will the Whistleblower be Protected?

Ixom realizes that making a report of misconduct or illegal or improper behaviour can involve substantial risk and psychological and emotional stress for a Whistleblower. Ixom values Whistleblowers coming forward with information on such matters, and is committed to minimizing this risk and stress for a Whistleblower.

Ixom will provide the following protections to Whistleblowers.

### (a) **Protection of confidentiality of Whistleblower's identity**

Ixom will not disclose a Whistleblower's identity or information likely to identify them unless:

- the Whistleblower has given their consent for Ixom to disclose that information; or
- in exceptional circumstances where the disclosure of that information is allowed or required by law.

Subject to the Whistleblower's consent, measures which Ixom may adopt to protect a discloser's identity may include some or all of the following, as appropriate in the circumstances:

- using a pseudonym in place of the Whistleblower's name;
- if the Whistleblower chooses to remain anonymous, communicating with the discloser through the anonymous avenues available through the Speak Up line;
- redacting personal information of the Whistleblower or references that could cause the Whistleblower's identity to be revealed;
- referring to the Whistleblower in a gender-neutral context;
- where possible, consulting with the Whistleblower to help identify the aspects of their report that could inadvertently identify them;
- ensuring paper and electronic documents and other materials relating to reports are stored securely;
- limiting access to all information relating to a disclosure to those directly involved in managing and investigating the report;
- only disclosing the Whistleblower's identity or information that is likely to lead to their identification to a restricted number of people who are directly involved in handling and investigating the disclosure; and
- reminding each person who is involved in handling and investigating a disclosure about the confidentiality requirements, including the consequences of an unauthorised disclosure.

**(b) Protection from victimization or retaliation**

Ixom will take steps to protect a Whistleblower and all other employees who participate in the investigation from victimization or retaliation, including by any Ixom staff member who causes or threatens detriment or retribution in any form against a Whistleblower or employee who has participated in the investigation. Without limitation, victimization includes any act or threat by an Ixom staff member against a Whistleblower to cause the Whistleblower to:

- be dismissed, demoted, reprimanded, warned, harassed, bullied or intimidated;
- be harmed or threatened;
- have their role, employment duties or reporting requirements changed to their detriment;
- have their career prospects damaged to their detriment; or
- have their location of employment changed.

Measures which Ixom may adopt to protect a Whistleblower from victimization or retaliation may include some or all of the following, as appropriate in the circumstances:

- monitoring and managing the behaviour of other employees;
- a relocation to a position of equivalent remuneration and seniority at a different location or in a different group;
- offering the Whistleblower a leave of absence or flexible workplace arrangements



- while a matter is investigated;
- professional counselling for a reasonable period of time from an independent third party to assist the Whistleblower to handle any distress caused by the matters relating to their report or disclosure; and/or
- rectifying any detriment that the Whistleblower has suffered.

(c) **Protection from legal consequences**

To the extent lawful Ixom will take steps to protect the Whistleblower from legal consequences associated with the Whistleblower having made the report or disclosure, including protection from the exercise of any contractual right that may otherwise exist against the Whistleblower as a result of the Whistleblower having made the report or disclosure. (However there is no protection for any civil or criminal liability for illegal acts committed by the Whistleblower, as no private party such as Ixom has the legal authority to give such protection).

If you have any queries regarding this Policy, please contact Ixom's General Counsel at [whistleblowerprotection@ixom.com](mailto:whistleblowerprotection@ixom.com)

## Appendix 1 – Protections Provided by Australian Law

In addition to the protections under this Policy, Whistleblowers may be entitled to further protections under Australian legislation, including the *Corporations Act 2001* (Cth) (the **Act**). To receive protection under the Act, reports must meet certain criteria. A report can still qualify for this protection even if it was made anonymously or subsequently is found to be incorrect. To be clear, a disclosure of Reportable Conduct under this Policy will not qualify for protection under the Act if the Reportable Conduct does not also amount to a “disclosable matter” as set out in this Appendix.

Ixom encourages Whistleblowers to disclose actual or suspected Reportable Conduct in accordance with the process in this Policy. However, if you make a report under the law that does not comply with this Policy, you are still entitled to the same legal protections if you make a report as set out below.

### Protected disclosures

To qualify for protection under the Act, a disclosure must relate to “disclosable matters” and be made to an “eligible” recipient whose role it is to receive protected disclosures under the Act. Examples of this type of information and recipients are outlined in the following table.

Disclosable matters	Eligible recipients
<ul style="list-style-type: none"> <li>Information about actual or suspected misconduct, or an improper state of affairs or circumstances in relation to an Ixom Group company.</li> <li>Information that an Ixom Group company or any officer or employee of such a company has engaged in conduct that:               <ul style="list-style-type: none"> <li>contravenes or constitutes an offence against certain legislation (e.g. the Act);</li> <li>represents a danger to the public or the financial system; or</li> <li>constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more</li> </ul> </li> </ul> <p>Note that “personal work-related grievances” are not protected disclosures under the law.</p>	<ul style="list-style-type: none"> <li>A person authorised by Ixom to receive protected disclosures – i.e. Recipients under this Policy (see section 4)</li> <li>An officer or senior manager of an Ixom Group entity</li> <li>An auditor, or a member of an audit team conducting an audit, of an Ixom Group company</li> <li>An actuary of an Ixom Group company</li> <li>ASIC, APRA or another Commonwealth body prescribed by regulation</li> <li>A legal practitioner for the purpose of obtaining legal advice or legal representation (even if the legal practitioner concludes the disclosure does not relate to a disclosable matter).</li> <li>Journalists or parliamentarians, under certain circumstances allowing emergency and public interest disclosures. It is important for you to understand the criteria for making a public interest or emergency disclosure before doing so.</li> </ul>

A protected disclosure that raises concerns about the tax affairs of the Ixom Group or one of its associates may also be raised to either a senior director within Ixom’s taxation team or a registered tax agent for Ixom, and may be protected under the Australian *Taxation Administration Act 1953* (Cth) if it meets certain criteria.

## Protections

If a person makes a protected disclosure under the Act, the law provides:

- (a) it is illegal for a person to disclose the identity of a Whistleblower, or disclose information that is likely to lead to the identification of a Whistleblower, except in certain circumstances;
- (b) the Whistleblower is not subject to any civil, criminal or administrative liability for making the report;
- (c) no contractual or other remedy may be enforced or exercised against the Whistleblower on the basis of their report;
- (d) in some circumstances (e.g. if the disclosure has been made to a regulator), the information the Whistleblower provides is not admissible in evidence against the Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information; and
- (e) the Whistleblower is protected from detrimental acts or omissions in relation to making the disclosure and can seek compensation and other remedies through the Courts if they suffer loss, damage or injury because of a disclosure and Ixom has failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

However, the Whistleblower will not have immunity for any misconduct he or she has engaged in that is revealed in the disclosure.