

1. PURPOSE

Integrity is a core value to Redox in forming open and honest relationships based on trust. Redox is committed to creating and maintaining an open working environment in which employees or former employees and other eligible reporters are able to raise concerns regarding actual or suspected unethical, unlawful or undesirable conduct. This procedure is designed to outline the processes involved, for individuals to speak up and report any breach of the Code of Conduct, Redox Values, procedures or the law that they observe take place within Redox.

The procedure provides information about the whistleblower regime, including the framework for when the whistleblower protection applies for individuals who report suspected violations or Misconduct in relation to Redox.

2. SCOPE

This procedure applies to eligible reporters, being current and former officers, employees, associates and suppliers (including the supplier's employees) of Redox, and the relatives, dependents and spouses of those people.

3. REFERENCES

- a. Standards, Acts, Legislation
 - i. Contract of Employment - Termination of Employment for Misconduct
 - ii. *Criminal Code Act 1995*
 - iii. Whistleblower protection under *Corporations Act 2001* (Part 9.4AAA)
- b. Procedure(s)
 - i. [Employee Warning Procedure \(2512\)](#)
 - ii. [Gifts/Bribes/Fraud \(2518\)](#)
 - iii. [Harassment, Bullying & Discrimination Policy \(2533\)](#)
 - iv. [Harassment, Bullying & Discrimination Complaint Procedure \(2534\)](#)
 - v. [Code Of Conduct/Ethics \(2547\)](#)

4. DEFINITIONS

- a. **Investigations** - a search of evidence in relation to alleged Misconduct.
- b. **Material Incidents** - any incident that significantly either financially or non-financially affects or has the potential to affect the interest or reputation of Redox or Redox shareholders, board or investors or an incident that can lead to serious criminal or civil penalties.
- c. **Misconduct** – any suspected or actual misconduct or improper state of affairs or circumstances in relation to Redox or breach of Redox Code of Conduct/Ethics, Redox Values, procedures or the law, or wrongdoing. Refer to clause 5.3 of this procedure for specific examples relating to eligible and non-eligible disclosures.

- d. **Whistleblower** - an eligible reporter (being a current and former officer, employee, associate or supplier (including an employee of a supplier) of Redox (or their relative, dependent or spouse)), who whether anonymously or not, makes or attempts to make or wishes to make a report in connection with alleged Misconduct.
- e. **Whistleblower Protection Officer** - a designated Redox representative tasked with the responsibility of protecting and safeguarding the interests of Whistleblowers within the meaning of this procedure. The Whistleblower Protection Officer will have access to independent financial, legal and operational advisers as required.

5. PROCEDURE

5.1. RESPONSIBILITIES AND AUTHORITY

The following roles have responsibility and/or authority as outlined within this procedure:

- a. **Redox Pty Ltd Board** (the "**Board**"): Responsible for approving updates to the procedure, and receiving and reviewing a periodic summary of reports.
- b. **Employee or former employee**: Responsible for understanding and complying with this procedure.
- c. **Managing Director**: Responsible for receiving and reviewing a periodic summary of reports and determining appropriate responses to the reported Misconduct.
- d. **Whistleblower Protection Officer**: The HR Manager will have overall responsibility for this procedure and is required to:
 - i. act as a contact point, where individuals can seek accurate and confidential advice or information, without formally making a disclosure,
 - ii. coordinate response to reports, including assessing whether a report is an eligible disclosure and determining whether to commence a formal investigation,
 - iii. liaise with and subject to confidentiality obligations escalate reports internally, as required, and
 - iv. periodically review and update this procedure (and associated processes and procedures, and for implementing and overseeing any changes).

5.2. REPORTING MISCONDUCT

Reports of Misconduct should be made to the Whistleblower Protection Officer or the General Counsel. The Whistleblower Protection Officer has overall responsibility for this procedure and coordinates investigations into allegations of Misconduct.

The Whistleblower Protection Officer may be unable to effectively investigate your report (or may be practically limited in what they can do) if they cannot contact you or you do not agree to allowing an investigator to contact you. Without your agreement, where the protections apply, Redox cannot share your identity, and can only share information in your report to the extent identifying information has been removed and it is reasonably necessary for the investigation.

Where a Whistleblower is concerned that the Whistleblower Protection Officer, General Counsel or Managing Director would be conflicted or not in a position to handle the claim, then a Whistleblower can contact directly and address their report to the Board chair and/or independent Board directors.

Reports may also be made to Statutory Recipients described in **Appendix 1**.

5.2.1. RESPONSIBILITIES

It is the responsibility of each and every employee to:

- a. Adhere to this procedure.
- b. Report any suspected Misconduct to the Whistleblower Protection Officer for further review and investigation.
- c. Maintain confidentiality and take reasonable steps to maintain the anonymity of the Whistleblower in conducting an investigation if they provide information during the investigation of an alleged Misconduct complaint.

5.2.2. REPORTS

Individuals may wish to discuss the process for making a report with the Whistleblower Protection Officer or the Managing Director first.

The Whistleblower may report the Misconduct by completing a Misconduct Report Form (form 21238) and submitting it to the Whistleblower Protection Officer.

Anonymous reporting

Anonymous reports of Misconduct are accepted under this procedure. Anonymous reports have significant limitations that can inhibit a thorough and appropriate inquiry or investigation. These limitations include the inability to provide feedback on the outcome and/or to gather additional particulars to assist the inquiry/investigation. Some specific protection mechanisms cannot be provided.

5.2.3. INVESTIGATION

All reports of Misconduct under this procedure will be treated seriously and, wherever possible, will be subject to a thorough investigation with the object of locating evidence that either substantiates or refutes the claims/allegations made by the Whistleblower. The Whistleblower Protection Officer will decide who will investigate reports. Subject to confidentiality obligations, the Whistleblower Protection Officer responds to all concerns raised and reports them to the Managing Director.

Following a report of Misconduct, the following process is to be followed:

- a. Subject to confidentiality obligations, the completed Misconduct Report Form is forwarded to the Managing Director by the Whistleblower Protection Officer. If necessary the Whistleblower Protection Officer will provide a de-identified version or summary of the report to the Managing Director.
- b. The Whistleblower Protection Officer is to review the Misconduct Report Form and determine the appropriate manner of investigation, and then, if able, inform the Whistleblower of how the investigation will proceed.
- c. The Whistleblower Protection Officer plans and conducts the investigation.
- d. The Whistleblower Protection Officer prepares an investigation and forwards an investigation report to the Managing Director. If necessary the Whistleblower Protection Officer will provide a de-identified version or summary of the report to the Managing Director.
- e. If able, the Whistleblower Protection Officer advises and debriefs the Whistleblower.
- f. The Whistleblower Protection Officer to consider process/control improvements (risk assessments, audits etc.).

Investigations will be fair and independent from any persons to whom the alleged Misconduct relates. All investigations will be conducted in a manner that is devoid of bias or prejudice against the Whistleblower or any person against whom an allegation is made. While the scope and timeframe for any investigation differs depending on the report being examined, investigations will be conducted in a timely manner. Where able and appropriate the Whistleblower Protection Officer will provide the Whistleblower with regular updates in relation to an investigation.

5.3. WHAT IS COVERED BY THIS PROCEDURE?

5.3.1. ELIGIBLE DISCLOSURES

For a report to be eligible for protection under the Whistleblower regime and this procedure, it must contain information that the eligible reporter has objectively reasonable grounds to suspect concerns Misconduct in relation to Redox, including the conduct of a Redox employee or former employee or officer.

It is important to note that a report may still qualify for protection even if the content of the report turns out to be incorrect.

The examples that Redox provides in this procedure are not intended to be an exhaustive list, and Redox encourages anyone who is aware of potential wrongdoing to raise their concern, even if they are unsure whether or not this procedure specifically applies.

Examples of eligible disclosures

An eligible disclosure does not need to be something illegal and can include, for example:

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| 1. potential violations of laws or regulations; ¹ | 9. criminal acts (e.g. theft, corruption, bribery, market abuse); |
| 2. tax-related Misconduct; | 10. inappropriate gifts or payments to clients or other third parties, including suppliers; |
| 3. conduct that is a danger to the public or to the stability of, or confidence in, the financial system, | 11. undisclosed private investments or outside activities; |
| 4. fraud, negligence, default, breach of trust or breach of duty; | 12. inaccuracies in financial statements or statements to the firm's auditors; |
| 5. systemic issues that a regulator should know about to properly perform its functions' | 13. anti-competitive behaviour or otherwise dishonest or unethical behaviour; |
| 6. business behaviour or practices that may cause consumer harm; | 14. a breach of a protection described in this procedure; and |
| 7. certain breaches of Redox Code of Conduct/Ethics and other procedures; | 15. deliberate concealment of any of the above. |

¹ For example, a breach of laws or regulations, including an offence against, or a contravention of, the *Corporations Act 2001*, the *ASIC Act 2001*, the *Banking Act 1959*, the *Financial Sector (Collection of Data) Act 2001*, the *Insurance Act 1973*, the *Life Insurance Act 1973*, the *National Consumer Credit Protection Act 2009*, the *Superannuation Industry (Supervision) Act 1993*, or an instrument made under one of those Acts, tax laws, or an offence against any Commonwealth law punishable by imprisonment for 12 months or more.

8. unauthorised disclosure, insider trading or other misuses of confidential information;

5.3.2. **EXAMPLES OF REPORTS THAT ARE NOT ELIGIBLE DISCLOSURES**

Misconduct does not include personal work-related grievances. These matters will be dealt with in accordance with Redox's other appropriate procedures.

Personal work-related grievances relate to the employee or former employee's current or former employment with personal implications but that do not have any other significant implication for Redox or relate to any conduct, or alleged conduct about an eligible disclosure.

Examples of personal work-related grievances include interpersonal conflicts, decisions relating to the employee or former employee's engagement, transfer or promotion, decisions relating to the terms and conditions of the employee or former employee's engagement, or a decision relating to the employee or former employee being suspended, terminated or disciplined.

However, a report will be dealt with and protected by this procedure if it:

- a. is a mixed report that includes information about Misconduct;
- b. relates to any detriment or threat to you because you previously reported Misconduct;
- c. relates to particular offences or breach of laws, or has significant implications for Redox; or
- d. is made to an Australian-qualified lawyer to seek advice about whistleblower protections.

5.4. **REPORTING OF INVESTIGATION FINDINGS**

At the end of the investigation and subject to confidentiality obligations, the Whistleblower Protection Officer will report their findings to the Managing Director who will determine the appropriate response. This response will include addressing any unacceptable conduct and taking any remedial action required to prevent any future occurrences of the same Misconduct. In the event of the Managing Director being subject of an investigation or allegation, the Chairman of the Board will review the report and determine any corrective measures.

5.5. **OUTCOMES OF INVESTIGATION**

Where issues of discipline arise the response will be in line with the Redox's Procedure 2512 Employee Warning Procedure.

Depending on the circumstances, disciplinary action may take the form of a warning, demotion, suspension and or dismissal, or potential prosecution.

Where allegations of Misconduct made against another person cannot be substantiated due to insufficient supporting evidence, that person will be advised accordingly and no action will be taken against the person that the allegations were made against.

5.6. **WHISTLEBLOWERS ANONYMITY**

The identity of the Whistleblower will be kept strictly confidential by the Whistleblower Protection Officer and the Managing Director except to the extent permitted by law or if the person making the report consents to the disclosure.

5.7. **WHISTLEBLOWERS PROTECTION**

A Whistleblower will not be penalised, personally disadvantaged or otherwise the subject of detriment because they have reported a matter. For example, Redox will not tolerate any instances of Whistleblowers being:

- a. Dismissed
- b. Demoted
- c. Subject to any forms of harassment and persecution; or
- d. Discriminated against,

because they have made a report of Misconduct.

Whistleblowers also have protection against civil, criminal, administrative or disciplinary action being taken against them because they reported Misconduct.

However, Whistleblowers do not have immunity from liability or disciplinary action for any Misconduct they have engaged in.

A Whistleblower that believes he or she has been the victim of any of the above by reason of their status as a Whistleblower should immediately report the matter to the Whistleblower Protection Officer. Where an incident of this nature occurs the Redox Harassment procedures 2533 and 2534 will apply.

Any Redox employee or Director who is found to have dismissed, demoted, harassed, or discriminated against a Whistleblower by reason of their status as a Whistleblower may be subjected to disciplinary measures.

5.8. FEEDBACK AND COMMUNICATIONS WITH THE WHISTLEBLOWER

Where possible and appropriate, and assuming the identity of the Whistleblower is known, the Whistleblower will be kept informed of the outcome of the investigation of his or her report, subject to privacy and confidentiality considerations.

All Whistleblowers must maintain confidentiality of all such reports, and not disclose details of any person.

5.9. MISCHIEVOUS MISCONDUCT REPORTS

Where it is established by the Whistleblower Protection Officer that the Whistleblower has made a deliberately false report of Misconduct then the protection under this procedure is not available and he or she may be subjected to disciplinary proceedings, including summary dismissal.

Whilst not intending to discourage Whistleblowers from reporting matters of genuine concern, Whistleblowers must ensure as far as possible, that reports are factually accurate, complete, from first-hand knowledge, or from sources such as statements provided to the person by customers, suppliers etc. are presented in an unbiased fashion (and any possible perception of bias of the Whistleblower is disclosed), and without material omission. The Whistleblower may provide their opinions as long as these are clearly identified as being the persons own opinion. The spreading of gossip or rumours by employees may expose them to a defamation action.

5.10. TRAINING

Redox provides periodic training to:

- a. employees about this procedure and their rights and obligations under it; and
- b. the Whistleblower Protection Officer and those involved who may receive reports under this procedure, on how to handle and respond to reports.

5.11. OVERSIGHT AND REPORTING

The Board has ultimate oversight of this procedure and each board member will receive a summary of reports made under this procedure on a periodic basis. The Board will be provided with additional information about any Material Incidents reported under this procedure as and when appropriate. Information received by the Board will be de-identified as required to maintain the Whistleblower's anonymity and confidentiality.

This procedure will be periodically reviewed to check that it is operating effectively and whether any changes are required to the procedure.

This procedure will be made available on Redox's website.

6. DOCUMENTATION

- a. Form(s)
 - i. [Misconduct Report Form \(21238\)](#)

7. PROCEDURE RESPONSIBILITY

- a. Refer Review/Approval Status.

8. SUMMARY OF CHANGES

- 1. 01-Mar-10 Initial issue
- 2. 21-Feb-12 Amended in Section 3, amended and added in Section 5.1, renumbered, Section 5.2.1, 5.2.2, 5.2.3.
- 3. 04-Apr-13 Amended Section 5.2 para 3 to exclude the MD if he is directly involved in misconduct.
- 4. 01-Aug-19 Added Scope to include former employees and itemised whistleblowers protections; Amended date format in Section 8; Updated Redebiz Procedure Template format.
- 5. 26-Apr-21 Complete revision of most sections after Governance review; updated Redebiz Procedure Template format.
- 6. 26-Oct-21 Review of the entire document and various changes made throughout based on HSF suggested amendments.
- 7. 14-Aug-23 Removed 'Pty' from Name in Section 5.1 a.

APPENDIX 1 - PROTECTIONS PROVIDED BY AUSTRALIAN LAW

When do the legal protections apply?

To qualify for protection under the *Corporations Act* or the *Tax Administration Act*, eligible reporters must report Misconduct directly to the Whistleblower Protection Officer or a Statutory Recipient.² Anonymous reports can be protected.

The protections do not apply to reports that are not about Misconduct, such as personal work-related grievances.

Who are Statutory Recipients?

Statutory Recipients are persons who can receive disclosures that qualify for legal protection. We encourage eligible reporters to make reports through the Whistleblower Protection Officer. However, eligible reporters can also make a report to one of the following:

- a director, officer or senior manager of Redox;
- an internal or external auditor, or a member of an audit team conducting an audit, of Redox;
- an actuary of Redox; or
- in relation to a tax related matter, Redox's officers or employees with tax duties, or our registered tax agents or BAS agents;
- an Australian-qualified lawyer, for the purpose of obtaining legal advice about whistleblower provisions or legal representation in relation to your report (in which case the report will be protected even if the matter turns out not to be Misconduct); or
- [ASIC](#), the Registrar as appointed under the Corporations Act, [APRA](#), or (for a tax related matter) the [ATO](#).

In limited circumstances, certain "public interest" or "emergency" reports can be made to a member of Commonwealth Parliament or a journalist and be protected by law. If you are seeking to make such a report, it is important you understand the criteria that must be met, which include:

- that a report to ASIC or APRA has already been made;
- (in the case of a "public interest" report) at least 90 days have passed and you have reasonable grounds to believe that no action is being taken, or (in the case of an "emergency" report) you have reasonable grounds to believe the report concerns a substantial and imminent danger to health, safety or the environment; and
- you give the body you made the report to written notice that you intend to make a "public interest" or "emergency" report.

You may wish to contact a lawyer about whether the criteria have been met prior to making such a report.

What are the legal protections?

Your identity is protected: It is illegal to share your identity or information about you unless permitted by you or by law.

The law allows your identity to be shared in limited circumstances, namely with your consent or to ASIC, the Registrar as appointed under the *Corporations Act*, APRA, a member of the Australian Federal Police, or to an Australian-qualified lawyer to seek advice about whistleblower laws. The law also allows information in your report to be shared where reasonably necessary for an investigation you're your report and reasonable steps are taken to reduce the risk of you being identified.

Causing or threatening you detriment because you made or plan to make a report is illegal: If you suffer loss or injury because you made or plan to make a report, you may seek compensation or other remedies through the courts.

Other protections: You are protected from civil, criminal or administrative legal action being taken against you because you made a report. This means legal or disciplinary action cannot be taken against you for breach of your employment contract, breaching confidentiality or unlawfully releasing information because you made a report. Information you disclose cannot be used in a prosecution against you (other than for giving false information).

However, you will not have immunity from liability or disciplinary action for any misconduct you have engaged in.

What should I do if a protection is breached?

Redox takes any breach of the protections described in this procedure seriously.

Where you believe such a breach has occurred, you should talk to the Whistleblower Protection Officer or the General Counsel if the report relates to the Whistleblower Protection Officer. You can also contact a regulator such as ASIC, APRA or the ATO, or you may wish to contact a lawyer.

² Reports that do not qualify for protection under these Acts may qualify for protection under other legislation.