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TOMIZONE LIMITED  
CAN 99 000 094 995  
(Company)

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**WISTLEBLOWER POLICY**

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# WHISTLEBLOWER POLICY

## TOMIZONE LIMITED

### Introduction

Tomizone Limited ("TOM") is committed to creating an ethical work environment where our team members feel safe and are encouraged to speak up and report conduct that concerns them.

A critical component of TOM's strategy is maintaining its reputation for delivering its services in a reliable and credible manner. TOM seeks to identify and address wrongdoing as early as possible. To that end, TOM's values support a culture that encourages TOM employees to speak up on matters or conduct that concerns them. TOM's approach is intended to build confidence and trust in our Whistleblower Policy, processes and procedures.

Our Policy provides relevant information to assist you in making whistleblower disclosures and sets out how TOM protects you from any form of retaliation, victimisation, including termination of employment, harassment and discrimination, when you make a legitimate whistleblowing disclosure in accordance with the requirements of this Policy and relevant legislation.

The purpose of this policy is to make sure that:

- you understand that you can disclose wrongdoing safely, securely and with confidence that you will be protected and supported;
- you are aware of the protections offered to Whistleblowers under the Corporations Act 2001 (Cth)
- you are not subject to reprisal, repercussion or victimisation because you made a disclosure;
- disclosures are dealt with appropriately and on a timely basis;
- we are transparent about our framework for receiving, handling and investigating disclosures;
- we encourage more disclosures of wrongdoing; and
- we help deter wrongdoing.

This Policy should be read in conjunction with TOM's Code of Conduct.

### **Purpose, application and scope Purpose**

The purpose of this Policy is to make you feel confident about raising concerns at TOM about misconduct or an improper state of affairs or circumstances, by offering reporting and investigative processes that enable you to make disclosures

confidentially, and anonymously if you so choose, and have them dealt with in an objective, confidential and independent manner that protects you from reprisal or disadvantage.

### **Who this policy applies to**

This Policy applies to all eligible whistleblowers. An eligible whistleblower is

- Anyone who is or has been an officer or employee of TOM (whether permanent, part time, fixed term or temporary), as well as contractors, consultants, interns and directors
- A current or former supplier to TOM, and their employees
- Associates of TOM; and
- A relative, dependant or partner of any individual referred to above

### **Scope**

Under this policy:

- You are encouraged to speak up about disclosable matters, whether openly or anonymously (fully or partially) to an eligible recipient,
- If you make a report about a disclosable matter to an eligible recipient under this Policy, you will qualify for protection as a whistleblower under the Corporations Act 2001 (Cth) and will be afforded the protections described in this Policy, and
- Reports made by you in relation to disclosable matters, where TOM is able to, will be handled and investigated as described in this Policy

You should report a disclosable matter under this policy if you:

- have previously reported a disclosable matter and you are not satisfied with the response to your report, or
- feel unable to raise the disclosable matter with your manager, either because your manager is the subject of your disclosure or because you have another reason to believe that your manager is unlikely to deal with the disclosure properly.

### **Disclosable Matters**

A Disclosable Matter is information that a discloser has reasonable grounds to suspect involves misconduct or an improper state of affairs or circumstances, including any concern about conduct, or the deliberate concealment of such conduct, that constitutes an offence against or a contravention of a provision of laws of the Commonwealth that are set out in relevant legislation and including :

- financial irregularity, including a fraud against TOM or a customer or supplier, money laundering or misappropriation of funds
- corrupt conduct, including offering or accepting of bribes
- criminal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property
- failure to comply with or breach of any legal or regulatory obligation
  
- unfair or unethical dealing with a customer (including participants and listed entities)
- unethical or other serious improper conduct, including breaches of TOM policies
- misconduct, or an improper state of affairs or circumstances
- danger to the public or the financial system
- offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more
- conduct that represents a danger to the public or financial system
- 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 be planning to make a disclosure

Some examples of disclosable matters are:

- Negligence
- Insolvent trading
- Unethical conduct
- Fraud
- Breach of duty or trust drugs
- Tax misconduct
- Unfair or unethical dealing with a customer, supplier or agent
- Failure to comply with legal obligations, including our obligations as an ASX listed company
- Corrupt conduct
- Money Laundering
- Offering or accepting a bribe
- Health and safety risks
- Criminal conduct, such as selling or dealing illicit drugs
- Human rights abuses

This policy does not apply to certain types of matters such as **personal work-related grievances** unless:

- It includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance
- TOM 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 suggests misconduct beyond your personal circumstances
- You are threatened with detriment for making a disclosure
- You seek legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act 2001 (Cth)

If you do have a **personal work-related grievance** you can raise this by contacting TOM's Company Secretary.

### **Who can provide advice on, or receive a disclosure**

To qualify for protection under the Corporations Act 2001 (Cth) you must make a report on a disclosable matter to any of the following eligible recipients:

- |                            |   |
|----------------------------|---|
| Eligible TOM Recipient     | <ul style="list-style-type: none"> <li>• Directors of TOM Group Boards</li> <li>• Group Executive</li> <li>• Executive General Manager</li> <li>• TOM internal audit (any of the members)</li> </ul>  |
| Eligible non-TOM Recipient | <ul style="list-style-type: none"> <li>• TOM's external auditors</li> <li>• Legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act 2001 (Cth)</li> <li>• Regulatory bodies such as Australian Securities and Investments Commission (ASIC), the Reserve Bank of Australia (RBA) or other commonwealth body prescribed under the regulations (regulatory body)</li> </ul> |

Disclosures to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions of the Corporations Act 2001 (Cth) are protected, even where the legal practitioner has concluded that a disclosure does not relate to a disclosable matter.

For emergency and public interest disclosures, you may also report a disclosable matter to journalists and members of the Commonwealth, state or territory parliaments (parliamentarians).

You should contact TOM's Whistleblower Protection Officer ("WPO") (the Company Secretary, Mr Mark Ohlsson) or an independent legal advisor to ensure you understand the criteria for making an emergency or public interest disclosure.

## **How to make a disclosure**

An eligible whistleblower can report a disclosable matter directly to an eligible recipient. All such disclosures, whether provided anonymously or with your identity, are protected under the Corporations Act 2001 (Cth).

Should you wish to make an anonymous or partially anonymous disclosure, TOM and eligible TOM recipients have procedures in place to protect your identity. Where you choose to provide partial information about your identity the eligible recipient:

- is the only party who is aware of your identity; and
- will implement these procedures to protect your identity and maintain confidentiality from disclosure to other parties, unless such disclosure is authorised by you.
- For guidance, you may request for your identity to be redacted or request for your identity to only be disclosed to only the Whistleblower Protection Officer.

## **False Reporting**

A false report of a disclosable matter could have significant effects on TOM's reputation and the reputations of other staff members and could also cause considerable waste of time and effort. Deliberate false reports involve a discloser reporting information they know to be untrue. It does not include situations where you have reasonable grounds to suspect misconduct or an improper state of affairs, but your suspicions are later (for example after an investigation) determined to be unfounded.

Any deliberately false reporting of a disclosable matter, whether under this policy or otherwise, will be treated as a serious disciplinary matter. You will also not have the protections under this policy or the Corporations Act 2001 (Cth) if you make a false report.

## **Support material and evidence**

Where you are able to, you are encouraged to assist with evidence. This can be in the form of, but not limited to contemporary notes of a meeting or observation, documentation, data, screenshots or recordings.

## **Handling and investigating a disclosure**

If you make a disclosure as a Whistleblower, we will investigate this as soon as possible. This may include appointing an external investigator to investigate the matter. If you have made your disclosure anonymously then the disclosure will be directed on a totally anonymous basis to our Whistleblower Protection Officer (once nominated) or another senior person within TOM.

The person to whom you disclose your disclosable matter will:

- not disclose your identity (if it is known) to anyone without your written consent (other than if an exception applies – see section 8.2);
- if they are not the WPO, notify the WPO of the disclosure (unless that person is involved in the disclosable matter, in which case they will consult with the CEO who will appoint an acting WPO);
- take immediate action where, for example, theft has taken place, security is at risk, or immediate recovery is possible— and contact the CEO if the WPO cannot immediately be reached; and
- explain that people may guess your identity if, for example, you have previously mentioned to other people that you are considering making a disclosure or if you are one of a very small number of people with access to the information.

The following procedure will typically be followed.

- Consult with the Whistleblower Protection Officer
- Acknowledge the disclosure
- Explain the procedures that we have in place for ensuring confidentiality (as above)
- Outline support services that are available to, and explain strategies to help, you minimise and manage stress
- Determine whether the disclosure falls under this policy, and if so whether a formal investigation is required.
- If so, determine the nature and scope of the investigation, the investigator (internal or external), the timeframe and the nature of any advice required.
- Provide you with regular updates on the investigation and inform you of the outcome.
- Plan for final resolution to be approved by the Board, if appropriate

We may not be able to undertake an investigation if we are not able to contact the Whistleblower because, for example, they have made a report anonymously and have either refused to provide or have not provided a means of contacting them.

If you receive any inquiries from the media, they must be directed to the CEO, who may consult with the Audit & Risk Committee, the Board and/or external advisers.

We will ensure that any individual who is mentioned in a Whistleblower's disclosure will be treated fairly. Measures we will take for fair treatment will include as appropriate on a case by case basis:

confidentiality, an objective and fair investigation, letting the individual know about the investigation and access to support services such as counselling.

## **Whistleblower protections and fair treatment**

TOM recognises that “whistleblowing” can be a very stressful and difficult thing to do. Provided that you have reasonable grounds for your concern and have not yourself engaged in serious misconduct or illegal conduct, you will not be subject to disciplinary or other sanctions by TOM in relation to any matters that you report. TOM will safeguard your interests, having regard to this Policy and any other applicable policies and laws.

We are committed to protecting Whistleblowers from any adverse action that may arise from making a disclosure. The following protections are available for qualifying disclosures.

### **Legal Protection for disclosers**

You will be protected from:

- any civil, criminal or administrative liability for making the report of a disclosable matter. This does not prevent you from being subject to civil, criminal or administrative liability for your conduct revealed in a report;
- TOM exercising any contractual right, or seeking any contractual remedy against them on the basis that you have made the report; or
- being subjected to any form of detriment or reprisal for making the report.

### **Protection of identity**

TOM is legally obliged to protect the confidentiality of your identity. Subject to limited exceptions, it is illegal for a person to identify an eligible whistleblower or disclose information that is likely to lead to the identification of the eligible whistleblower. A contravention of this requirement may lead to disciplinary action, including termination of employment, as well as imprisonment and fines.

Your identity or information likely to reveal your identity will only be disclosed if:

- you consent to it,
- it is reported to a relevant regulator or otherwise authorised by law; or
- it is raised with a lawyer for the purpose of obtaining legal advice or representation about the whistleblower protection laws.

TOM can disclose the information contained in a disclosure without your consent if:

- the information does not include your identity;
- TOM has taken all reasonable steps to reduce the risk that you will be identified as a result of the disclosure; and
- it is reasonably necessary for investigating the issues raised in the disclosure.

It is possible that someone might deduce your identity without there having been a breach of confidentiality, or otherwise as a consequence of the nature of the investigatory process. For example:

- if the nature of your report points to one particular individual having made it
- if you have previously mentioned to others that you had considered making a disclosure
- you are one of a small group of people with access to the information, or
- the information disclosed was disclosed to you privately and in confidence.

### **Protection of records**

Information regarding the reported matter will be securely stored and only disclosed to the relevant people as required or allowed by this policy and the law. The information will be managed in accordance with TOM's information security and confidentiality policies which impose controls such as access control and methods for storage and distribution. Any inappropriate disclosure of information may lead to disciplinary action, including termination of employment, as well as imprisonment and fines. Each person involved in handling and investigating a disclosure will be reminded of their obligations as well as consequence for breach.

### **Protection from detrimental conduct**

Eligible Whistleblowers are protected from detrimental conduct or the threat of detrimental conduct against them as a result of making a disclosure under this Policy. A threat may be express or implied or conditional or unconditional.

Examples of detrimental conduct which are prohibited include dismissal of an employee, changes to employment or terms of employment, harassment or intimidation, and damage to property or reputation.

Provided a disclosure is not anonymous, an assessment for the risk of detriment against the eligible whistleblower will be conducted as soon as possible after receiving the disclosure, and the practical protections made available will depend on the circumstances. These protections may include monitoring and managing the behaviour of other employees or relocating employees to a different team or location.

If you feel you have suffered from detrimental conduct, you should inform the Whistleblower Protection Officer or any member of the Panel. If detriment has already occurred, TOM may consider providing relief, such as allowing you to take extended leave or developing an alternate career development plan, including new training and career opportunities.

Disciplinary action may also be taken against the offender(s).

If you are an eligible whistleblower and you consider that you have suffered detrimental conduct which is prohibited by the law, then you should seek independent legal advice.

## **Fair Treatment**

TOM will ensure the fair treatment of TOM staff who are mentioned in a disclosure that qualifies for protection, including those who are subject to a disclosure.

## **Complaints**

If you are not satisfied with the outcome of an investigation, you can contact an eligible recipient and ask for it to be reviewed.

## **Monitoring**

TOM will conduct biennial reviews to monitor the effectiveness of its whistleblowing framework.

## **Owner of this Policy**

The board of TOM through the Audit and Risk Committee is responsible for oversight and monitoring of this policy.

If you need help with this policy at any stage, you can seek advice from an eligible recipient or obtain independent legal advice in relation to:

- How the Policy works
- What the Policy covers, and
- How a disclosure might be handled. You may also seek guidance specifically in relation to a disclosable matter or its application to a given set of facts.

## **Accessibility of this Policy**

This Policy is publicly available on TOM's public website