



Whistleblower Policy

Innlanz Limited

1. Overview

- 1.1 Innlanz Limited (ACN 628 420 824) (**Company or Innlanz Limited**) is committed to maintain high standards of integrity and to operate in compliance with applicable laws, regulations, and policies.
- 1.2 As part of this commitment, we recognise the need to have robust procedures in place to ensure people can report any actual or suspected unethical, illegal, fraudulent, or undesirable conduct involving Innlanz Limited's business. We want to ensure that anyone who speaks up can do so without fear of intimidation, disadvantage, or reprisal.
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2. Purpose of this Policy

The purpose of this Policy is:

- (a) to make you feel confident about raising concerns to the Company about misconduct or an improper state of affairs or circumstances;
 - (b) to offer reporting and investigative processes that enable you to make disclosures confidentially, and anonymously if you choose;
 - (c) to deal with the reported matters in an objective, confidential and independent manner that protects you from any discrimination, ill-treatment, and any form of retaliation when you make a legitimate whistleblowing disclosure in accordance with the requirements of this Policy;
 - (d) to explain the protections that apply to whistleblowers under the *Corporations Act, 2001* (the **Act**) and the *Taxation Administration Act, 1953* (**Tax Act**).
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3. Who does this Policy apply to?

- 3.1 This policy applies to all eligible whistleblowers. An eligible whistleblower is:
- (a) the Innlanz Limited Board and each director;
 - (b) all employees of Innlanz Limited, whether permanent or casual, full-time, or ongoing and a worker on secondment or supplied by an agency;
 - (c) work experience placements and members of the public or customers
 - (d) Innlanz Limited's suppliers (current or former); and
 - (e) individuals who can make a report under Section 4 below.
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4. Who can make a report?

- 4.1 You can report reportable misconduct under this policy if you are, or if you have been, any of the following:
- (a) an officer, director, or senior manager;
 - (b) a permanent, temporary, casual, part-time, or full-time employee;
 - (c) a worker on secondment or supplied by an agency;
 - (d) a trainee and apprentice;
 - (e) suppliers of services or goods to Innlanz Limited, such as contractors, consultants, service providers and business partners;
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(f) a spouse, relative or dependant of an individual referred to in (a) to (d) above.

4.2 Anyone who makes a disclosure in relation to reportable misconduct (as defined in section 4 below), will have their identity protected to the extent possible, and will be protected from detrimental conduct by Innlanz Limited. Any person who is mentioned in a report of reportable misconduct will be treated fairly.

5. Reportable misconduct

5.1 You may make a report under this policy if you have reasonable grounds to suspect that a Innlanz Limited director, employee, contractor, supplier, or other party who has business dealings with Innlanz Limited has engaged in conduct (**reportable misconduct**) which:

- (a) is dishonest, fraudulent, or corrupt (including in breach of Innlanz Limited’s Anti-Bribery Policy);
- (b) is an illegal activity, such as theft, dealing in, or use of illicit drugs, violence, harassment, criminal or damage to property;
- (c) is unethical, such as acting dishonestly, altering records, making false entries in records, engaging in questionable financial practices or wilfully breaching Innlanz Limited’s policies;
- (d) may damage Innlanz Limited financially, hurt its reputation or otherwise hurt its interests;
- (e) involves harassment, discrimination, victimisation or bullying (other than “personal work-related grievances, as defined in the *Corporations Act*); or
- (f) constitutes to ab abuse of authority or position;
- (g) Contravenes the *Corporations Act* or the *Australian Securities and Investments Commission Act 2001* and any other law administered by the Australian Securities and Investments Commission (**ASIC**);
- (h) Constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- (i) involves any other kind of misconduct or an improper state of affairs or circumstances which may cause loss to the Company or be otherwise detrimental to the interest of the Company including any breach of the Company’s policies, negligence, default, breach of trust and breach of duty, in relation to the Company; and
- (j) is engaging in (or threatening) detrimental conduct against a person who has made a disclosure or is suspected to have made or be planning to make a disclosure under this policy.

5.2 A personal work-related grievance in relation to someone’s employment or former employment with Innlanz Limited (e.g. an interpersonal conflict, a disciplinary or performance management process, or the termination of someone’s employment) will not usually be reportable misconduct.

5.3 However, if the grievance has significant implications for Innlanz Limited and wider ramifications than for the whistleblower personally, it may be appropriate to disclose under this policy as reportable misconduct. Similarly, if the grievance relates to detrimental conduct suffered by a whistleblower because they made a previous disclosure under this policy, the matter will be reportable misconduct.

5.4 Personal work-related grievances should be referred to your Manager. All excluded personal work-related grievances will be dealt with in accordance with other applicable company

policies. If you are an employee or former employee, examples of excluded personal work-related grievances include:

- an interpersonal conflict between you and another employee;
- a decision relating to your employment, terms or conditions of employment, transfer or promotion; and
- a decision to suspend, discipline or terminate your employment

6. Who can I make a report to, and how?

6.1 For the purpose of this policy, to ensure appropriate escalation and timely investigation, our preference is that you disclose any reportable misconduct to one of our Designated Disclosure Officers:

Peter French Chairman	Phone: +61 487264328 Email:pwfrench1956@gmail.com
Yeshween Mudaliar Managing Director	Phone: +61 414683955 Email:yesh.mudaliar@innlanz.com

6.2 Reports can also be posted to the Innlanz Limited Head Office (18-40 Anderson Street, Parramatta, NSW 2150), marked to the attention of one of the Designated Disclosure Officers.

6.3 You may also report reportable misconduct that:

- (a) relates to Innlanz Limited's tax affairs;
 - (i) a Innlanz Limited director, secretary, or senior manager;
 - (ii) Innlanz Limited's appointed auditor (BDO), register tax or business activity statements (BAS) agent, or the Commissioner of Taxation

(If you wish to report internally, Jessie Tao, Chief Financial Officer has responsibility for Innlanz Limited's tax affairs)

- (b) does not relate to Innlanz Limited's tax affairs with:
 - (i) a Innlanz Limited director, secretary, or senior manager;
 - (ii) Innlanz Limited's appointed auditor (BDO), ASIC or APRA;
 - (iii) in limited circumstances involving an "emergency" or "public interest" disclosure to the media or a Members of Parliament. It is recommended to seek legal advice before disclosing to these persons, as the disclosure can only be made after you have already notified ASIC, APRA or another Commonwealth body nominated by regulation.

6.4 You need to indicate whether you consent to the recipient of the report disclosing your identity to other designated officers, Company Officers and Company's external legal advisors.

6.5 If you elect to remain anonymous, we will respect your right not to identify yourself and you will still have the benefit of any protections that apply under the *Corporations Act*. However, it may mean that our investigation will be limited.

7. Investigation of Reportable Conduct

7.1 Innlanz Limited will investigate a matter reported to it under this policy as soon as practicable. All matters will be dealt with fairly and objectively.

7.2 Reports alleging reportable misconduct will be notified to the Company Secretary and assessed to determine:

- (a) if and how the matter should be investigated in accordance with this policy; and
 - (b) whether the reportable misconduct is of a serious manager requiring immediate notification to the Board.
- 7.3 Where it is determined by the Company Secretary that the matter should be investigated:
- (a) the Designated Disclosure Officer to whom the report was made may investigate the matter directly or may appoint an investigation officer to conduct the investigation;
 - (b) legal advice may be sought from the Company Solicitor regarding the handling of the matter. If the matter relates to the Company Solicitor, approval must be sought from the Managing Director on the engagement of external counsel to oversee the investigation;
 - (c) if the report is not anonymous, the Designated Disclosure Officer or investigation officer may contact you to discuss the investigation process.
 - (d) unless there are confidentiality or other reasons not to do so, individuals to whom the report relates will be told about the allegations at an appropriate time and will be given a chance to respond to the allegations.
- 7.4 If we consider it appropriate (e.g. considering our privacy obligations to the people involved), we will advise you of the progress and/or outcome of the investigation.
- 7.5 The Company Secretary will provide the Board with immediate visibility of any disclosure of a serious matter. The Company Secretary will also prepare periodic reports on the number and type of whistleblower reports, which will be tabled with Innlanz Limited Audit, Risk & Governance Committee to provide the Board with visibility and transparency on whistleblower matters.
- 7.6 Reports by the Committee Secretary to the Board and the Audit, Risk & Governance Committee will be made on a 'no names' basis, maintaining the confidentiality of matters raised under this policy.

8. Protection of Whistleblowers

Protection of your identity

- 8.1 Innlanz Limited is committed to protecting the identity of anyone who speaks up and makes a report under this Whistleblower Policy. If you make a report, your identity (including any information in your report that someone could use to guess your identity) will only be shared with another person if you give the Designated Disclosure Officer your permission to share that information, or if disclosure is allowed or required by law.
- 8.2 All files and records relating to whistleblower report or investigation will be kept confidential and secure.
- 8.3 Despite our best efforts, it may be possible for a person to guess your identity, for example, if you are one of a very small number of people with access to the information in the report, if you've complained or raised concerns with other people about the matter described in the report, or if you've mentioned to someone that you are considering making a report.

Protection against detrimental treatment

- 8.4 If you believe that you have suffered detrimental treatment because you have made a report under this policy (or because someone believes or suspects you have or will make a report) you should inform any Designated Disclosure Officer immediately. If you do not believe the matter is being properly addressed, please refer the issue to Innlanz Limited's Board Chair Dr Peter French.

- 8.5 Detrimental treatment includes demotion, discrimination, harassment, intimidation, threats, or other unfavourable treatment in connection with making a report. A whistleblower, or other person, who has suffered loss because of such detrimental treatment can seek compensation and other remedies through the courts.

Protection against litigation

- 8.6 If you are an eligible whistleblower, the *Corporations Act* protects you against civil, administrative, and criminal litigation for protected disclosures.

Reinstatement of employment

- 8.7 If the Company terminates your employment as a result of a protected disclosure, you may ask the court for an order to reinstate you either in your original position, or in another position at a comparable level in the Company.

Protection for whistleblowers against victimisation

- 8.8 It may be a civil and/or criminal offence to victimise you because of a protected disclosure made by you, as an eligible whistleblower. If you suffer damage because of such victimisation, you can claim compensation for that damage from the offender.

Other protections

- 8.9 Where you make a disclosure that qualifies for protection under the Corporations Law or Tax Act, you will be also eligible for special protection under those laws provided certain conditions are met. Information can be found at:
<https://www.ato.gov.au/general/gen/whistleblowers/>.

Our Policy provides a summary of protections available to you, more information can be found at :
<https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/whistleblower-rights-and-protections/>

9. Publication and Review of this Policy

- 9.1 This Policy will be available on the Company's website. Innlanz Limited Staff are being provided training on a periodic basis. Eligible recipients are provided specific training.
- 9.2 The Audit Risk & Governance Committee is committed to continuously reviewing and updating the Company's policies and procedures to ensure they are operating effectively.
- 9.3 Whistleblow policy in conjunction with our Code of Conduct, Company Values and the Anti-Bribery and Corruption Policies will be subject to biennial review to monitor the effectiveness of this framework. ARGC will be responsible for oversight and monitoring these policies.
- 9.4 This Policy may be amended by the Board may any time and the amended version will take effect upon publication on the Company's website.

Definitions

Emergency Disclosure

A disclosure of information to a journalist or parliamentarian where: – You have previously made a disclosure of information to a Regulatory Body – You have reasonable grounds to believe the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment – Before making the emergency disclosure, You have given written notice to the Regulatory Body that includes sufficient information to identify the previous disclosure and states that You intend to make an emergency disclosure and the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or the parliamentarian of the substantial imminent danger.

Personal work-related grievance

Disclosures that relate solely to personal work-related grievances and that do not relate to detriment or threat of detriment to the discloser, including: – grievances that relate to Your current or former employment and have or tend to have implications to You but do not have any other significant implications for Innlanz Limited Group or another entity

or relate to any conduct, or alleged conduct, about a disclosable matter – Interpersonal conflict between You and another employee and – Decisions that do not involve a breach of workplace laws e.g. engagement, transfer or promotion, terms and conditions of engagement or to suspend or terminate or discipline.

Reasonable grounds

The term ‘reasonable grounds to suspect’ is based on the objective reasonableness of the reasons for the discloser’s suspicion. It ensures that a discloser’s motive for making a disclosure, or their personal opinion of the person(s) involved, does not prevent them from qualifying for protection. In practice, a mere allegation with no supporting information is not likely to be considered as having ‘reasonable grounds to suspect’. However, a discloser does not need to prove their allegations. Where possible, evidence is encouraged.
