

1. POLICY STATEMENT

- 1.1 Imdex Limited and its subsidiaries (**Imdex**) endeavor to maintain high standards of corporate governance and ethical conduct across all Imdex businesses and locations globally.
- 1.2 In order for us to ensure we are doing business in an ethical, honest and compliant manner, it is essential that you ask questions, query and report any actual or suspected violations of the Imdex Code of Conduct and any policies of Imdex.
- 1.3 To this end, Imdex encourages you to ‘Speak Up’, without fear of victimization, regarding any instance or allegation of misconduct or potential breach of the law, including breaches or suspected breaches of the tax law or misconduct in relation to Imdex’s tax affairs.
- 1.4 Imdex assures you that such matters will be treated confidentially, resolved without any reprisal, victimization or retribution, and without exposing you to civil, criminal, contractual or administrative liability (collectively, **Protections**). Further, if you do Speak Up, the reported matter or information will not be used in evidence against you in proceedings for the imposition of a penalty (other than proceedings in respect of the falsity of the information). For clarity, the Protections will apply, regardless of whether the matter reported has been substantiated, or subsequently reported to an external authority.
- 1.5 The reporting systems described in this policy (**Policy**) provide you with options to independently and, if preferred, anonymously report misconduct, fraud, dishonesty, unethical or unacceptable behaviour, corruption, deception or other breaches of our policies.

2. APPLICATION OF THE POLICY

- 2.1 Anyone with information about a matter pertaining to Imdex may Speak Up, including, but not limited to, all current and former employees, officers, associates, consultants, contractors and counterparties of Imdex, any suppliers of goods and services to Imdex (or any of their employees), and any relative or dependent of any of the above. Persons may raise concerns about misconduct or behaviour which falls below the standard expected.
- 2.2 Where this Policy refers to internal procedures, responsibilities and accountabilities, these apply to all directors, officers and employees of Imdex (**Company Personnel**).

3. ACCOUNTABILITIES

If you are:	You are responsible for:
Company Personnel	<ul style="list-style-type: none"> • Ensuring you are aware of and familiar with the Policy.
Executive Management – Managing Director and Senior Management Group	<ul style="list-style-type: none"> • Ensuring all disclosures are handled in line with this Policy. • Providing and maintaining various Speak Up channels.
General and Regional Managers	<ul style="list-style-type: none"> • Ensuring all staff are aware of this Policy and the reporting system. • Displaying the appropriate marketing material on group notice boards. • Ensuring all staff have access to the various Speak Up channels.
Managers /Supervisors	<ul style="list-style-type: none"> • Ensuring all staff are aware of this Policy and the reporting system.

4. MAKING A REPORT

- 4.1 You may report a matter directly or anonymously.
- 4.2 If you report a matter you will receive feedback, wherever appropriate, on the outcome of the matter raised.
- 4.3 **Where to go - Direct to the Company**
- In the first instance, you are encouraged to report grievances directly to a manager or supervisor, or another senior manager whom you trust. Where this is not appropriate, the report may be made to a Human Resources Manager of the area, a more senior manager or a member of the Senior Management Group on +61 (0) 8 9445 4010.
- 4.4 Escalating is also acceptable. You may also report directly to the Managing Director, a Chief Executive, Regional General Manager, General Manager, General Counsel, a Human Resources Manager or Advisor, the Chair of the Board or the Chair of the Audit Risk and Compliance Committee in the first instance.
- 4.5 In the case of breaches or suspected breaches of the tax law or misconduct in relation to Imdex’s tax affairs, you may also report to an auditor, or a member of an audit team conducting an audit, or a registered tax agent or BAS agent who provides tax agent services or BAS services, to Imdex.
- 4.6 **How to make a report**
- If you are concerned about someone’s conduct or have become aware of alleged wrongdoing you can provide details of your concern using one of the following methods:

How do you want to report?	Details
Telephone 	<ul style="list-style-type: none"> • Managing Director, Bernie Ridgeway o +61 8 9329 5165 or +61 419 386 312 • General Counsel, Sarah Standish o +61 8 9329 5183 or +61 418 436 446 • Chair of the Board, Anthony Wooles o + 61 428 078 228 • Chair of the Audit & Risk Committee, Sally-Anne Layman o +61 410 519 402 • Auditor, Dave Andrews, Deloitte o +61 8 9365 7000
Email 	compliance@imdexlimited.com This email address is jointly monitored by the Managing Director and General Counsel.
Mail 	Address to “General Counsel” PO Box 1262 Osborne Park Western Australia 6916 Australia
Anonymously	You may use the above methods and choose not to provide any identification details. If you choose to make an anonymous report, you will not be able to be provided with updates on the reported matter.

5. WHAT SHOULD BE REPORTED?

Misconduct, an improper state of affairs and/or legal offences in relation to Imdex operations should be reported. The following are examples of behaviour where a disclosure would be appropriate:

- a breach of regulations or laws;
- a breach of the Imdex Code of Conduct, Anti-Bribery and Corruption Policy or Trade and Economic Sanction Policy;
- inappropriate use of Imdex Information Communication Technology (ICT) systems;
- disclosure of confidential information;
- inappropriate gifts and hospitality;
- misuse of drugs and alcohol in the workplace;
- bullying, victimisation, discrimination and harassment;
- allegations of fraud and corruption;
- alleged misappropriation of finances or non-compliance with tax reporting or related obligations;
- alleged breach of other company policy and procedures;
- alleged breach of the Health, Safety and Environment Policy;
- undertaking unauthorised secondary employment; and
- theft of Imdex property and resources.

6. WHAT TO DO IF YOU RECEIVE A REPORT

If you receive a report:

- always keep the matter confidential and report it to the General Counsel; and
- communicate back to the person making the report to let them know that the matter has been appropriately escalated.

7. PROCEDURE ONCE A CONCERN IS REPORTED

7.1 All reported matters will be investigated by Imdex.

7.2 Any report should contain sufficient information to enable Imdex to form a reasonable basis for investigation. The report can be oral, or in writing, and where possible should include the following:

- Your name (unless reporting anonymously)
- Nature of the complaint
- All relevant facts giving rise to the complaint
- Name of relevant area of the business
- Where the complaint has arisen and
- The names of the parties involved

7.3 **Who receives my report?**

- All reports under this Policy are kept confidential and are forwarded to the General Counsel.
- The General Counsel will manage all reports received and in doing so may require and call upon the assistance of other individuals within Imdex.
- The specific procedures that will be followed are detailed in Appendix 1 of this Policy.

- If, as a consequence of a concern reported, disciplinary action is required, the General Counsel may refer the matter to Human Resources.

7.4 Requesting an update

- If the person who makes a report would like to be kept informed about how the matter progresses they can email compliance@imdexlimited.com periodically to request an update on progress of the investigation and any outcome.
- Please be reminded that if you choose to make an anonymous report, you will not be able to be provided with updates on the reported matter.

7.5 Confidentiality

- If you report a concern, your identity will be kept confidential.
- The General Counsel and all interested parties will ensure that all information is kept secure within the bounds of the law, whether it is electronic or hard copy.
- Any information provided by you will only be accessed by authorised persons as determined by the General Counsel (including those permitted under relevant legislation).
- A breach of the confidentiality requirements will be regarded seriously and may result in disciplinary action or even termination of employment/contract of service.

8. CONSEQUENCES

Each reported matter will be handled on a case by case basis and consequences will depend on the situation and context. Consequences for reported matters and/or breaches of our policies may include:

- counselling;
- mediation;
- referral to a regulatory authority;
- seeking legal advice; or
- disciplinary action such as suspension and/or termination of employment.

9. REASONABLE GROUNDS AND NON-RETALIATION

9.1 Reasonable Grounds

- A report can be made by you if you have reasonable grounds to suspect misconduct, fraud, dishonesty, unethical or unacceptable behavior, corruption, deception or other breaches of our policies.

9.2 Non-Retaliation

- Any person who reports a concern under this Policy will be treated with respect, and the disclosure will in no way have a negative effect on their position (or possible future promotion) within Imdex.
- Retaliation against someone who makes a report is prohibited and this includes, but is not limited to, the following:
 - Dismissal;
 - Demotion;
 - Harm or injury, including psychological harm;
 - Alternation of position or duties;
 - Damage to property;
 - Damage to reputation;

- Damage to business or financial position;
- Any form of bullying or harassment, including being threatened;
- Discrimination;
- Current or future bias; or
- Threats of, but not limited to, any of the above.

9.3 Request for Positive action

- Any person who reports a concern under this Policy has the right to request positive action, if required, to protect them. Positive action could include, but is not limited to:
 - Ensuring confidentiality in the investigation into the complaint;
 - Protecting your identity, as far as legally possible;
 - Relocation to a different part of the business; or
 - A leave of absence during an investigation where it is not possible to maintain anonymity.

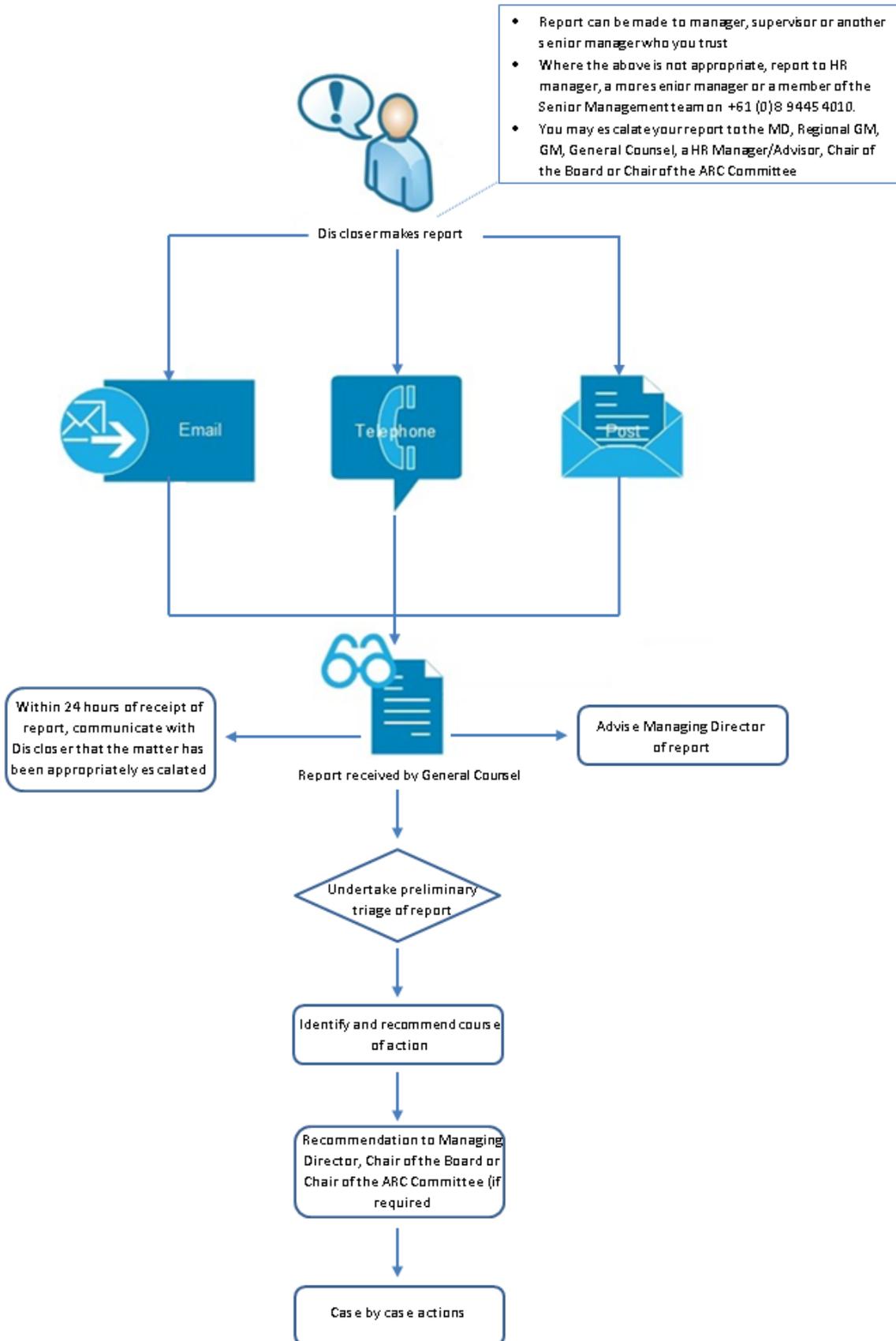
10. REVIEW OF THIS POLICY

This Policy will be reviewed annually to ensure its continued effectiveness. If you have any concerns regarding this Policy, please contact your local manager or, Imdex General Counsel, Sarah Standish on phone: +61 8 9445 4010 or email: sarah.standish@imdexlimited.com.

APPENDIX 1 – PRELIMINARY ASSESSMENT OF A REPORT

1. Unless the complaint is made anonymously, the General Counsel will acknowledge receipt of the complaint verbally or in writing within 24 hours of the receipt by General Counsel of the complaint.
2. The General Counsel will conduct a preliminary assessment of the report within 48 business hours of the initial receipt of the report.
3. Once a report has been received, the General Counsel will complete the following actions in the preliminary assessment of the report (where possible):
 - (a) Advise the Managing Director that a report has been received.
 - (b) Record the details of the report including:
 - A summary of the allegation made:
 - details of the loss incurred, (if any);
 - identify any witnesses to the allegation;
 - identify the person who is suspected of misconduct;
 - identify if the allegation contravenes any Imdex policy or procedure;
 - any information provided by the person making the report to support the allegation; and
 - any other information which may be available to support the allegations, for example information contained within Imdex's information systems.
 - Prepare a list of all documents received.
 - Consider if the matter:
 - is a grievance and should be referred to Human Resources;
 - is related to Health, Safety and Environment and should be referred to an HSE representative for investigation;
 - involves the disciplinary process;
 - contains insufficient information to enable an investigation to take place;
 - requires referral to a regulatory authority;
 - is potentially litigious;
 - requires legal advice;
 - is trivial; and
 - is vexatious or frivolous.
 - Make notes of any discussions or decisions made and record in an incident register.
 - Identify any recommendation(s) in relation to the matter for the consideration of the Chair, Audit Risk and Compliance Committee and the Managing Director.
 - Refer the matter to the relevant Imdex Manager for action to be undertaken. This could include:
 - undertaking no further action in relation to the matter;
 - referral to a regulatory authority;
 - seeking legal advice; and
 - undertaking formal investigation, seeking to resolve the complaint within at least 14 days of receipt.

APPENDIX 2 – REPORTING PROCESS



APPENDIX 3 – PRELIMINARY TRIAGE PROCESS

