

SPEAK UP

COMPLIANCE POLICY

IMDEX Limited ACN 008 947 813

1. Policy Statement

- 1.1 IMDEX Limited and its subsidiaries (**IMDEX**) endeavor to maintain high standards of corporate governance and ethical conduct across its operations globally. IMDEX’s Code of Conduct (**Code**) and other policies have been developed to align with such standards.
- 1.2 If you think a behaviour breaches the IMDEX Code, policies or any laws, you have a responsibility to ‘Speak Up’. Speaking Up helps us to strengthen IMDEX systems, improve our operations and engagement with others, and keep people safe.
- 1.3 This Speak Up Policy (**Policy**):
 - encourages you to report actual or suspected issues;
 - provides guidance on what should be reported;
 - refers you to procedures which will explain:
 - how to report issues confidentially and, if preferred, anonymously; and
 - how IMDEX will manage reports.
 - explains your right to non-retaliation.

2. Who does this Policy apply to?

- 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 that falls below the standard expected.
- 2.2 Where this Policy refers to internal procedures, responsibilities and accountabilities, these apply to all directors, officers, contractors and employees of IMDEX (**Company Personnel**).

3. Accountabilities

If you are:	You are responsible for:
Executive Management – Managing Director and Senior Management Group	<ul style="list-style-type: none"> • Providing and maintaining Speak Up channels. • Ensuring all disclosures are handled in line with this Policy.
Regional Vice Presidents	<ul style="list-style-type: none"> • Ensuring your 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 Speak Up channels.
Managers /Supervisors	<ul style="list-style-type: none"> • Ensuring all staff are aware of this Policy and the reporting system.
Company Personnel	<ul style="list-style-type: none"> • Ensuring you are aware of and familiar with the Policy and the reporting system.

4. Endorsement

This Policy is administered by the IMDEX General Counsel and has been endorsed by:

Audit, Risk & Compliance Committee	15.08.19
Managing Director	07.08.19
IMDEX Senior Management	07.08.19

5. Speaking Up

- 5.1 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 misconduct, fraud, dishonesty, unethical or unacceptable behaviour, corruption, deception or other breaches of IMDEX policies and/or laws (including breaches or suspected breaches of the tax law or misconduct in relation to IMDEX’s tax affairs). You don’t need to be directly affected by an issue to raise it.
- 5.2 To this end, IMDEX encourages you to Speak Up, without fear of victimisation. IMDEX assures you that such matters will be:
- treated respectfully and confidentially,
 - resolved without any reprisal, victimisation or retribution, and
 - resolved without exposing you to civil, criminal, contractual or administrative liability, (collectively, Protections).
- 5.3 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.

6. What to report?

- 6.1 A report should be made where you have reasonable grounds to suspect misconduct or an improper state of affairs or circumstances relating to IMDEX and its operations.
- 6.2 The following are examples of behaviours which should be reported:
- dishonesty or misleading conduct,
 - a breach of regulations or laws,
 - a breach of the IMDEX Code of Conduct, Supplier Code of Conduct, Anti-Bribery and Corruption Policy or Trade and Economic Sanction Policy,
 - unsafe work practices or other alleged breaches of the Health, Safety and Environment 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,
 - allegations of irregular use of IMDEX funds or assets,
 - alleged misappropriation of finances or non-compliance with tax reporting or related obligations,
 - alleged breach of other company policy and procedures,
 - undertaking unauthorised secondary employment, and
 - theft of IMDEX property and resources.

- 6.3 IMDEX relies on its personnel and Speak Up disclosures to help maintain the integrity of business operations. It is expected that any person who becomes aware of inappropriate behaviours will make a report.
- 6.4 Personal work related grievances are not covered under this Policy and should be reported to your manager or Human Resources representative in accordance with the Grievance and Dispute Policy. Personal workplace grievances means a grievance about any matter in relation to your employment, or former employment, having (or tending to have) implications for you personally. This includes:
- an interpersonal conflict between you and another employee,
 - a decision relating to your employment, transfer or promotion of the discloser,
 - a decision relating to your employment terms and conditions, and
 - a decision to warn you or suspend or terminate your employment.
- However, it does not include any conduct that would:
- be considered victimisation of an individual because they have made, may have made, or propose to make a report under this Policy, or
 - have significant implications for IMDEX.

7. Making a Report

Please see the Speak Up Disclosure Procedure for how to report an issue.

8. Managing a Report

- 8.1 Any matter reported must be managed by IMDEX in accordance with the Speak Up Case Management Procedure.
- 8.2 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. Right to Non-Retaliation

- 9.1 Any person who reports a concern under this Policy will be treated with respect, and the disclosure will in no way have a detrimental effect on their position (or possible future promotion) within IMDEX.
- 9.2 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; or
 - current or future bias.

- 9.3 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

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