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Whistleblower Protection Policy

Scope of Application: IXOM Group

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1. Purpose of this Policy

IXOM's Board and Executive Team places great importance on the protection of whistleblowers who make reports concerning misconduct or improper or illegal behaviour involving IXOM companies, personnel or contractors, including material breaches of IXOM's Code of Conduct. Individuals who make a report under this Policy are protected from victimization or retaliation, as set out in this Policy.

IXOM's Code of Conduct has a strong focus on ethical behaviour and compliance with the laws of the countries in which IXOM operates. Whistleblower protection is central to IXOM's compliance program and upholding its Code of Conduct.

This Policy sets out the protection and support that IXOM will provide to individuals who make a report of misconduct or an improper state of affairs or circumstances in relation to an IXOM Group company or business.

In particular, this Policy provides information on:

- the individuals who can make a disclosure under this Policy – they are listed in section 2 of this Policy;
- the types of reports or complaints covered by this Policy – these are set out in section 3 of this Policy and are referred to throughout this Policy for simplicity as "Reportable Conduct";
- how, and to whom a report or complaint in relation to suspected Reportable Conduct where that Conduct involves an IXOM entity or employee/contractor should be made – details of this are set out in sections 4 and 5 of this Policy;
- how IXOM will manage and investigate reports or complaints – further information on this is provided in section 6 of this Policy;
- the protection that will be given by IXOM to whistleblowers – further information on this is contained in section 7 of this Policy; and
- specific protections that whistleblowers have under the Australian law.

Employees and personnel of all IXOM Group companies are required to ensure they comply with all IXOM Group Policies, including this Whistleblower Protection Policy. Any individual who hinders or tries to prevent compliance with this Policy will be subject to disciplinary action including, where appropriate, referral to external law enforcement bodies.

This Policy is available on IXOM's intranet and also on the website www.ixom.com. This Policy will be reviewed from time to time and amended as required.

IXOM may rescind, suspend or change any of its policies, including this Policy, without notice. IXOM will, however, strive to notify you of changes by electronic communications



or by other appropriate means. Changes will be effective on dates determined by IXOM, and you should be careful not to rely on policies or agreements that have been superseded. In the event of a disagreement about the meaning of this Policy, IXOM has the sole discretion to interpret this Policy.

2. Who can make a disclosure under this Policy?

This Policy applies:

- (a) in relation to all IXOM Group companies in all countries, including all Bronson & Jacobs, MIEX, ABP, IXOM Bitumen and Hilditch companies; and
- (b) to disclosures of suspected Reportable Conduct made by the following groups of people.

Officers and employees

- current or former officers, associates and employees of an IXOM Group entity:
 - at any / all levels of seniority;
 - in any position / role; and
 - in any country / location; and
- however employed, whether on a full time, part time, fixed term or casual employment basis.

Suppliers

A person who has, or previously had, a contract to supply goods or services to an IXOM Group company, or a current or former employee of that person.

Relatives

A relative, spouse, de facto partner or dependent of any of the above persons.

3. What Types of Disclosures are Covered by this Policy?

Protection is afforded under this Policy where an individual covered by this Policy:

- (a) discloses information or facts concerning actual or suspected misconduct, illegal conduct or an improper state of affairs or circumstances involving an IXOM Group company or business ("**Reportable Conduct**");
- (b) that they have reasonable grounds to suspect has occurred or is occurring in relation to IXOM; and
- (c) discloses this information to:



- (i) one of the individuals listed in section 4 of this Policy below; or
- (ii) the Speak Up line (details of which are set out in section 5 of this Policy).

Examples of actual or suspected Reportable Conduct which may be disclosed under this Policy in relation to an IXOM Group company or business are as follows. This list is not an exhaustive list.

- Known or suspected illegal conduct or behaviour involving an IXOM Group company.
- Known or suspected illegal conduct or behaviour involving:
 - an IXOM staff member or consultant; or
 - a supplier, customer, distributor or agent of IXOM,in connection with an IXOM business or the supply or purchase of goods or services by an IXOM Group company.
- A known or suspected material breach of an IXOM Group policy (including IXOM Safety Health & Environmental policies or this Whistleblower Protection Policy) by:
 - an IXOM entity;
 - an IXOM staff member or consultant;
 - a supplier, agent or representative of an IXOM Group entity.
- Fraudulent or corrupt practices involving an IXOM Group company or an IXOM staff member, consultant or agent in connection with an IXOM company or an IXOM business.
- Giving or making of bribes, or attempts to give or make a bribe, involving an IXOM Group company or an IXOM staff member, consultant or agent in connection with IXOM.
- Use by an IXOM staff member of his/her position with IXOM for personal gain without written management approval.
- Anti-competitive behaviour.
- Conduct that amounts to a criminal offence or contravention of the *Corporations Act 2001* (Cth) or *Australian Securities and Investments Commission Act 2001* (Cth), such as:
 - breach of director's duties;
 - breach of continuous disclosure obligations; or
 - making false or misleading statements to ASIC or a company auditor.
- Conduct that is a Commonwealth criminal offence punishable by more than 12 months imprisonment such as:
 - possession or supply of a controlled drug;
 - using a carriage service to menace, harass or cause offence; or
 - serious fraud.
- Conduct or circumstances at an IXOM site, or involving an IXOM supply chain or manufacturing, production, warehousing, blending or down packing operation, that involve a significant danger to the health or safety of any person or significant harm to the environment, that are not properly managed or controlled in accordance with IXOM Group SH&E policies.
- Failure to comply with, or breach of, regulatory requirements such as workplace health and safety, environmental, dangerous goods, chain of responsibility,



- competition laws or anti-bribery laws.
- Deliberate concealment of any of the above.
- A systemic violation by an IXOM Group company of applicable workplace laws, including laws prohibiting retaliation, harassment, discrimination, or other workplace rights.

Not all disclosures are protected under this Policy. A disclosure of information by a person concerning a purely personal work-related grievance does not qualify for protection under this Policy except where the grievance:

- (a) constitutes conduct that may indicate a systemic issue involving illegal conduct or an improper state of affairs or circumstances in relation to IXOM; or
- (b) raises concerns of victimisation or retaliation arising from the actual or suspected making of a disclosure under this Policy.

Personal work related grievances are grievances which concern any matter in relation to the discloser's current or former employment that tends to have implications for the individual personally. Examples of personal work-related grievances include a conflict between an individual and another employee, or a decision relating to the individual's engagement, transfer, remuneration, promotion or termination. In other words, a disclosure concerning day-to-day workplace situations that do not otherwise involve Reportable Conduct or qualify for protection under this Policy.

If your disclosure is a solely personal work-related grievance, it should be made in accordance with IXOM Group's Respectful Workplace Policy or other applicable Human Resources policies.

A person making the disclosure must have objectively reasonable grounds to suspect misconduct or an improper state of affairs or circumstances in order to obtain the protection of this Policy. A person can still qualify for protection even if their disclosure turns out to be incorrect. Where it is found that a discloser has made a disclosure without reasonable grounds (such as where they know it may be false), this will be considered a serious matter and may result in disciplinary action. There may also be legal consequences if a person knowingly makes a false disclosure.

If you have any questions about this Policy, you can seek clarification on a confidential basis from a member of the IXOM Group Legal team or anonymously through the Speak Up Line website (remember to log back in to that website to check for a response to your query).

IXOM recognizes that many of its employees are subject to local laws protecting whistleblowers and prohibiting retaliation. If any provision of this Policy is contrary to an applicable law governing IXOM employees, then those laws shall govern the situation or disclosure. In such an instance, this Policy will remain in effect to the greatest extent possible. This Policy is intended to supplement, and not contradict, those laws.



4. Who Should you Make a Disclosure to?

Whenever possible, you should make disclosures of actual or suspected Reportable Conduct to:

- (a) IXOM's General Counsel at whistleblowerprotection@ixom.com; or
- (b) the IXOM Speak Up Line (refer to section 5 of this Policy).

If you prefer, you may instead make a disclosure to the following people:

- a member of IXOM's Executive Leadership Team;
- any other officer (which includes a director or company secretary) or senior manager of IXOM;
- an internal or external auditor¹ (including a member of an audit team conducting an audit on IXOM); or
- IXOM's registered tax agent² or IXOM's Head of Tax, if the disclosure concerns IXOM's tax affairs or the tax affairs of an associate of IXOM.

Where a disclosure is received through the Speak Up Line, the independent operator of that Speak Up Line (Navex) will pass on the disclosure on a confidential basis to IXOM's General Counsel. Navex will also ascertain from the discloser whether the discloser requires their identity to remain anonymous, and proceed on the basis of the discloser's requirement. If, based on the substance of the disclosure, Navex has any concern with the disclosure being provided to IXOM's General Counsel, it will instead provide the disclosure to the chairperson of the IXOM Holdings Pty Ltd Board who is an independent non-executive director.

To enable effective investigation (if required) of suspected Reportable Conduct, please provide as much information as possible, including documentary evidence or the contents of documentary evidence. Please ensure that your disclosure, if possible, also specifies:

- the nature of the Reportable Conduct;
- who you suspect is involved in the conduct that is the subject of your disclosure;
- when and where the conduct that is the subject of your disclosure has occurred or is likely to occur; and
- who is affected by the conduct.

¹ IXOM Group's external auditor is KPMG (Sydney, Australia).

² IXOM's main tax agent is Deloitte (Melbourne, Australia).



Your disclosure does not need to be in English. Disclosures can be given in your native language and Navex or IXOM's General Counsel can confidentially arrange a translation of your disclosure into English.

To ensure an effective response to your disclosure, we strongly encourage you to use the avenues outlined above when making a disclosure. Disclosures made to other persons, such as co-workers, may not be covered by the protections contained in this Policy.

5. Speak Up Line Details

IXOM has a Speak Up line available in each country in which it operates, details of which are set out below. The Speak Up line can be used to disclose actual or suspected Reportable Conduct under this Policy.

The Speak Up line:

- is managed by an independent third party – Navex – who is unrelated to IXOM; and
- can be used by you anonymously – without you identifying who you are - if you wish. An anonymous disclosure will still receive the same protections under this Policy, and you may choose to remain anonymous over the course of the investigation and after the investigation is finalised.

Although the Speak Up line can be used anonymously, an investigation of the matters disclosed is often more effective and efficient if you provide your name to Navex with your disclosure, as this allows the investigator to have direct contact with you on a strictly confidential basis to obtain further information. Having said that, even if you wish to remain anonymous, you should regularly check the Speak Up Line for acknowledgement of your disclosure and further questions that an investigator may have for you to enable an effective and timely investigation of your disclosure to be undertaken.

All disclosures made to the Speak Up line are provided on a strictly confidential basis directly to IXOM's General Counsel for review and investigation where required. If IXOM's CEO, CFO or General Counsel are conflicted in relation to the subject matter of the disclosure, the disclosure will instead be provided to the chairperson of the IXOM Holdings Pty Ltd Board, who is an independent non-executive director.

If you use the Speak Up line, please:

- provide as much factual information and details underlying your concern as possible, as this can make an investigation into your disclosure more effective and efficient;



- where you make a disclosure via the Speak Up line website, continue to log in to review any responses or follow up questions to your initial disclosure.

The Speak Up line is available as a phone line, an email or a website log in service.

The contact details for the Speak Up line are as follows:

- URL/Website address: <https://www.ixom.ethicspoint.com>
- Phone: available 24 hours per day 7 days per week as a free call on the phone numbers listed below.

Country	Free Phone Number
Australia	1800 718 518
China	400 120 4709
Indonesia	0800 150 3052
Malaysia	1 800 81 9815
New Zealand	0800 854 728
Singapore	800 852 8056
Thailand	1800014560
United Kingdom	0800 069 8554
USA	833 589 0398

6. How may a Disclosure be Made?

You may make a disclosure at any time to the people identified in section 4 in person, by phone or by email. If you make a disclosure from or to an IXOM email address, your email may be accessed by certain people within our IT department in accordance with IXOM's policies. If you are concerned about those limited circumstances in which your email might be accessed, you may prefer to make your disclosure verbally or by mail.



You may make your disclosure anonymously (and stay anonymous throughout and after any investigation) and still qualify for protection under this Policy. You may wish to obtain independent legal advice before making a disclosure.

7. What is the Process Once a Disclosure Has Been Received?

IXOM's response to a disclosure will vary depending on the nature of the disclosure and the amount of information provided. While making a disclosure does not guarantee a formal investigation will be carried out, IXOM will assess all disclosures and consider whether they should be investigated. IXOM will endeavour to acknowledge receipt of a disclosure within 10 days of it being made.

Where a matter requires investigation, IXOM's General Counsel (or other person overseeing the handling of the disclosure) may create a small team comprised of IXOM personnel and/or external parties to assist in that investigation. The objective of the investigation will be to determine whether there is sufficient evidence to substantiate the matters covered in the disclosure.

In such instances, the team:

- **will not involve** any individuals who are the subject of the disclosure or who are perceived to be too close to the individuals who are the subject of the disclosure;
- **will not involve** any individuals who are perceived as having the potential to hinder an investigation or the objectives of this Policy; and
- **will not involve** the individual making the disclosure (however the individual may be asked to provide further information that clarifies their disclosure or assists the investigation).

The team created by IXOM's General Counsel (or other person overseeing the handling of the disclosure) to investigate the disclosure:

- will keep the contents of the disclosure, the existence of the investigation, and all matters involving the investigation, as confidential as possible under the circumstances; and
- may involve an external investigator and/or an external forensics team where required to ensure that the investigation is comprehensive and effective.

IXOM will strive to ensure that its investigations will be fair and unbiased. Persons affected by the investigation may at an appropriate point in time in the investigation be made aware of allegations concerning them, treated fairly and given an opportunity to put forward their position to the investigator. Investigations will be carried out as efficiently



as is reasonably practicable in the circumstances and on a confidential basis within the confines of the team of IXOM personnel and any external parties assigned to manage and assist in the investigation. Individuals should be aware that the results of investigations may be shared with those within the company who have a need to know, however the individual's identity will be protected in accordance with this Policy.

While timeframes will vary depending on the particular investigation, IXOM endeavours to conclude investigations within 12 weeks of commencing the investigation. For less complex investigations, IXOM will endeavour to conclude investigations in a shorter time frame. Where possible, the individual will be provided with regular updates and informed of the outcome of an investigation or review of his/her disclosure. It may not be possible for IXOM to keep the individual updated if, for example, the individual cannot be contacted, or if doing so may affect any law enforcement body investigation or prosecution involving the matter. It may not be appropriate for an individual to be kept informed of details of the investigation or the results of the investigation or of any disciplinary action taken against employees that are the subject of the investigation.

Where a disclosure involves serious breaches of law and the information in that disclosure is substantiated, IXOM's General Counsel may refer the disclosure to relevant external law enforcement bodies for external investigation.

On conclusion of an internal investigation IXOM's General Counsel will provide a written disclosure to the IXOM Board's Chair and any Whistleblower Committee established by the IXOM Board, summarizing the investigation and the information collected, the conclusions that can be objectively drawn from the investigation based on the information collected including conclusions of any non-compliance with laws or IXOM policies, and a recommendation of action or further steps in relation to the investigation and its conclusions. The individual's name or any information that could be used to identify the individual will not be disclosed in the IXOM General Counsel's disclosure without the individual's consent or in exceptional circumstances where allowed by law. Appropriate disciplinary action may be taken in response to Reportable Conduct where that conduct and the allegations in an individual's disclosure have been substantiated. This may include, but is not limited to, terminating or suspending the employment or engagement of persons involved in the Reportable Conduct.

IXOM's General Counsel will from time to time provide IXOM's Board with appropriate summary information regarding disclosures and the outcomes of investigations of such disclosures. However the individual discloser's name or any information that could be used to identify the individual will not be disclosed in such summary information.

8. How Will the Whistleblower be Protected?

IXOM realizes that making a disclosure of misconduct or illegal or improper behaviour can involve substantial risk and psychological and emotional stress for an individual. IXOM values individuals coming forward with information on such matters, and is committed to



minimizing this risk and stress for an individual.

IXOM will provide the following protections to individuals.

(a) **Protection of confidentiality of an individual discloser's identity**

Under Australian whistleblower protection law it is illegal for IXOM to disclose an individual's identity or information likely to identify them unless:

- the individual has given their consent for IXOM to disclose that information; or
- in exceptional circumstances where the disclosure of that information is allowed or required by law.

Under this Policy IXOM seeks to adopt the same standard for individuals making disclosures covered by this Policy outside Australia, to whom Australian laws may not apply.

Subject to the individual's consent, measures which IXOM may adopt to protect a discloser's identity may include some or all of the following, as appropriate in the circumstances:

- using a pseudonym in place of the individual's name;
- if the individual chooses to remain anonymous, communicating with the discloser through the anonymous avenues available through the Speak Up line;
- redacting personal information of the individual or references that could cause the individual's identity to be revealed;
- referring to the individual in a gender-neutral context;
- where possible, consulting with the individual to help identify the aspects of their disclosure that could inadvertently identify them;
- ensuring paper and electronic documents and other materials relating to disclosures are stored securely;
- limiting access to all information relating to a disclosure to those directly involved in managing and investigating the disclosure;
- only disclosing the individual's identity or information that is likely to lead to their identification to a restricted number of people who are directly involved in handling and investigating the disclosure; and
- reminding each person who is involved in handling and investigating a disclosure about the confidentiality requirements, including the consequences of an unauthorised disclosure.

You have a right to raise with IXOM any issue you experience as a result of making a disclosure (including if you believe or suspect that there has been a breach of your confidentiality) directly with the Speak Up Line or the General Counsel.



You may lodge a complaint to a regulatory body, such as ASIC, APRA, ATO, if you believe that your confidentiality has been breached.

(b) Protection from victimization or retaliation

IXOM will take steps to protect an individual and all other employees who participate in the investigation from victimization or retaliation, including by any IXOM staff member who causes or threatens detriment or retribution in any form against a Whistleblower or employee who has participated in the investigation. Without limitation, victimization includes any act or threat by an IXOM staff member against an individual (because they are, may be or propose to be a whistleblower) to cause the individual to:

- be dismissed, demoted, reprimanded, warned, harassed, bullied or intimidated;
- be harmed or threatened;
- have their role, employment duties or reporting requirements changed to their detriment;
- have their career prospects damaged to their detriment; or
- have their location of employment changed.

Measures which IXOM may adopt to protect an individual from victimization or retaliation may include some or all of the following, as appropriate in the circumstances:

- monitoring and managing the behaviour of other employees;
- a relocation to a position of equivalent remuneration and seniority at a different location or in a different group;
- offering the individual a leave of absence or flexible workplace arrangements while a matter is investigated;
- professional counselling for a reasonable period of time from an independent third party to assist the individual to handle any distress caused by the matters relating to their disclosure; and/or
- rectifying any detriment that the individual has suffered.

(c) Protection from legal consequences

To the extent lawful IXOM will take steps to protect the individual from legal consequences associated with the individual having made the disclosure, including protection from the exercise of any contractual right that may otherwise exist against the individual as a result of them having made the disclosure.

If you make a protected disclosure, you will also be protected from any of the following in relation to your disclosure:



- civil liability – for example, any legal action against you for breach of an employment contract, duty of confidentiality or another contractual obligation;
- criminal liability – for example, prosecution for unlawfully releasing information or otherwise using your disclosure against you in a prosecution (other than for making a deliberately false disclosure); and
- administrative liability – for example, disciplinary action for making a disclosure.

However, you may be liable for any personal misconduct or unlawful conduct revealed by your disclosure (or revealed by an investigation following your disclosure).

(d) **Compensation and other remedies**

You may apply to seek compensation and other remedies through a court of law if:

- you suffer loss, damage or injury because of a disclosure that you have made where the disclosure or the making of the disclosure affords legal protection to you under applicable whistleblower protection laws; and
- IXOM failed to take reasonable precautions and exercise due diligence to prevent detrimental conduct.

We encourage you to seek independent legal advice if you wish to seek compensation or remedies in court.

9. How this Policy Interacts with the Australian Whistleblower Protection Laws

By making a disclosure in accordance with this Policy, you may be protected under the Australian whistleblower protection laws if the type of matter you disclose is protected by those laws.

While this Policy principally deals with internal disclosures, the protections afforded by the Australian whistleblower laws (set out in section 8) also include some types of disclosure made to external parties, such as:

- legal representatives, to obtain advice or representation about the Australian whistleblower laws;
- Australian Securities and Investments Commission (ASIC), Australian Prudential Regulation Authority (APRA) or the Australian Taxation Office (ATO); or
- MPs or journalists, where you have reasonable grounds to believe that making the further disclosure would be in the public interest or the information concerns



a substantial and imminent danger to the health or safety to one or more persons or to the natural environment, but only if:

- you previously made a disclosure of that information to either ASIC, APRA or another Commonwealth body prescribed by regulation; and
- you notified that body in writing of your intention to disclose to an MP or journalist (where, for public interest disclosures, at least 90 days must first have passed since your previous disclosure before this notice may be given).

It is important you understand strict criteria may apply and you should obtain legal advice before making a disclosure to an MP or journalist.

For more information about the Australian whistleblower laws (including how to make a disclosure directly to ASIC or the ATO), see the information available on the ASIC website (including Information Sheet 239 How ASIC handles whistleblower disclosures) and the ATO website.

If you have any queries regarding this Policy, please contact IXOM's General Counsel at whistleblowerprotection@ixom.com.