



## Whistleblower Policy

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### 1. *Purpose*

This document defines the Company's Whistleblower policy for all GTG employees including the Board, Directors and Officers and GTG contractors and consultants to adhere to.

The purpose of this policy is to:

encourage the reporting of improper conduct and any other matters that may cause financial or non-financial loss to the Company or damage the Company's reputation; and enable the Company to effectively deal with reports from whistleblowers in a way that protects the whistleblower from discrimination, harassment and/or retaliation.

### 2. *Scope*

This policy applies to all Directors and employees of the company, and its related companies, and any contractors and consultants designated by the Company Secretary as being likely to have insider information about the Company's operations.

### 3. *Responsibilities*

It is the responsibility of all GTG employees, including Directors, to have read and understood this policy. It is the responsibility of Management to ensure that employees understand this policy.

### 4. *References*

Corp POL002 EEO, Anti Discrimination, Harassment & Bullying Policy

Corporations Act 2001

ASX Corporate Governance Guidelines

ASX Listing Rules

NASDAQ Marketplace Rules

Sarbanes-Oxley Act of 2002



## 5. **Definitions**

**Whistleblower** any employee, director, employee of a service provider, or contractor of GTG who makes, or attempts to make, a report in connection with improper conduct.

**Improper conduct** conduct by a person or persons connected with an entity which, in the view of a whistleblower acting in good faith, is:

Dishonest, corrupt or fraudulent;

illegal (including theft, drug sale/use, violence or threatened violence, and criminal damage against property);

in breach of relevant laws, regulations and codes;

unethical;

material misappropriation or misuse of GTG's resources;

conduct involving substantial risk to public health or safety;

forgery or alteration of documents, unauthorised alteration or manipulation of computer files; or

in violation of GTG Ltd's Code of Conduct policy.

**Protected disclosure** any good faith communication based on reasonable grounds that discloses or demonstrates an intention to disclose information that may evidence improper conduct.

## 6. **Policy**

GTG Ltd is committed to promoting a culture of compliance and ethical behaviour. The Company ensures protection is offered to anyone who reports concerns in good faith in accordance with this policy.

All personnel are responsible for assuring the workplace is free from all forms of discrimination, harassment and retaliation prohibited by this policy. No officer, associate, agent, contractor or subcontractor of GTG has the authority to engage in any conduct prohibited by this policy.

Retaliation in any form against an individual who in good faith reports a breach under this policy (even if the report is mistaken) or who helps investigate a reported breach will be treated as a breach of this policy.



## **6.1 Responsibilities and Reporting**

All personnel are encouraged, and have the responsibility to report, any known incidences of improper conduct by making a protected disclosure in accordance with this policy.

If possible, employees should first report such matters to their line manager. If they are not comfortable reporting an incident to their line manager (eg. it is reasonably believed the manager is involved in the improper conduct), the report should be made to an executive manager of the Company.

If the concern is about a serious breach and/or the concern remains unresolved after it has been raised with the appropriate line or executive manager, you should contact the Chief Executive Officer or the Chairman of the Audit Committee.

## **6.2 Investigation of Concerns**

All concerns reported under this policy are taken seriously and are subject to investigation. The objective of the investigation will be to locate evidence that either substantiates or refutes the claims made by the whistleblower.

If the concern cannot be resolved by a line manager, he or she will discuss the matter with an executive manager. If an executive manager judges the protected disclosure to be of significance, they must investigate it further. Where considered necessary, and following the approval of the Chairman of the Audit Committee, an independent external investigator may be appointed.

Upon completion of an investigation, the person who conducted the investigation will make recommendations to the relevant executive manager. If an executive manager has conducted the investigation, they will make recommendations to the Board Audit Committee.

## **6.3 Confidentiality**

Every effort will be made to ensure anonymity (if anonymity is desired), however as it is much more difficult and sometimes not possible to investigate concerns that are reported anonymously, personnel are encouraged to provide their identity when reporting a concern.



In certain circumstances, the Company will not be able to guarantee anonymity as certain laws may require disclosure of the whistleblower's identity in legal proceedings.

If a concern reported under this policy is investigated, it may be necessary to reveal its substance (on a confidential basis) to various people, such as relevant executives, or in appropriate circumstances, law enforcement agencies. Reporting of such concerns to law enforcement agencies will only occur if approved by the Chairman of the Audit Committee. The whistleblower shall be advised of any intention to reveal the substance of the protected disclosure and to whom it is to be revealed.

If the concern relates to an allegation against a person, it will be necessary to disclose details about the matters raised to the person against whom an allegation is made, to enable them to respond. Such disclosure is to be made by the CEO or an executive manager of the Company. The Chairman of the Audit Committee must be consulted on any matter relating to an executive of the Company.

In the case of a report about a Corporations Legislation matter, additional confidentiality protections apply.

Employees will not be disadvantaged for reporting a concern under this policy, provided the report is made in good faith. If an employee believes they have been, or are likely to be, disadvantaged in any way by another employee (including their manager) because they have made a report, they must contact an executive manager of the Company for assistance or, if necessary, the Chief Executive Officer or the Chairman of the Audit Committee.

Each person who reports a concern under this policy is expected to act in good faith. Where it is shown that an employee has not acted in good faith in making a report under this policy, the matter will be treated seriously and the employee may be disciplined accordingly (for example, in the case of an unfounded malicious allegation). Also, reports made in good faith must only be communicated to the person(s) responsible for investigating the matter.



#### **6.4 Communication**

As a general rule, whistleblowers will be informed of the results of an investigation as soon as possible after the concern is resolved or acted upon. However, in some circumstances, privacy, confidentiality or other legal constraints may limit the feedback that can be provided.

If feedback has not been provided regarding resolution or actioning of the protected disclosure, the whistleblower should contact an executive manager to request feedback on the investigation or, if necessary, the Chief Executive Officer or the Chairman of the Audit Committee.

#### **6.5 Review**

This policy is reviewed annually by the Corporate Governance Committee to:

- consider the effectiveness of the policy, and

- ensure it complies in accordance with the Corporations Act 2001 and the Australian Securities & Investment Commission Act.



## 7. **Appendices**

### Appendix 1.

The Corporations Act 2001 provides additional protection in relation to the reporting of a possible contravention of the Corporations Act and Australian Securities and Investment Commission Act (Corporations Legislation) by any officer, employee, contractor or consultant of GTG. A copy of the Act can be obtained from the Company Secretary.

#### **Who is protected?**

The following persons are protected:

an employee or officer of the Company; and

a contractor supplying services or goods to the Company and any employee of a contractor.

#### **Under what conditions am I protected?**

You are protected if all of the following apply:

you report that an officer or employee has or may have breached the Corporations Legislation;

you make the report to one of the following:

- ASIC;
- the external auditor of the Company or a member of the external audit team conducting an audit of the company;
- a Director, Secretary or executive manager of the company; or
- a person authorised to receive disclosures of that kind (in the case of GTG, this includes anyone you report a concern to under this policy);

you inform the person of their name before making the report;

you have reasonable grounds to suspect that the information indicates there has or may be a breach; and

you act in good faith.



## Appendix 1. Cont

### **How am I protected?**

#### Confidentiality

The person to whom the report is made must keep the information and your identity (and information that is likely to lead to your identity) confidential. The person may only provide the information to ASIC or a member of the Australian Federal Police, unless you consent to the information being provided to someone else.

#### No victimisation

You are protected from actual or threatened detriment because of the report. Examples include termination of employment, a reduction in your terms and conditions of employment, demotion, or unfair or unequal treatment in the workplace.

#### No liability for making report

You are not subject to any civil or criminal liability for making the report, but you are not protected from civil or criminal liability for your conduct that is revealed by the report.

#### Protection in relation to contracts

No other contractual or other right may be enforced or exercised against you on the basis of the report, and a contract may not be terminated on the basis that the report constitutes a breach of the contract. If you are an employee and the employer purports to terminate your employment on the basis of the report, a court may reinstate you to the same position or a position at a comparable level.

#### Protection in relation to defamation

Provided you acted without malice (ill will or improper motive), you are not liable for defamation.