

1 PURPOSE

GPN Vaccines ('the Company') is committed to conducting its business honestly, with integrity, and in accordance with its values. The Company values and encourages whistleblowing because it helps to identify and escalate potential issues that may not otherwise be uncovered. In general terms, whistleblowing is the disclosure of illegal, immoral or illegitimate practices to persons that may be able to effect action. This policy has been developed in accordance with ASIC's Regulatory Guide 270 and the requirements of the Corporations Act 2001 (Corporations Act) to encourage the reporting of disclosable matters. It also supports the protection of whistleblowers from any detriment that may arise as a result of raising a concern so that whistleblowers feel confident to raise matters that are of concern.

2 POLICY STATEMENT

2.1 Application

- 2.1.1 Whistleblowers can be people internal or external to the Company.
- 2.1.2 This policy applies to current and former officers (including directors and company secretaries), committee members, employees, contractors, consultants, suppliers (including their employees), third party providers, secondees, volunteers and associates of the Company (including a relative, spouse or dependant of one of the foregoing people, or a dependant of their spouse) of the Company (each a 'whistleblower' for the purposes of this policy).

2.2 What can be disclosed?

- 2.2.1 This policy will apply when a whistleblower makes a disclosure in accordance with the requirements under the whistleblower protections of the Corporations Act. Whistleblowing protection is afforded when a whistleblower makes a disclosure of information relating to a "disclosable matter" to an eligible recipient.
- 2.2.2 For a report to be a disclosable matter, and therefore eligible for protection under the Corporations Act's whistleblower regime and this policy, it must contain information that a whistleblower has objectively reasonable grounds to suspect concerns, misconduct or an improper state of affairs or circumstances in relation to the Company, including the conduct of a Company employee or officer.
- 2.2.3 Disclosable matters do not need to be something illegal and can include:
 - potential violations of laws or regulations;
 - financial irregularities, money laundering or misappropriation of funds;
 - improper conduct including dishonesty, fraud, theft, negligence, default breach of trust or breach of duty;
 - conduct that is a danger to the public or business behaviour or practices that may cause consumer harm;
 - criminal acts (such as theft, bribery and corruption);
 - providing false or misleading information;
 - misuse of the Company's resources;
 - unauthorised payments;
 - unauthorised disclosure, insider trading or other misuse of confidential information;
 - unethical behaviour;
 - unsafe work practices;
 - providing inappropriate gifts or payments to third parties;
 - undisclosed private investments or outside activities;

- breach of the Company's policies and procedures;
- victimisation, harassment or workplace bullying;
- discrimination (sex, age, gender, race, or religion);
- contravention of Modern Slavery legislation.

2.2.4 Not all reports will be disclosable matters. Reports that are not disclosable matters are not eligible for protection under the whistleblower regime or this policy. This includes personal work-related grievances.

2.2.5 Personal work-related grievances relate to a person's current or former employment with implications for them personally but do not have any other significant implication for the Company or relate to any conduct, or alleged conduct about a disclosable matter. These types of concerns should be raised with the CEO.

2.3 Who should a report be made to?

2.3.1 If a whistleblower is unsure if their concern will qualify for protection, or if they wish to report concerns, they should contact an eligible recipient. The Company's eligible recipients are the Chair of the Board and the Company Secretary (details for each are provided below). Alternatively, concerns can be raised with a member of the Company's external audit team, ASIC or the ATO.

2.3.2 An eligible recipient will receive a whistleblower's report and deal with it efficiently and confidentially.

2.3.3 It is important to remember that a report must be made to an eligible recipient in order for it to be protected under the whistleblower regime and this policy. In cases where the concern relates to the Chair of the Board, the remaining Board members may appoint a Deputy Chair to handle the matter. The appointed Deputy Chair will then be an eligible recipient for the purposes of this policy.

2.3.4 A whistleblower may seek legal advice or representation prior to making a report. If the legal advice or representation is sought to understand the law, any information disclosed to the legal practitioner will also qualify for protection under this policy.

2.4 How should it be reported?

2.4.1 Reports can be made by email or telephone to:

Tim Hirst (Chair of the Board)
 Email: tim@gpnvaccines.com
 Phone: 0420 942 824

Eve Martin (Company Secretary and General Counsel)
 Email: legal@gpnvaccines.com
 Phone: 0406 660 251

2.4.2 As mentioned above, reports may also be made to the Company's external audit team, ASIC or the ATO.

2.4.3 A report may be made anonymously, although whistleblowers are encouraged to provide their name as this makes it easier to investigate and respond to reports. A whistleblower's identity will only be disclosed if they give their consent to the disclosure, if it is allowed or required by law or if it is reasonably necessary to disclose the information for the purposes of an investigation.

2.4.4 In order to support confidentiality, the Company may take a number of steps, including limiting access to the whistleblower's report and carefully reviewing and potentially de-identifying certain aspects of the report.

2.4.5 Reports may be made at any time and should be raised as soon as possible.

2.4.6 Whistleblowers should provide as much information as possible in their reports, including details of the circumstances relating to their concerns, people involved, dates, locations, if any more evidence may exist and any steps already taken to address or report the matter.

2.4.7 Protection under the whistleblower regime and this policy may still be afforded even if the whistleblower is incorrect. However, whistleblowers should have reasonable grounds to suspect that the information they are reporting is true, even if they do not have all the details available. Knowingly making a false report may result in action being taken against the whistleblower.

2.5 What protections are there?

- 2.5.1 The whistleblower regime establishes the protections that apply to whistleblowers who qualify for protection, including identity protection (confidentiality), protection from detrimental acts or omissions, compensation and other remedies, and protection from civil, criminal and administrative liability.
- 2.5.2 The Company is committed to ensuring support and protection from reprisal if a matter is raised under this policy. The Company will not tolerate any retaliation against a whistleblower.
- 2.5.3 A person the subject of a report will be treated fairly and objectively, with any findings made on the basis of reliable evidence. The identity of a person being investigated will be kept confidential to the extent practicable. Where and when appropriate, a person being investigated will be given details of the report that involves them (to the extent permitted by law) and an opportunity to respond.

2.6 How will reports be handled?

- 2.6.1 All reports are received and treated sensitively and seriously, and will be dealt with promptly, fairly and objectively.
- 2.6.2 Responses will vary depending on the nature of the report and the amount of information provided. Where able, the eligible recipient will acknowledge the report. The report will then be assessed to determine if it is a disclosable matter, what steps will be taken to respond, including any formal investigation, and what steps should be taken to manage any risk of detriment.
- 2.6.3 The Company Secretary, as the Company's Whistleblowing Coordinator will coordinate the Company's response, including any escalation of the report internally, including on a de-identified basis or otherwise as agreed with the whistleblower.
- 2.6.4 The quality of the information that is reported will be considered. Any information provided may be used in an investigation or other appropriate action. All investigations will be conducted in a manner that is procedurally fair, confidential, conducted without bias and in a timely manner. However, the timing of updates to the whistleblower and level of detail that will be provided will depend on the nature of the report and the circumstances. It may not be appropriate to provide details of the investigation or outcome to the whistleblower.
- 2.6.5 If an allegation is made in good faith, but is not confirmed by the investigation, it may be appropriate that no action be taken against the person who is the subject of the concern.
- 2.6.6 In determining the appropriate approach to each investigation, factors that may be considered include whether it qualifies for protection, whether a satisfactory explanation can be provided in relation to the matter reported, if the matter can be resolved by negotiation or communicating with one or more parties, whether an internal or external investigator should lead the investigation, and the nature of any technical, financial or legal advice that may be required to support an investigation. All employees must cooperate fully with any investigations.
- 2.6.7 Any outcome of a report will be determined at the Board's absolute and sole discretion.
- 2.6.8 Making a report may not protect the whistleblower from the consequences flowing from involvement in the wrongdoing itself. A person's liability for their own conduct is not affected by their report of that conduct under this policy. However, active cooperation in the investigation, an admission and remorse may be taken into account when considering disciplinary or other action.

2.7 Reviews

- 2.7.1 If a whistleblower is not satisfied with the outcome of an investigation, they may seek a review of whether the investigation has complied with the Company's policies and procedures by contacting an eligible recipient not involved in the initial investigation. That eligible recipient may, in their sole discretion, determine to reopen an investigation if they conclude further investigation is required or that new information is available.

2.8 Reports

2.8.1 The Company Board will receive a report of any report written under this policy. The Board may also be provided with additional information about any material incidents raised. Information received by the Board will be de-identified as required.

2.9 Reporting externally

2.9.1 Nothing in this policy is intended to restrict a whistleblower from raising a concern regarding disclosable matters, providing information to, or communicating with a government agency, law enforcement body or a regulator in accordance with any relevant law, regulation or prudential standard applicable in a jurisdiction in which the Company operates. It is recommended that any individuals contemplating reporting matters outside of the Company first seek independent advice in relation to their legal rights and obligations.

3 RELATED DOCUMENTS

ASIC's Regulatory Guide 270
Corporations Act 2001

4 APPROVAL AND REVIEW DETAILS

Approval and Amendment History	Details
Approval Authority	GPN Vaccines Board
Advisory Committee to Approval Authority	GPN Vaccines Audit and Risk Committee
Position Responsible	Board Chair / Company Secretary
Original Approval Date	19 August 2020
Review Date	18 August 2022