

Whistleblowing Procedure

This document and its contents are the property of Qtectic. This document contains confidential propriety information. The reproduction, distribution, utilisation or communication of this document or any part thereof, without the express permission is strictly prohibited.	Document Number		Revision
	PCO-IMS-PRO-0011		3.0
	Name	Position	Signature
Prepared by	Dagmara Walker	HR Manager	On File
Reviewed by	Andrew Gray	Finance Director	On File
Approved by	Michael Chadwick	CEO	On File

Table of Contents

1	Interpretation.....	3
2	Purpose and Scope	3
2.1	Our Goals & Commitment.....	3
2.2	Our Commitment	3
3	Before you make a report.....	3
4	Process for making a report.....	4
4.1	What information should I provide?	4
4.2	Eligible Whistleblowers’ rights to remain anonymous.....	4
4.3	What is the investigative process?.....	4
4.4	Role of independent parties	5
4.5	Who is alerted to a report.....	5
5	What is the process of updating the Eligible Whistleblower	5
6	Determination.....	6
7	What if the Eligible Whistleblower is not satisfied with the result	6
8	How Eligible Whistleblowers are protected	6
8.1	Identity protection (confidentiality)	6
8.2	Protection from Retaliation.....	7
8.3	Separation of issues	7
8.4	Protection for others.....	8
8.5	Compensation and remedies.....	8
8.6	Protection from liability	8
9	Legislative/Regulation Protection & Assistance	8
10	Our Roles & Responsibilities	8
11	Where to find this policy	9
12	Revision History.....	9
	Appendix A - Whistleblowing Portal	11
	Appendix B – Contact Details.....	12

1 Interpretation

Capitalised terms that are not defined in this Whistleblowing Procedure have the meaning given in the Whistleblowing Policy.

2 Purpose and Scope

2.1 Our Goals & Commitment

The vision of Qtectic is to conduct its business with honesty and integrity. To achieve our vision, it is crucial that all our employees and partners understand, follow, and adhere to our corporate values. We have put guidelines and policies in place to ensure we live by these values in our day-to-day work.

We welcome feedback and encourage people to speak up when they see activity or behaviour that they feel is wrong or does not match our values. The goal of the Whistleblowing Policy and Procedure is to provide very clear guidelines on how we approach and manage this feedback. We aim to ensure that:

- Every Eligible Whistleblower has the chance to speak up anonymously when they feel we are not adhering to our corporate values. They should have a place to report misconduct. Every report will be heard and acted on;
- Every Eligible Whistleblower is able to make reports anonymously. We commit to protecting Eligible Whistleblowers' identities, and they only need to reveal themselves if they choose to; and
- Every report of misconduct is investigated. At the end of the investigation, we will document the results and provide feedback when appropriate.

2.2 Our Commitment

Qtectic wants all Eligible Whistleblowers to know that they can provide information on any concerns they have, understand where they can report their concerns, know what happens after they make a report, and ensure they feel safe in providing a report. Qtectic also wants to let them know about their right to be anonymous as well as how we, as an organisation, will ensure they are not subject to any retaliation or other abuse because they made a report.

This Whistleblowing Procedure sets out Qtectic's measures for receiving, processing, distributing, filing and controlling appropriate documents / data, as well as ensuring that the necessary levels of control are exercised, and the latest revisions are made available to appropriate personnel.

This Whistleblowing Procedure sets out how Qtectic ensures that any information related to a report is retained in a manner that protects their integrity against loss, destruction, fire, or theft during the lifetime of the NGR Project.

3 Before you make a report

It is important to understand whether your report will qualify for protection under the Whistleblowing Laws and/or the Whistleblowing Policy and Procedure. See section 3 of the Whistleblowing Policy.

4 Process for making a report

4.1 What information should I provide?

You should provide the following information if applicable:

- **What** is the alleged misconduct of your Disclosable Matter?
- **Where** and **when** did the misconduct occur? (dates, times, location).
- **Who** is the perpetrator of the misconduct? Who are the potential witnesses? (name and surname, description of person, title, department).
- **Why** do you think it is improper conduct? (if the nature of the misconduct is not otherwise apparent).
- **Whether** there is evidence to support the allegations and if so, where can it be found? (evidence of the misconduct, supporting documentation, security footage).
- Any other information that you believe is relevant to the Disclosable Matter.

4.2 Eligible Whistleblowers' rights to remain anonymous

Disclosures can be made anonymously and still be protected under the Whistleblowing Laws. Qtectic respects and protects Eligible Whistleblowers' identities, should they choose to make an anonymous report. Eligible Whistleblowers can choose to remain anonymous while making a report, interacting with case managers during an investigation of their report, as well as after their case is closed.

At any given time, Eligible Whistleblowers can identify themselves, but at no time will they be forced to do so. If an Eligible Whistleblower decides to disclose their identity, Qtectic will work to protect their identity and will outline and document who in the organisation will know they submitted their report. Qtectic will also take all steps necessary to ensure they do not suffer any retaliation.

Qtectic will make every endeavour to investigate all reports, but in some cases, there are limitations of what can be achieved if the Eligible Whistleblower decides to remain anonymous.

After submitting a report, the following guidelines around anonymity are in place to protect an Eligible Whistleblower's identity:

- The Eligible Whistleblower has the right to remain anonymous and does not need to identify themselves at any time during the investigation process.
- Qtectic uses tools and platforms that help protect an Eligible Whistleblowers' identity during and after submitting a report.
- At no time will Qtectic force the Eligible Whistleblower to reveal their identity.
- The Eligible Whistleblower can refuse to answer questions they feel could identify themselves.
- If the Eligible Whistleblower reveals themselves at any time, Qtectic will document who has access to their identity. This may include the Case Manager or whistleblowing program owner.

4.3 What is the investigative process?

It is important for Qtectic to be transparent with our employees and other Eligible Whistleblowers and outline what is the process for us to investigate a report submitted through our whistleblowing

channels. Below, we have provided the different steps the Administrator and/or Case Managers will go through once a report is received until the case is closed.

- Report (anonymous or otherwise) is received by an Eligible Recipient.
- A Case Manager is assigned to the report to assess it and confirm its receipt within 72 hours.
- The Case Manager will do an initial assessment to confirm it is a valid report and request permission to investigate.
- The Case Manager will begin their investigation. This can include corresponding with the Eligible Whistleblower if there is a channel to do so.
- The Case Manager will investigate and update the CEO and the Eligible Whistleblower.
- Once the Case Manager has finalised their investigation and report, the CEO and the Eligible Whistleblower will be updated.
- At this point, the Case Manager will hand the case over to the CEO for any subsequent action to take place.

4.4 Role of independent parties

At Qtectic, we utilise independent parties in our whistleblowing program and strategy. Examples of how we might utilise independent parties include:

- Whistleblowing Platform: Qtectic uses an independent whistleblowing platform to ensure we protect Eligible Whistleblowers' identities and leverage technologies to ensure no one in our organisation can identify them. This platform also allows for 2-way, anonymous communication as well as case management and data protection features.
- Accounting Firms: Qtectic may use external accounting firms to do forensic investigating of specific reports that come through our whistleblowing program.
- Human Resources Consultant: Qtectic utilises human resource consultants across our business and they might be involved in specific whistleblowing cases, ensuring we use human resource best practices as we assess, investigate, and take action.

4.5 Who is alerted to a report

Once a report is submitted (anonymous or not), the report goes to the Qtectic Administrator. This person will then assess the report and either assign it to themselves or assign to another Case Manager, who will manage the investigation.

The CEO may be alerted to the report as part of the reporting process, or if he/she involved in the investigation in some manner.

Any information that could potentially identify an anonymous Eligible Whistleblower will be held in the strictest confidence and will not be shared, unless Qtectic is compelled by law.

5 What is the process of updating the Eligible Whistleblower

As part of our investigative process, the appointed Case Manager (through the online platform) will update the Eligible Whistleblower of the progress of the investigation. These updates can include the following:

- Qtectic has confirmed the receipt of a report from the Eligible Whistleblower;
- Qtectic has begun the investigative process;

- The investigation is currently ongoing; or
- The investigation has been closed.

Qtectic's commitment is that the Eligible Whistleblower will be updated regularly while the investigation is ongoing. They will then be updated once the investigation has been closed.

Qtectic will strive to provide as much feedback on the investigation as possible. However, due to Qtectic's privacy guidelines, there may be information that cannot be shared with the Eligible Whistleblower.

6 Determination

When the Case Manager has finalised the investigation it will prepare a confidential report for the CEO. The method for documenting and reporting the findings will depend on the nature of the Protected Disclosure.

7 What if the Eligible Whistleblower is not satisfied with the result

If, after being informed of the outcome of the investigation, the Eligible Whistleblower is not satisfied with the result, they can escalate this to the CEO and/or Board Member. The Eligible Whistleblower can provide this escalation in writing so that a formal review can take place. While the CEO/ Board Member commits to review the request, Qtectic is under no obligation to reopen the investigation. If the CEO/ Board Member concludes that the investigation was conducted properly and no new information exists that would change the results of the investigation, the investigation will be concluded.

8 How Eligible Whistleblowers are protected

8.1 Identity protection (confidentiality)

Protected Disclosures will be treated confidentially and sensitively. Once a report is received, the Eligible Recipient will ensure immediate steps are taken to protect the identity of the Eligible Whistleblower.

This will include:

- redacting the name and position of the Eligible Whistleblower from any written record of the report; and
- ensuring that secure record-keeping and information-sharing processes are implemented.

It is illegal for a person to identify an Eligible Whistleblower or disclose information that is likely to lead to their identification. If you are an Eligible Whistleblower, your identity and position (or any other information which would be likely to identify you) can only be disclosed:

- with your consent;
- to ASIC, APRA, or a member of the Australian Federal Police;
- to a legal practitioner (for the purposes of obtaining legal advice or legal representation about the Whistleblowing Laws); or
- to a person or body prescribed by regulations.

In addition, for information likely to identify an Eligible Whistleblower, this may be shared if it is reasonably necessary for the purposes of an investigation. All reasonable steps will be taken to

reduce the risk that you will be identified.

Where you believe that your confidentiality has been breached, you should contact a person to whom a whistleblowing report may be made under the Whistleblowing Policy and Procedure. Reports can be made anonymously. However, anonymous whistleblower reports may limit the ability to investigate the report. You may also lodge a complaint with a regulator, such as ASIC, APRA or the ATO, for investigation.

8.2 Protection from Retaliation

It is illegal for a person to engage in conduct that causes (or threatens) detrimental treatment to an Eligible Whistleblower in the belief or suspicion that a person has made, may make, proposes to make, or could make a report of a Disclosable Matter where that belief or suspicion is a reason for the conduct.

Detrimental treatment could include dismissal, demotion, harassment, reputational damage, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a disclosure as an Eligible Whistleblower.

An Eligible Whistleblower might be concerned about potential retaliation. Qtectic will protect the Eligible Whistleblower from detrimental treatment including:

- Being terminated or having their employment ceased;
- Unfair performance management;
- Harassment and/ or workplace bullying;
- Discrimination;
- Any other action that can be perceived as retaliation for making a report.

In cases where the Eligible Whistleblower considers that there is a risk of retaliation, the Eligible Whistleblower should contact the HR Consultant who will take action if they feel it is appropriate and make recommendations on how the situation can be resolved. Potential steps to protect the Eligible Whistleblower from a considered risk of retaliation may include:

- The Eligible Whistleblower taking leave.
- The Eligible Whistleblower being reassigned to other duties.
- The Eligible Whistleblower being reassigned to another location.

If the Eligible Whistleblower feels that they have been subject to retaliation, they should escalate this immediately to the CEO/Board Member. The CEO/ Board Member will take the action they feel is appropriate and make recommendations on how the situation can be resolved. Potential steps to protect the Eligible Whistleblower after retaliation has occurred may include:

- The Eligible Whistleblower taking leave.
- The Eligible Whistleblower being reassigned to other duties.
- The Eligible Whistleblower being reassigned to another location.

You may also seek independent legal advice or contact regulatory bodies, such as ASIC, APRA or the ATO, if you believe you have suffered detriment.

Qtectic does not tolerate any attempts to retaliate against an Eligible Whistleblower who has made a report. Any employee or associated person that is found to have retaliated against an Eligible Whistleblower will face disciplinary action, including the potential termination of their employment.

8.3 Separation of issues

Qtectic must be able to continue to raise any issues related to work quality or performance related issues as they relate to an Eligible Whistleblower. While Qtectic will protect the Eligible Whistleblower from any retaliation, it is important that they are still effective in their job. Qtectic can still raise any performance or contract issues with the Eligible Whistleblower, as long as they are kept separate and not influenced at all from any reports that have been made.

8.4 Protection for others

Other parties that might have to bear witness or are involved in the investigation will be protected from retaliation in the same manner as the Eligible Whistleblower.

Persons against whom an allegation has been made will generally be informed of the allegation and will have an opportunity to respond to the allegation. Qtectic will take steps to ensure the fair treatment of any person who is the subject of the disclosure as well as the Eligible Whistleblower.

8.5 Compensation and remedies

In specific circumstances, you may be able to seek compensation under the Whistleblowing Laws if you have suffered any detriment because you made a report about a Disclosable Matter. You should seek independent legal advice in these circumstances.

8.6 Protection from liability

You will be protected from any of the following in relation to a Protected Disclosure:

- civil liability (e.g., any legal action against you for breach of an employment contract, duty of confidentiality or another contractual obligation);
- criminal liability (e.g., attempted prosecution of you for unlawfully releasing information, or other use of the disclosure against you in a prosecution (other than for making a false disclosure)); and
- administrative liability (e.g., disciplinary action for making the disclosure).

These protections do not grant immunity for any misconduct that you have engaged in that is revealed in your disclosure.

9 Legislative/Regulation Protection & Assistance

If any jurisdictions or locales where Qtectic operates has whistleblowing protection laws that provide a higher level of protection than those included within this document, the local legislation will take precedence.

10 Our Roles & Responsibilities

The roles within Qtectic's whistleblowing program include the following:

1. HR Manager (Administrator) –

This person is responsible for the overall whistleblowing program. This includes employee training on

the whistleblowing program, the process of making a report, the process for investigating reports, as well as being a point of escalation for any concerns or retaliation that has taken place. While this individual reports to the CEO, all reports will be shared with the Board of Directors.

This person views incoming anonymous reports and then either assigns the report to themselves to investigate or assigns these reports to the Case Managers. This person is the first line of escalation and works collaboratively with Case Managers to ensure anonymous reports are heard and acted upon.

Refer to Appendix B for contact details.

2. Company Secretary (Case Manager) –

Case Managers are assigned anonymous reports, and their role is to investigate these reports. This includes interacting with and asking questions of Eligible Whistleblowers, as well as using the information provided to investigate the report submitted. Their investigation can be internal or external to Qtectic, depending on what was documented in the report. Their goal is to gather the facts and put forth a final report to the CEO on what happened and what action they feel needs to take place.

Refer to Appendix B for contact details.

11 Where to find this policy

This Policy is available on Qtectic's website.

12 Revision History

Revision	Date (dd/mm/yyyy)	Description of changes
1	29/07//2020	First Release
2	28/12/2020	Following Sections have been added/ updated/ deleted: <ul style="list-style-type: none"> • Added in section 1 – Interpretation • Added in section 3 – before you make a report • Section 4 – process for making a report updated. Now includes what information should I provide, 4.2 title name changed, and section updated to provide more information <ul style="list-style-type: none"> • Section 5 – title name changed • Section 6 – Determination section added • Section 8 updated to add in Qtectic website. • Update to contact details to replace Alexander Lemay with Dagmara Walker
3	25/07/2022	Amends to Section 10- HR Manager and Company Secretary
4		

Appendix A - Whistleblowing Portal

The URL link to the Eligible Whistleblower landing page is: <https://qtectic.whispli.com/questionnaire>

The Eligible Whistleblower then follows these prompts once they have reached the page.

Appendix B – Contact Details

Role	Responsibility	Name	Email	Phone
Company Secretary	Case Manager	Andrew Gray	Andrew.Gray@qtectic.com	0403 495 518
HR Manager	Administrator	Dagmara Walker	Dagmara.walker@qtectic.com	0477 287 877