

WHISTLE-BLOWER PROTECTION POLICY

1. PURPOSE

Laserbond is committed to maintaining a culture of integrity, accountability and ethical conduct.

This Policy provides a framework for individuals to raise concerns about suspected misconduct or improper conduct and outlines Laserbond's commitment to protecting eligible whistleblowers from detrimental treatment.

2. SCOPE

This Policy applies to current and former:

- employees and officers of Laserbond;
- contractors, consultants and suppliers;
- employees of contractors and suppliers;
- associates of Laserbond; and
- relatives or dependants of eligible individuals.

3. REPORTABLE CONDUCT

A person may make a disclosure where they have reasonable grounds to suspect misconduct or an improper state of affairs or circumstances involving Laserbond.

Reportable Conduct may include:

- fraud, theft, bribery or corruption;
- unlawful, dishonest or unethical conduct;
- serious breaches of Laserbond policies or legal obligations;
- financial irregularities or deliberate misreporting;
- conduct that creates a serious risk to health, safety or the environment;
- misuse of Laserbond assets or information;
- abuse of authority;
- retaliation or victimisation against a person who raises a concern; or
- attempts to conceal any of the above.

A person does not need to prove that misconduct has occurred but must have reasonable grounds for their concern.

4. PERSONAL WORK-RELATED GRIEVANCES

Personal workplace matters that relate solely to an individual's employment will generally not be covered by this Policy.

Examples include interpersonal conflicts, performance management, disciplinary matters or decisions relating to an individual's employment.

These matters should normally be raised through Laserbond's appropriate Human Resources or grievance process.

A workplace matter may still qualify for whistleblower protection where it involves broader misconduct, retaliation for making a disclosure or another matter protected by law.

5. MAKING A DISCLOSURE

Disclosures may be made confidentially or anonymously.

A disclosure may be made to Laserbond's nominated Whistleblower Protection Officer or another person authorised or legally eligible to receive whistleblower disclosures.

Eligible whistleblowers may also make disclosures to external bodies where permitted under applicable legislation, including ASIC, the Australian Taxation Office and legal practitioners.

6. CONFIDENTIALITY

Laserbond will take reasonable steps to protect the identity of a person making a disclosure.

A whistleblower's identity or information likely to identify them will only be disclosed with their consent or where permitted or required by law.

Information relating to a disclosure will be handled sensitively and only shared with those who reasonably require access.

7. HANDLING AND INVESTIGATION OF DISCLOSURES

Laserbond will not tolerate retaliation, victimisation or detrimental treatment against any person because they have made, may make or are suspected of making a protected disclosure.

Detrimental treatment may include:

- dismissal or demotion;
- discrimination;
- harassment or intimidation;
- disadvantageous changes to employment;
- threats;
- reputational or financial harm; or
- other forms of retaliation.

Any person who believes they have experienced detrimental treatment should report the matter immediately.

Disciplinary action may be taken against any employee who engages in victimisation or retaliation.

8. INVESTIGATION AND FAIR TREATMENT

Disclosures will be assessed and, where appropriate, investigated in a fair, objective and confidential manner.

Laserbond will also ensure that employees or other persons who are the subject of a disclosure are treated fairly and given an appropriate opportunity to respond to allegations where required.

The nature of any investigation will depend on the circumstances of the disclosure.

9. FALSE OR MISLEADING REPORTS

A person will not be disadvantaged where they make a genuine disclosure based on reasonable grounds, even if the concern is ultimately not substantiated.

However, knowingly making a false, malicious or deliberately misleading disclosure may result in disciplinary action.

10. COMPLIANCE

Laserbond will administer this Policy in accordance with applicable legislation, including the:

- *Corporations Act 2001 (Cth)*; and
- *Taxation Administration Act 1953 (Cth)*.

Nothing in this Policy limits any rights or protections available to an eligible whistleblower under applicable law.

11. RESPONSIBILITIES

Board and Executive Leadership Team

Provide oversight and support a culture in which genuine concerns can be raised safely.

Whistleblower Protection Officer

Receives disclosures and ensures matters are appropriately assessed, managed and escalated.

Managers and Employees

Must maintain confidentiality, cooperate with investigations and ensure no person is subjected to retaliation for raising a genuine concern.

12. RELATED DOCUMENTS

This Policy should be read in conjunction with relevant Laserbond policies and procedures, including:

- Code of Conduct;
- Anti-Bribery and Corruption Policy;
- Bullying and Harassment Policy; and
- Grievance or Complaint Resolution Procedure.

13. POLICY REVIEW

This Policy will be reviewed periodically to ensure it remains current and compliant with applicable legislation.