

# Whistleblower Policy

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Lumos Diagnostics Holdings Limited

(the “**Company**”)

Approved on 28 April 2023 by resolution of the Board.

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## 1. Purpose

- 1.1. Lumos Diagnostics Holdings Limited (ACN 630 476 970) and its subsidiary companies (collectively, "Lumos") are committed to conducting their business with integrity and in accordance with Lumos' corporate values.
- 1.2. **Lumos** also requires its directors, officers, employees, consultants, contractors and suppliers ("**Lumos Individuals**") to observe the highest standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of Lumos, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws.
- 1.3. The purpose of this whistleblower policy (the "**Policy**") is to:
  - (i) Encourage and enable Lumos Individuals (as well as their relatives, dependants or spouse, where applicable) to raise concerns regarding actual or suspected illegal or unethical conduct or practices or violations of Lumos' policies on a confidential and, if desired, anonymous basis;
  - (ii) Outline how Lumos will protect Lumos Individuals and such persons for raising such concerns; and
  - (iii) Document and provide transparency regarding how reported concerns are received and, where appropriate, investigated by Lumos.
- 1.4. Australia's Corporations Act 2001 (Cth) provides certain people legal rights and protections as whistleblowers and requires Lumos to have a whistleblowing policy that addresses the protections under that Act.
- 1.5. However, it is important to remember that Lumos operates in multiple countries; your legal rights and obligations as a whistleblower will depend on the laws applicable to your particular situation and Lumos must comply with all local laws. If compliance with this Policy would breach any local laws, or if those local laws impose a higher standard of protection, the applicable laws will take precedence to the extent of the inconsistency.

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## 2. Application

- 2.1. The policy applies to all Company employees regardless of role or employment status (full-time, part-time, fixed-term or casual employee). It also applies to contractors, consultants, labour hire employees (contractor) or any Eligible Whistleblowers as defined under this Policy and the Whistleblower Laws.

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## 3. Definitions

- 3.1. Eligible Whistleblowers includes an individual who is or has been any of the following:
  - (i) any officer or employee of the Company;
  - (ii) an individual who supplies services or goods to the Company (whether paid or unpaid) including their employees;
  - (iii) an individual who is an associate of the Company, and a relative;

- (iv) dependent or spouse of an individual referred to in any of the above sub-paragraphs.
- 3.2. This policy applies across all jurisdictions where the Company operates, but in the event local legislation, regulation, or laws provide a higher level of protection than this policy, the local legislation will take precedence.
- 3.3. **Disclosable Matter** is a misconduct or an 'improper state of affairs or circumstances'.
- 3.4. **Eligible Recipient** is the person that the Eligible Whistleblower must make a disclosure directly to, to qualify for protection as an Eligible Whistleblower under Whistleblower Laws. This includes the Whistleblower Protection Officer (as listed below), members of the People and Culture HR team, an officer or senior manager of the Company, an internal or external auditor, a legal practitioner or a prescribed regulatory body such as ASIC, AFP, APRA.
- 3.5. **Public Interest Disclosure** is the disclosure of information to a journalist or a parliamentarian, where:
  - (i) a previous report has been made to ASIC, APRA or another Commonwealth body;
  - (ii) 90 days has passed since making the report;
  - (iii) the Discloser has reasonable grounds to believe that making a further disclosure of the information would be in the public interest;
  - (iv) the discloser has provided written notification to ASIC/APRA that they intend to make a public interest or emergency disclosure and they provide enough information to identify the previous disclosure;
  - (v) the discloser makes a disclosure to a member of Commonwealth, State Parliament or the legislature of a Territory, or to a professional journalist;
  - (vi) the information disclosed provides no more detail than necessary to inform the recipient of the misconduct or improper state of affairs or circumstances.
- 3.6. **Emergency Disclosure** is the disclosure of information to a journalist or parliamentarian, where:
  - (i) a previous report has been made to ASIC, APRA or another Commonwealth body;
  - (ii) the discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more person or to the natural environment;
  - (iii) the discloser has provided written notification to ASIC/APRA that they intend to make a public interest or emergency disclosure and they provide enough information to identify the previous disclosure;
  - (iv) the discloser makes a disclosure to a member of Commonwealth, State Parliament or the legislature of a Territory, or to a professional journalist;

- (v) the information disclosed provides no more detail than necessary to inform the recipient of the substantial and imminent danger.

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#### 4. Who can make a Report?

- 4.1. Any Eligible Whistleblower is encouraged to report any Disclosable Matters as per the process for making a report. An individual who makes a disclosure may still qualify for protection even if the disclosure turns out to be incorrect.
- 4.2. Even if you don't fall into one of the above categories, you are still encouraged to raise any concern you have through the channels outlined in this policy. Lumos will still assess the concern raised and take appropriate steps. While Lumos may not be able to apply all of the protections set out in this Policy to you in this circumstance, it will look for ways to support all people who raise a concern.

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#### 5. What can be reported?

- 5.1. All Lumos Individuals and their relatives, dependents or spouses, are encouraged to report any Disclosable Matters that they have reasonable grounds to believe or suspect amounts to misconduct or an improper state of affairs or circumstances in connection with Lumos' operations (including their tax affairs).
- 5.2. Disclosable Matters may include behavior or conduct that is:
- Fraudulent
  - Corrupt
  - Dishonest
  - Illegal
  - Unethical
  - Insider trading
  - Bribery or kickbacks
  - Failure to comply with, or a breach of, legal or regulatory requirements
  - Embezzlement
  - Creating an unsafe environment
  - Detrimental conduct to Lumos and could cause financial or non-financial loss
  - Misuse of Lumos assets
  - Harmful to health, safety or the environment
  - Undisclosed conflicts of interest
  - In breach of any of Lumos policies
  - Unauthorized disclosure of IP or confidential information
  - Detrimental conduct against a person because they have made a report under this Policy
- 5.3. You do not have to be sure that any of the above behavior or conduct has occurred in order to raise a concern (for example, if you only have some information leading to a suspicion, but not all the details) and you will be protected under this Policy even if your concern turns out to be incorrect. However, you must not make a report that you know, or ought to know, is false or has no substance. Where it is found that a person has knowingly made a false report, this will be considered a serious matter and may result in disciplinary action.

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#### 6. What should not be reported?

- 6.1. A concern that relates to a 'personal work-related grievance' does not constitute a whistleblower disclosure. Personal work-related grievances are generally grievances relating to a person's

current or former employment or engagement that only have implications for them personally, and do not have any other significant implications for Lumos or relate to any conduct about a matter that is reportable under this Policy (as set out in the section above).

- 6.2. For example, a personal work-related grievance would include interpersonal conflicts with another employee or challenges to decisions relating to the person's employment or engagement, such as a transfer, promotion or disciplinary action.
- 6.3. Personal work-related grievances should instead be raised via the usual channels, such as Human Resources pursuant to the Company's HR procedures.
- 6.4. However, if a personal work-related grievance concerns a matter that is reportable under this Policy (as set out in the section above), would have significant implications for Lumos, or relates to a person suffering from, or being threatened with detriment for making a report under this Policy, it should still be reported under this Policy.

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## 7. How to make a report

- 7.1. Where you have concerns about behavior or conduct that is reportable under this policy, you are encouraged to report it under this Policy through the following channels, each a 'Recipient':
  - (i) The Senior Director of Human Resources directly via email at **sarah.glubka@lumosdiagnostics.com** or at the Company's offices at 2724 Loker Ave West, Carlsbad, CA 92010; or
  - (ii) The Company Secretary directly via email as follows Tracy Weimar: **tracy.weimar@lumosdiagnostics.com** or at the Company's offices at Level 4, 100 Albert Road, South Melbourne VIC 3207; or
  - (iii) The Chair of the Audit and Risk Committee, Catherine Robson at the Company's offices at Level 4, 100 Albert Road South Melbourne VIC 3207.
- 7.2. Reports can be made anonymously and you can remain anonymous while interacting with Lumos in relation to your report, including during any investigation of you report, as well as after your close is closed. At any given time you can identify yourself, but this is your choice and at no point do you need to do this or will you be forced to provide your identity. If you decide to disclose your identity, Lumos will take steps to protect your identity and to protect you from detriment.
- 7.3. If you would like some further information before making a report, please contact the Senior Director of Human Resources directly via email as noted above or one of the other eligible Recipients as noted above.

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## 8. Confidentiality of a Reporter's Identity

- 8.1. Lumos' priority is to support and protect people who raise concerns that are reportable under this Policy. As part of this, a person who raises a report under this Policy will be afforded the confidentiality protections set out in this Policy.
- 8.2. In particular, if you are a Lumos Individual (or one of their relatives, dependants or spouse), and you raise a concern that is reportable under this Policy, your identity (and any information that Lumos has because of your report that someone could likely use to identify you) will only be disclosed if:

- (i) you consent to the disclosure of that information;
  - (ii) the disclosure is required or allowed by law (for example, disclosure by Lumos to a lawyer or to obtain legal advice); and/or
  - (iii) in the case of information likely to identify you, it is reasonably necessary to disclose the information for the purposes of an investigation, but all reasonable steps are taken by Lumos to prevent someone from identifying you.
- 8.3. Reports received will be treated sensitively and seriously. To maintain the confidentiality of a report, Lumos:
- (i) limits access to information relating to your report;
  - (ii) carefully reviews and potentially de-identifies certain aspects of your report as appropriate;
    - uses tools and platforms (such as the Reporting Centre) that allow reports to be made anonymously.
- 8.4. Please be aware that if you do not consent to the limited sharing within Lumos of your identity and the information provided by you as needed, this may limit Lumos' ability to progress your report and to take any action in relation to it.
- 8.5. You have a right to raise with Lumos any issue you experience as a result of making a report (including if you believe or suspect that there has been a breach of your confidentiality) directly with the one of the eligible Recipients above.

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## 9. Investigation

### 9.1. Making a Report

- 9.1.1. Making a report under this Policy guarantees that it will be initially assessed by Lumos and a decision made by Lumos as to whether it should (and can) be investigated further. Lumos' response will vary depending on the nature of the report (including the amount of information provided). It may not be possible to investigate a disclosure if Lumos is not able to contact you to obtain sufficient information (for example, if you have made the report anonymously and have not provided contact details).
- 9.1.2. The diagram below outlines the high-level steps Lumos will generally take once a report has been received.

**Report is received by the Recipient**



**The Recipient will confirm receipt of the report where the whistleblower can be contacted**



**An initial assessment will be undertaken by the Recipient (and/or external legal counsel where required) to confirm whether the report should be formally investigated**



**The report is referred to an investigation officer where an investigation is appropriate and, if so, an investigation will then commence. This can include corresponding with the whistleblower if there is a channel to do so**



**The whistleblower is updated as per this Policy if they can be contacted**



**Once any investigation is finalised a report is prepared which is the property of Lumos and the whistleblower will be informed of the findings of the investigation where appropriate**



**Subsequent actions are taken as appropriate**

- 9.1.3. Where an investigation is undertaken, the objective will be to determine whether there is enough evidence to substantiate the matters reported. Investigations will be impartial of both the person who made the report and the person(s) or business unit(s) reported.
- 9.1.4. The timeframe for an investigation will vary depending on the nature of the report. Lumos endeavours to complete investigations within 90 days of receipt of a report, however this time period may be exceeded depending on the circumstances of the matter.
- 9.1.5. Unless there are confidentiality or other reasons not to do so, employees to whom a report relates will be informed of the allegation at the appropriate time, and given an opportunity to respond to the allegation(s) made against them, as and when required by principles of procedural fairness. They can also access Lumos' Employee Assistance Program on 1 866 574 7256 (USA).
- 9.1.6. Findings will be made on the balance of probabilities and it will be either that the allegation(s) are:
- (i) fully substantiated;
  - (ii) partly substantiated (for example, if one but not all allegations are substantiated);
  - (iii) not able to be substantiated;
  - (iv) unsubstantiated; or
  - (v) disproven.
- 9.1.7. While Lumos may communicate the findings of any investigation to a whistleblower who has made a report in its absolute discretion, it may not always be appropriate to provide details of the outcome having regard to confidentiality and privacy considerations.
- 9.1.8. The method for documenting and reporting the findings of an investigation will depend on the

nature of the report. Any report prepared in relation to an investigation may be provided to a decision-maker in relation to the matter and remains the property of Lumos. It will not be provided to a person who makes a report or any other person to whom a report relates.

## 9.2. Using third parties

9.2.1. A Recipient may undertake an investigation themselves or delegate the investigation to another appropriate Lumos personnel, or to external legal counsel, accountants, or other experts. This is subject to compliance with the confidentiality protections set out in this Policy and the delegate not being a subject of the reported concern.

## 9.3. Updating the whistleblower

9.3.1. Lumos will provide regular updates to a whistleblower on the progress of the investigation (including in relation to timeframes) if they are able to be contacted. The frequency and timeframe of these updates may vary depending on the nature of the disclosure. These updates may include the following:

- (i) confirming receipt of a report;
- (ii) advising that an investigative process has begun;
- (iii) providing updates on the investigation status (even if there has been no progress);
- (iv) advising when an investigation has been closed.

## 9.4. Further action following investigation

9.4.1. Where an investigation identifies misconduct or other inappropriate conduct, Lumos may take appropriate disciplinary action in its discretion. This may include, but is not limited to, terminating or suspending the employment or engagement of a person(s) involved in any such conduct. If an investigation finds that criminal activity is likely to have occurred, the matter may also be reported to the police and / or other regulatory authorities by the responsible area within Lumos.

## 9.5. Escalation

9.5.1. If you are not satisfied with a decision not to conduct an investigation into your concern or the findings of any investigation, you can escalate this to the Audit and Risk Committee. You should provide this escalation in writing so that a formal review can take place.

9.5.2. While the Audit and Risk Committee commits to review the request, Lumos is under no obligation to commence or reopen any investigation. If the Audit and Risk Committee concludes that an investigation was not appropriate, or that the findings of any investigation were appropriate, the matter will be concluded.

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## 10. Protection

10.1. Lumos is committed to protecting whistleblowers from any detriment or threats of detriment against any person because of a report raised under this Policy, or because of a belief or suspicion that such a report is proposed to be made. These protections are an essential element of creating an environment in which whistleblowers feel safe to raise concerns about reportable conduct.

10.2. Prohibited reprisal action of this nature can take the form of:



- (i) dismissal of an employee;
  - (ii) injury of an employee in their employment or alteration of their duties to their disadvantage;
  - (iii) discrimination between an employee and other employees of the same employer;
  - (iv) harassment or intimidation of a person;
  - (v) harm or injury to a person, including psychological harm;
  - (vi) damage to a person's property, reputation, business, financial position, or any other damage; and/or
  - (vii) threats to carry out any of the above.
- 10.3. Any actual or threatened reprisal action will be treated as serious misconduct and may result in disciplinary action, which may include termination of employment. In some circumstances, this conduct can also attract civil and/or criminal penalties.
- 10.4. If you believe you or someone else has suffered reprisal action as a result of a concern being reported or being proposed to be reported, please immediately report this to the Reporting Centre or a Recipient on the contact details outlined further above.
- 10.5. Lumos can take a number of steps to protect a person from detriment. For example, this may include:
- (i) monitoring and managing the behaviour of other employees;
  - (ii) implementing investigation processes where appropriate;
  - (iii) taking disciplinary action where appropriate for conduct that amounts to reprisal action or breaches the confidentiality requirements under this Policy;
  - (iv) allowing a person to perform their duties from a different location; and/or
  - (v) providing support services.
- 10.6. Lumos will at all times be able to raise and address with an individual matters that arise in the ordinary course of their employment or contractual relationship with Lumos (for example, any separate performance or misconduct concerns), or take appropriate action to protect a person from detriment, and this will not amount to reprisal action.
- 10.7. A whistleblower who is an employee of Lumos, can also access Lumos' Employee Assistance Program.
- 10.8. Lumos will look for ways to support all people who raise a concern, but it will not be able to provide non-employees with the same type and level of support that it provides to its employees. Where this Policy cannot be applied to non-employees, Lumos will still seek to offer as much support as reasonably practicable.

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## **11. Reporting to the Board**

- 11.1. The Board of Lumos is regularly updated on Lumos' whistleblowing program, inclusive of summary information relating to reports, investigations, and results, which are de-identified as required. Reports or investigations concerning material incidents may be reported to the Board outside of the usual updates. The Board at any time can ask about the state of Lumos' whistleblowing program.

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## **12. Adoption of Policy and Board Review**

- 12.1. This Policy was adopted by the Board on 28 April 2023 and took effect from that date and replaced any previous policy in this regard.
- 12.2. The Board will review this policy every two years to ensure effective operation and assess whether any changes are necessary. The Company Secretary will communicate any amendments to employees as appropriate.

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## **13. Breach of this Policy**

- 13.1. Where you are concerned that a breach of this Policy has occurred or will occur, you should report your concern to one of the eligible Recipients. A breach of this Policy may be regarded as misconduct, which may lead to disciplinary action (including up to termination of employment or engagement). An individual may also be exposed to criminal and civil liability for a breach of legislation.

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## **14. Miscellaneous**

### **14.1. Local Variations**

- 14.1.1. Certain jurisdictions where Lumos operates, or specific regulations that Lumos is required to follow, may impose additional or different legal requirements to those set out in this Policy. Where this occurs, such local laws supersede this Policy to the extent that they expressly conflict.
- 14.1.2. Lumos may also depart from the processes set out in this Policy in its absolute discretion where it is not required to comply with those processes as a matter of law.

### **14.2. Effect of policy**

- 14.2.1. This policy is non-contractual and does not form part of any employment agreements with employees. This policy does not bind Lumos and does not create any obligation on the part of Lumos toward an employee.

### **14.3. Policy Administration and Amendments**

- 14.3.1. This Policy is subject to ongoing review and may be amended, replaced or revoked at any time by Lumos in its absolute discretion. Any questions relating to the scope, interpretation, or operation of this Policy should be directed to the Company Secretary.

### **14.4. Review**

- 14.4.1. The Board will, review the policy every two years, to determine its adequacy for the Company's current circumstances. This Policy can only be amended with the approval of the Board.