

ADVANCED HUMAN IMAGING LIMITED.

Audit and Risk Management Committee Charter

Responsibilities of the Audit and Risk Management Committee

1. The Audit and Risk Management Committee is entrusted by the Board to provide appropriate quality assurance regarding procedures and processes in relation to the following responsibilities:
 - 1.1. external audit function:
 - 1.1.1. review and oversee the planning process for external audits;
 - 1.1.2. review the overall conduct of the external audit process including the independence of all parties to the process;
 - 1.1.3. review the performance of the external auditors;
 - 1.1.4. consider the reappointment and proposed fees of the external auditor;
 - 1.1.5. where appropriate seek tenders for the audit and where a change of external auditor is recommended this will be reported to the Board for submission to security holders for shareholder approval;
 - 1.2. reviewing the quality and accuracy of published financial reports (including ensuring that the Chief Executive Officer and Chief Financial Officer have made a declaration in relation to the maintenance and compliance of the financial statements);
 - 1.3. reviewing the accounting function and ongoing application of appropriate accounting and business policies and procedures;
 - 1.4. review the Company's risk management framework including in relation to economic, environmental, and social sustainability risk at least annually; and
 - 1.5. any other matters that the Board may refer to the Audit and Risk Management Committee from time to time.

Authority

2. The Company's Audit and Risk Management Committee has the following authority:
 - 2.1. to request management to attend meetings and to provide advice or information in the form required by the Audit and Risk Management Committee, and to request attendance by or information from a Company director with prior authority of the Chairperson;
 - 2.2. through the Chairperson of the Audit and Risk Management Committee to

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contact external regulatory agencies directly in circumstances where the Audit and Risk Management Committee considers it is appropriate with all such contact documented clearly by the Audit and Risk Management Committee Chairperson; and

- 2.3. for the Audit and Risk Management Committee Chairperson on behalf of the Audit and Risk Management Committee to seek independent legal advice at the expense of the Company in circumstances where the Audit and Risk Management Committee Chairperson considers it is appropriate.

Composition of the Audit and Risk Management Committee

3. The Committee shall be comprised of three (3) or more directors as determined by the Board. Each member must be independent of the management of the Company and are free of any relationship that, in the opinion of the Board, would interfere with their exercise of independent judgment as a Committee member. Further, each member of the Committee shall meet the independence and experience requirements of the listing rules of any securities exchange or association in which the Company's securities are traded and the rules and regulations of the Securities and Exchange Commission (the "SEC"), including Rule 10A-3, and the Listing Rules of the Australian Securities Exchange (the "ASX". All members of the Committee shall have a basic understanding of finance and accounting and be able to read and understand fundamental financial statements, including a company's balance sheet, income statement, and cash flow statement. At least one member of the Committee must have past employment experience in finance or accounting, professional certification in accounting, or any other comparable experience or background that results in the member's financial sophistication, including being or having been a Chief Executive Officer ("CEO") or Chief Financial Officer ("CFO") or other senior officer with financial oversight responsibilities.
4. Committee members shall be appointed by the Board after due consideration of recommendations of the Nominating and Corporate Governance Committee, and the Board may designate a Chair of the Committee. If an Audit Committee Chair is not designated or present, the members of the Committee may designate a Chair by majority vote of the Committee membership. The Board may, at any time and at its complete discretion, replace a Committee member.
5. The Secretary to the Board shall be the Secretary to the Audit and Risk Management Committee.

Conduct of Meetings

6. Committee members shall meet (either in person or telephonically) at least four times each fiscal year and more often if the Committee, at its discretion, deems this desirable. The Committee shall meet, at its discretion, with management, the Company's principal accounting officer, the independent auditors, and as a committee to discuss any matters that the Committee or each of these groups believes should be discussed. The Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditors to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee.

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7. The quorum for an Audit and Risk Management Committee meeting shall be a minimum of two members.
8. Audit and Risk Management Committee meeting agendas will be sent to Audit and Risk Management Committee members in advance of meetings wherever practicable.
9. The Secretary shall maintain minutes of all meetings of the Audit and Risk Management Committee and these minutes shall be signed by the Chairperson of the Audit and Risk Management Committee and approved by the Audit and Risk Management Committee at the next Audit and Risk Management Committee meeting or sooner if required.
10. The minutes of each Audit and Risk Management Committee meeting will be tabled at the next Board meeting.
11. The Secretary shall assist the Audit and Risk Management Committee Chairperson in dealing with the meeting agenda, providing documentation to Audit and Risk Management Committee members and any communications with Audit and Risk Management Committee members.

Voting

12. Each member of the Audit and Risk Management Committee shall have one vote.
13. In the case of equality of voting, the Audit and Risk Management Committee Chairperson shall have a casting vote in addition to his deliberative vote.

Who Attends Audit and Risk Management Committee Meetings?

14. All Audit and Risk Management Committee members are expected to attend Audit and Risk Management Committee meetings.
15. Any members of the Board may attend Audit and Risk Management Committee meetings.
16. The Audit and Risk Management Committee Chairperson may request the Audit and Risk Management Committee to meet with only non-executive directors present and may require that only Audit and Risk Management Committee members be present at all or part of a meeting.
17. The Audit and Risk Management Committee Chairperson may invite representatives of the external auditor and the Company management to attend all or part of any Audit and Risk Management Committee meeting. The external auditor shall attend an Audit and Risk Management Committee meeting at least once in each annual reporting cycle.

Audit and Risk Management Committee Review and Reporting

18. The Audit and Risk Management Committee is required to undertake an annual performance review of its own activities and the Chairperson of the Audit and Risk Management Committee shall report to the Board on the Audit and Risk Management Committee's performance annually. This review will assess the performance of the Audit and Risk Management Committee against the objectives contained in this document

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and other relevant criteria as approved by the Board.

19. The Audit and Risk Management Committee activities and functions shall be reviewed annually by the Board and its activities and functions may be revised in the interests of better meeting the needs of the security holders as owners of the Company as a whole.
20. The Audit and Risk Management Committee will report to security holders through the Annual Report. Information to be provided will include:
 - 20.1. full description of the Audit and Risk Management Committee's composition;
 - 20.2. an outline of Audit and Risk Management Committee responsibilities; and
 - 20.3. any other information required by law, the rules and regulations of the SEC or the ASX Listing Rules.

Independent Auditors

21. The Committee shall have the sole authority to appoint or replace the independent auditor. The Committee shall be directly responsible for the compensation and oversight of the work of the independent auditor (including resolutions of disagreements between management and the independent auditor regarding final reporting) for the purpose of preparing or issuing an audit report or related work. The independent auditor shall report directly to the Committee. The Committee shall approve in advance the provision by the independent auditors of all services to the Company whether or not related to the audit. However, neither the Committee nor any person with authority delegated from the Committee may approve an auditor providing the services that are described in Section 10A(g) of the Securities Exchange Act of 1934, as amended (the "**Exchange Act**") as "prohibited activities."
22. The Committee shall obtain, review and discuss reports from the independent auditor regarding (1) all critical accounting policies and practices to be used; (2) all alternative treatments of financial information within generally accepted accounting principles that have been discussed with management officials of the Company, ramifications of the use of these alternative disclosures and treatments, and the treatment preferred by the independent auditor and the reasons for favoring that treatment; and (3) other material written communications between the independent auditor and Company management, such as any management letter or schedule of unadjusted differences.
23. The Committee shall assure the regular rotation of the lead audit partner as required by Section 10A(j) of the Exchange Act.
24. The Committee shall assure that hiring policies for employees or former employees of the independent auditor are consistent with Section 10A(l) of the Exchange Act.
25. The Committee shall discuss with the independent auditor and then disclose the matters required to be discussed and disclosed by applicable accounting and auditing guidance, including any difficulties the independent auditor encountered in the course of the audit work, any restrictions on the scope of the independent auditor's activities or on access to requested information, and any significant disagreements with management.

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26. The Committee shall ascertain annually from the independent auditor whether the Company has issues under Section 10A(b) of the Exchange Act.
27. The Committee shall determine the independence of the auditors and receive from the independent auditors a formal written statement delineating all relationships between the auditor and the company (consistent with PCAOB Independence Standards Board Standard 1 or any other applicable standards), and thereafter actively engaging in a dialogue with the auditor with respect to any disclosed relationships or services that may impact the objectivity and independence of the auditor and for taking, or recommending that the full Board take, appropriate action to oversee the independence of the outside auditor.

Accounting Department and Legal Compliance

28. The Committee shall:
 - 28.1. review the personnel activities and qualifications of the Company's accounting personnel, as needed;
 - 28.2. review the appointment and performance of the principal accounting officer, and review financial and accounting personnel succession planning with the Company;
 - 28.3. review significant reports prepared by the Company's principal accounting officer together with management's response and follow-up to these reports;
 - 28.4. on at least an annual basis, review with the Company's counsel any legal matters that could have a significant impact on the Company's financial statements, the Company's compliance with applicable laws and regulations, and inquiries received from regulators or governmental agencies.
 - 28.5. establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.
 - 28.6. the Committee shall review the CEO's and CFO's disclosure and certifications under Sections 302 and 906 of the Sarbanes-Oxley Act.
 - 28.7. conduct an appropriate review of and approve all related party transactions on an ongoing basis and the Committee shall review potential conflict of interest situations where appropriate.
 - 28.8. conduct an annual risk review with respect to the matters within the role and the responsibilities of the Committee.
29. The Committee shall:
 - 29.1. Report regularly to the Board on its activities;
 - 29.2. Maintain minutes of its meetings and records relating to those meetings and the Committee's activities;
 - 29.3. Have authority to obtain, at the expense of the Company, advice and assistance from internal or external legal, consulting or other advisors;

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- 29.4. Form and delegate authority to subcommittees of one or more Committee members when desired and appropriate;
- 29.5. Review and reassess the adequacy of this Charter annually and recommend to the Board any proposed changes to this Charter; and
- 29.6. Periodically review the Committee's own performance.

General

- 30. In performing their responsibilities, Committee members are entitled to rely in good faith on information, opinions, reports or statements prepared or presented by:
 - 30.1. One of more officers or employees of the Company whom the Committee member reasonably believes to be reliable and competent in the matters presented;
 - 30.2. Counsel, independent auditors, or other persons as to matters which the Committee member reasonably believes to be within the professional or expert competence of such person; and
 - 30.3. Other committees of the Board as to matters within their respective designated authority which the Committee member reasonably believes to merit confidence.
- 31. The Committee has the powers and responsibilities delineated in this Charter. It is not, however, the Committee's responsibility to prepare and certify the Company's financial statements, to guarantee the independent auditor's report, or to guarantee other disclosures by the Company. These are fundamental responsibilities of management and the independent auditor. Committee members are not full-time Company employees and are not performing the functions of auditors or accountants.

Board Charter

1. Role of the Board

The Board guides and monitors the business and management of the Company on behalf of shareholders by whom they are elected and to whom they are accountable.

To fulfill this role, the Board is responsible for the overall corporate governance of the Company including formulating its strategic direction, setting remuneration and monitoring the performance of Directors and executives. The Board relies on Senior Executives to implement the Company's business strategy and to assist it in approving and monitoring expenditure, ensuring the integrity of internal controls and management information systems, and monitoring financial and other reporting.

2. Responsibilities of the Board

The Board is responsible for the following:

- 2.1. ensuring the Company's conduct and activities are ethical and carried out for the benefit of all its stakeholders;
- 2.2. setting the strategic direction of the Company and monitoring the Company's performance against its stated objectives;
- 2.3. providing input into and final approval of corporate strategy and monitoring implementation of corporate strategy, business plans and performance objectives;
- 2.4. setting the risk profile for the Company and reviewing, ratifying, and monitoring systems of risk management;
- 2.5. reviewing and monitoring codes of conduct, and legal and regulatory compliance;
- 2.6. the appointment of the Company's Chief Executive Officer (or equivalent), a right of veto in relation to the appointment of the Chief Financial Officer, Company Secretary, and other senior executives, and monitoring senior executives' performance and implementation of strategy;
- 2.7. determining appropriate remuneration policies;
- 2.8. allocating resources and ensuring appropriate resources are available to management;
- 2.9. approving and monitoring the annual budget, progress of major capital expenditure, capital management, and acquisitions and divestitures; and
- 2.10. approving and monitoring financial and other reporting.

3. Chairperson

The Chairperson is responsible for leadership of the Board and for the efficient organization and conduct of the Board's business. The Chairperson should facilitate the effective contribution of all directors and promote constructive and respectful relations between directors and between the Board

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and management of the Company. The Chairperson is responsible for briefing directors on issues arising at Board meetings and ultimately is responsible for communications with shareholders and arranging Board performance evaluation.

4. Chief Executive Officer

The Chief Executive Officer (or equivalent) is responsible for running the affairs of the Company under delegated authority from the Board. In carrying out his or her responsibilities the Chief Executive Officer must report to the Board in a timely manner and ensure all reports to the Board present a true and fair view of the Company's financial condition and operational results.

5. Company Secretary

The Company Secretary reports to the Board and is responsible for monitoring the extent that Board policy and procedures are followed and coordinating the timely completion and dispatch of Board agenda and briefing material. All directors are to have access to the Company Secretary.

6. Board's Relationship with Management

The role of management is to support the Chief Executive Officer or equivalent and implement the running of the general operations and financial business of the Company, in accordance with the delegated authority of the Board.

7. Appointment and Election of Directors

The Company shall ensure that prior to appointing a director or recommending a new candidate for election as a director that appropriate checks are undertaken as to the **persons character, experience, education, criminal record, and bankruptcy history**.

The following information about a candidate standing for election or re-election as a director should be provided to security holders to enable them to make an informed decision on whether to elect or re-elect the candidate:

- 7.1. biographical details, including their relevant qualifications and experience and the skills they bring to the Board;
- 7.2. details of any other material directorships currently held by the candidate;

in the case of a candidate standing for election as a director for the first time:

- (a) any material adverse information revealed by the checks the entity has performed about the director;
- (b) details of any interest, position, association or relationship that might influence, or reasonably be perceived to influence, in a material respect his or her capacity to bring an independent judgement to bear on issues before the Board and to act in the best interests of the entity and its security holders generally; and
- (c) if the Board considers that the candidate will, if elected, qualify as an independent director, a statement to that effect;

- 7.3. in the case of a candidate standing for re-election as a director:

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- (a) the term of office currently served by the director; and
- (b) if the Board considers the director to be an independent director, a statement to that effect;

7.4. a statement by the Board as to whether it supports the election or re-election of the candidate.

A candidate for appointment or election as a non-executive director should provide the Board with the information above and a consent for the Company to conduct any background or other checks the entity would ordinarily conduct. The candidate should also provide details of his or her other commitments and an indication of time involved, and should specifically acknowledge to the Company that he or she will have sufficient time to fulfill his or her responsibilities as a director.

8. Written Agreements with Directors and Senior Executives

The Company shall enter into a written service contract with each of its executive directors and senior executives which sets out at a minimum a description of their position; duties; responsibilities; to whom they report; circumstances in which their service contract may be terminated; and any entitlement upon termination.

The Company shall provide each non-executive director a letter of appointment which sets out at a minimum:

- (a) their term of appointment;
- (b) expected commitments;
- (c) remuneration;
- (d) requirements to disclose directors' interests which may affect the director's independence;
- (e) requirements to comply with Company policies;
- (f) the Company's policy on when directors may seek independent advice;
- (g) the circumstances in which the director's office becomes vacant;
- (h) indemnity and insurance arrangements;
- (i) ongoing rights of access to corporate information; and
- (j) confidentiality obligations.

9. Diversity

The Board has adopted a policy on achieving gender, age and ethnic diversity in the Company's Board and employees.

The Chief Executive Officer and the Company Secretary are responsible for ensuring the policy is brought to the attention of all affected persons and for monitoring compliance

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with the policy.

10. Performance Evaluation

The Chairperson shall review the performance of the Chief Executive Officer, each Director and each Board committee at least once every calendar year and the Chief Executive Officer shall review the performance of executive management at least once every calendar year with reference to the terms of their employment contract.

11. Composition of the Board

The Board should be of a size and composition that is conducive to making appropriate decisions. The Board should be large enough to incorporate a variety

of perspectives and skills, and to represent the best interests of the Company rather than of individual security holders or interest groups in accordance with the Company's constitution.

12. Independent Directors

The Company will regularly review whether each non-executive director is independent and each non-executive director should provide to the Board all information that may be relevant to this assessment. If a director's independence status changes this should be disclosed and explained to the market in a timely fashion.

Where possible the Company will endeavor to ensure that the majority of its directors are independent at all times, subject to the right of security holders in general meeting to elect and remove directors.

All directors – whether independent or not - should bring an independent judgement to bear on Board decisions. Directors are encouraged to confer regularly without management present. Their discussions are to be facilitated by the Chairperson. Non-executive directors should inform the Chairperson before accepting any new appointments as directors.

13. Induction and Education

The Board will ensure that all new directors are provided with the information and opportunity to gain an understanding of:

- (a) the Company's financial, strategic, operational and risk management position;
- (b) the culture and values of the Company;
- (c) the rights, duties and responsibilities of the directors;
- (d) the roles and responsibilities of senior executives;
- (e) the role of any Board committees in operation;
- (f) meeting arrangements; and
- (g) director interaction with each other, senior executives, and other stakeholders.

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14. Access to Information

The Board has the right to obtain all information from within the Company which it needs to effectively discharge its responsibilities.

Code of Conduct

Introduction

This Code of Conduct sets out the standards which the Board, management and employees of the Company are encouraged to comply with when dealing with each other, the Company's security holders and the broader community.

Responsibilities to Security Holders

The Company aims:

- to increase shareholder value within an appropriate framework which safeguards the rights and interests of security holders; and
- to comply with systems of control and accountability which the Company has in place as part of its corporate governance with openness and integrity.

The Board, management and employees of the Company shall act in the best interests of the Company.

Responsibilities to Clients, Employees, Suppliers, Creditors, Customers and Consumers

The Company is to comply with all legislative and common law requirements which affect its business.

Employment Practices

The Company will employ the best available staff with skills required to carry out the role for which they are employed. The Company will ensure a safe workplace and maintain proper occupational health and safety practices.

Responsibility to the Community

The Company will recognize, consider and respect environmental, native title and cultural heritage issues which arise in relation to the Company's activities and comply with all applicable legal requirements.

Responsibility to the Individual

The Company recognizes and respects the rights of individuals and will comply with the applicable legal rules regarding privacy and confidential information.

Obligations Relative to Fair Trading and Dealing

The Company will deal with others in a way that is fair and will not engage in deceptive practices.

Business Courtesies, Bribes, Facilitation Payments, Inducements and Commissions

Corrupt practices are unacceptable to the Company. It is prohibited for the Company or its directors, managers, or employees to directly or indirectly offer, pay, solicit, or accept bribes or any other corrupt arrangements.

Conflicts of Interest

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The Board, management and employees (each being an “Insider”) shall report any situations where there is a real or apparent conflict of interest between them as individuals and the interest of the Company. Where a real or apparent conflict of interest arises, the matter should be brought to the attention of the Chairperson in the case of a Board member or the Chief Executive Officer, the Chief Executive Officer in the case of a member of management and a supervisor in the case of an employee, so that it may be considered and dealt with in an appropriate manner.

A conflict of interest arises any time such a person has a duty or interest that may conflict with the proper and impartial fulfillment of such person’s duties, responsibilities or obligations to the Company, such as:

- making an investment that may affect his/her business decisions;
- owning a meaningful financial interest in, or being employed by, an organization that competes with or whose interests could reasonably be expected to conflict with those of the Company;
- owning a meaningful interest in, or being employed by, an organization that does, or seeks to do, business with the Company;
- making a decision on a matter where such person’s self-interests may reasonably call into question the appropriateness of the decision; and
- being employed by or accepting compensation from any other person as a result of business activity or prospective business activity affecting the Company.

No Insider shall direct, or seek to direct, any Company business to any business enterprise in which the Insider or his or her family has a meaningful ownership position or serves in a leadership capacity.

No Insider shall seek or accept for his or her self or for any family member any favors, preferential treatment, special benefits, gifts, loans or other consideration as a result of such Insider’s association with a business associate or with the company, except those customary and usual benefits directly provided by a business associate of the Company.

If requested by the Chairperson, a Board member who has a conflict of interest (or in the case of the Chairperson, if requested by the Deputy Chairperson) shall leave a Board meeting but only for such period as the Board meeting is addressing the specific matter in relation to which the Board member has a conflict of interest.

Corporate Opportunities and Transactions with Business Associates

Insiders and their family members must not profit, directly or indirectly, due to their position in the Company to the detriment, or at the expense, of the Company or any of its business associates. No Insider shall take for his or her own advantage any business opportunity for profit, which he or she learns about as a result of his or her position with the Company.

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Confidentiality

No Insider or a family member of an Insider:

- shall discuss with, or inform others about, any actual or contemplated business transaction by the Company or any business associate except as required in the performance of the Insider's employment duties and then only for the benefit of the Company or the business associate, as appropriate, and in no event for personal gain or for the benefit of any other third party;
- shall give any information to any third party about any pending or proposed business transaction of the Company or its business associates unless expressly authorized to do so by the Company's CEO; or
- other than the Company's CEO, CFO or Chairman of the Board may discuss the Company or its business associates with any member of the press or media except with the prior authorization of the Company's CEO, CFO or Chairman of the Board.

Document Retention

The Company will comply fully with all applicable laws and regulations concerning the retention and preservation of records. All Insiders shall comply fully with the Company's policies regarding the retention and preservation of records. Under no circumstances may Company records be destroyed selectively or maintained outside Company premises or designated storage facilities.

If the existence of a subpoena or impending government investigation becomes known to an Insider, he or she must immediately contact the CEO and Chair of the Company's Audit Committee of the Board, if such Audit Committee is in place. If there is not an Audit Committee in place, he or she must immediately contact the Company's CFO. Insiders must retain all records and documents that may be responsive to a subpoena or pertain to an investigation.

Reporting and Treatment of Violations

Persons who become aware of or suspect violations of this Code of Conduct should report such suspected violations promptly to the Chair of the Company's Audit Committee of the Board if such Audit Committee is in place. If there is not an Audit Committee in place, he or she must immediately contact the Chairman of the Board if such person is different than the Company's CEO, if such person is not, than the person should immediately contact another member of the Company's Board. To assist in the response to or investigation of the alleged violation, the report should contain as much specific information as possible to allow for proper assessment of the nature, extent and urgency of the alleged violation. Without limiting the foregoing, the report should, to the extent possible, contain the following information:

- the alleged event, matter or issue that is subject of the alleged violation;
- the name of each person involved;
- if the alleged violation involves a specific event or events, the approximate date and location of each event; and

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- any additional information, documentation or other evidence available relating to the alleged violation.
- the Audit Committee of the Board, if one is in place, if not, the entire Board, shall have the power to monitor, investigate, make determinations and take action with respect to violations of this Code of Conduct. In determining whether a violation of this Code has occurred, the Audit Committee of the Board, if one is in place, if not, the entire Board, may take into account:
 - the nature and severity of the violation;
 - whether the violation was a single occurrence or involved repeated occurrences;
 - whether the violation appears to have been intentional or inadvertent;
 - whether the person in question had been advised prior to the violation as to the proper course of action;
 - whether the person in question had committed other violations in the past; and
 - such other facts and circumstances as the Audit Committee of the Board shall deem advisable in the context of the alleged violation.

Consequences of Violations

If a violation is substantiated, the Board, upon recommendation of the Audit Committee of the Board, may impose such sanctions or take such actions as it deems appropriate, including, but not limited to, the following:

- disciplinary action (including censure, re-assignment, demotion, suspension or termination);
- pursuit of any and all remedies available to the Company in equity or at law for any damages or harm resulting from a violation, including injunctive relief; and
- referral of matters to appropriate legal or regulatory authorities for investigation and prosecution.

Requests for Waivers and Changes in Code of Conduct

- A waiver of a provision of this Code of Conduct shall be requested whenever there is reasonable likelihood that a contemplated action will violate the Code of Conduct. Any waiver (including an implicit waiver) that constitutes a material departure from a provision of this Code of Conduct shall be publicly disclosed on a timely basis, to the extent required by applicable rules and regulations of the SEC and the ASX Listing Rules. In addition, any amendments to this Code of Conduct (other than technical, administrative or other non-substantive amendments) shall be publicly disclosed on a timely basis, to the extent required by applicable rules and regulations of the SEC and the ASX Listing Rules.

Compliance with the Code of Conduct

Any breach of compliance with this Code of Conduct is to be reported directly to the Chairperson.

Periodic Review of Code

The Company will monitor compliance with this Code of Conduct periodically by liaising with the Board, management, and staff. Suggestions for improvements or amendments to this Code of

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Conduct can be made at any time to the Chairperson.

Every director and employee is required to sign this Code of Conduct.

I have received, read and understand this Code of Conduct:

Signed: _____

Name: _____

Date: _____

Employee _____ Director _____

Disclosure Policy

Disclosure Requirements

1. The Company recognizes its duties pursuant to the continuous disclosure rules of the ASX Listing Rules and to keep the market fully informed of information which may have a material effect on the price or value of the Company's securities.
2. Subject to certain exceptions (in ASX Listing Rule 3.1A), the Company is required to immediately release to the market information that a reasonable person would expect to have a material effect on the price or value of the Company's securities.

Responsibilities of Directors, Officers and Employees

3. The Board as a whole has primary responsibility for ensuring that the Company complies with its disclosure obligations and for deciding what information will be disclosed. Subject to delegation, the Board is also responsible for authorizing all ASX announcements and responses of the Company to ASX queries.
4. Every director, officer and employee of the Company is to be informed of the requirements of this policy by the Chairperson (in the case of directors) and by the Chief Executive Officer (in the case of other officers and employees) and must advise the Chief Executive Officer, Chairperson or Company Secretary as soon as possible (and prior to disclosure to anyone else) of matters which they believe may be required to be disclosed.

Authorized Disclosure Officer

5. The Board has delegated its primary responsibilities to communicate with ASX to the following Authorized Officer:
 - 5.1. the Company Secretary; or
 - 5.2. in the absence of the Company Secretary, the Chief Executive Officer or a designated Executive Director who is authorized to act in that capacity by the Board.

Responsibilities of Authorized Disclosure Officer

6. Subject to Board intervention on a particular matter, the Authorized Officer is responsible for the following:
 - 6.1. monitoring information required to be disclosed to ASX and coordinating the Company's compliance with its disclosure obligations;
 - 6.2. ASX communication on behalf of the Company, authorizing Company announcements and lodging documents with ASX;
 - 6.3. requesting a trading halt in order to prevent or correct a false market;
 - 6.4. providing education on these disclosure policies to the Company's directors, officers, and employees; and
 - 6.5. ensuring there are vetting and authorization processes designed to ensure that Company announcements:
 - 6.5.1. are made in a timely manner;

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- 6.5.2. are factual;
 - 6.5.3. do not omit material information; and
 - 6.5.4. are expressed in a clear and objective manner that allows investors to assess the impact of the information when making investment decisions.
- 6.6. An authorized Disclosure Officer must be available to communicate with the ASX at all reasonable times and is responsible for providing contact details and other information to ASX to ensure such availability.

Measures to Avoid a False Market

7. If ASX requests information from the Company in order to correct or prevent a false market in the Company's securities, the Company will comply with that request. The extent of information to be provided by the Company will depend on the circumstances of the ASX request.
- 7.1. If the Company is unable to give sufficient information to the ASX to correct or prevent a false market, the Company will request a trading halt.
 - 7.2. If the full Board is available to consider the decision of whether to call a trading halt, only they may authorize it, but otherwise, the Authorized Disclosure Officer may do so.

Market Announcements

8. Subject to the requirements set out in the applicable disclosure rules and this Policy, the Company will as soon as possible announce to the securities exchanges on which its securities are listed (the **markets**) any information relating to the Company which:
- 8.1. a reasonable person would expect to have a material or significant effect on the price or value of its securities; or
 - 8.2. a reasonable investor is likely to use as part of the basis for making investment decisions (market sensitive information).
9. In some limited circumstances, market sensitive information may not require immediate disclosure to the markets. The applicable disclosure rules describe the circumstances in which disclosure of market sensitive information may be delayed, and any conditions which must be complied with in these circumstances.
10. Company announcements of price sensitive information are subjected to the following vetting and authorization process to ensure their clarity, timely release, factual accuracy, and inclusion of all material information:
- 10.1. The Authorized Officer must prepare market announcements when required to fulfill the Company's disclosure obligations.
 - 10.2. Proposed announcements must be approved by the Chairperson or in his or her absence, urgent announcements may be approved by the Chief Executive Officer

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or other person expressly authorized by the Board.

- 10.3. Announcements must first be released to the Company's market platforms before being disclosed to any other private or public party (such as the media). After release of the announcement, it must be displayed on the Company's website, following which the Company can then release such information to media and other information outlets.
- 10.4. Wherever practical, all announcements must be provided to the directors, Chief Executive Officer and Company Secretary prior to release to the market for approval and comment.

Confidentiality and Unauthorized Disclosure

11. The Company must safeguard the confidentiality of information which a reasonable person would expect to have a material effect on the price or value of the Company's securities. If such information is inadvertently disclosed, the Authorized Disclosure Officer must be informed of the same and must refer it to the Chairperson and Chief Executive Officer (or equivalent) as soon as possible.

External Communications and Media Relations Policy

12. The Chairperson or Chief Executive Officer (or equivalent) are authorized to communicate on behalf of the Company with the media, government and regulatory authorities, stockbrokers, analysts and other interested parties or the public at large. No other person may do so unless specifically authorized by the Chairperson or Chief Executive Officer (or equivalent).
 - 12.1. All requests for information from the Company must be referred to the Authorized Disclosure Officer for provision to the Chairperson and Chief Executive Officer.
 - 12.2. The Company shares ASX Announcements on social media platforms including LinkedIn, Facebook, Instagram, and Twitter.
 - 12.3. All ASX Announcements have key Company email addresses that shareholders can email should they require further information.
 - 12.4. The Company provides a contact form on its website, and monitors email accounts and social media platforms for any security holder queries or communication.
 - 12.5. The Company promptly replies to security holder enquiries through any of the above-mentioned platforms during Western Australian business hours.
 - 12.6. Security holder participation is encouraged at meetings, including annual general meetings, with stockbrokers, analysts, shareholders, and other stakeholders, where shareholders and other attendees are invited to ask questions at regular intervals.

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Breach of Disclosure Policy

13. Serious breaches of this disclosure policy may be treated with disciplinary action, including dismissal, at the discretion of the Board.
 - 13.1. Where the breach is alleged against a member of the Board, that director will be excluded from the Board's consideration of the breach and any disciplinary action for the Company to take.

Diversity Policy

Introduction

1. The Company recognizes the positive advantages of a diverse workplace and is committed to:
 - 1.1. creating a working environment conducive to the appointment of well qualified employee's senior management and board candidates; and
 - 1.2. identifying ways to promote a corporate culture which embraces diversity when determining the composition of employees, senior management, and the Board.

Objectives

2. This Diversity Policy provides a framework for the Company to achieve:
 - 2.1. a diverse and skilled workforce, leading to continuous improvement in service delivery and achievement of corporate goals;
 - 2.2. a workplace culture characterized by inclusive practices and behaviours for the benefit of all staff;
 - 2.3. a work environment that values and utilizes the contributions of employees with diverse backgrounds, experiences, and perspectives through improved awareness of the benefits of workforce diversity and successful management of diversity; and
 - 2.4. awareness of all staff of their rights and responsibilities with regards to fairness, equality, and diversity for all aspects of diversity.

Measurable Objectives

3. The Board will set measurable objectives at least annually for workplace diversity and assess annually the objectives and the progress towards achieving them.

Recruitment

4. The Chief Executive Officer will:
 - 4.1. review the recruitment and selection processes to ensure that current and potential employees are not discriminated against; and
 - 4.2. ensure that the selection process of its employees, senior management, and the board considers the following factors:
 - 4.2.1. attract and retain people from equal employment opportunity target groups, and others who together make up a diverse workforce; and
 - 4.2.2. facilitate the employment of indigenous Australian people.

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Awareness, Skills and Development

5. To embrace diversity in the Company and assist in the development of a broader pool of skilled and experienced board candidates the Company will:
 - 5.1. provide induction, education and training to staff who are from diverse backgrounds to enhance the retention of new employees and promotion of existing employees to senior management and board positions; and
 - 5.2. ensure that employees, senior management, and the board attend programs to increase awareness of issues in relation to the employment of staff from diverse backgrounds.

Evaluating and Managing Diversity

6. The Chief Executive Officer will regularly and at least annually gather information on demographics in the Company and conduct staff surveys or diversity audits to identify areas of weakness and to assess the Company's progress towards achieving the measurable objectives.

Risk Management Policy

Overview

The Company operates in the smart phone application development industry where there are a number of risk factors inherent to its operations.

The Company mitigates its risk factors primarily by ensuring it has a suitably qualified and experienced Board of Directors with a range of professional qualifications appropriate to the industry and business sector in which it operates.

Recognition of these risk factors and subsequent effective management, control and reporting of risk are an essential part of the Company's day to day operations to minimize potential losses and create medium to long term shareholder wealth.

This Policy sets out the Company's **Risk Management Framework** which includes its approach to risk, the Company's risk profile and register, the responsibilities of the Board, management and others in relation to risk management, the Company's existing risk management structures and its annual program of risk management activities.

Establishment and Review of Policies

The Board is ultimately responsible for establishing and reviewing the Company's policies on risk profile, oversight and management and satisfying itself that management has developed and implemented a sound system of risk management and internal control.

The Board has established an Audit and Risk Management Committee pursuant to an Audit and Risk Management Committee Charter whose mandate includes overseeing the implementation of the Company's risk management program and reporting to the Board as to the effectiveness of the Company's management of its material risks.

Risk Profile

Risk management policies and procedures shall be adopted to identify, assess and minimize material risks affecting the Company including the following categories:

- operational;
- environmental;
- sustainability;
- compliance;
- strategic;
- ethical conduct;
- reputation or brand;
- technological;
- product or service quality;
- human capital;
- financial reporting;
- market-related risks.

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Risk Register

The individual risks which fall within the risk profile are included in the Company's Risk Register.

The management of individual risks will be allocated to senior management and individuals within the organization and noted in the Risk Register.

All risks identified in the Risk Register will be reviewed and assessed by management and the Board at least annually.

Management Responsibility

The Company's risk management program will be implemented by senior management under the direction of the Audit and Risk Management Committee as follows:

- ensuring that matters affecting the goals, objectives and performance of the Company and the safety of its stakeholders are identified and assessed by an operational risk management framework in accordance with industry accepted standards;
- obtaining and regularly reviewing insurance for the Company relevant to managing material risks;
- implementing and maintaining internal control systems which will be identified in conjunction with the external auditors;
- monitoring and verifying the Company's compliance with record keeping and operating requirements, including all requirements of law including indigenous and community rights and environmental obligations; and
- minimizing the potential for loss or damage resulting from risks affecting the Company.
- the Audit & Risk Management Committee shall report to the Board at least once a year as to the effectiveness of the Company's management of its material risks.

Review by the Board

The Board must review the effectiveness of implementation of the risk management system at least annually.

When reviewing risk management policies, the Board should take into account the Company's legal obligations and should also consider the reasonable expectations of the Company's stakeholders, including security holders, employees, customers, suppliers, creditors, consumers and the community.

Chief Executive Officer

The Chief Executive Officer is required annually to state in writing to the Board that the Company has a sound system of risk management, that internal compliance and control systems are in place to ensure the implementation of Board policies, and that those systems are operating efficiently and effectively in all material respects.

Verification of Financial Reports

The Chief Executive Officer and Chief Financial Officer (or equivalent) are required by the Company to state the following in writing prior to the Board making a solvency declaration pursuant to section 295(4) of the Corporations Act:

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- that the Company's financial reports contain a true and fair view, in all material respects, of the financial condition and operating performance of the Company and comply with relevant accounting standards; and
- that the declaration provided in accordance with section 295A of the Corporations Act is founded on a sound system of risk management and that the system is operating effectively in all material respects in relation to financial reporting risks.

The Board notes that due to its nature, internal control assurance from the Chief Executive Officer and Chief Financial Officer can only be reasonable and not absolute. This is due to such factors as the need to apply judgment, reasonable enquiry and practical and efficient internal control systems, inherent limitations to internal control and because much of the evidence available is persuasive and changing rather than conclusive and set and therefore is not and cannot be designed to detect all weaknesses in control procedures.

Audit & Risk Management Committee

The Company has formed a separate Audit & Risk Management Committee which is entrusted by the Board to provide appropriate quality assurance regarding procedures and processes in relation to:

- the external audit function;
- reviewing the quality and accuracy of published financial reports;
- reviewing the accounting function and ongoing application of appropriate accounting and business policies and procedures; and
- any other matters that the Board may refer to the Audit and Risk Management Committee from time to time including Risk Management.

The role of the Audit & Risk Management Committee is set out in the Company's *Audit & Risk Management Committee Charter*.

Audit and Role of Auditor

The Company's internal preparation for the Half Yearly audit review and the Financial Year audit includes preparing the Financial Statements and accompanying explanatory notes, conducting a series of routine reviews and financial tests, and reviewing the carrying values of all assets.

The Company's Auditor is required to attend the Annual General Meeting and be available to answer shareholder questions about the conduct of the audit and the preparation and content of the Auditor's Report.

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Risk Management Structures

The Company maintains several policies and practices designed to manage specific business risks. These include:

- Regular budgeting and financial reporting;

Executive management report to the Board each month in respect of operations and the financial position of the Company and ensuring all legal, reporting, compliance matters and other obligations are met.

- Clear limits and authorities for expenditure levels;

The Company's Policy on Authorized Expenditure Limits and Capital Expenditure Guideline sets out the authorities and expenditure levels of senior management and is required to be approved by the Board.

- Compliance with continuous disclosure obligations under the ASX Listing Rules and the Corporations Act.

The Company's *Disclosure policy* sets out the procedures, roles, and responsibilities of directors, officers and employees for ensuring compliance with continuous disclosure obligations.

Risk Management Program

The Company's yearly risk management activities are divided into quarters as follows:

Quarter One Commencing 1 July

Senior management undertakes the following activities:

- documents and/or reviews the Company's *Risk Management Policy*;
- publishes any updates to the Company's *Risk Management Policy* on the Company's website;
- reviews the Company's *Board Charter* and role descriptions for management to ensure accountability for all risk management is included;
- identifies or reviews material business risks, develops risk management strategies, and presents full company risk profile by completing a risk register; and
- allocates and/or reviews owners of critical material business risks in the risk register.

The Board determines the Company's overall risk tolerance levels, approves senior management's risk management policy, and provides input into the Company's risk profile.

Quarter Two Commencing 1 October and Quarter Three Commencing 1 January

Senior management reviews the status of risk management strategies and reviews and updates the risk register and/or completes an individual risk report for critical material business risks and provides the register and/or the report to the Board.

The Board notes the updated risk register / individual risk reports and questions management as it considers necessary.

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Quarter Four Commencing 1 April

Senior management undertakes the following activities:

- reviews and updates the risk register and/or completes an individual risk report for critical material business risks and provides the register and/or the report to the Board;
- the CEO/CFO provide a certification that the declaration provided in accordance with section 295A of the Corporations Act is founded on a sound system of risk management and internal control and that the system is operating effectively in all material respects in relation to financial reporting risks, in accordance with the requirements of Recommendation 7.3;
- the CEO provides a summary of the Company's management of its material business risks and report to the Board on the effectiveness of whether those risks are being managed effectively, in accordance with the requirements of Recommendation 7.2; and
- prepares the annual report disclosure with respect to Recommendation 7.4 for the Board's approval.

The Board undertakes the following activities:

- notes the updated risk register and/or individual risk reports and questions management if required;
- notes the CEO/CFO certification for the purposes of Recommendation 7.3;
- notes the CEO summary regarding the effectiveness of the Company's management of material business risks for the purposes of Recommendation 7.2; and
- approves the annual report disclosure with respect to Recommendation 7.4.

Continuous Improvement

The Company's risk management system is evolving. It is an on-going process, and it is recognized that the level and extent of the risk management system will evolve commensurate with the development and growth of the Company's activities.

Policy for Trading in Company Securities

Introduction

1. Advanced Human Imaging Limited (“AHI or the Company”) recognizes and enforces legal and ethical restrictions on trading in its securities by relevant persons within and external to the Company. The terms of this securities dealing policy apply to the Company’s directors, senior executives, employees, and consultants (**Relevant Persons**).

Communication

2. This policy will be communicated to all Relevant Persons and will be placed on the Company website.

Securities Trading Guidelines

3. The Company recognizes the benefit of directors, managers and other employees of the company holding securities in the Company. However, trading in such securities will only be permitted in compliance with current legislation, regulations, the highest ethical standards, and the present policy.

Trading by Relevant Persons in the Company’s securities is subject to the following limitations:

3.1. Clearance

Clearance to trade must be received from the Chairman or Chief Executive (if the Chair is unavailable) (or the board in the case of the Chairman) prior to undertaking a trade. Clearance if received will apply for 5 business days from the date provided.

3.2. Trading Window

Relevant Persons may trade in the Company’s securities on ASX in the period of 10 business days commencing 24 hours following:

- the holding of the Annual General Meeting or any other General Meeting;
- the announcement of Annual or Half-Year results;
- the announcement of Quarterly Reports; and
- any other public announcement on ASX (except for an Appendix 3Y to which a trade relates).

Except where the Relevant Person is in possession of unpublished price sensitive information, or the Company is in possession of unpublished price sensitive information and notifies the Relevant Person they may not trade during all or part of the trading window.

Trading Outside a Trading Window

4. If a Relevant person wishes to trade in the Company’s securities outside of the period noted at 3.2 (trading window) then approval must be received from the Chairman or Chief

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Executive (if the Chair is unavailable). Clearance to trade in the Company's securities outside of the defined Trading Windows may be granted at the discretion of the Chairman and generally in exceptional circumstances. Exceptional circumstances would include, but not be limited to cases of severe financial hardship, where court orders exist or other overriding legal or statutory circumstance requiring the sale or transfer of the securities.

Clearance to trade outside a trading window will apply for a period of 5 business days from the communication to the Relevant Person of the clearance to trade.

Directors' Trading and Disclosures

5. Within 24 hours of a director being appointed to the Board, resigning or being removed from the Board, or trading in the Company's securities, full details of the director's notifiable interests in the Company's securities and changes in such interest must be advised to the Company Secretary so that a record is kept within the Company and so that necessary ASX notifications can occur.
6. All directors must notify the Company Secretary of any margin loan or similar funding arrangement entered into in relation to the Company's securities and any variations to such arrangements, including the number of securities involved, the circumstances in which the lender can make margin calls, and the right of the lender to dispose of securities.

Prohibition on Hedging

7. Directors, Officers, and employees must not engage in hedging arrangements (including, for example, the use of put and call options or other derivative instruments) over unvested Securities issued pursuant to any employee or Director option or share plan. In addition, any hedging over vested Securities must comply with this Policy.

Excluded Trades

8. The following trades are excluded from the operation of this policy:
 - 8.1. dividend reinvestment plans;
 - 8.2. share purchase plans;
 - 8.3. rights issues;
 - 8.4. accepting takeover offers;
 - 8.5. margin calls.

The Share Trading policy does not apply where there is no change in beneficial interest in the securities.

Whistleblower Policy

Contents

1. Applicability
2. Purpose
3. Reportable conduct
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5. Whistleblower Officer
6. Making a report
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1. Applicability

A reference to **AHI** in this policy is a reference to:

- (a) Advanced Human Imaging Limited ACN 602 111 115 (**Company**); and
- (b) any joint ventures under the Company's operational control.

This policy applies to all directors, officers, employees, consultants and contractors of AHI (**Personnel**). This policy also applies, as far as is reasonably achievable, to AHI service providers, suppliers and third-party contractors (**Third Parties**). Any of these persons making a report under this policy are referred to as a **whistleblower**.

All Personnel and any Third Parties will be provided with access to a copy of this policy via the Company's website <https://www.advancedhumanimaging.com>. Training or awareness sessions on this policy may be held from time to time, as required.

2. Purpose

As set out in the Company's Code of Conduct, directors, officers, employees, consultants and contractors of the Company are expected to not only act in compliance with legal obligations, but also act ethically and responsibly, which involves acting with honesty, integrity and in a manner that is consistent with the reasonable expectations of investors and the broader community.

The purpose of this policy is to encourage the persons to whom the policy applies to raise any concerns or report instances of any potential breach of law, any violations (or suspected violations) of the Company's Code of Conduct or any other legal or

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ethical concern without the fear of detriment.

In this policy **detriment** includes (without limitation) any of the following: dismissal of an employee; injury of an employee in his or her employment; alteration of an employee's position or duties to his or her disadvantage; discrimination between an employee and other employees of the same employer; harassment or intimidation of a person; harm or injury to a person, including psychological harm; damage to a person's property; damage to a person's reputation; damage to a person's business or financial position; and any other damage to a person.

Unethical, unlawful or undesirable conduct is referred to in this policy as **reportable conduct**, examples of which are set out in section 3.

The Board has appointed Mr Steven Richards (Company Secretary) as the Whistleblower Officer for the purposes of this policy.

3. Reportable conduct

A whistleblower may make a report under this policy if they have reasonable grounds to suspect that a person or persons connected with AHI (e.g. a director, officer, employee, contractor, supplier, tenderer) has engaged in conduct which is:

- (a) a breach of the Company's Code of Conduct;
- (b) dishonest, fraudulent or corrupt;
- (c) illegal (such as theft, drug sale or use, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law);
- (d) in breach of applicable laws;
- (e) unethical or in breach of AHI policies and procedures (either representing a breach of the Company's Code of Conduct or generally);
- (f) conduct amounting to harassment, discrimination, victimization, or bullying;
- (g) conduct that is potentially damaging to AHI, its employees or a third party such as unsafe work practices, environmental damage, health risks or abuse of AHI property or resources;
- (h) any conduct which may cause financial or non-financial loss to AHI or be otherwise detrimental to the interests of AHI; or
- (i) any other kinds of misconduct or improper state of affairs or circumstances in relation to AHI.

4. Non-reportable conduct

a) Personal work-related grievances

Personal work-related grievances are those that relate to the whistleblower's current or former employment and have, or tend to have, implications for the

whistleblower personally, but do not:

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- i. have any other significant implications for the entity (or another entity); or
- ii. relate to any conduct, or alleged conduct, about a disclosable matter such as:
 - o an interpersonal conflict between the whistleblower and another employee;
 - o a decision that does not involve a breach of workplace laws;
 - o a decision about the engagement, transfer or promotion of the whistleblower;
 - o a decision about the terms and conditions of engagement of the whistleblower;
or
 - o a decision to suspend or terminate the engagement of the whistleblower, or otherwise to discipline the whistleblower.

Disclosures relating to personal work-related grievances do not qualify for protection under the Corporations Act.

A personal work-related grievance may still qualify for protection if:

- o it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report);
- o the entity has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the whistleblower's personal circumstances;
- o the whistleblower suffers from or is threatened with detriment for making a disclosure; or
- o the whistleblower seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

Personal work-related grievances and other types of issues or concerns that are not covered by the policy should be addressed to the employee's direct supervisor or manager. Employees are also encouraged to seek legal advice about their rights and protections under employment or contract law, and to resolve their personal work-related grievance.

5. Whistleblower Officer

The Board will appoint a suitable senior employee or officer to the position of "Whistleblower Officer", whose role it will be investigate the substance of any complaint regarding reportable conduct, to determine whether there is evidence in support of the conduct raised or, alternatively, to refute the report made.

The Whistleblower Officer has direct, unfettered access to independent financial, legal and operational advice as required for the purposes of effectively carrying out the role. The Whistleblower Officer also has a direct line of reporting to the Chairman.

The current Whistleblower Officer is Mr. Steven Richards (Company Secretary). The Whistleblower Officer's contact details are as follows:

Email

steven.richards@advancehumanimaging.com

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Address

Unit 5, 71-73 The Esplanade South Perth WA 6151

If the matter concerns the Whistleblower Officer, or a whistleblower is not comfortable contacting the Whistleblower Officer, they should contact the Company's Chairman, or a Non-Executive Director.

6. Making a report

If a member of Personnel or a Third Party to whom this policy applies becomes aware of any matter that they consider to be reportable conduct, they can:

- (a) report to their direct supervisor or manager. However, if a whistleblower is not comfortable speaking to their supervisor or manager, or are not satisfied with their response to the whistleblower's report, a whistleblower is encouraged to speak with anyone in management who they are comfortable in approaching;
- (b) report directly to the Whistleblower Officer; or
- (c) if the matter concerns the Whistleblower Officer or a whistleblower is not comfortable contacting the Whistleblower Officer, they should contact the Company's Chairman or a Non-Executive Director.

Whistleblowers need to provide in the report all the information on which they formed the view that they had reasonable grounds to suspect reportable conduct to assist in the investigation of the conduct. By way of example, information in the report could include the date, time and location of the conduct, the name(s) of the persons involved and any witnesses to the events, evidence of the events (e.g. emails, documents) and any steps the whistleblower or another person may have already taken to report or resolve the matter.

Reports can be submitted verbally or in writing.

Nothing in this policy restricts a person from reporting any matter or providing any

information to a regulator (such as the Australian Securities and Investments Commission (ASIC)), the Company's auditor or a member of the audit team or any other person in accordance with any relevant law, regulation or other requirement.

A false report of reportable conduct could have significant effects on AHI's reputation, the reputation of other Personnel and may result in a considerable waste of time and effort. Any deliberately false reporting of reportable conduct will be treated as a serious disciplinary matter.

7. Investigation procedure

The Whistleblower Officer will investigate all matters reported under this policy as soon as possible after the matter has been reported. A Whistleblower Officer may appoint a person to assist in the investigation of a matter raised in a report. Where appropriate, the Company will provide feedback to the whistleblower regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made).

The investigation will be conducted in an objective and fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the reportable conduct and the circumstances.

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The person who has had a report of reportable conduct made against them will be informed and given the opportunity to respond to the report and will be presumed innocent until proven otherwise. Their defense will be fairly set out in any report arising from the investigation and they will be kept informed of the progress of the investigations and the outcome as is reasonable and appropriate having regard to the nature of the reportable conduct and any legal considerations.

If the report is not submitted anonymously, a whistleblower may be contacted to discuss the investigation process. However, if a report is submitted anonymously, the investigation will be conducted based on the information provided by the whistleblower in their report.

8. Protection of whistleblowers

The Company is committed to ensuring confidentiality in respect of all matters raised under this policy, and that those who make a report are treated fairly and do not suffer any detriment.

1. No detriment

A whistleblower who reports reportable conduct will not be personally disadvantaged by having made the report by suffering detriment.

Where detriment is suffered, or is claimed to have been suffered by a whistleblower, the whistleblower should report it immediately to the Whistleblower Officer. If the matter is not remedied, then it should be reported in accordance with section 6.

2. Confidentiality and privacy

(a) Subject to compliance with legal requirements and paragraph (b) below, upon receiving a report under this policy, the Company will not, nor will any supervisor, manager or Whistleblower Officer, disclose the whistleblower's identity as a whistleblower, or information that is likely to lead to the identification of the whistleblower's identity as a whistleblower unless:

(i) you consent; or

(ii) the disclosure is made to Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA), a member of the Australian Federal Police (as defined in the *Australian Federal Police Act 1979* (Cth)) or a legal practitioner for the purposes of obtaining legal advice or legal representation.

(b) If the Company needs to investigate a matter it may disclose information that may be likely to lead to the identification of a whistleblower provided that the disclosure is not of the identity of the whistleblower, the disclosure of the information is reasonably necessary for the purposes of investigating the matter and the Company takes all reasonable steps to reduce the risk that the whistleblower will be identified as a result of the disclosure.

The Company will also ensure that any records relating to a report of reportable conduct are stored securely and are able to be accessed only by authorized staff.

Unauthorized disclosure of:

(a) the identity of a whistleblower; or

(b) information that is likely to lead to the identification of the whistleblower,

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will be a breach of this policy and the offender(s) will be subject to disciplinary action, which may include termination.

3. Special protection under the Corporations Act and the Taxation Administration Act

The *Corporations Act 2001* (Cth) (**Corporations Act**) and the *Taxation Administration Act 1953* (Cth) (**Taxation Administration Act**) provide special protections to disclosures about breaches of those Acts (and other Acts as set out in Annexures A and B) provided certain conditions are met. Please refer to Annexures A and B of this policy for further details.

9. Monitoring the welfare of whistleblowers and persons against whom allegations of reportable conduct have been made

The Company acknowledges that both whistleblowers and persons against whom allegations of reportable conduct have been made may suffer stress and emotional reactions. The Company will take reasonable steps to maintain processes to monitor the welfare of both whistleblowers and persons against whom allegations of reportable conduct have been made.

10. Review

The Board will review this policy at least annually and update it as required.

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Annexure A – Protections for whistleblowers under the Corporations Act

Part 9.4AAA of the Corporations Act contains a whistleblower protection regime. Under this regime, disclosure about any misconduct or improper state of affairs relating to Company or an Australian incorporated or registered subsidiary (**Regulated Company**) will qualify for the protections provided under the Corporations Act if the following conditions are satisfied:

1. **Eligible whistleblower:** The whistleblower is or has been: (a) an officer or employee of the Regulated Company; (b) an individual who supplies services or goods to the Regulated Company (whether paid or unpaid) or an employee of a person who supplies services or goods to the Regulated Company (whether paid or unpaid); (c) an individual who is an associate of the Regulated Company; (d) a relative of an individual referred to in any of paragraphs (a) to (c); a dependent of an individual referred to in any of paragraphs (a) to (c), or of such an individual's spouse.
2. **Eligible recipient:** The report is made to: (a) an officer or senior manager of the Regulated Company or of a related body corporate; (b) an auditor, or a member of an audit team conducting an audit of the Regulated Company or a related body corporate; (c) an actuary of the Regulated Company or a related body corporate; (d) a person authorized by the Regulated Company to receive disclosures that may qualify for protection under the Corporations Act, e.g. the Whistleblower Officer; (e) a legal practitioner for the purposes of obtaining legal advice or legal representation; (f) ASIC; or (g) APRA.
3. **Reasonable grounds:** The whistleblower has reasonable grounds to suspect that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances, in relation to the Regulated Company or a related body corporate of the Regulated Company. This may include a breach of legislation including the Corporations Act¹, an offense against the Commonwealth punishable by imprisonment for 12 months or more or conduct that represents a danger to the public or financial system.

Summary of protections

When the above conditions are met, the Corporations Act provides the following protections:

1. The whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure.
2. No contractual or other remedy may be enforced, and no contractual or other right may be exercised, against the whistleblower on the basis of the disclosure.
3. In certain circumstances², the information will not be admissible in evidence against the whistleblower in criminal proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information.
4. Anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offense and may be liable for damages.

¹ Examples of conduct which may amount to a breach of the Corporations Act include insider trading, insolvent trading, breach of continuous disclosure obligations, failure to keep accurate financial records; breach of director duties by a director or directors (e.g. duty to exercise their powers and discharge their duties with the care and diligence that a reasonable person would exercise; duty not to improperly use position or information; duty to act in the best interests of the company and for a proper purpose.

² For example where the disclosure has been made to ASIC or APRA, or where the disclosure qualifies as a public interest or emergency disclosure under section 1317AAD of the Corporations Act.

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5. *A whistleblower's identity, or information that is likely to lead to the identification of the whistleblower, cannot be disclosed to a Court or tribunal except where it is necessary to do so to give effect to Part 9.4AAA of the Corporations Act (which contains the whistleblower protection regime) or the Court or tribunal thinks it is necessary in the interests of justice to do so.*
6. *The person receiving the report commits an offense if they disclose the identity of the whistleblower, information that is likely to lead to the identification of the whistleblower, **unless** the whistleblower consents; or the disclosure is made to ASIC, APRA, a member of the Australian Federal Police (as defined in the Australian Federal Police Act 1979 (Cth)) or a legal practitioner for the purposes of obtaining legal advice or legal representation.*

Except as provided for in paragraph 3 above, the protections do not prevent the whistleblower being subject to any civil, criminal or administrative liability for conduct of the whistleblower that is revealed by the disclosure.

The offense in paragraph 6 does not apply if the disclosure is not of the identity of the whistleblower and is reasonably necessary for the purposes of investigating a matter and all reasonable steps are taken to reduce the risk that the whistleblower will be identified as a result of the disclosure.

'Public interest' and 'emergency' disclosure

A 'public interest disclosure' may be made 90 days after the original disclosure where the whistleblower has reasonable grounds to believe that their original disclosure is not being acted on. Where the whistleblower has reasonable grounds to believe that a further disclosure is in the public interest, they must then give notice of their intent to go public before telling a member of Parliament and/or a journalist.

An 'emergency disclosure' is one in which the whistleblower 'has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons, or to the natural environment'. To be protected, the whistleblower must notify the Regulated Company of their intent to make an emergency disclosure before telling a member of Parliament and/or a journalist.

This Annexure A sets out a summary of the whistleblower protection regime in Part 9.4AAA of the Corporations Act. A person seeking to rely on the protections afforded in Part 9.4AAA of the Corporations Act should seek specific legal advice.

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Annexure B – Protections for whistleblowers under the Taxation Administration Act

Part IVD of the Taxation Administration Act 1953 (Cth) (**Taxation Administration Act**) contains a whistleblower protection regime. Under this regime, disclosure about any misconduct or improper state of affairs or circumstances, in relation to the tax affairs³ of a Regulated Company or an associate within the meaning of section 318 of the Income Tax Assessment Act 1946 (Cth) (**Associate**) of the Regulated Company if the following conditions are satisfied:

1. **Eligible whistleblower:** *The whistleblower is or has been: (a) an officer or employee of the Regulated Company; (b) an individual who supplies services or goods to the Regulated Company (whether paid or unpaid) or an employee of a person who supplies services or goods to the Regulated Company (whether paid or unpaid); (c) an individual who is an Associate of the Regulated Company; (d) a spouse or child of an individual referred to in any of paragraphs (a) to (c); a dependent of an individual referred to in any of paragraphs (a) to (c), or of such an individual's spouse.*

2. **Eligible recipient:** *The report is made to: (a) an auditor, or a member of an audit team conducting an audit of the Regulated Company; (b) a registered tax agent or BAS agent who provides tax agent services or BAS services to the Regulated Company; (c) a person authorized by the Regulated Company to receive disclosures that may qualify for protection under the Corporations Act, e.g. the Whistleblower Officer; (d) a director, secretary or senior manager of the Regulated Company; (e) any other employee or officer of the Regulated Company who has functions or duties that relate to the tax affairs of the Regulated Company;*

*(f) the Commissioner of Taxation; (g) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of Part IVD of the Taxation Administration Act. The persons referred to paragraphs (a) to (e) are **Company recipients**.*

3. **Reasonable grounds where report made to a Company recipient:** *The whistleblower has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the Regulated Company or an Associate and the whistleblower considers that the information may assist the eligible recipient to perform functions or duties in relation to the tax affairs of the Regulated Company or an Associate of the Regulated Company.*

4. **Reasonable grounds where report made to the Commissioner of Taxation:** *The whistleblower considers that the information may assist the Commissioner of Taxation to perform his or her functions or duties under a taxation law in relation to the Regulated Company or an Associate of the Regulated Company.*

Summary of protections

When the above conditions are met, the Taxation Administration Act provides the following protections:

1. *The whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure.*

2. *No contractual or other remedy may be enforced, and no contractual or other right may be exercised, against the whistleblower on the basis of the disclosure.*

3. *If the disclosure was a disclosure of information to the Commissioner of Taxation – the information will not be admissible in evidence against the whistleblower in criminal*

Tax affairs means affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Commissioner of Taxation.

proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information.

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4. *Anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offense and may be liable for damages.*
5. *A whistleblower's identity, or information that is likely to lead to the identification of the whistleblower, cannot be disclosed to a Court or tribunal except where it is necessary to do so to give effect to Part IVD of the Taxation Administration Act (which contains the whistleblower protection regime) or the Court or tribunal thinks it is necessary in the interests of justice to do so.*
6. *The person receiving the report commits an offense if they disclose the identity of the whistleblower, information that is likely to lead to the identification of the whistleblower, **unless** the whistleblower consents; or the disclosure is made to a member of the Australian Federal Police (as defined in the Australian Federal Police Act 1979 (Cth)) or a legal practitioner for the purposes of obtaining legal advice or legal representation.*

Except as provided for in paragraph 3 above, the protections do not prevent the whistleblower being subject to any civil, criminal or administrative liability for conduct of the whistleblower that is revealed by the disclosure.

Without limiting the protections in paragraphs 1 to 3 above, the whistleblower has qualified privilege in respect of the disclosure and a contract to which the whistleblower is a party may not be terminated on the basis that the disclosure constitutes a breach of the contract.

The offense in paragraph 6 does not apply if the disclosure is not of the identity of the whistleblower and is reasonably necessary for the purposes of investigating a matter and all reasonable steps are taken to reduce the risk that the whistleblower will be identified as a result of the disclosure.

This Annexure B sets out a summary of the whistleblower protection regime in Part IVD of the Taxation Administration Act 1953 (Cth). A person seeking to rely on the protections afforded in Part IVD of the Taxation Administration Act 1953 (Cth) should seek specific legal advice.

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ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

1. Background

Advanced Human Imaging Limited (Company) is committed to conducting all of its business activities fairly, honestly with integrity, and in compliance with all applicable laws, rules and regulations. Its Board, management and employees are dedicated to high ethical standards and recognise and support the Company's commitment to compliance with these standards.

In particular, the Company is committed to preventing any form of Corruption and Bribery and to upholding all laws relevant to these issues, including the Anti-Corruption Legislation. In order to support this commitment, the Company has adopted this Anti-Bribery and Anti-Corruption Policy (ABC Policy) to ensure that it has effective procedures in place to prevent Corruption and Bribery.

This ABC Policy applies globally. To the extent that local laws, codes of conduct or other regulations (Local Laws) in any countries are more rigorous or restrictive than this ABC Policy, those Local Laws should be followed by any subsidiary operating in that country. Where a country has specific bribery and corruption Local Laws which are less rigorous than this ABC Policy, this ABC Policy prevails. The Company may, from time to time, provide country-specific directions for subsidiaries operating in countries outside of Australia.

This ABC Policy sets out the Company's requirements in relation to interactions with Officials and Third Parties. This ABC Policy does not prohibit interactions with Officials, rather it forbids corrupt interactions with those individuals.

In this ABC Policy, references to the Company includes references to the Company and all of its subsidiaries.

2. Definitions

In this ABC Policy the following words or phrases mean the following:

Anti-Corruption Legislation includes many laws such as the Criminal Code Act 1995 (Cth) and any applicable anti-corruption laws and regulations applicable to the location in which the Company operates.

Bribery is the act of offering, promising, giving or accepting a benefit with the intention of influencing a person who is otherwise expected to act in good faith or in an impartial manner, to do or omit to do anything in the performance of their role or function, in order to provide the Company with business or a business advantage that is not legitimately due (whether in respect of an interaction with an Official or any commercial transaction in the private sector).

Business Associates means third party companies and individuals (such as joint venture partners, consultants and agents) acting on the Company's behalf, whether directly or indirectly, by representing the Company's interests to foreign governments in relation to international business development or retention of business opportunities.

Corruption is the abuse of entrusted power for private gain.

Facilitation Payment means payments of nominal amounts or other inducement made to persons in order to secure or expedite the performance of a Government Official's routine governmental duties or actions.

Gifts, Entertainment and Hospitality includes the receipt or offer of presents, meals or tokens of appreciation and gratitude or invitations to events, functions, or other social gatherings, in

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connection with matters related to the Company's business unless they:

- (a) fall within reasonable bounds of value and occurrence;
- (b) do not influence, or are not perceived to influence, objective business judgement; and
- (c) are not prohibited or limited by applicable laws or applicable industry codes.

Government Official means:

- (a) any politician, political party, party official or candidate of political office;
- (b) any official or employee of a domestic or foreign government (whether national, state/provincial or local) or agency, department or instrumentality of any domestic or foreign government or any government-owned or controlled entity (including state-owned enterprises);
- (c) any official or employee of any public international organisation;
- (d) any person acting in a private or public official function or capacity for such domestic or foreign government, agency, instrumentality, entity or organisation;
- (e) any person who holds or performs the duties of any appointment created by custom or convention or who otherwise acts in an official capacity (including, some indigenous or tribal leaders who are authorised and empowered to act on behalf of the relevant group of indigenous peoples and members of royal families);
- (f) any person who holds themselves out to be an authorised intermediary of a government official.

Item of Value includes, amongst other things, cash, travel, meals, Gifts, Entertainment and Hospitality, other tangible or intangible benefits or anything of value.

Money-laundering means the process by which a person or entity conceals the existence of an illegal source of income and then disguises that income to make it appear legitimate.

Official means a Government Official, political party, official or officer of a political party or candidate for political office.

Personnel means all persons acting (whether authorised or unauthorised) on behalf of the Company at all levels, including officers, directors, temporary staff, contractors, consultants and employees of the Company.

Secret Commissions means offering or giving a commission to an agent or representative of another person that is not disclosed by that agent or representative to their principal to induce or influence the conduct of the principal's business.

Secure an improper advantage includes obtaining any commercial or financial benefit.

Third Party means any individual or organisation other than Officials, with whom Personnel come into contact during the course of their employment or business relationships associated with the Company.

3. Purpose

The purpose of this ABC Policy is to:

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- (a) set out the responsibilities of the Company and its management and Personnel in upholding the Company's commitment to preventing any form of Bribery or Corruption; and
- (b) provide information and guidance to Personnel on how to recognise and deal with any potential Bribery and Corruption issues.

4. Scope and authority

The Company requires all Personnel to comply with this ABC Policy as well as the Anti-Corruption Legislation. The prevention, detection and reporting of Bribery and other forms of Corruption are the responsibility of all those working for the Company or under its control.

This ABC Policy applies to all Personnel, including directors, temporary staff and contractors, and Business Associates of the Company. This Policy supplements, and does not replace, the Code of Conduct applicable to the Company and any of its subsidiaries.

5. Responsibility for policy compliance and training

(a) The Company's Board is responsible for the overall administration of this ABC Policy. The Board and the Anti-Bribery Officer will monitor the implementation of this ABC Policy and will review on an ongoing basis the ABC Policy's suitability and effectiveness. Internal control systems and procedures will be audited regularly to ensure that they are effective in minimising the risk of non-compliance with this ABC Policy.

(b) In addition to the Board and the Anti-Bribery Officer, each of the Company's subsidiaries outside Australia has designated executives responsible for monitoring and applying this ABC Policy.

(c) A copy of this ABC Policy will be made available to all Personnel and in such other ways as will ensure the ABC Policy is available to Personnel wishing to use it.

(d) All Personnel are required to understand and comply with this ABC Policy and to follow the reporting requirements set out in this ABC Policy. To this end, regular and appropriate training on how to comply with this ABC Policy will be provided to all senior managers and other relevant Personnel by the Board and the Anti-Bribery Officer for each business. However, it is the responsibility of all Personnel to ensure that they read, understand and comply with this ABC Policy.

(e) All Business Associates are required to be made aware of this ABC Policy and to undertake to comply with this ABC Policy in relation to any of their dealings with, for or on behalf of the Company.

(f) The prevention, detection and reporting of Bribery and other improper conduct addressed by this ABC Policy are the responsibility of all those working for or engaged by the Company. All Personnel should be vigilant and immediately report any breaches or suspicious activity to the officer responsible for compliance.

6. Consequences of breaching this ABC policy

(a) Bribery and the related improper conduct addressed by this ABC Policy are very serious offences that will be taken seriously, reviewed and thoroughly investigated by the Company. Depending on the circumstances, the incident may be referred to regulatory and law enforcement agencies.

(b) A breach of this ABC Policy may also expose Personnel and the Company to criminal and/or civil penalties, substantial fines, exclusion from tendering for government or private

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contracts, loss of business and reputational damage.

(c) Breach of this ABC Policy by Personnel will be regarded as serious misconduct, leading to disciplinary action which may include termination of employment.

7. Policy

7.1 General

(a) Personnel must:

(i) understand and comply with this ABC Policy and attend all relevant training;

(ii) not engage in Bribery or any other form of Corruption or improper conduct;

(iii) not make Facilitation Payments;

(iv) not offer, pay, solicit or accept Secret Commissions;

(v) not engage in Money-laundering;

(vi) not give or accept Items of Value where to do so might influence, or be perceived to influence, objective business judgement or otherwise be perceived as improper in the circumstances.

(vii) obtain required approvals for political contributions and charitable donations;

(viii) maintain accurate records of dealings with Third Parties; and

(ix) be vigilant and report any breaches of, or suspicious behavior related to, this ABC Policy.

(b) This ABC Policy does not prohibit the giving of normal and appropriate hospitality to, or receiving it from, Third Parties.

7.2 Prohibition against Bribery and Corruption

(a) The Company strictly prohibits Personnel engaging in or tolerating Bribery or any other form of Corruption or improper conduct.

(b) The Company's corporate values require that in all aspects of business all Personnel act honestly, adhere to the highest ethical standards, and act in compliance with all relevant legal requirements. In this respect Personnel must not engage in Bribery or any other form of Corruption.

(c) The prohibition of Bribery under this ABC Policy includes the provision or conveying of an Item of Value to any Third Party, Official or family members of Officials, whether directly or indirectly, to secure any improper advantage or to obtain or retain business. This means that Personnel must not:

(i) offer, promise or give an Item of Value with the intention of influencing an Official or Third Party who is otherwise expected to act in good faith or in an impartial manner, to do or omit to do anything in the performance of their role or function, in order to provide the Company with business or an improper advantage; or

(ii) authorise the payment or provision of Items of Value to any other person, if it is

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known, or reasonably should have been known, that any portion of that payment or Item of Value will be passed onto an Official or Third Party to secure an improper advantage or obtain or retain business; or

(iii) engage, or procure, a third party to make a payment or provide an Item of Value to an Official or Third Party, (or to procure another person to make such payment or provision), in order to secure an improper advantage or obtain or retain business.

(d) The prohibition of Bribery under this ABC Policy also includes the request or acceptance of (or the agreement to accept) an Item of Value from an Official or Third Party either:

(i) intending that, in consequence, a function or activity should be performed improperly (whether by the requestor/acceptor or another person); or

(ii) where the request, agreement or acceptance itself constitutes the recipient's improper performance of a function or activity; or

(iii) as a reward for the improper performance of a function or activity (whether by the recipient or another person).

7.3 Prohibition on Facilitation Payments, Secret Commissions and Money-laundering

(a) The Company does not condone the making of Facilitation Payments, Secret Commissions and Money Laundering.

(b) Personnel are prohibited from:

(i) making Facilitation Payments;

(ii) offering, paying, soliciting or receiving Secret Commissions; and

(iii) engaging in Money-laundering.

7.4 Political Contributions and Charitable Donations

(a) Political Contributions

The Company prohibits Personnel from making political contributions to Officials on behalf of the Company. Any donations above a level determined in Federal legislation must be disclosed annually to the Australian Electoral Commission and will be published on its website.

This ABC Policy does not seek to curtail an individual's freedom to make political contributions in their personal capacity.

The context of any other political contributions is key in determining their appropriateness. For instance, it is permissible for the Company to make a payment to attend a political function in circumstances where such payment could not be construed as an attempt to influence the political party.

If you are in any doubt as to the appropriateness of any political contribution, you should consult the Board or the Anti-Bribery Officer before it is given or accepted or otherwise as soon as possible.

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(b) Charitable Donations

The Company can only make charitable donations that are legal and ethical under Local Laws and practices. In order to ensure that donations made by the Company to charitable organisations are for proper charitable purposes, Personnel must only make donations on behalf of the Company to charitable organisations previously approved by the Company and within approved financial limits.

A list of approved charitable organisations is to be maintained by the Board and provided upon request.

7.5 Interactions with Officials and Third Parties must be Compliant

(a) All interactions with Officials, Third Parties and Business Associates must comply with this ABC Policy, and the Company and Personnel must not take any actions, whether direct or indirect, which create the appearance of impropriety regardless of whether there is any improper intent behind their actions.

(b) The prohibitions under this ABC Policy include a prohibition on Personnel using personal funds to undertake any interaction or transaction that is prohibited under this ABC Policy.

7.6 Documentation and Recordkeeping

(a) As part of the Company's commitment to open and honest business practice the Company requires all of its businesses to maintain accurate books of account and records.

(b) The Company and its subsidiaries must keep accurate and complete records of all business transactions:

(i) in accordance with generally accepted accounting principles and practices;

(ii) in accordance with the Company's accounting and finance policies; and

(iii) in a manner that reasonably reflects the underlying transactions and events.

(c) It is the responsibility of all Personnel to ensure that all business transactions are recorded honestly and accurately and that any errors or falsification of documents are promptly reported to the appropriate member of the senior management team of the relevant business, and corrected. No accounts are to be kept "off the books" to facilitate or conceal improper payments.

(d) All Personnel must record Items of Value given or received in the Items of Value Register.

7.7 Compliance with Local Laws Required

If Local Laws in a particular country or region are more restrictive than this ABC Policy, then any Personnel, including any Business Associates operating in that country or region must fully comply with the more restrictive requirements.

7.8 Reporting Violations and Suspected Misconduct

(a) Any Personnel or stakeholder who believes that a violation of this ABC Policy or any laws has been committed, is being committed, or is being planned, should report the matter immediately to the Board or the Anti-Bribery Officer.

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(b) If anyone is unsure whether a particular act constitutes Bribery, a Facilitation Payment, Secret Commission, Money-laundering or an improper Item of Value, or has any other queries, they should ask the Board or the Anti-Bribery Officer.

7.9 Protection

(a) The Company prohibits retaliation against anyone reporting such suspicions.

(b) Personnel who wish to raise a concern or report another's wrongdoing, or who have refused pressure to either accept or offer a bribe, should not be worried about possible repercussions. The Company encourages openness and will support any Personnel who raises genuine concerns in good faith under this ABC Policy.

(c) If you are not comfortable, for any reason, with speaking directly to the Board or the Anti-Bribery Officer, the Company has a Whistleblower Protection Policy which affords certain protections against reprisal, harassment or demotion for making the report.

8. Monitoring and Review

(a) Material breaches of this ABC Policy will be reported to the Board or a committee of the Board.

(b) The Board and the Anti-Bribery Officer will monitor the content, effectiveness and implementation of this ABC Policy on a regular basis. There may also be independent reviews taken from time to time. Any findings, updates or improvements identified will be addressed as soon as possible.

(c) Personnel are invited to comment on this ABC Policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Board or the Anti-Bribery Officer.