

Healius Limited

Whistleblower Policy

1 Introduction

1.1 Purpose of this Policy

The Healius Group is committed to a culture of corporate compliance and ethical behaviour.

The Healius Group considers it vital that Improper Conduct should be disclosed through appropriate channels, and is committed to protection of individuals who disclose, in good faith, instances or allegations of Improper Conduct occurring in relation to the Healius Group.

The Whistleblower Policy is very important to the Healius Group and provides a number of benefits to the Healius Group, particularly helping to ensure openness and transparency across all levels of the organisation. Through fostering openness and transparency, the Group develops increased levels of trust across the organisation and helps to give its stakeholders the confidence that they are engaged with an organisation committed to doing the right thing and swiftly detecting and addressing wrongdoing.

The Policy has been drafted to comply with relevant laws, ASIC Regulatory Guide 270 - *Whistleblower Policies*, and the Australian Standard AS 8004-2003 – *Whistleblower Protection Program for Entities*.

To be covered by this Policy a Disclosure needs to be:

- made by an eligible person (see section 1.2 below);
- about Improper Conduct (see section 1.3 below); and
- made using one of the specified reporting channels (see section 3 below).

A person that qualifies for protection under this Policy is referred to as a 'Whistleblower' in this Policy.

This Policy aims to ensure that any person making a Disclosure meeting the requirements above is not personally disadvantaged or discriminated against for making that Disclosure.

1.2 Whocan make a disclosure under this Policy ?

- The following people are eligible to make a Disclosure under this Policy: all current or former officers, employees, associates and temporary staff of Healius Limited (**Healius**), and its related bodies corporate (together, the **Healius Group**) (**Staff Members**);

- all current or former suppliers of goods or services to the Healius Group, or health care professionals who receive or have received services from the Healius Group, and their current or former employees (**Contractors**);
- all current or former relatives, spouses or dependants of any person referred to in the 2 bullet points above – in this Policy, references to Staff Members or Contractors include their relatives, spouses or dependants.

1.3 What sorts of behaviour does this Policy cover?

This Policy sets out the way in which the Healius Group aims to deal with concerns raised by Staff Members or Contractors where there are reasonable grounds for that person to raise concerns of misconduct or an improper state of affairs, or circumstances in relation to the Healius Group. Examples of concerns that may be raised include:

- corrupt, fraudulent, or other illegal conduct or activity;
- breaches of the Healius Group's Standards of Behaviour and Conduct Policy
- conflicts of interest;
- substantial mismanagement of the Healius Group's resources;
- conduct involving danger to the public or the financial system or creating substantial risk to the environment (even if not a breach of a particular law);

which, if proven, would constitute by the Healius Group or its Staff Members:

- a criminal offence;
- a breach of legislation regulating companies (eg. the *Corporations Act* and the *ASIC Act* and the *Taxation Administration Act*);
- a breach of the Healius Group's Standards of Behaviour and Conduct Policy
- a danger to the public or the financial system;
- a matter that would assist a Commonwealth regulator or tax agency to perform its regulatory functions or duties.
- .

This Policy will refer to such conduct that qualifies for protection as Improper Conduct, and the raising of concerns of Improper Conduct as Disclosure.

If an individual is unsure whether or not their concerns about potential Improper Conduct are appropriate to raise under this Policy, they can approach the individuals in section 3.1 to obtain more information.

1.4 Situations that are not whistleblowing

A personal work-related grievance that doesn't otherwise qualify for protection, that is where the information "disclosed" concerns a grievance about any matter in relation to a person's employment or past employment which has personal implications for the person and which does not involve subject matter which is a contravention of the law or a danger to the public or financial system. For example, a decision about the engagement, terms and conditions of employment, transfer or promotion.

Where a situation does not constitute whistleblowing, it will not qualify for protection under the relevant legislation or this Policy.

1.5 Relationship of this Policy to the Healius Group's Code of Conduct

The Healius Group's Standards of Behaviour and Conduct Policy sets out the principles by which Healius will conduct business.

This Policy should be read in conjunction with the Standards of Behaviour and Conduct. Availability of this Policy to officers and Staff Members

This Policy will be made available to Staff Members and officers of the Healius Group through the Policy Central page on the Group's intranet site, "PeopleHub", and publishing the Policy through the Healius Group's public website – www.healius.com.au.

2 What is whistleblowing?

2.1 Background – use of normal internal reporting channels

Whistleblowing is generally only necessary in unusual situations. In most situations, Staff Members or Contractors should address any concerns of potential Improper Conduct through their ordinary reporting line, for example by raising the issue with:

- their Manager;
- their Manager's Manager;
- the relevant human resources representative/s for their business unit; or
- (in the case of Contractors) through their usual contact at the Healius Group.

2.2 Whistleblowing

In some situations, a Staff Member, Contractor may feel that they are not able to raise concerns through normal channels, for example where a Staff Member believes their Manager may be involved in potential Improper Conduct and, for some reason, they are not able to raise the issue with their Manager's Manager. In these circumstances, a Staff Member or Contractor may instead consider Disclosure pursuant to this Policy.

3 How to make a Disclosure as a Whistleblower

3.1 A Disclosure may be made directly to one of the following:

- to a senior manager, company secretary or director of any company in the Healius Group;
- to an auditor of any company in the Healius Group;
- if the disclosures relates to tax affairs, to any other employee or officer who had functions or duties relating to the tax affairs of the Healius Group, or a registered tax agent or BAS agent providing services to the Healius Group;
- to the external independent contact centre engaged by the Healius Group to receive such Disclosures, Core Integrity, whose details are:

Phone:	1800 957 525
Email:	disclosure@healius.com.au
Mail:	PO Box 730 Milsons Point NSW 1565

Weblink:	ispeakup.co/healius
QR Code:	

3.2 External reporting channels

Disclosures may also be made to:

- The Australian Securities and Investments Commission (**ASIC**),
- the Australian Prudential Regulation Authority (**APRA**),
- any other Commonwealth body prescribed under relevant legislation.

For Improper Conduct in relation to tax matters, Disclosures can be made to:

- the Commissioner of Taxation (the **ATO**) or the Tax Practitioners Board (**TPB**) where the person making the disclosure considers that the information may assist the ATO or TPB to perform its functions or duties under a taxation law;
- the Inspector-General of Taxation (**IGT**);
- a medical practitioner or psychologist, for the purposes of obtaining assistance in relation to the disclosure.

3.3 Public interest disclosures and emergency disclosures

The Whistleblower Laws also protect disclosures made in the public interest and emergency disclosures to a member of parliament or journalist in certain circumstances. Further details are included below.

Public Interest Disclosure

In certain circumstances a Whistleblower may be eligible for protection when making disclosure to a Member or Parliament or to a journalist, where such disclosure is considered to be a public interest disclosure.

To qualify for protection the following must be complied with:

- a) the whistleblower has previously made disclosure of the information being disclosed, and this qualifies for protection, and
- b) at least 90 days have passed since the previous disclosure was made and
- c) the whistleblower does not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the previous disclosure related; and
- d) the whistleblower has reasonable grounds to believe that making a further disclosure of the information would be in the public interest and
- e) after the end of the 90-day period, the whistleblower has given Healius a

written notification that:

- (i) includes sufficient information to identify the previous disclosure; and
- (ii) states that the whistleblower intends to make a public interest disclosure.

Emergency Disclosure

In certain circumstances (generally where the Whistleblower has already made a Disclosure) and there are reasonable grounds to suspect a substantial and imminent danger to the health or safety of one or more persons or to the natural environment), a Whistleblower may be eligible to make an emergency disclosure to a Member of Parliament or to a journalist.

To qualify for protection the following must be complied with:

- (a) the whistleblower has previously made a disclosure of the information being disclosed, and this qualifies for protection, and
- (b) The whistleblower has reasonable grounds to believe the information concerns a substantial and imminent danger to the health and safety of one or more persons or to the natural environment, and
- (c) the whistleblower has given Healius written notification that:
 - (i) includes sufficient information to identify the previous disclosure; and
 - (ii) states that the whistleblower intends to make an emergency disclosure.

The Healius Group encourages Whistleblowers to seek independent legal advice before making any report to a journalist or member of parliament.

3.4 Other

Disclosures to an independent external legal practitioner may be made for the purpose of obtaining legal advice or representation in relation to the operation of whistleblower protections under relevant legislation.

If you wish to obtain further information before making a Disclosure, you can use any of the above options.

3.5 What level of suspicion is required on the Whistleblower's part?

A Whistleblower is not required to have conclusive proof of Improper Conduct before making a Disclosure, but must have reasonable grounds for making the Disclosure. On the other hand, a vague or general suspicion is generally not a reasonable basis for making a Disclosure. The following section should be used by prospective Whistleblowers as a guide for the level of information that is generally required to be Disclosed in order to trigger an investigation.

3.6 Guidance on what information to Disclose

The more specific the Disclosure, the more likely that the matters raised in the Disclosure will be able to be successfully investigated. Where possible, Disclosure should include:

- a full description of the conduct which the Whistleblower is concerned about;
- why the Whistleblower considers the conduct to be Improper Conduct;
- names of persons involved and what each person is alleged to have said and done;

- key dates on which the Improper Conduct is said to have occurred; and
- where possible, documents (including e-mails) or other material that evidences the Improper Conduct.

3.7 Whistleblower Protection Officer

The Healius Group is committed to appointing and maintaining appropriately qualified Whistleblower Protection Officers accessible to Whistleblowers. The role of the Whistleblower Protection Officer is to provide support and assistance to the Whistleblower. Further details are outlined below in Section 7. The Whistleblower Protection Officers' contact details are:

Whistleblower Protection Officer

Level 22, 161 Castlereagh
Street Sydney NSW 2000
wpo@healius.com.au

The role of Whistleblower Protection Officer, who receive Disclosures that qualify for protection, is fulfilled by several senior staff at Healius.

4 Investigation of Disclosures

4.1 Initial key steps

- When a whistleblower disclosure is made via Core Integrity or internally to either to a senior manager, company secretary or director of any company in the Healius Group, the matter should be provided immediately to the Whistleblower Administration Officer (and/ or to his / her alternate).
- In the event that a Disclosure relates to the Chief Executive Officer, Chief Financial Officer and Deputy Chief Financial Officer (or a combination of these officers), the Disclosure is to be escalated to the Chair of the Board who will become the Whistleblower Administration Officer for the purpose of that specific matter or will delegate the role to an appropriate member of management or the Board.
- Upon receipt of concerns, the Whistleblower Administration Officer will review the concerns and assess whether:
 - the concerns qualify as a Disclosure triggering protection;
 - any further steps should be taken in respect of the Whistleblower (including in respect of protection of identity, seeking of consent, etc); and
 - an investigation is possible and / or necessary.

4.2 Oversight of the investigations process

The administration of this policy, including coordination of investigations, is carried out by the Whistleblower Administration Officer, currently performed by the following role:

Chief Financial Officer

Level 22, 161 Castlereagh Street
Sydney NSW 2000

The Deputy Chief Financial Officer and /or Chief Executive Officer may act as the Whistleblower Administration Officer if needed or in the event of the absence of the Chief Financial Officer.

4.3 Whistleblower Investigations Officer

The Healius Group may appoint an appropriately qualified Whistleblower Investigations Officer from time to time. This appointment may relate to a specific investigation or be more general in nature.

The Whistleblower Investigations Officer must not be the same person as the Whistleblower Protection Officer.

4.4 Level of evidence needed

The level of investigation carried out by the Healius Group will generally reflect the level of evidence supplied by the Whistleblower in their Disclosure. General, non-specific claims or vague allegations make investigation much more difficult. See sections 3.5 and 3.7) above for more details.

4.5 Investigations must be conducted with procedural fairness

Any investigation will be conducted by the Healius Group with procedural fairness, including assessing and providing information to participants about the likely timeframes of the investigation (noting this may vary depending on the nature of the Disclosure) and giving any person against whom Improper Conduct is alleged the opportunity to understand and respond to the allegations.

Procedural fairness includes balancing the rights of the Whistleblower with the rights of the alleged wrongdoer and the rights of other parties. Depending on the individual circumstances of each case, this may mean the identity of the Whistleblower must become known to the alleged wrongdoer, as a reasonable necessity for investigating the Disclosure and allowing the alleged wrongdoer to understand and respond to the allegations. In situations where a Whistleblower requests to remain anonymous, the Healius Group will keep the Whistleblower's identity confidential as set out in this Policy, however Whistleblowers should be aware that the need for procedural fairness to all parties may make it more difficult to conduct the investigation in such cases.

4.6 Investigations will be conducted using best practice

Any investigation will be conducted by the Healius Group (or an external party appointed by the Healius Group) using applicable industry best practice (including in respect of preparing and securely storing material related to the investigation), adjusted as appropriate depending on the resources available to the Healius Group and the nature and seriousness of the Improper Conduct alleged.

4.7 Independence of investigations

The investigation of a Disclosure will be carried out by a Whistleblower Investigations Officer who is, and who (to the extent practicable) uses resources that are, independent of:

- the business unit concerned;
- the Whistleblower; and
- any other person who is the subject of the relevant Disclosure.

4.8 Investigation outcomes

To the extent practicable in all circumstances, the Healius Group is committed to rectifying any Improper Conduct verified by the investigation.

De-identified whistleblower statistics and information may be reported internally for the Healius Group's internal risk management processes.

4.9 Feedback to the Whistleblower

Whatever the outcome of the investigation, the Whistleblower where practicable will be kept informed at regular intervals about the status of the investigation and relevant related matters such as steps to protect against victimisation. In addition, at the conclusion of the investigation, the Whistleblower will receive feedback about the outcome of the investigation. This includes providing a communications channel for a Whistleblower who chooses to remain anonymous to receive feedback whilst remaining anonymous. The method of feedback may vary depending on the nature of the Disclosure but may be, for example, via letter, in person or through the external independent contact centre referred to above. Healius will aim to provide feedback about whether the Improper Conduct was substantiated and if so, the steps being taken by Healius to rectify Improper Conduct, but notes that there may be circumstances where it may not be appropriate or possible to provide details of the outcome of the investigation to the Whistleblower.

In cases where an investigation has not been or cannot be conducted, this feedback will also be given to the Whistleblower.

5 Confidentiality and privacy of Whistleblowers

5.1 Can a Whistleblower choose to remain anonymous?

A Whistleblower can make Disclosure anonymously and still be afforded certain protections under the *Corporations Act* or other relevant legislation. The Healius Group will apply this Policy as fully as it can to an anonymous Whistleblower. However, persons making anonymous Disclosures should be aware that anonymity makes it much more difficult for the Healius Group to extend **all** the protections of this Policy, and of the relevant legislation, to the Whistleblower.

Where an anonymous Whistleblower's Disclosure is found to be false or vindictive, the Healius Group may take steps to ascertain the Whistleblower's identity in order to commence disciplinary action (see section 8.2).

5.2 Will the Whistleblower's identity be protected?

A person is prohibited from identifying a Whistleblower or disclosing information that is likely

to lead to the identification of the Whistleblower (subject to the exceptions in the *Corporations Act*). Such conduct by a Staff Member may lead to disciplinary action up to and including termination. A Contractor engaging in such conduct may be liable to have their contractual arrangements with the Healius Group immediately terminated.

The Healius Group will not communicate the identity of the Whistleblower (including information that can identify the Whistleblower) or the subject matter of the Disclosure internally within the Healius Group without the Whistleblower's consent. Where consent is given, the Whistleblower's identity will only be internally disclosed to the extent necessary to allow the effective investigation of the Disclosure made by the Whistleblower. In order to ensure procedural fairness, this may require the Whistleblower's identity and the subject matter of the Disclosure to be disclosed to the alleged wrongdoer/s.

In some situations, the Healius Group may communicate the Whistleblower's identity and the subject matter of the Disclosure to:

- ASIC;
- APRA;
- the ATO or the TPB (for tax-related disclosures);
- the Australian Federal Police; or
- in some states or territories, the relevant state or territory police force (where it appears to the Healius Group that a serious criminal offence has been committed).

These communications may occur **whether or not** the Whistleblower consents.

If a Whistleblower is concerned about confidentiality of their identity or potential breach of confidentiality, Healius encourages them to raise it with the Whistleblower Protection Officer or other relevant recipient of the Disclosure at the first instance.

5.3 Confidentiality, anonymity and investigations

For the purposes of investigating a Disclosure, it may be reasonably necessary to disclose information that may lead to the Whistleblower being identified. This is permitted under the Whistleblower Laws and this Policy, provided the Whistleblower's identity is not itself disclosed and all reasonable steps are taken by The Healius Group to reduce the risk of the Whistleblower being identified as a result of the disclosure. These steps could include:

- removing personal information (such as details about the person's work area or gender);
- disclosures being handled and investigated by qualified individuals; and
- materials relating to the Disclosure or any investigation being stored in a safe and secure location.

6 Protection of Whistleblowers from victimisation

6.1 Protection under the *Corporations Act*

Pursuant to the *Corporations Act* and any other relevant legislation, a Whistleblower will qualify for protection as a whistleblower under the *Corporations Act* if they fall within the

category of an eligible whistleblower (set out in section 1.2 above), they have made a Disclosure to an eligible recipient (set out in section 3.1 above) in a manner set out in section 3. A Whistleblower may still qualify for protection if the Disclosure later turns out to be incorrect.

6.2 Protection from any criminal or civil liability

Pursuant to the *Corporations Act*, a Whistleblower is not liable to any criminal, civil or administrative action (whether at the behest of the Healius Group, an alleged wrongdoer or any other person) for Disclosure (please see section 8.2 for more relevant information).

6.3 Protection from victimisation

Pursuant to the *Corporations Act*, a Whistleblower must not be subjected to any detriment, or have such detriment threatened by any person, for Disclosure. Actual or threatened detriment may constitute an offence under the *Corporations Act*. A Whistleblower may seek compensation and other remedies through the courts if they suffer loss, damage or injury if, because of the Disclosure, the Healius Group fails to take reasonable precautions and exercise due diligence to prevent detriment.

Detrimental Action includes:

- action causing injury or harm (including psychological harm);
- damaging a person's property, reputation, business or financial position or causing any other damage;
- intimidation, bullying or harassment;
- discrimination or other adverse treatment in relation to the person's employment, career, profession, trade or business, including dismissal, demotion or the taking of other disciplinary action; and
- any conduct which threatens, or incites others, to subject a person to any of the above conduct.

Detrimental Action does not include reasonable administrative action such as managing unsatisfactory work performance in line with a performance management framework.

Detrimental Action is a form of Improper Conduct and should be reported through the reporting channels set out in this Policy, and/or to a Whistleblower Protection Officer if one has been appointed.

6.4 Healius Group response to victimisation of Whistleblowers

Healius takes seriously its responsibility to handle Whistleblower identities and Disclosures in compliance with its legal obligations. Healius will invoke the relevant protective measures to suit the circumstances, but they may include:

- disclosures will be handled and investigated by qualified individuals;
- materials relating to the Disclosure will be stored in a safe and secure location;

- to the extent reasonably practicable, and subject to the consent of the Whistleblower regarding identity, communications regarding the Disclosure will be kept confidential and on a 'need to know' basis;
- the Whistleblower may be de-identified and other aspects that may lead to identification of the Whistleblower redacted or withheld during the investigation.

The Healius Group will not tolerate any victimisation of Whistleblowers, their colleagues or relatives. Victimisation of a Whistleblower may also constitute an offence under the Corporations Act which is liable to prosecution and may also lead to the Whistleblower being able to recover compensation from the victimiser.

Any Staff Member or Contractor who is found to have caused detriment to a Whistleblower, or to have threatened to cause such detriment, because that Whistleblower has Disclosed Improper Conduct:

- will be subject to disciplinary action up to and including termination of employment; and/or
- will be liable to have their contractual arrangements with the Healius Group immediately terminated.

6.5 What other steps can a Whistleblower request that the Healius Group take?

Where a Whistleblower who is a Staff Member has consented to their identity being communicated internally and to avoid any instance of detriment, the Whistleblower may request (or Healius may take) the following steps:

- to change the Staff Member's work location so they no longer work with the alleged wrongdoer;
- to change the Staff Member's reporting line so they no longer report to the alleged wrongdoer;
- where neither of the previous actions is reasonably practicable, to allow the Staff Member a leave of absence while the alleged Improper Conduct is investigated.

7 Key roles and responsibilities

7.1 Responsibilities of the Whistleblower

A Whistleblower must:

- be honest;
- if they are a Staff Member, continue to comply with the responsibilities and duties of their employment (or other contractual arrangements) with the Healius Group, including (in the case of employees) following the reasonable and lawful directions of the Healius Group;
- if they are a Contractor, continue to comply with any contractual arrangements with the Healius Group; and
- keep the fact that they have made a Disclosure confidential.

7.2 Rights of the Whistleblower

A Whistleblower:

- has the right to be free of any victimisation (threatened or actual detriment) because they have Disclosed alleged Improper Conduct;
- may refuse their consent to their identity or the subject matter of their Disclosure being communicated internally within the Healius Group;
- where they do consent to their identity or the subject matter of their Disclosure being communicated internally within the Healius Group, request a transfer of employment location, a change in reporting line or, where those options are not available, a leave of absence.

7.3 Responsibilities of the Whistleblower Administration Officer

The Whistleblower Administration Officer must:

- ensure they do not communicate the identity of the Whistleblower (directly or indirectly); internally within the Healius Group **unless** the Whistleblower first consents; and
- ensure they communicate the Whistleblower's identity and any Improper Conduct Disclosed by the Whistleblower as appropriate to:
 - ASIC;
 - APRA;
 - the ATO; or
 - the Australian Federal Police; and
- oversee the provision of accurate and, if requested, confidential advice or information about the policy; and
- review, scope and triage new Disclosures and agree the appropriate course of action in respect of each Disclosure

7.4 Responsibilities of Whistleblower Protection Officer

The Whistleblower Protection Officer must:

- ensure they do not communicate:
 - the identity of the Whistleblower (directly or indirectly); or
 - the information Disclosed by the Whistleblower;
 internally within the Healius Group **unless** the Whistleblower first consents; and
- ensure they communicate the Whistleblower's identity and any Improper Conduct Disclosed by the Whistleblower as appropriate to:
 - ASIC;
 - APRA;
 - the ATO; or
 - the Australian Federal Police; and
- monitor the wellbeing of the Whistleblower;
- assist the Whistleblower to understand the protections available and the relevant processes (including the progress and outcomes of any investigation);
- also receive reports of actual or threatened Detrimental Action.

7.5 Responsibilities of Whistleblower Investigations Officer

A Whistleblower Investigations Officer must:

- verify with the Whistleblower Administration Officer that the Whistleblower has consented to the Whistleblower's identity and the matters Disclosed by the Whistleblower being communicated internally within the Healius Group;
- ensure they do not communicate:
 - the identity of the Whistleblower (directly or indirectly); or
 - the information Disclosed by the Whistleblower;
 internally within the Healius Group **except, and only to,** the extent necessary to properly investigate the matters Disclosed;
- investigate the matters Disclosed fairly and impartially, ensuring that procedural fairness is afforded to all persons against whom Improper Conduct is alleged;
- liaise with the Whistleblower Protection Officer as appropriate to ensure the Whistleblower suffers no detriment due to the Whistleblower's Disclosure; and
- report the results of the investigation to:
 - relevant management; and
 - the Whistleblower Protection Officer, for feedback to the Whistleblower.

7.6 Responsibilities of other senior Staff Members who are contacted by a Whistleblower

Where a Whistleblower contacts a director, the company secretary, or other senior manager of the Healius Group to make Disclosure, that person should:

- seek the consent of the Whistleblower to report the matter to the Whistleblower Administration Officer and the Whistleblower Protection Officer;
- if the Whistleblower consents, promptly report the matter to the Whistleblower Administration Officer and the Whistleblower Protection Officer;
- if considered necessary or appropriate, report the Whistleblower's identity and the subject matter to ASIC, APRA, the ATO or the Australian Federal Police; and
- otherwise keep the Whistleblower's identity and the matters Disclosed by the Whistleblower strictly confidential.

7.7 Responsibilities of the Healius Group towards Whistleblowers

The Healius Group will use its best endeavours to ensure that a Whistleblower is not subjected to any sort of detriment because they have made Disclosure.

Where a Whistleblower who is a Staff Member:

- has consented to their identity and the Disclosure being communicated internally within the Healius Group; and
- has requested a transfer of employment location or a change in reporting line;

the Healius Group will attempt to meet that request. Where the Healius Group does not meet that request, the Staff Member will be granted a leave of absence for the duration of any investigation of the Disclosure.

8 Further important information

8.1 Whistleblowing does not confer immunity

In some circumstances, a Whistleblower may themselves have been involved in the Improper Conduct which they Disclose. In other circumstances, a Whistleblower may not have been involved in the Improper Conduct that the Whistleblower Discloses but is alleged to have taken part in other Improper Conduct.

By making a Disclosure, Whistleblower who is a Staff Member does not become immune from the obligations of their employment with the Healius Group. Subject to the following paragraph, where a Whistleblower is themselves found to have engaged in Improper Conduct, they may be subject to disciplinary action, up to and including termination of employment, exactly as if the whistleblowing had not occurred.

However, where the Whistleblower Discloses Improper Conduct in which the Whistleblower themselves has participated, any disciplinary action against the Whistleblower for that Improper Conduct will take into account the fact that the Whistleblower has done the right thing by Disclosing the Improper Conduct.

A Whistleblower should also understand that making Disclosure of Improper Conduct in which the Whistleblower has participated does not give the Whistleblower any immunity from actions by external parties (eg. ASIC, Police) for that Improper Conduct.

Further, a Whistleblower may still be subject to civil, criminal or administrative liability for their conduct which is revealed by their disclosure. The Healius Group cannot provide immunity from civil penalties or criminal penalties. However, if the disclosure is made to ASIC, APRA or the ATO, or is a public or emergency disclosure under the Whistleblower Laws, the information disclosed by the Whistleblower is not admissible in evidence against them in criminal proceedings, or in proceedings for the imposition of a penalty, except for proceedings in respect of providing false information.

8.2 False Disclosure

The making of deliberate false Disclosure made by a Healius Employee is likely to constitute serious misconduct on the part of that employee, and may lead to disciplinary action up to and including termination of employment. The making of deliberate false Disclosure by a Contractor is likely to lead to the Healius Group exercising its rights under the relevant supply contract.

8.3 Ordinary employment arrangements are not affected

A Whistleblower who is a Staff Member remains subject to the ordinary performance requirements and disciplinary measures of employment. Making a Disclosure will not impede legitimate management action regarding poor performance or poor conduct of the Staff Member.

In particular, although all Disclosure will be investigated by the Healius Group in accordance with this Policy, Disclosure will **not** suspend or postpone any disciplinary or performance-related action which the Healius Group is undertaking or proposes to undertake in relation

to a Staff Member (whether that Staff Member is the Whistleblower or is a colleague of the Whistleblower).

8.4 Status of this Policy

Staff Members of the Healius Group are expected to comply with this Policy as they are with other policies of the Healius Group.

Breach of this Policy by a Staff Member may result in the Healius Group taking disciplinary action against that Staff Member. Disciplinary action may include, but is not limited to:

- the issuing of a formal warning to the Staff Member; or
- the termination of a Staff Member's employment or engagement.

A breach of this Policy may in some circumstances also amount to an offence under the *Corporations Act*.

However, this Policy does not form part of, and is expressly excluded from being incorporated into:

- any contract of employment between any member of the Healius Group and any other person; or
- any contract between the Healius Group and any Contractor.

9 Further important information

The Healius Group will review this Policy and submit it for Board review approval every two years unless required earlier. In the interim period, the Managing Director & CEO will approve minor updates as needed including to role titles and contact details.

Updated or revised versions of this Policy will be made available on the Healius Group's intranet site and external website.

It is the responsibility of each Staff Member to access PeopleHub on a regular basis to ensure that he or she is familiar with the most recent version of this Policy.

Approved 20 August 2025

Paul Anderson
Managing Director & Chief Executive Officer

Version Information

Version	Date	Comment	Publication	Approver
1.0	1 July 2016	Original	-	-
1.1	13 December 2017	Contact details for WPOs and Core Integrity updated	-	-
1.2	31 January 2019	Company name change updated	-	-
2.0	20 July 2019	Updated to reflect: <ul style="list-style-type: none"> • Changes to WPO structure; • changes to Corporations Act and Taxation Administration Acts. 	-	-
2.1	19 February 2020	Updated to reflect ASIC Regulatory Guide 270 Whistleblower Policies	-	-
2.2	15 July 2022	Updated 1800 number and web link	-	-
3.0	30 June 2023	Review and general update	-	-
3.1	24 July 2025	Update to reflect role changes and contact details	Internal and external	CEO/Managing Director
4	20 August 2025	Currency review	Internal and external	Board