

Whistleblower Policy

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Whistleblower Policy

1. Purpose

Sigma Healthcare Limited (**Sigma**) is committed to maintaining the highest standards of conduct and ethical behaviour in all our business activities and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance. This commitment is reflected in Sigma's values and is underpinned by Sigma's Code of Conduct and other policies, including its Fraud Policy and Anti-Bribery and Corruption Policy.

If a Sigma team member genuinely believes that someone has engaged in serious wrongdoing, then we encourage them to report this. There are a variety of avenues available to Sigma team members to express any such concerns.

Whilst it is generally expected that any such issues will be raised and resolved through the normal channels of line management, a situation may arise where it is appropriate for a concern to be raised under the provisions of this Whistleblower Policy.

Sigma encourages the reporting of any instances of suspected or actual serious wrongdoing including unethical, illegal, fraudulent or undesirable conduct involving any member of the Sigma Group or a Sigma Group team member.

This policy provides protections and measures so that persons who make a report may do so confidentially and without fear of intimidation, disadvantage or reprisal and outlines:

- a. who can be an eligible whistleblower;
- b. what is Reportable Conduct;
- c. who Sigma Group team members can make a report to regarding any issue or behaviour which is considered to be Reportable Conduct;
- d. the protections available to whistleblowers; and.
- e. how Sigma will investigate allegations of Reportable Conduct.

It is important to understand that the *Corporations Act 2001* (Cth) and the *Tax Administration Act 1953* (Cth) provide legal protections for eligible whistleblowers (**Whistleblower Protection Scheme**).

This policy applies to all Sigma Group team members. This policy is available via the Sigma intranet, Sigma's website (www.sigmahealthcare.com.au) and in such other ways as will ensure that the policy is available to all Sigma Group team members.

2. Who is a whistleblower?

A whistleblower is defined as anyone who makes or attempts to make a report of Reportable Conduct in accordance with this policy, and who is, or has been, any of the following in relation to Sigma:

- a current or former:
 - officer or employee;
 - supplier of goods or services (including their employees);
 - associate of Sigma; and
- a relative, dependant or spouse of an individual listed above.

A whistleblower will qualify for the Whistleblower Protection Scheme if they made a report:

- of information relating to Reportable Conduct (see section 3 'What is Reportable Conduct' below); and

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- to the appropriate party (see section 4 'How to disclose Reportable Conduct' below);
- to an independent legal practitioner for the purposes of obtaining legal advice or representation regarding the whistleblower legislation; or
- in an emergency or in the public interest.

3. What is Reportable Conduct?

Sigma Group team members may make a report under this policy if there are reasonable grounds to suspect that a Sigma Group director, officer, employee, contractor, supplier, tenderer or other person who has business dealings with any member of the Sigma Group has engaged in conduct (**Reportable Conduct**) which:

- a. is dishonest, misleading or deceptive, fraudulent or corrupt, including bribery;
- b. is illegal activity (such as theft, violence, harassment or intimidation, criminal damage to property or other breaches of law);
- c. is unethical or in breach of Sigma's policies (such as dishonestly altering company records or data, adopting questionable accounting practices or wilfully breaching Sigma's Code of Conduct or other policies);
- d. is potentially damaging to any member of the Sigma Group, a Sigma Group team member, a third party or a member of the public, such as unsafe work practices, environmental damage, modern slavery, health risks or abuse of any member of the Sigma Group's property or resources;
- e. amounts to an abuse of authority or misuse of resources;
- f. may cause reputational damage to the Sigma Group or any member of it, or be otherwise detrimental to the interests of the Sigma Group or any member of it;
- g. involves negligence, oppression, harassment, discrimination, victimisation or bullying, other than personal work-related grievances as defined in the *Corporations Act 2001* (Cth);
- h. involves any other kind of misconduct or an improper state of affairs or circumstances (see **Annexure A**); or
- i. suppression or concealment of any information relating to any of the above types of conduct.

Annexure A sets out the special legal protections under the Whistleblower Protection Scheme for whistleblowers who disclose information concerning misconduct or an improper state of affairs or circumstances in relation to a member of the Sigma Group, a breach of tax laws by Sigma, or misconduct in relation to Sigma's tax affairs.

4. How to disclose Reportable Conduct?

Sigma Group team members have a number of options to make a report if they become aware of any issue or behaviour which is considered to be Reportable Conduct.

Internally, the reports can be made to:

- Sigma's General Counsel & Company Secretary
Kara McGowan
Ph: 03 9215 9215
email: kara.mcgowan@sigmahealthcare.com.au; or
- any director or executive general manager of Sigma including the Chief Financial Officer (CFO) and the Chief Executive Officer (CEO).

Sigma has also engaged an Independent Alert Service through Linchpin Legal Group Pty Ltd that team members can contact to make a report:

- Ph: 1300 806 216
email: alertsigma@llm.net.au

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If a report is made using the Independent Alert Service, the service will provide a report to the Chair of the Risk Management and Audit Committee (**RMAC**), or such other person nominated by the Committee.

Alternatively, reports may also be made to external regulatory bodies such as ASIC, APRA, or the ATO.

All reports must be made with a genuine and reasonable belief of the occurrence of the Reportable Conduct. Reports should provide as much information as possible and any known details underlying the report (e.g. date, time, location, names of persons involved and any witnesses, documentary evidence etc.) and any steps taken to report the matter or try to resolve the concern (where appropriate).

5. Protection of Whistleblowers

Sigma 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 detriment.

4.1 Sigma cannot pursue action against the whistleblower

Sigma is prohibited from pursuing any civil, criminal, administrative or contractual action against a whistleblower in relation to any disclosure of Reportable Conduct that they make on objectively reasonable grounds.

4.2 Detriments and threats of detriment to whistleblowers prohibited

The Whistleblower Protection Scheme makes it unlawful for a person to engage in conduct against a whistleblower or potential whistleblower that causes or will cause a detriment to the whistleblower or potential whistleblower.

The meaning of 'detriment' is very broad and includes:

- a. dismissing an employee;
- b. injuring an employee in their employment;
- c. altering an employee's position or duties to their disadvantage;
- d. discriminating between an employee and other employees;
- e. harassing or intimidating a person;
- f. harming or injuring a person;
- g. damaging a person's property, reputation, business or financial position; and
- h. any other damage to a person.

If a person is subjected to detrimental treatment as a result of making a report under this policy, they should notify any person authorised to receive Reportable Conduct under this policy (see section 4). Disciplinary action up to and including dismissal may be taken against any person who causes or threatens to cause any detriment against a whistleblower.

4.3 Confidentiality

Strict confidentiality obligations apply in respect of any disclosures that qualify for protection under the Whistleblower Protection Scheme.

Unless the whistleblower consents, their identity or any information that may lead to the disclosure of their identity must not be disclosed by the recipient to any other person (subject to the exceptions set out below).

To avoid inadvertent breaches of confidentiality obligations under the Whistleblower Protection Scheme, whistleblowers are encouraged to consent to their identity being disclosed (if they feel comfortable to do so). Being able to share an eligible whistleblower's identity will also assist in an efficient investigation of the matters that an eligible whistleblower discloses.

However:

- a. anonymous disclosures are still capable of being protected (though it may be difficult to investigate these disclosures effectively); and
- b. if a discloser does not consent to their identity being disclosed to any other person, it will still be lawful to:

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- i. disclose their identity to:
 - (a) ASIC, APRA, the AFP or the Commissioner of Taxation;
 - (b) a legal practitioner for the purpose of obtaining advice about the disclosure; or
 - (c) a body prescribed by the regulations, and
 - ii. disclose information that may lead to the identification of the individual if this is reasonable necessary for the purpose of investigating the Reportable Conduct.

4.4 Are there any other protections that are available?

If a disclosure qualifies for protection under the Whistleblower Protection Scheme (see Annexure A), that disclosure may also amount to the exercise of a workplace right by either a Sigma Group team member or contractor. Sigma Group and its employees are prohibited under the Fair Work Act 2009 (Cth) from taking adverse action against employees or contractors because they exercised or propose to exercise any workplace rights.

4.5 Vexatious disclosures

A discloser will only be protected if they have objectively reasonable grounds to suspect that the information that they disclose concerns misconduct or an improper state of affairs or circumstances or other conduct falling within the scope of the Whistleblower Protection Scheme.

The protections under the Whistleblower Protection Scheme will not extend to vexatious complaints. If any investigation of a disclosure demonstrates that it was not made on objectively reasonable grounds, it will not be protected.

Depending on the circumstances, it may be appropriate for Sigma to take disciplinary action against any person who does not have objectively reasonable grounds for their disclosure. Such action may include the termination of employment.

6. Investigations of Reportable Conduct

Sigma is committed to transparency and to building an environment in which Sigma Group team members feel free to raise legitimate issues relating to misconduct or any improper state of affairs or circumstances that may be affecting Sigma's operations.

Sigma will investigate all matters reported under this policy as soon as practicable after the matter has been reported. The General Counsel & Company Secretary may conduct the investigation internally, however it may be appropriate for the investigation to be carried out externally or with external expert assistance depending on the nature and seriousness of the Reportable Conduct. Where a report is submitted anonymously, Sigma will conduct the investigation and its enquiries based on the information provided to it.

An assessment will be made as to whether the disclosure qualifies for protection under the Whistleblower Protection Scheme and if a formal, in-depth investigation is required. The exact investigation process and timeframe followed will depend on the nature of the information disclosed.

All investigations 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. It is crucial that due process be observed before any action is taken against a person against whom a disclosure is made.

All information received from a whistleblower in relation to their disclosure will be held in strict confidence by Sigma. Any findings from investigations will be securely documented and reported to the appropriate parties for action. Such methods of documentation and reporting may vary depending on the nature of the Reportable Conduct.

Any breach of this policy may result in disciplinary action, up to and including termination of employment. Such action will only occur where there is cogent evidence of the alleged misconduct or improper state of affairs or circumstances or other conduct falling within the scope of the Whistleblower Protection Scheme.

The RMAC or the Sigma Board will be informed of all material incidents reported under this policy.

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7. Training and Responsibilities

It is the responsibility of management to develop training for Sigma Group team members about this policy and their rights and obligations under it, including training of managers and others who may receive whistleblower reports under this policy about how to respond to them.

It is the responsibility of all Sigma Group team members to be aware of and understand the scope of this policy and the protections that are afforded to whistleblowers, and to comply with this policy.

8. Further information

If a Sigma team member has a complaint or grievance about their employment or their personal circumstances, as opposed to Reportable Conduct, then the matter should be raised with their manager or Sigma HR.

This policy is not a term of any contract, including any contract of employment and does not impose any contractual duties, implied or otherwise, on Sigma or any member of the Sigma Group. This policy may be varied by Sigma from time to time without prior notice.

9. Document control and related documents

Document control

This policy will be periodically reviewed in accordance with the table below to check that it is operating and effectively and whether any changes are required to the policy.

Name of document	Whistleblower Policy		
Document Author	Legal Counsel		
Document Approver	Board	March 2020 Board Meeting	
Document Reviewers	CEO & Managing Director	Executive GM Retail Pharmacy	
	General Counsel & Company Secretary	Head of Human Resources	
Review Period	Two-yearly		
Related documents	Code of Conduct, Fraud Policy, Anti-Bribery and Corruption Policy		
Change record	Version	2.2	Change Notes
	Publish date	[24 March 2022	See policy version register

Policy Version Register

Version	Modified by	Description of changes	Authorised by	Effective date
2.2	General Counsel & Company Secretary	Policy updated	Board of Directors	24 March 2022
2.1	General Counsel & Company Secretary	Policy updated in line with 4 th Edition of ASX Corporate Governance Council's <i>Corporate Governance Principles and Recommendations</i>	Board of Directors	24 March 2020
2.0	General Counsel & Company Secretary and Group Manager	Policy replaced in line with the requirements of the <i>Treasury Laws Amendment (Enhancing Whistleblower</i>	Board of Directors	26 June 2019

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	Taxation	<i>Protections) Bill 2019</i>		
1.2	General Counsel & Company Secretary	Policy updated	Risk Management & Audit Committee	12 December 2012
1.1	General Counsel & Company Secretary	Policy updated	Board of Directors	31 March 2009
1.0	General Counsel & Company Secretary	Original Policy	Board of Directors	25 June 2007

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Annexure A Special Protections under Whistleblower Protection Scheme

1. Special Protections under the Corporations Act

The Corporations Act gives special legal protections for whistleblowers who disclose information concerning misconduct or an improper state of affairs or circumstances in relation to Sigma or a related body corporate under the Whistleblower Protection Scheme.

Protected disclosures

For the Whistleblower Protection Scheme to apply the following conditions must be satisfied:

1. the whistleblower is or has been:
 - a. an officer of Sigma;
 - b. an employee of Sigma;
 - c. a person who supplied goods or services to Sigma or its employees; or
 - d. a relative, dependent or spouse of any of these persons;
2. the report is made to:
 - a. Sigma's General Counsel & Company Secretary;
 - b. any director, officer or senior manager of Sigma, including any general manager or executive general manager, the CFO, and the CEO;
 - c. Sigma's external auditor (or a member of the audit team);
 - d. ASIC, APRA, or the ATO; or
 - e. a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act; and
- 3 the whistleblower has reasonable grounds to suspect that the disclosed information concerns misconduct, or an improper state of affairs or circumstances in relation to Sigma and its subsidiaries. This may include that Sigma, a related body corporate or one of its or their officers or employees has engaged in conduct that constitutes an offence against the Corporations Act or other specified financial services legislation, an offence against other Commonwealth legislation that is punishable by imprisonment for 12 months or more or represents a danger to the public or the financial system.

Examples of conduct which might be the subject of a protected disclosure may include:

- a. a breach of a legal obligation by Sigma;
- b. conduct which poses danger to the health and safety of any individual; or
- c. any deliberate covering up of information relating to the above matters.

Personal work-related grievances

A disclosure does **not** qualify for protection under the Whistleblower Protection Scheme to the extent that the information disclosed:

- a. solely concerns a personal work-related grievance of the whistleblower; and
- b. does not concern a contravention, or an alleged contravention of section 4.2 Detriments and threats of detriment to whistleblowers prohibited' of this policy.

For the purposes of the Whistleblower Protection Scheme, a disclosure is a 'personal work-related grievance' if:

- a. the information concerns a grievance about any matter in relation to the whistleblower's employment, or former employment, having (or tending to have) implications for the whistleblower personally; and
- b. the information:
 - i. does not have significant implications for Sigma, or another regulated entity; and

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- ii. does not concern conduct, or alleged conduct, which would be an offence against the Corporations Act or other specified financial services legislation, an offence against other Commonwealth legislation that is punishable by imprisonment for 12 months or more or represents a danger to the public or the financial system.

Personal work-related grievances may include the following (in the absence of Reportable Conduct):

- an interpersonal conflict between the whistleblower and another employee;
- a decision:
 - that does not involve a breach of workplace laws;
 - about the engagement, transfer, or promotion of the whistleblower;
 - about the terms and conditions of engagement of the whistleblower; or
 - to suspend or terminate the engagement of the whistleblower, or otherwise discipline them.

Public interest disclosures

There is an additional category of disclosures called 'public interest disclosures' that qualify for protection under the Whistleblower Protection Scheme. These can be made to journalists and members of Parliament but only if the eligible whistleblower complies with the following strict requirements:

- a. the whistleblower has made a qualifying disclosure to ASIC, APRA, or a prescribed Commonwealth authority;
- b. at least 90 days has passed since the qualifying disclosure was made;
- 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 qualifying disclosure related;
- d. the whistleblower has reasonable grounds to believe that making a public interest disclosure would be in the public interest;
- e. after 90 days have passed, the whistleblower must give the body to which the qualifying disclosure was originally made a written notification that:
 - i. includes sufficient information to identify the qualifying disclosure; and
 - ii. states that the whistleblower intends to make a public interest disclosure; and
 - iii. the extent of the information disclosed in the public interest disclosure is no greater than to inform the journalist or member of Parliament of the misconduct or improper state of affairs or circumstances, or other conduct falling within the scope of the Whistleblower Protection Scheme.

Emergency disclosures

There is an additional category of disclosures called 'emergency disclosures'. These can be made to journalists and members of Parliament but only if the discloser complies with the following strict requirements:

- a. the whistleblower must have first made a qualifying disclosure to ASIC, APRA or a prescribed Commonwealth authority;
- b. 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 the natural environment;
- c. the whistleblower gave notice to the body to which the qualifying disclosure was made that states:
 - i. that they intend to make an emergency disclosure; and
 - ii. includes sufficient information to identify the qualifying disclosure; and
- d. the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or member of Parliament of the substantial and imminent danger.

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Protections under the Whistleblower Protection Scheme (Corporations Act)

Under the Whistleblower Protection Scheme, eligible whistleblowers are afforded the following protections:

- a. the whistleblower is immune from any civil, criminal, or administrative legal action (including disciplinary action) for making the disclosure;
- b. no contractual or other remedies may be enforced and no contractual or other right may be exercised, against the whistleblower for making the report;
- c. in some circumstances, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty (*note: specific legal advice should be sought as to whether this applies or not*);
- d. 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 offence and may be liable for damages;
- e. a whistleblower's identity cannot be disclosed to a court or tribunal except where considered necessary; and
- f. a person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except ASIC, APRA, the AFP or a lawyer for the purposes of obtaining legal advice or representation in relation to the report.

Confidentiality (Corporations Act)

If a report is made which qualifies for the Whistleblower Protection Scheme, the identity of the discloser must be kept confidential unless one of the following exceptions applies:

- a. the whistleblower consents to the disclosure of their identity;
- b. the disclosure of details that might reveal the identity of the whistleblower's identity is reasonably necessary for the effective investigation of the matter;

the concern is reported to ASIC, APRA or the AFP; or

- c. the concern is raised with a lawyer for the purposes of obtaining legal advice or representation.

2. Special Protections under the Taxation Administration Act

The Taxation Administration Act gives special legal protection to disclosures about a breach of any Australian tax law by Sigma or any misconduct in relation to Sigma's tax affairs under the Whistleblower Protection Scheme.

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.

Protected disclosures

For the Whistleblower Protection Scheme to apply the following conditions must be satisfied:

1. the whistleblower is or has been:
 - a. an officer of Sigma;
 - b. an employee of Sigma;
 - c. a person, or an employee of a person, who supplied goods or services to Sigma;
 - d. a person who is an associate of a Sigma Group Company; or
 - e. a relative, dependent or spouse of any of these persons;
2. the report is made to:
 - a. Sigma's General Counsel & Company Secretary;

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- b. any director, officer or senior manager of Sigma, including any general manager or executive general manager, the CFO, and the CEO;
 - c. any other employee or officer of Sigma who has functions or duties relating to tax affairs of the company (i.e. the Group Taxation Manager);
 - d. a registered tax agent or BAS agent who provides tax or BAS services to Sigma;
 - e. the Commissioner of Taxation;
 - f. A legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act; or
 - g. an auditor, or member of an audit team conducting an audit, of the company;
3. if the report is made to a Sigma recipient (as identified in 2(a) – (c) above), the whistleblower:
- a. 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 Sigma or its associates; and
 - b. the whistleblower considers that the information may assist the Sigma recipient to perform functions or duties in relation to the tax affairs of Sigma and its associates; and
4. if the report is made to the Commissioner of Taxation, the whistleblower considers that the information may assist Sigma to perform functions or duties in relation to the tax affairs of Sigma and its associates.

Protections under the Whistleblower Protection Scheme (Taxation Administration Act)

Under the Whistleblower Protection Scheme, eligible whistleblowers are afforded the following protections:

- a. the whistleblower is immune from any civil, criminal, or administrative legal action (including disciplinary action) for making the disclosure;
- b. no contractual or other remedies may be enforced and no contractual or other right may be exercised, against the whistleblower for making the report;
- c. where the disclosure was made to the Commissioner of Taxation, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, except where the proceedings are concerned with whether the information is false;
- d. unless the whistleblower has acted unreasonably, a whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a report;
- e. anyone who causes or threaten 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 offence and may be liable for damages;
- f. a whistleblower's identity cannot be disclosed to a court or tribunal except where considered necessary; and
- g. a person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except the Commissioner of Taxation, the AFP or a lawyer for the purposes of obtaining legal advice or representation in relation to the report.

Confidentiality (Taxation Administration Act)

If a report is made which qualifies for the Whistleblower Protection Scheme, the identity of the disclosure must be kept confidential unless one of the following exceptions applies:

- a. the whistleblower consents to the disclosure of their identity;
- b. the disclosure of details that might reveal the identity of the whistleblower's identity is reasonably necessary for the effective investigation of the matter;
- c. the concern is reported to the Commissioner of Taxation or the AFP; or

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~~d. the concern is raised with a lawyer for the purposes of obtaining legal advice or representation.~~