

Healthia Limited (the Company)

Whistleblower Policy

1. Introduction and Purpose

1.1 Background

The Company is committed to promoting and supporting a culture of corporate compliance and ethical behaviour.

1.2 Purpose

The purpose of this Whistleblowers Policy (**Policy**) is to:

- (a) encourage Whistleblowers to raise any concerns and report instances of Reportable Conduct where there are reasonable grounds to support such action, without fear of intimidation, disadvantage or reprisal;
- (b) outline the mechanisms for the reporting and investigation of reported matters;
- (c) outline the measures in place to protect a Whistleblower; and
- (d) outline the additional procedures and protections that apply to Whistleblowers under the Corporations Act in relation to the reporting of possible breaches of the Corporations Legislation. Paragraph 5.2 of this Policy explains these procedures and protections.

1.3 Definitions

Capitalised terms used in this Policy are defined in the Schedule.

1.4 Availability and dissemination

The Policy will be made available to all internal stakeholders via placement and communication on internal Healthia (employee) platforms.

The Policy will be made available to external stakeholders on the Corporate Governance page of Healthia's website. <https://investors.healthia.com.au/investor-centre/?page=corporate-governance>

1.5 Further information

Employees and contractors can obtain more information before making a disclosure from any of the Whistleblower Protection Officers (detailed in Section 3).

Further information is also available from the Australian Securities & Investments Commission (<https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing>).

2. Scope

This Policy applies to all of the following categories of people, who wish to report Reportable Conduct regarding the Company's activities:

- Employees (and family members)
- Former officers (and family members)
- Suppliers (and family members)

This Policy allows the making of protected disclosures about misconduct, including concerns about corporate corruption, bribery, fraud, money laundering and terrorist financing.

The Policy, does not however, deal with personal or professional work-related grievances which are outside the scope of protected disclosures (it is noted that separate procedures exist to deal with staff grievances).

Disclosures that are not about "disclosable matters" under the Corporations Act do not qualify for protection under the Corporations Act or the Tax Administration Act where relevant.

3. Reporting conduct

3.1 How to report conduct

Employees can report Reportable Conduct to any of the following Whistleblower Protection Officers for the Company:

- (a) the Chief Executive Officer, who is currently Wesley Coote and can be contacted on 07 3180 4900 or by email at wes.coote@healthia.com.au;
- (b) the Company Secretary, who is currently Chris Banks and can be contacted on 07 3180 4900 or by email at chris.banks@healthia.com.au; and
- (c) the Chairman of Directors, who is currently Glen Richards and can be contacted on 07 3180 4900. Email contact details can be obtained on request from chris.banks@healthia.com.au.

3.2 Confidentiality of reported conduct

Reports will be kept confidential to the extent possible, subject to legal and regulatory requirements. Reports can be made anonymously.

4. Handling of reports

4.1 Process

The Company will take the following key steps after it receives a disclosure:

- (a) The designated Whistleblower Protection Officer will carry out a preliminary review of the disclosure and decide whether an investigation should be commissioned. The Company's response to a disclosure will vary depending on its nature (including the amount of information provided).
- (b) Investigations will follow a fair process and be conducted in a timely manner. The Whistleblower Protection Officer will provide feedback on the progress and expected timeframes of the investigation.
- (c) The investigation may conclude with a report from the Whistleblower Protection Officer (or external party). The report will include findings on the disclosure and a summary of the evidence on which the findings are based. To the extent permitted under applicable laws, the Whistleblower Protection Officer may inform the discloser of the findings.

4.2 Confidentiality

The confidentiality of Whistleblowers will be protected by the Company as follows:

- (a) all personal information or reference to the discloser witnessing an event will be redacted;
- (b) the discloser will be referred to in a gender-neutral context;
- (c) where possible, the discloser will be contacted to help identify certain aspects of their disclosure that could inadvertently identify them; and
- (d) disclosures will be handled and investigated by qualified staff.

All files and records created from an investigation will be retained under strict security. The unauthorised release of information without a Whistleblower's consent to any person not involved in the investigation (other than the Audit & Risk Management Committee) is a breach of this Policy, subject to any requirements of applicable law.

The Audit & Risk Management Committee will receive copies of all investigation reports from Whistleblower Protection Officers. Anonymity and confidentiality requirements will be observed by the Audit & Risk Management Committee.

4.3 Role of Whistleblower Protection Officer

The Whistleblower Protection Officer is responsible for:

- (a) coordinating the investigation into any report received from a Whistleblower;
- (b) documenting and handling all matters in relation to the report and investigation;
- (c) ensuring confidentiality of the discloser; and
- (d) finalising all investigations.

The Whistleblower Protection Officer will, at all times, have direct and unrestricted access to reasonable financial, legal and operational assistance when this is required for any investigation.

4.4 Rights of person who is alleged to have acted improperly

A person who is the subject of an investigation is entitled to be:

- (a) informed as to the substance of any adverse comment that may be included in a report or other document arising out of any such investigation; and
- (b) given a reasonable opportunity to put their case to the Whistleblower Protection Officer who is investigating the report.

5. Protection of whistleblowers

5.1 General protections

Whistleblowers that report a concern, with objectively reasonable grounds, under this Policy must not be personally disadvantaged by:

- (a) dismissal;
- (b) demotion;
- (c) any form of harassment;
- (d) discrimination; or
- (e) current or future bias.

The Whistleblower is not, however, protected from civil or criminal liability for any of his or her conduct which may be revealed by the report. However, if a Whistleblower reports such conduct and actively cooperates in an investigation in which they may be implicated, there may be some cases where the fact they have made a report will be taken into account as a mitigating factor when determining actions which may be taken against them.

5.2 Protection under the Corporations Legislation

The Corporations Act provides additional protections in relation to the reporting of a possible contravention of the Corporations Legislation. A disclosure of information by a person qualifies for protection under the Corporations Act if:

- (a) the Whistleblower is an officer or employee of a Group company, a contractor (who has a contract for the supply of services or goods to the Company), or an employee of such a contractor, or family members of same;
- (b) a disclosure is made directly to one of the Company’s eligible recipients to be able to qualify for protection under the Corporations Act (or the Tax Administration Act, where relevant. In particular:

Eligible recipients	How to contract
ASIC	https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/whistleblower-rights-and-protections/
the Company's auditor, or a member of the audit team	BDO Level 10, 12 Creek Street Brisbane, QLD, 4000 Office phone number 1300 928 603
a director, secretary or senior manager of the Company; or a person authorised by the Company to receive disclosures of that kind (that is, a Whistleblower Protection Officer)	Contact details are available for Whistleblower Protection Officers in Section 3. The Company Secretary will also provide the contact details of any Senior Manager or Director of the Company as requested. Please contact Chris.banks@healthia.com.au .

- (c) the report is made to journalists or members of Parliament in an emergency or public interest situation (excluding tax matters). Such situations are where at least 90 days have passed since an earlier protected disclosure has been made without

reasonable steps having been taken to address the misconduct, or where there will be substantial and imminent danger to someone's health or safety;

- (d) the Whistleblower has reasonable grounds to suspect that the information indicates that there has been a contravention of the Corporations Legislation by the Company or any of its officers or Employees.

For the avoidance of doubt, the Whistleblower is entitled to make the report and remain anonymous.

If these conditions are met, the Corporations Act provides the following protections to the Whistleblower:

- (a) The Whistleblower is not subject to any civil or criminal liability for making the disclosure. The Whistleblower is not, however, protected from civil or criminal liability for any of its conduct which may be revealed by the report.
- (b) No contractual or other remedy may be enforced or exercised against a Whistleblower on the basis 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.
- (c) If the Company purports to terminate the employment of a Whistleblower on the basis of the disclosure, a court may reinstate the Whistleblower to the same position or a position at a comparable level.
- (d) The Whistleblower is protected from actual or threatened detriment because of the report and may receive compensation for any damage caused by such detriment.
- (e) Subject to limited exceptions, the person to whom the disclosure is made must not disclose the substance of the report, the Whistleblower's identity or information likely to lead to identification of the Whistleblower.
- (f) A discloser can still qualify for protection even if their disclosure turns out to be incorrect.

The Company and its subsidiaries are committed to full compliance with these protective provisions.

6. Other matters

6.1 Amendment of policy

This Policy can only be amended with the approval of the Board.

6.2 Adoption of Policy and Board review

This Policy was adopted by the Board on 1 January 2020 and takes effect from that date and replaces any previous policy in this regard.

The Board will review this Policy periodically. The Company Secretary will communicate any amendments to Employees as appropriate.

Schedule 1 Definitions

For the purposes of this Policy:

ASIC means the Australian Securities and Investments Commission.

Corporations Act means Corporations Act 2001 (Cth).

Corporations Legislation has the meaning given to that term in section 9 of the Corporations Act, and includes the Corporations Act and Australian Securities and Investments Commission Act 2001 (Cth).

Employees include any director, secretary, officer, employee, secondee or contractor of the Company.

Group means the Company and its subsidiaries.

Reportable Conduct means conduct that is illegal, unacceptable or undesirable, or the concealment of such conduct. It includes conduct that:

- (a) is against the law or is a failure by the Company to comply with any legal obligation;
- (b) is unethical or breaches the Company's policies or Code of Conduct;
- (c) is dishonest, fraudulent or corrupt;
- (d) is coercion, harassment, victimisation or discrimination;
- (e) is misleading or deceptive conduct of any kind (including conduct or representations which amount to improper or misleading accounting or financial reporting practices either by, or affecting, the Company);
- (f) is potentially damaging to the Company, an Employee or a third party, including unsafe work practices, environmental damage, health risks or substantial wasting of company resources;
- (g) may cause financial loss to the Company or damage its reputation or be otherwise detrimental to the Company; or
- (h) involves any other serious impropriety.

Whistleblower means a person who alerts the Company and/or a regulatory authority to Reportable Conduct within the Group.

Whistleblower Protection Officer means a person nominated by the Company whose key responsibilities include protecting whistleblowers who report concerns under this Policy.