

WHISTLEBLOWER POLICY

PURPOSE

The IHCA Group (IHCA) is committed to a culture of corporate compliance and high ethical behaviour. Our values are set out in the IHCA Group Cultural Charter.

This policy deals with issues relating to misconduct and malpractice. It ensures compliance with the laws and regulations applicable to IHCA and its employees, and to deal with concerns that are likely to arise in the work environment.

SCOPE

The objectives of this policy are to:

- (a) encourage employees to disclose any malpractice or misconduct of which they become aware;
- (b) provide protection for employees who report allegations of malpractice or misconduct; and
- (c) ensure that all allegations are thoroughly investigated with suitable action taken, where necessary.

APPLICATION

This policy applies to all IHCA Group employees.

POLICY

1.0 General

1.1 Whistleblower protection

This policy is designed to ensure that honesty and integrity are maintained at IHCA.

A whistleblower is protected against adverse employment actions (dismissal, demotion, suspension, harassment, or other forms of discrimination) for raising allegations of malpractice or misconduct. Subject to this policy, a whistleblower is protected, even if the allegations prove to be incorrect or unsubstantiated.

Employees who participate, or assist in, an investigation will also be protected. Every effort will be made to protect the anonymity of the whistleblower; however, there may be situations where anonymity cannot be guaranteed. In such situations, the whistleblower will be fully briefed.

1.2 Reportable conduct

This policy is not designed to deal with general employment grievances and complaints.

All employees should be aware that, if an employee makes a false report deliberately, maliciously, or for personal gain, that employee may face disciplinary action.

Examples of reportable malpractice or misconduct:

- (a) dishonesty;
- (b) fraud;
- (c) corruption;
- (d) illegal activities (including theft, drug sale/use, violence, threatened violence, or criminal damage against IHCA's assets/property);
- (e) discrimination, vilification, sexual harassment, harassment, bullying and victimisation;
- (f) acts or omissions in breach of Commonwealth or State legislation or local authority by-laws;
- (g) unethical behaviour;
- (h) other serious improper conduct (including gross mismanagement, serious and substantial waste of IHCA's resources, or repeated breaches of administrative procedures);
- (i) unsafe work practices;
- (j) any other conduct which may cause financial or non-financial loss to IHCA or be otherwise detrimental to the interests or reputation of IHCA or any of its employees;
- (k) the deliberate concealment of information tending to show any of the matters listed above.

2.0 Protection of whistleblower

2.1 When the policy will operate

This policy protects the whistleblower against any reprisals, provided that the whistleblower identifies him/herself, and the claim is:

- (a) submitted in good faith and without any malice or intentionally false allegations; and
- (b) based on the whistleblower's reasonable belief that the malpractice or misconduct, or issue related to the malpractice or misconduct constitutes, or may constitute, a material violation; and
- (c) does not result in a personal gain or advantage for the whistleblower.

2.2 No reprisals

No alleged malpractice or misconduct which meets the above conditions will give rise to any reprisals, or threat of reprisals, against the whistleblower, unless the whistleblower is a participant in the prohibited activities with respect to which the complaint is made.

If the whistleblower was involved in the activities, the decision to file the complaint is only likely to affect the extent of the disciplinary measures, if any, that may eventually be taken against such whistleblower. Effectively, this means that IHCA, its directors, officers, employees and agents, will not penalise, dismiss, demote, suspend, threaten or harass a whistleblower, or transfer the whistleblower to an undesirable job, location, or discriminate in any manner against the whistleblower, to take reprisals, or to retaliate, as a result of the whistleblower having reported an act that is illegal or unethical, or deemed illegal or unethical, unless the whistleblower is a participant in the illegal or unethical act or acts.

IHCA considers any reprisals against a whistleblower to be a serious breach of this policy and the IHCA Group Cultural Charter and one likely to result in disciplinary measures, including dismissal. This protection applies to anyone providing information related to an investigation pursuant to this policy.

3.0 Confidentiality

IHCA recognises that maintaining appropriate confidentiality is crucial to ensuring that potential whistleblowers come forward and disclose their knowledge or suspicions about malpractice or misconduct in an open and timely manner and without fear of reprisals being made against them.

IHCA will take all reasonable steps to protect the identity of the whistleblower and will adhere to any statutory requirements in respect of the confidentiality of disclosures made. In appropriate cases, disclosure of the identity of the whistleblower or the allegation made by them, may be unavoidable, such as if court proceedings result from a disclosure in line with this policy.

4.0 Reporting malpractice or misconduct

Any person who has reasonable grounds to suspect that malpractice or misconduct has occurred is encouraged to report that suspicion to his or her manager. If this is considered inappropriate, he or she should raise the concern with the Company Secretary by phone, email or in writing. The IHCA Company Secretary email address is co-sec@ihca.com.au.

All claims of malpractice or misconduct should provide specific, adequate and pertinent information with respect to, among other things, dates, places, persons, witnesses, amounts, and other relevant information, to allow for a reasonable investigation to be conducted. If the whistleblower discloses his or her name, the person receiving the claim will acknowledge having received the complaint and may initiate a follow-up meeting. However, if the claim is submitted anonymously there will be no follow-up meeting regarding the claim of malpractice or misconduct and IHCA will be unable to communicate with the whistleblower if more information is required or if the matter is to be referred to external parties for further investigation.

All claims of malpractice or misconduct received are treated on a confidential basis and whistleblowers are encouraged to disclose their identities to obtain the protection afforded to them at law.

5.0 Following the disclosure

Once a report of suspected malpractice or misconduct has been received from a whistleblower who has provided reasonable grounds for his or her belief that malpractice or misconduct has occurred, an investigation of those allegations will commence.

All material violations and any actions which may be required as a result of the investigation will be reported to the Company Secretary. Where an investigation determines that allegations are not material, the matter will be handled as an employee complaint and whistleblower protections do not apply.

6.0 Investigations

Investigations will be conducted promptly and fairly with due regard for the nature of the allegation and the rights of the persons involved in the investigation.

Evidence including any material, documents or records shall be held securely by the investigator. Investigations which have been handled by management may require external resources. Evidence will be collected and reviewed prior to a course of action being determined.

Where matters are considered material, they will be directed to the Company Secretary and a determination will be made as to the suitable method for

investigation. Upon receiving the disclosure, the Company Secretary will determine if the allegation is pertinent to any of the issues mentioned in this policy, namely malpractice or misconduct.

The Company Secretary will determine the suitable method for the investigation. In appropriate cases the Company Secretary may ask for the assistance of an external specialist as the Company Secretary deems necessary.

During the investigation the investigator will have access to all of the relevant material, documents and records. The directors, officers, employees and agents of IHCA must cooperate fully with the investigator. During the investigation, the Managers and Company Secretary will use all reasonable means to protect the confidentiality of the information about the whistleblower.

7.0 Investigator Report

At the conclusion of the investigation the investigator will prepare a report of the findings for the Chief Executive Officer and where appropriate the Board Chair. If the final report indicates that malpractice or misconduct has occurred, the report will include recommendations for steps to be taken to prevent the malpractice or misconduct from occurring in the future. It will also outline recommendations for any action that should be taken to remedy any harm or loss arising from the malpractice or misconduct. This may include disciplinary proceedings against the person responsible for the conduct and the referral of the matter to appropriate authorities as deemed necessary by the Company Secretary.

8.0 Communications to the whistleblower

IHCA will ensure that, provided the claim was not submitted anonymously, the whistleblower is kept informed of the outcome of the investigation of his or her allegations subject to the considerations of privacy of those against whom allegations are made.

9.0 Further information and advice

For further information, contact the Chief Executive Officer.

REFERENCES

Corporations Act 2001

Privacy Act 1988