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Section 1: Our Purpose

1. Singular Health's Goals & Commitments

The vision of Singular Health Group Limited (**SHG or the Company**) is Universal Access to Personalised Healthcare. To achieve our vision, it is crucial that all eligible persons understand, follow, and adhere to our corporate values outlined in SHGL-POL-008 – Code of Conduct & Values Statement.

We have put in place guidelines and policies to ensure that we live by these values in our day-to-day operations and together with our values, we want to encourage people to speak up when they see activity or behaviour that they feel is wrong or does not match SHG's values. The goal of this policy is to provide very clear guidelines on how we approach and manage feedback. With this whistleblowing policy, SHG aims to;

- Ensure that every eligible person has the opportunity to speak up anonymously when they feel fellow employees, Directors and/or the Company as a whole are not adhering to SHG's corporate values. Eligible persons should have a secure means by which to report misconduct, with every report being heard and acted on, and improvements made based on the results.
- SHG believes that all eligible persons should be able to make reports anonymously and is committed to protecting informant's identities unless voluntarily revealed by the informant themselves.
- SHG will investigate every report of misconduct. On completion of each investigation, the results shall be documented and improvements made, and feedback given, where appropriate.

SHG is committed to a transparent process which details how concerned informants can provide information on the concerns they may have, clearly understand how and where they can report their concerns, know what happens after submitting a report, and ensure they feel safe and protected in making a report.

SHG is also committed to providing an environment which ensures protection from retaliation or other detrimental effects from submitting a report and to protect the anonymity of informants if requested.

1.2 What Conduct Should Be Reported?

SHG is committed to improving organizational behaviour to ensure compliance with our Corporate Values, Mission and Vision.

Should you witness or become aware of any of the following behaviours, it is crucial that you report it.

- Fraudulent,
- Illegal,
- Corrupt,
- Dishonest;
- Unethical,
- Creates an unsafe environment,
- Breaches any Company policies,
- Discriminations,
- Harassment and/or bullying of any kind,
- Any conduct which is detrimental to SHG and could cause financial or non-financial loss.

1.3 Who is an Eligible Person?

The following would be considered “eligible person” and would fall under SHG’s whistleblowing policy;

- Board Members of SHG;
- Employees (including Directors, Managers, Interns and Secondees) of SHG;
- Contractors, consultants, service providers, suppliers and business partners;
- Former employees of SHG;

This policy applies to all of SHG’s business operations, including subsidiaries and joint ventures. It also applies across all jurisdictions in which the Company operates. If local legislation, regulation, or laws provide a higher level of protection than what is included in this policy, the local legislation will take precedence.

Section 2: Process for Making A Report

2.1 Reporting Channels

If an employee or eligible person would like to make a report, they have different channels available where they can do this:

- Via post to 945 Wellington Street, West Perth, 6005, Western Australia;
- Speak with an Executive at SHG or a Board Member of SHG; and,
- Speak with the owner of SHG’s whistleblowing program, specifically the Chair of the Audit & Risk Committee.

2.2 Anonymity

SHG respects and protects the identify of eligible persons should they choose to make an anonymous report. Eligible persons can elect to remain anonymous whilst making a report, interacting with case managers during an investigation of their report, and after their case is closed.

At any given time, informants can identify themselves, however this is their choice and at no point must informants do this nor will they be forced to do so by SHG. If informants decide to disclose their identity, SHG will work to protect their identity and will outline and document who in the organisation will know their identify and has accessed their report.

SHG will also take all steps necessary (and outlined in this policy) to ensure you do not suffer any retaliation. It is worth noting that SHG Group Limited will make every endeavour possible to investigate your report, but in some cases, there are limitations of what can be achieved if the informant decides to remain anonymous.

2.3 The Investigative Process

It is important for SHG Group Limited to be transparent with our employees and outline what is the process for us to investigate a report submitted through our whistleblowing channels. Below, we have provided the different steps a case manager or member of our whistleblowing team will go through once a report is received until the case is closed.

- (i) Report is received.
- (ii) The owner of the Whistleblowing Program will assess the report and confirm its receipt.
- (iii) The owner of the Whistleblowing Program will do an initial assessment to confirm it is a valid report and request permission to investigate.
- (iv) The owner of the Whistleblowing Program will begin their investigation. This can include corresponding with the informant if there is a channel to do this.
- (v) The owner of the Whistleblowing Program will investigate and update management and the informant per policy guidelines.
- (vi) Once the owner of the Whistleblowing Program has finalised their investigation and report, management and the informant will be updated.
- (vii) At this point, the owner of the Whistleblowing Program will hand everything over to management for any subsequent action to take place.

2.4 Case Managers

Eligible persons can submit a report to any Executive or Board Member at SHG. Once submitted, the recipient shall assess the report and pass it on to the owner of SHG's whistleblowing program who will manage the investigation.

Certain senior managers might be alerted to the report as part of the reporting process or if they are involved in the investigation in some manner. Any information that could potentially identify an anonymous informant will be held in the strictest confidence and will not be shared, unless SHG Group Limited is compelled by law.

2.5 Informant Feedback

As part of SHG's investigative process, the informant shall be updated on the progress of the investigation. These updates can include, but are not limited to, the following;

- SHG confirming the receipt of the report from the informant,
- SHG confirming that the investigative process has begun,
- That the investigation is currently ongoing, and
- That the investigation has been closed.

SHG's commitment is that the informant shall be updated at least once per month while the investigation is ongoing. They will then be updated once the investigation has been closed.

SHG shall strive to provide as much feedback on the investigation as possible, however due to privacy guidelines, there may be information that cannot be shared with the informant.

2.6 Informant's Satisfaction with Result

If, after receiving the summarised report of the investigation, the informant is not satisfied with the result, they can escalate this to the Chair of the Board. The informant can provide this escalation in writing so that a formal review can take place. While the Chair of the Board commits to review the request, SHG is under no obligation to reopen the investigation. If the Chair of the Board concludes that the investigation was conducted properly and no new information exists that would change the results of the investigation, it shall be concluded.

Section 3: How Informants Are Protected

3.1 Ongoing Anonymity

Section 2.2 covers how an eligible person can remain anonymous whilst submitting a report. Following the submission of a report, the following policies are in place to protect an informant's identity.

- (i) The informant has the right to remain anonymous and does not need to identify themselves at any point during the investigative process.
- (ii) SHG uses tools and platforms to help protect an informant's identity during and after submitting a report.
- (iii) At no time will SHG force the informant to reveal their identity, the informant can refuse to answer questions if they feel they could identify themselves.
- (iv) Should the informant reveal themselves at any time, SHG will document who will have access to their identity. This typically includes the Whistleblowing Program Owner but may include additional members depending on the nature of the report.

3.2 Potential Retaliation

An informant might be concerned that staff, management, or the organisation as a whole might retaliate against them. In this case, SHG shall protect the informant from:

- Being terminated or having their employment suspended (as a result of their report),
- Performance management review (as a result of the report),
- Harassment or bullying on the job or at the workplace,
- Warnings or disciplinary actions (as a result of their report), or

- Any other action that can be perceived as retaliation for making a report.

3.3 Considered Risk of Retaliation

In the case of “considered risk of retaliation”, the informant believes retaliation is near or imminent, and they are targeted for retaliation. In cases of considered retaliation, the informant should contact the Chair of the Audit & Risk Committee. The Chair of SHG’s Whistleblowing Program will take the action they feel is appropriate as well as come up with recommendations for how the situation can be resolved.

Potential steps to protect the informant from a considered risk of retaliation can include:

- The informant taking leave.
- The informant being reassigned to other duties.
The informant being reassigned to another location.

3.4 Already Retaliated Against

If the informant feels that they have already been retaliated against, they should escalate this immediately to the Owner of SHG’s whistleblowing program. They will take the action they feel is appropriate as well as come up with recommendations for how the situation can be resolved.

Potential steps to protect the informant after retaliation has occurred can include:

- The informant taking leave.
- The informant being reassigned to other duties.
The informant being reassigned to another location.

3.5 Retaliation Not Adequately Resolved

If the informant feels their report of retaliation was not adequately resolved, they can escalate their case in writing. Any appeal should be addressed to the Chair of the Board who will investigate the matter and process for how the retaliation was dealt with.

3.6 How Singular Health Deals with Retaliation

SHG does not tolerate any attempts to retaliate against an informant who has made a report. Any employee or associated party/person that is found retaliating will face disciplinary action, including the potential to be terminated from their roles.

3.7 Separation of Issues

SHG reserves the right to raise any issues related to work or performance related issues and whilst the informant shall be protected from retaliation, it is important that they are still effective in their job.

SHG can still raise any performance or contract issues with the informant as long as they are separated and not influenced at all reports that have been made.

3.8 Protection & Immunity for Others

Other parties that might have to bear witness or are involved in the investigation will be protected from retaliation in the same manner as the informant.

3.9 Legislative/Regulatory Protections & Assistance

If in any jurisdictions or locales where SHG operates has whistleblowing protection laws that provide a higher level of protection than what is included in this policy, the local legislation will take precedence.

Section 4: Roles & Responsibilities

4.1 Roles

The roles within SHG Group Limited 's whistleblowing program include the following:

- Executive Team,
- Owner of SHG's Whistleblowing Program (the Chair of Audit & Risk Committee); and
- Human resources consultants who are involved in cases and made aware of specific investigations.

4.2 Responsibilities

Executive Team: The Executive Team, comprising of the Chief Executive Officer, Chief Operating Officer, Chief Technical Officer and Chief Financial Officer, views incoming anonymous reports, assigns these reports to the Owner of SHG's Whistleblowing Program, and consults with them as they conduct investigations. This person is the first line of escalation and works collaboratively with the Owner of SHG's Whistleblowing Program to ensure anonymous reports are heard and acted upon.

Owner of SHG's Whistleblowing Program: Assigned anonymous reports and their role is to investigate these reports. This includes interacting and asking questions of informants, as well as using the information provided to investigate the report submitted.

Their investigation can be internal or external to the organisation depending on what was documented in the report. Their goal is to gather the facts and put forth a final report to management and the Board on what happened and what action they feel needs to take place.

Human resources consultants: Specialist human resources consultants may be called upon to provide advice and guidance during any investigation. The whistleblowing program leverages their expertise and acumen to ensure SHG is using Human Resource best practices during investigations and we are treating all employees fairly.

Section 5: Governance

5.1 Changes to Singular Health's Whistleblowing Policy

From time to time, SHG's whistleblowing policy will need to change to keep up with our values, best practices, improvements, as well as legislation and regulations. Any changes to our whistleblowing policy will be communicated with all employees and any relevant stakeholders. This policy and any changes made do form any contract of employment.

Any changes to SHG's whistleblowing policy must be approved by the:

- Chief Executive Officer
- Owner of SHG's whistleblowing program (Chair of Audit & Risk Committee)
- Chair of SHG

All changes will be reviewed by the Board of Directors and the Board can comment and provide feedback as necessary. All changes will also be documented in SHG's whistleblowing policy and will be made available to all employees.

5.2 Reporting to the Board of Directors

The Board of Directors is updated every quarter on SHG's whistleblowing program, inclusive of reports, investigations, and results. Reports or investigations carrying an undue amount of risk will be reported to the Board of Directors outside of the quarterly updates.

The Board of Directors at any time can ask about anonymous reports, investigations, as well as the state of SHG's whistleblowing program. SHG's whistleblowing program resides in the Audit & Risk Committee of the Board who are responsible and ultimately accountable for the implementation and effectiveness of SHG's whistleblowing program.