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1. Introduction & Statement of Purpose

The purpose of this policy is to establish controls to ensure compliance with all applicable Anti-Bribery and Anti-Corruption regulations, and to ensure that Singular Health Group Limited's (SHG) business is conducted in a socially responsible and legally complaint manner.

2. What is Bribery & Corruption?

Bribery is the offering, promising, giving, accepting or soliciting of an advantage as an inducement for action which is illegal or a breach of trust. A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage.

It is the policy of SHG to conduct all business in an honest and ethical manner and SHG takes a zero-tolerance approach to bribery and corruption. SHG is committed to acting professionally, fairly and with integrity in all business dealings and relationships wherever the business operates, and implementing and enforcing effective systems and controls to counter bribery.

SHG shall uphold all laws relevant to countering bribery and corruption in all the jurisdictions in which the Company operates, however SHG remains bound by the laws in Australia in respect of the conduct both domestic and international.

Bribery and corruption are punishable for individuals by imprisonment and/or a fine. If SHG is found to have taken part in corruption, it can be fined, be excluded from tendering for public contracts and face damage to the group's reputation. SHG therefore takes its legal responsibility very seriously.

3. Scope

In this policy, **third party** means any individual or organisation you come into contact with during the course of your work for SHG, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians and political parties.

This policy applies to all individuals working at all levels and grades, including senior managers, officers, directors, employees (whether permanent, fixed-term or temporary), consultant, contractors, trainees, seconded staff, remote staff, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with Singular Health Group Limited, or any subsidiaries of Singular Health Group Limited, wherever located (collectively referred to as **employees** in this policy).

This policy covers:

- Bribes,
- Gifts and hospitality,
- Facilitation payments,
- Political contributions, and
- Charitable contributions.

3.1 Bribes

Employees must not engage in any form of bribery, either directly or through any third party (such as an agent or distributor). Of note, employees must not attempt to bribe or bribe a public official anywhere in the world.

3.2 Gifts and Hospitality

Employees must not offer or give any gift or hospitality:

- Which could be regarded as illegal or improper, or which violates the recipient's policies; or to any public employee or government officials or representatives, or politicians or political parties; or, Which could be regarded as illegal or improper, or which violates the recipient's policies; or which violates the recipient's policies; or to any public employee or government officials or representatives, or politicians or political parties.

Employees may not accept any gift or hospitality from any party including SHG's business partners or associates if:

- It exceeds \$100 in value for each individual gift or \$500 in value for each hospitality event (not to exceed a total of \$1000 in any financial year), unless approved in writing by the Chief Operating Officer or the Chief Executive Officer,
- It is in cash, or
- There is any suggestion that a return favour will be expected or implied.

SHG appreciates that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift or hospitality is reasonable and justifiable. If it is not appropriate to decline the offer of a gift outside the scope of the parameters above, the gift may be accepted, provided it is then declared to the Chief Operating Officer or Chief Executive Officer and donated to charity.

The intention behind the gift should always be considered.

3.3 Facilitation payments and kickbacks

Facilitation payments are a form of bribery made for the purpose of expediting or facilitating the performance of a public official for a routine governmental action, and not to obtain or retain business or any improper business advantage. Facilitation payments tend to be demanded by low level officials to obtain a level of service which one would normally be entitled to.

SHG's strict policy is that facilitation payments must not be paid. SHG recognizes, however, that employees may be faced with situations where there is a risk to the personal security of an employee or their family and where a facilitation payment is unavoidable, in which case the following steps must be taken:

- Keep any amount to the minimum,
- Create a record concerning the payment, and
- Report it to the Chief Operating Officer and Chief Executive Officer.

In order to achieve our aim of not making any facilitation payments, SHG will keep a record of all payments made, which must be reported to SHG's Executive group and subsequently its Board of Directors, in order to evaluate the business risk and to develop strategies to eliminate or minimize such payment(s) in the future.

3.4 Political contributions

Singular Health does not make donations, whether in cash or kind, in support of any political parties or candidates, as this can be perceived as an attempt to gain an improper business advantage.

3.5 Charitable contributions

Charitable support and donations are acceptable (and encouraged), whether of in-kind services, knowledge, time, or direct financial contributions. However, all employees must be careful to ensure that charitable contributions are not used as a scheme to conceal bribery. SHG only makes charitable donations that are legal and ethical under local laws and practices. No donation may be offered or made without the prior approval of the Board of Directors and the Executive Team.

4. Responsibilities

Employees including directors and consultants of SHG must ensure that they have read, understand and comply with this policy.

The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for SHG. All employees and consultants are required to avoid any activity that might lead to, or suggest, a breach of this policy.

SHG's Executive must be notified as soon as practicable if it is believed or suspected that a conflict with or breach of this policy has occurred or may occur in the near future.

Any employee who breaches this policy will face disciplinary action, which may result in their dismissal for gross misconduct. SHG reserves the right to terminate contractual arrangements with employees and stakeholders if they breach this policy, to the maximum extent permissible by law.

5. Record-keeping

SHG must retain financial records and have appropriate internal controls in place which will evidence the rationale for making payments to third parties.

Employees must declare and keep a written record of all hospitality or gifts accepted or offered, which will be subject to managerial review.

Employees must ensure that all expense claims relating to hospitality, gifts, or expenses incurred to third parties are submitted in accordance with our expenses policy (SHGL-POL-001) and specifically record the reason for the expenditure.

All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness.

No accounts must be kept "off-book" to facilitate or conceal improper payments.

6. How to raise concerns?

Employees, suppliers, users and all other stakeholders are encouraged raise concerns about any issues or suspicions at the earliest possible stage. If unsure whether a particular act constitutes bribery or corruption, or if there are any other queries or concerns, these should be raised with Singular Health's Executive as soon as possible.

7. What to do if you are a victim of corruption or bribery?

It is important that employees inform the Chief Operating Officer and Chief Executive Officer as soon as possible if they are offered a bribe by a third party, are asked to make one, suspect that this may occur in the near future, or believe that they are a victim of another form of unlawful activity.

8. Protection

Employees who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoings, are sometimes concerned about possible repercussions. SHG aims to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be genuinely mistaken.

SHG is committed to ensuring that no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place or may take place in the future.

Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment related to an involvement in raising a concern. If you believe that you have suffered any such treatment, you should inform the Chief Executive Officer of SHG, immediately.

9. Training and Communication

Reading and understanding this policy forms part of the induction process for all new employees. All existing employees including directors shall receive regular, relevant training on implementing and adhering to this policy. In addition, all employees will be asked to formally accept conformance to this policy on an annual basis.

SHG's zero-tolerance approach to bribery and corruption shall be communicated to suppliers, contractors and business partners from time-to-time as and when deemed appropriate by the Executive.

10. Who is responsible for the Policy?

The Board of SHG has overall responsibility for ensuring that this policy complies with legal and ethical obligations and that SHG and all those under its employ comply with it.

The Chief Executive Officer has primary and day-to-day responsibility for implementing this policy, and for monitoring its use and effectiveness and dealing with any queries on its interpretation. Management at all levels are responsible for ensuring those reporting to them are made aware of, understand this policy and are given adequate, regular training on the subject matter contained herewithin.

11. Monitoring and Review

SHG's Executive shall monitor the effectiveness and review the implementation of this policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as practicable. Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in countering bribery and corruption.

All employees and directors are responsible for the implementation of this policy and should ensure they disclose any breaches of this policy to SHG's Executive who shall inform the Audit & Risk Committee of the breach in a timely manner.

Employees are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Chief Operating Officer of SHG.

This policy may be amended at any time.