

Whistleblower Policy Statement

POLICY SGHLEGPOL001 | Rev 3.3

Purpose

SNS Group Holdings Pty Ltd is committed to fostering a 'speak up' culture in which honesty, integrity and business ethics are a part of everyday behaviour.

SNS Group Holdings encourages the reporting of any matters which may be considered unethical, illegal or an act of serious wrongdoing. SNS Group Holdings provides protections and measures so that those persons who make a report may do so confidentially and without fear of intimidation, disadvantage or reprisal.

This Policy provides a framework which helps to identify instances of wrongdoing and provide guidance on how to raise a concern about suspected or actual unethical or unlawful behaviour.

This policy applies to all staff of SNS Group Holdings.

Definitions

Reportable Conduct: Reportable Conduct includes any past, present or likely future activity which:

- Is dishonest, corrupt or unethical
- Involves theft, fraud, money laundering or misappropriation of funds
- Is a systemic, wilful or serious breach of the law as it relates to SNS Group Holdings, or its internal policies or processes
- Involves offering or accepting a bribe from any person
- Is illegal (e.g. illicit drug sale or use, violence or threatened violence and criminal property damage)
- Presents a significant or serious threat to the health and safety of workers
- Involves a serious mismanagement of SNS Group Holdings resources
- Involves victimisation of someone for reporting a Reportable Conduct
- Involves any instruction to cover up or attempt to cover up serious wrongdoing
- Interferes with any impending internal or external audit processes
- Presents a serious risk to the reputation or financial wellbeing of SNS Group Holdings.

Policy Statement

Reporting 'Reportable Conduct'

SNS Group Holdings encourages a culture of speaking up and coming forward if a person is aware, has knowledge of, or reasonably suspects, that someone has, or will, commit.

Reports and disclosures can be made verbally or in writing and can be anonymous. They should include as much information as possible, including the details of the misconduct, people involved, dates, locations and any other evidence that exists.

A person making a report must not make a false or vexatious claim. Protections under this Policy will not be applied to false reports or vexatious claims and SNS Group Holdings may apply disciplinary proceedings to any staff making them.

All reports can be made anonymously and still receive the protection provided under this Policy. However, when deciding whether to make a report anonymously, please be aware that anonymity may limit SNS Group Holdings' ability to investigate the matters reported. SNS Group Holdings encourages the staff reporting to disclose their identity when making a report under this Policy, as this will also enable SNS Group Holdings to monitor their wellbeing and protect them from any retaliation or detriment.

SNS Group Holdings will treat all reports, as well as all confidential information acquired in the course of investigating a report, with the strictest confidence. Subject to compliance with legal requirements.

SNS Group Holdings will only disclose the identity of the person who made the report, or any other information that is likely to lead to the identification of that person, with their prior consent or otherwise in the limited circumstances listed below.

In limited circumstances, SNS Group Holdings may need to disclose the identity of the person making the report without their consent to certain third parties, including:

- The Australian Federal Police/State Police;
- SNS Group Holdings lawyers;

SNS Group Holdings understands that the decision to make a report can be a difficult one to make therefore are committed to ensuring any person feels safe in making a report.

SNS Group Holdings understands that there may also be some serious repercussions for individuals who are mentioned in a report. Accordingly, SNS Group Holdings will ensure their fair treatment and will extend the protections stated above to these individuals where appropriate.

Responding to Reportable Conduct

SNS Group Holdings Senior Management will assess all reports that are received and will determine whether the matter falls under this Policy. If it is determined a report does not fall under or relate to Reportable Conduct, they will advise the person making the report and advise them of how the report will be handled under a separate policy.

Investigating Reportable Conduct

A report made that is assessed as falling within this Policy will be investigated:

- Management investigator will conduct the investigation as soon as practicable and will ensure it is fair and independent from any persons to whom the disclosure relates.
- Management will conduct the investigation promptly, and in an objective and fair manner, ensuring that every individual subject to the investigation is granted sufficient opportunity to reply to allegations before any findings are made.
- Issues identified from the investigation will be resolved or otherwise finalised.
- Management will inform all parties of the outcome of the investigation.

Failure to comply with this Policy

Any breach of this Policy by staff may be regarded as misconduct and may result in disciplinary action (up to and including dismissal where relevant). A breach of this Policy may also amount to a civil or criminal contravention under the Australian whistleblower protection laws (in particular, the regime contained in the Corporations Act and the Taxation Administration Act), giving rise to significant penalties.

This policy is endorsed by Senior Management of the SNS Group Holdings, and its effectiveness reviewed annually.



Karl Depiazzi
Co-CEO
15 May 2026



Andrew Fenech
Co-CEO
15 May 2026

REVISION HISTORY				
Rev #	Date	Issue Details	Prepared by	Reviewed by
1.0	28/08/2022	Creation, review and approval	System on Call	Matthew Young
2.0	24/02/2023	Changed the document number from LEGPOL001 to SHGLEGPOL001	Josephine Calderon	Matthew Young
3.0	11/01/2024	Rebranded - changed logo	Liza Obligado	Josephine Calderon
3.1	30/05/2024	- Changed the Entity from SNS Healthcare Group (SHG) to SNS Group Holdings (SGH) - Changed the document number from SHGLEGPOL001 to SGHLEGPOL001	Liza Obligado	Josephine Calderon
3.2	30/05/2025	Reviewed; no changes were made	Josephine Calderon	Catherine Fernandez
3.3	15/05/2026	Reviewed; and added revision history table	Josephine Calderon	Catherine Fernandez