



Protected Disclosures (Whistleblowing) Policy

1. Purpose

The purpose of this policy is to outline how individuals can report suspected serious wrongdoing within Promisia Healthcare Limited (**Promisia**), in accordance with the Protected Disclosures (Protection of Whistleblowers) Act 2022 (the **Act**).

This policy is intended to support a culture of transparency, accountability and ethical conduct across Promisia. Encouraging the reporting of serious wrongdoing helps the Group to:

- manage risk effectively (including health and safety risks),
- protect the rights and wellbeing of staff, residents and the community,
- uphold legal and regulatory obligations, and
- preserve the integrity and reputation of Promisia.

2. Serious wrongdoing

Serious wrongdoing, as defined under the Act, includes any act, omission, or behaviour that poses a serious risk to:

- public health, public safety, or the environment (e.g. arson, wilful damage to safety systems);
- the maintenance of law, including the prevention, investigation, or prosecution of offences (e.g. bribery, fraud);
- the administration of justice, including the right to a fair trial;
- the misuse of public funds or public authority;
- the health or safety of any individual; or
- constitutes a criminal offence (e.g. insider trading, theft, false accounting).

The examples above are illustrative only. Not all concerns will meet this threshold, but Promisia encourages all concerns to be raised through appropriate channels.

3. Who can report

Any person who is, or has been, an employee, contractor, secondee, volunteer, or director of Promisia may make a protected disclosure under this policy.

Reporting is encouraged where there is a genuine concern about serious wrongdoing. A discloser does not need to provide proof—only a reasonable belief that the information is true or likely to be true.

4. Reporting channels

Disclosures should be made in writing to the Chief Operating Officer (**COO**).

If the discloser believes the COO may be involved in the serious wrongdoing, or if no appropriate action is taken within 20 working days, the matter may instead be reported to:

- the Chief Financial Officer (**CFO**)
- the Chair of the Audit and Risk Committee, or
- the Chair of the Board

Promisia encourages internal reporting in the first instance. However, where appropriate, protected disclosures may also be made to an external authority listed under the Act (e.g. Serious Fraud Office, Ombudsman, Health and Disability Commissioner).

5. Investigation and principles

Once a protected disclosure is received, the person receiving the report will assess the information and determine the appropriate course of action. This may include conducting a formal investigation, appointing an



external investigator, or addressing the matter through other internal processes.

Within 20 working days of receiving a protected disclosure, the COO, CFO, Chair of the Audit and Risk Committee or Chair of the Board (as the case may be) will:

- acknowledge to the discloser the date on which the disclosure was received;
- summarise their understanding of the disclosure;
- consult with the discloser as to whether they have made the disclosure elsewhere; and
- if so, determine what the outcome of that report was;
- determine what action to take regarding the disclosure; and
- inform the discloser what course of action was decided upon and explain their reasoning behind adopting such course of action.

All investigations must adhere to the principles of natural justice, including:

- impartiality and absence of bias;
- ensuring all affected parties are given a fair opportunity to be heard;
- providing reasonable notice of any interviews;
- advising parties that they may have a representative present during interviews; and
- allowing all parties adequate time to respond to any allegations.

Where appropriate, the outcome or progress of a protected disclosure may be reported to the Board.

6. Protections available under the Act

The Act provides legal protections for individuals who make disclosures that meet the criteria under the Act. These protections apply regardless of the discloser's motive and include:

- immunity from civil, criminal, or disciplinary proceedings;
- protection against retaliation by an employer, including dismissal or disadvantage; and
- the right to take a personal grievance or legal action if victimised.

A discloser is eligible for these protections if they:

- reasonably believe the information is true or likely to be true;
- wish the matter to be investigated; and
- make the disclosure to an authorised internal or external channel as described in this policy.

Note: Protections do not apply if the disclosure is made publicly (e.g. via media or social media) or to an unauthorised person.

7. Confidentiality

Promisia will take all reasonable steps to maintain the confidentiality of a discloser's identity.

A discloser's identity may only be shared if:

- the discloser consents; or
- Promisia reasonably believes that disclosure is necessary:
 - to properly investigate the concern;
 - to prevent a serious risk to public health, safety, or the environment
 - for an investigation by law or enforcement or a regulatory agency for law enforcement; or
 - to uphold the principles of natural justice.



In all cases, Promisia will seek to limit the disclosure of identifying information to those strictly necessary to address the concern.

8. Requirement to act in good faith

Disclosures made knowingly in bad faith — for example, those that are deliberately false, misleading, or malicious — are not protected under the Act.

Making a disclosure in bad faith may lead to disciplinary action, including termination of employment or engagement.

Promisia is committed to protecting genuine whistleblowers, but also to ensuring the process is not misused.

9. Related policies

This policy should be read in conjunction with Promisia's broader governance and conduct framework, including:

- the Group Code of Ethics;
- the Discrimination, Bullying and Harassment Prevention Policy;
- the Diversity and Inclusion Policy;
- the Continuous Disclosure and Media Policy; and
- other internal policies relating to behaviour, risk, and compliance.

Employees and directors are expected to familiarise themselves with all relevant policies and seek guidance if uncertain.

Document control
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