



**WHISTLEBLOWING**  
POLICY & GUIDELINES

*Safely Express Your Concerns.*

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## Introduction

As set out in the Code of Conduct, Humanica is committed to the highest levels of ethics and integrity in the way we do business. We understand that this is crucial to our continued success and reputation.

Persons who may have a working relationship with the Company are often the first to be exposed to instances of unethical, illegal or undesirable behavior. The company recognized the importance in identifying and reporting such behavior and encourages the disclosure of such information.

Humanica's Whistleblower Policy (Policy) aims to provide a mechanism to enable Persons to report any wrongdoing in a responsible and effective manner. The Company will treat all such disclosures in a confidential and sensitive manner.

The Policy describes the protections available to whistleblowers, what matters are reportable, how you can report your concerns without fear of Detriment, and how Humanica will support and protect you.

## Eligible Whistleblower

A whistleblower is someone who discloses Reportable Conduct under this policy.

A whistleblower can be a current or former director, officer, company secretary, employee or supplier of goods or services to Humanica. It also applies to relatives, dependents or spouses of any of these people.

A whistleblower can be:

1. Current or former Director of the Company;
2. Current or former Company Secretary;
3. Current or former Employee of the Company, both full-time and part-time;
4. Contractor or supplier of goods or services to the Company
5. Associate of the Company; and
6. Relatives of the persons described above, which includes spouse, parent, dependent and sibling.

## Reportable Conduct

Reportable Conduct is anything that you have reasonable ground to suspect, in relation to Humanica, is in violation of law, rules and regulations, corporate governance policy and code of conduct.

Examples of Reportable Conduct concerning Humanica include, but are not limited to:

- Illegal conduct (such as theft, violence or threatened violence, and criminal damage against property);
- Fraud, embezzlement or misappropriation of funds;
- Offering or accepting a bribe;
- Financial irregularities;
- Dangers to health and safety or the environment;
- Failure to comply with, or breach of, legal or regulatory requirements;
- Significant breach to the Code of Conduct;
- Assistance in wrongdoing against the law, rules and regulations, corporate governance policy and code of conduct including concealing or assisting in concealing once it has occurred;
- Engaging in or threatening to engage in Detrimental Conduct against a person who has made a disclosure or is believed or suspected to have made or be planning to make a disclosure

Reportable Conduct excludes personal work-related grievances. A personal work-related grievance is a report of behavior that has implications for the disclosure. Examples include:

- An interpersonal conflict between you and another employee, or
- A decision relating to your employment, such as transfer, promotion, or disciplinary action.

Personal work-related grievances do not qualify for protection under the Whistleblower Policy. Personal work-related grievances must be raised with your supervisors and others in leadership positions.

## Filing Whistleblower Report

Before making your Whistleblower Report you should satisfy yourself that you have reasonable grounds to suspect Reportable Conduct. 'Reasonable grounds to suspect' is based on objective reasonableness of the reasons for the suspicion. In practice, a mere allegation with no supporting information is unlikely to reach that standard.

However, Whistleblowers do not need to prove their allegations. In addition, the disclosure can still qualify for protection even if the disclosure turns out to be incorrect.

## Filing Channels

Persons who have reasonable grounds to suspect Reportable Conduct may submit a whistleblowing form in the Company website: <https://www.humanica.com/whistleblowing>

## Eligible Recipients

For the purposes of this Policy, Humanica authorizes the following people or roles as Eligible Recipients of Whistleblower Reports:

1. Chairman of the Audit Committee
2. The Secretary of the Audit Committee

## Information in the Report

Some useful details include:

- Date, time and location;
- Names of person(s) involved, roles and the business unit;
- Your relationship with the person(s) involved;
- The general nature of your concern;
- How you became aware of the issue;
- Possible witness; and
- Other information that you have to support your report.

You should exercise due care to ensure the accuracy of the information disclosed before filing the report.

## Identity Protection

Where you make a disclosure, your identity (or any information which could identify you) will only be shared where:

- You provide consent; or
- Humanica is permitted, or otherwise required, by law.

However, you should be aware that in certain circumstances, we do not need your consent to share your disclosure if:

- The information does not include your identity;
- We have taken all reasonable steps to reduce the risk that you will be identified from the information; and
- It is reasonably necessary for investigating the issues raised in the Whistleblower Report.

## Anonymity

You may wish to disclose Reportable Conduct anonymously or choose an alias, and you will still be protected under the Whistleblower Policy. The Company will protect your identity however in this instance, it is important to maintain open two-way communication with the Company to ensure the investigation is carried out efficiently and in accordance with this Policy.

## False Allegations

If a person intentionally makes a false or bad-faith allegation towards an accused, this will be treated as a breach of the Code of Conduct and he or she shall be subjected to disciplinary action in accordance with the Company's rules and regulations.

## Protection of Whistleblowers

A Whistleblower must make a Whistleblower Report directly to an Eligible Recipient to qualify for protections under the Whistleblower Policy. These protections include:

- Identity protection
- Protection from Detriment
- Compensation and remedies; and
- Civil, criminal and administrative liability protection

## Whistleblower Officer (WO)

Where you have disclosed your identity to us, we may appoint a Whistleblower Officer (WO) to provide assistance to you and to act as a contact point for communication between you and the Audit Committee. This role may be assigned to the internal auditor or any independent person.

## Detrimental Conduct

Humanica does not tolerate any form of Detrimental Conduct taken by any person against the Whistleblower or any person who are involved in an investigation of a Whistleblower Report. Detrimental Conduct is negative action taken against any person who, in good faith, makes a Whistleblower Report or assists or participates in an investigation of the disclosure.

Examples of Detrimental Conduct can include, but are not limited to:

- Dismissal of an employee or alteration of an employee's position / duties to their disadvantage, or negative performance feedback that is not reflective of actual performance
- Harassment, intimidation, or bullying; and
- Threats to cause detriment

Examples of actions that are not Detrimental Conduct may include:

- Managing a Whistleblower's unsatisfactory work performance, if the action is taken in line with Humanica's performance management framework
- Administrative action that is reasonable to protect the Whistleblower from Detriment

If you as the Whistleblower have experienced Detriment, please contact an Eligible Recipient or, if applicable, your appointed WO.

## Investigating Procedures

### Assessment of Whistleblower Reports

All Whistleblower Reports will be considered by the Audit Committee, who may appoint a Whistleblower Officer (WO) to provide assistance to you and investigate the Whistleblower Report.

All Whistleblower Reports will be assessed carefully to determine whether an investigation is required. The outcomes of the investigation are reported to the Audit Committee. The Audit Committee will review the outcome and determine appropriate actions to respond to the matter.

### Investigation Process

While the particular circumstances of each Whistleblower Report may require different investigation steps, all investigations will:

- Follow a fair process;
- Be conducted as quickly and efficiently as the circumstances permit;
- Determine whether there is enough evidence to substantiate the matters reported; and
- Be independent of the person(s) concerned with the allegations.

We will provide you with feedback, as appropriate on the progress and expected timeframes of the investigation.

### Fair Treatment of Individuals mentioned in the Whistleblower Report

The investigation process is also designed to allow fair treatment of any individuals mentioned in the disclosure, including:

- Disclosures will be handled confidentially;
- Matters reported will be assessed and may be subject to an investigation;
- There will be a presumption of innocence until the outcome of the investigation is determined; and
- The purpose of the investigation is to determine whether there is enough evidence to substantiate the matters reported.

### Completion of the Investigation

Humanica will notify you once an investigation has been completed but please be aware that Humanica may be unable to disclose particular details or the outcome of the investigation.



## **Breaches**

A person who, either intentionally or negligently, fails to comply with this Policy, or commits an act of harassment, threatens, or imposes disciplinary punishment, or inflicts unfair treatment upon a Whistleblower or any person(s) involved in the Whistleblower Report, is considered to have committed a disciplinary offence which may result in disciplinary action.

The person shall also be liable for damage suffered by the Company or any other person, including any other liability otherwise required by law.

## **Related Policies**

1. Employee Code of Conduct
2. Key Supplier Code of Conduct
3. Director Code of Conduct