

Whistleblower Policy Directive

1.0 Statement

Qscan Group inclusive of all business units, have a commitment to be the premier radiology specialist provider for its Patients and Referrers.

Qscan encourages reporting any behaviour, conduct or affairs that is inconsistent with Qscan's Core Values and expected standards of conduct and behaviour. Qscan will not tolerate anyone being discouraged from reporting improper conduct or being subject to detriment because they want to report improper conduct, or they have done so.

2.0 Purpose

The purpose of this Policy is to ensure appropriate management of protected disclosures is adhered to and aims to define the following:

- Promote a culture of responsibility in reporting improper conduct within the group
- Explain how to report improper conduct
- Outline the support and protections available for those who report improper conduct
- Outline Qscan's processes for responding to reports
- Promote a workplace environment in which everyone feels safe, supported and encouraged to report improper conduct

3.0 Scope

This policy applies to all eligible whistleblowers. Per the Corporations Act, an individual is an eligible whistleblower in relation to a regulated entity if the individual is, or has been, any of the following:

1. an officer of the regulated entity;
2. an employee of the regulated entity;
3. an individual who supplies services or goods to the regulated entity (whether paid or unpaid);

4. an employee of a person that supplies services or goods to the regulated entity (whether paid or unpaid);
5. an individual who is an associate of the regulated entity;
6. a relative of an individual referred to in any of paragraphs (a) to (e);
7. a dependant of an individual referred to in any of paragraphs (a) to (e), or of such an individual's spouse.

This policy reflects Australian law. Further information regarding the protections afforded under Australian law to persons who make a report is available in Attachment 1 of this policy.

For the avoidance of doubt, this policy applies to protected disclosures as per law, and not to workplace grievances or disputes (please refer to the Grievance and Despite Policy for further information).

4.0 Requirements

4.1 Reporting improper conduct

4.1.1 What should be reported?

You are encouraged to report any improper conduct.

You should provide as much information as possible when reporting improper conduct, including details of the improper conduct, people involved, dates, locations and if any more evidence may exist. Disclosers do not have to prove their allegation(s).

When making a report, you will be expected to have reasonable grounds to believe the information you are reporting is true, but you will not be penalised even if the information turns out to be incorrect. Obviously, you must not make a report that is known to be untrue or misleading. Where it is found that a person has knowingly made a false report, this will be considered a serious matter and may result in disciplinary action.

4.1.2 Internal Reporting Process

The primary person in Qscan Group to receive disclosures under this policy is Qscan Group's Whistleblower Protection Officer, who is contactable in person or in writing (post or email):

Address

Qscan Group, Level 2, 2-12 Wagner Road
Clayfield, Qld 4011

Email

wpo@qscan.com.au

Alternatively, you may make your disclosure to:

- the Qscan Group Chief Executive Officer; or
- the Head of Australia & New Zealand, Morrison & Co.

Qscan Group staff may also make a disclosure in writing by downloading the Whistleblower Form from the intranet, completing the form and sending it to the above contacts. You must make a disclosure directly to one of the above eligible recipients to be able to qualify for protection as a whistleblower under the Corporations Act (or the Taxation Administration Act, where relevant).

Alternatively, you may use an external reporting process as noted below.

4.1.3 External Reporting Process

If you are not comfortable or able to report misconduct internally, you may report it to Qscan Group external and independent whistleblowing service provider.

Qscan Group has contracted Your Call Whistleblowing Solutions ("Your Call") to receive and manage your report with impartiality and confidentiality.

- This option allows you to:
- remain completely anonymous
- identify yourself to Your Call only
- identify yourself to both Your Call and Qscan Group

The Your Call reporting options include:

- Website – 24/7 reporting:
<https://www.yourcall.com.au/report>
- Telephone – 9am-12am, recognised business days, AEST: **1300 790 228**

Online reports can be made via the website address listed above. You will be required to enter Qscan Group unique identifier code: QSCAN

Your Call remains the intermediary at all times, receiving and forwarding communication between all parties. The Qscan Group Officers who will have access to your reports include:

- Dr Gary Shepherd, Group Chief Executive Officer
- Vik Mahajan, Group Chief People Officer

Your Call can circumvent any of the above Officers upon your request.

You be able to securely upload any relevant documentation and/or material relevant to your disclosure.

After making a disclosure, you will be provided with a unique Disclosure Identification Number (DIN) and access to a secure online Message Board.

The Message Board allows ongoing anonymous communication with Your Call and/or Qscan Group.

Your Call remains the intermediary at all times, receiving and forwarding communication between all parties. The Message Board can be used to receive updates, share further information/evidence and request support or report retaliation. If you cannot access the Message Board, you can contact Your Call via phone (above) for verbal updates.

National Relay Service

If you are deaf, or have a hearing or speech impairment, you can contact Your Call online or through the National Relay Service. Simply choose your contact method at www.relayservice.gov.au and request Your Call's hotline 1300 790 228.

If you have difficulty speaking or understanding English, contact us through the Translating and Interpreting Service (TIS) 131 450 and ask for Your Call on 1300 790 228.

Other external mechanisms:

A protected disclosure under the Corporations Act may also be made externally to one of the following:

- a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the Whistleblower provisions in the

Corporations Act;

- the Australian Securities and Investments Commission (ASIC);
- the Australian Prudential Regulation Authority (APRA);
- a Commonwealth authority prescribed under the Corporations Act;
- an auditor, or member of an audit team conducting an audit of the Group; or
- an actuary of a member of the Group.

A report under the Taxation Administration Act may also be made externally to the Commissioner for Taxation or a registered tax agent or BAS agent who provides tax agent services to the Group.

For emergency and public interest disclosures, you may also report a disclosable matter to journalists and members of the Commonwealth, state or territory parliaments (parliamentarians).

You should read the Corporations Act and speak with Your Call, or an independent legal advisor to ensure you understand the criteria for making an emergency or public interest disclosure.

4.1.4 Deciding whether to make an anonymous report

Qscan encourages reporting improper conduct however, we appreciate that making a report may be difficult.

You can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised. You can refuse to answer questions that you feel could reveal your identity at any time, including during follow-up conversations. If you wish to remain anonymous, it is recommended you maintain ongoing communication with Qscan (or Your Call), so that Qscan (or Your Call) can ask follow-up questions or provide feedback to you.

If you do not provide your name, any investigation will be conducted as best as possible under the circumstances however, an investigation may not be possible unless sufficient information is provided, and it may make it difficult to offer you the same level of practical support if Qscan (or Your Call) does not know your identity.

If you do provide your name, it will only be disclosed with your consent, or in exceptional circumstances where the

disclosure is allowed or required by law (e.g. in dealings with a regulator or Federal Police). If you have concerns about this, you can discuss this with the whistleblower protection officer or Eligible Recipient [disclosure officer] or Your Call.

4.2 Responding to a report

Qscan's response to a report will vary depending on the nature of the report and the amount of information provided. Your report may be addressed and resolved informally (such as assisting employees to change their behaviour) or through a formal investigation. In all cases, reports will be treated sensitively, seriously, objectively and with expertise.

While making a report does not guarantee a formal investigation, all reports will be properly assessed and considered by Qscan and a decision made as to whether they should be investigated. If an investigation is undertaken, all workers must cooperate fully with any investigation. Investigators will be independent from any person to whom the report relates.

Qscan will treat the person to whom the report relates fairly, and any findings will be made on reliable evidence. When appropriate, a person being investigated will be provided with details of the report that involves them (to the extent permitted by law) and given an opportunity to respond. However, should patient care or worker safety be compromised, the person against whom allegations have been made may be suspended from duty pending investigation.

4.3 Protections & Support for people who report under this policy

4.3.1 Protecting the identity of reporters

Qscan will apply all endeavours to protect the identity of people who report improper conduct. This may include, but is not limited to document redaction, use of pseudonyms, maintaining your anonymity, secure document storage or other relevant identity protection methods. Your identity (and any information Qscan has because of your report that someone could likely use to work out your identity) will only be disclosed if you consent to Qscan disclosing that information or the disclosure is allowed or required by law.

4.3.2 Protecting reporters from detriment

No person may cause detriment to someone else (or threaten to do so) because of a belief that person has or will make a report under the Whistleblower Policy. Examples of detriment include varying an employee's role or duties, discrimination or harassment. All incidents of detrimental conduct must be reported to a recipient. Qscan will treat such incidents seriously. You may also seek independent legal advice or contact a relevant regulatory body (such as ASIC, APRA or the ATO) if you believe you have suffered detriment. Any person involved in detrimental conduct may be subject to disciplinary action. Under the Corporations Act, there may also be penalties applied to individuals and/or to the organisation for detrimental conduct.

4.3.3 Other support available

Qscan is committed to making sure that reporters are treated fairly and do not suffer detriment because they report improper conduct. The protections offered will depend on things such as the improper conduct and people involved. Protections may include the following:

- Monitoring and managing the behaviour of other employees.
- Relocating employees (which may include the people alleged to have been involved in the improper conduct) to a different division, group or office.
- Offering reporters, a leave of absence or flexible workplace arrangements while a matter is investigated.
- Access to Qscan's Employee Assistance Program (for current employees) and a reporter may also request additional support from Qscan (such as counselling or other support services) and/or
- Rectifying any detriment that the reporter has suffered.

In addition, Qscan may appoint a Designated Protection Officer to support and help protect the person making a report of improper conduct. A Designated Protection Officer will be the reporter's point of contact. They can arrange additional support for the reporter where needed and can escalate any concerns the reporter has with how their report is being dealt with. Qscan can only appoint a Designated Protection Officer where a person making a report has agreed to share their identity with the Designated Protection Officer.

4.3.4 Audit Review

Compliance with this policy, and any broader trends, themes and/or emerging risks highlighted by disclosures, and how these are addressed and mitigated will be monitored by the Clinical Governance Committee and reported to the Board. (Privacy-protected reporting to Board).

4.4 Whistleblower Training

All staff (including managers and Board members) will be required to complete Whistleblower training upon commencement of employment via Q-riosity. Training is comprised of reading and acknowledging understanding of this Whistleblower policy, as well as an interactive online module. Q-riosity will prompt staff to repeat Whistleblower training every two years.

4.5 Access to this policy

This policy is available via Q-Pulse, Q-riosity and via the Qscan website.

5.0 Definitions

Group: Qscan Group and its wholly owned subsidiaries nationally.

Improper conduct: Any suspected or actual misconduct or improper state of affairs or circumstances in relation to the group. Examples of improper conduct include:

- breaches of laws or regulations
- ill-treatment of a patient
- a breach of Qscan's privacy policy
- a breach of Qscan's policies including the Qscan Code of Conduct and global and domestic Anti-Bribery and Corruption policies
- dishonest or unethical behaviour
- acting on a conflict of interest, for example showing undue favour over a contractual matter or to an applicant for employment where the person is a family member or a friend
- conduct endangering health and safety, or causing actual or likely damage to the environment
- financial fraud or mismanagement
- victimisation or harassment
- conduct that represents a danger to the public

or financial system

- deliberate concealment of any of the above

Improper conduct does not generally cover personal work-related grievances. Attachment 1 sets out examples where personal work-related grievances may qualify for legal protections.

Personal work-related grievances: Grievances relating to an individual's employment that have implications for the individual personally (e.g. disagreements between two employees or a promotion outcome decision). Generally, personal work-related grievances are more effectively addressed by contacting your relevant manager or Human Resources and they are generally not considered "protected disclosures."

6.0 Related Policies, Procedures & Guidelines

- Grievance and Dispute Procedure
- Disciplinary Policy and Process
- Sexual Harassment, Discrimination and Workplace Bullying Policy
- Code of Conduct Policy
- Social Media Policy
- Whistleblowing Reporting Form

Attachment 1 – Protections provided by Australian Law

1. Legislative protections

You are encouraged to report improper conduct to the Recipients outlined in the Policy and you will be protected accordingly and appropriately.

The Corporations Act (Part 9.4AAA—Protection for Whistleblowers) also gives special protection to people who report improper conduct in other cases, so long as certain conditions are satisfied.

2. Protected disclosures

Certain information that is disclosed to certain people or organisations is protected by law. Examples include:

2.1 Information reported or disclosed

- Information about actual or suspected

misconduct, or an improper state of affairs or circumstances in relation to Qscan

- This includes information that Qscan or any officer or employee of Qscan has engaged in conduct that:
 - *contravenes or constitutes an offence under certain legislation (e.g. the Corporations Act);*
 - *represents a danger to the public or the financial system; or*
 - *constitutes an offence under any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more.*
- Note that "personal work-related grievances" are not protected disclosures under the law, except as noted below
- Information that may assist the Commissioner of Taxation to perform his or her functions or duties under a taxation law in relation to Qscan
- Information about misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of Qscan which the employee considers may assist the recipient to perform functions or duties in relation to the tax affairs of Qscan

2.2 Recipient of disclosed information

- A person authorised by Qscan to receive protected disclosures – i.e. Recipients under this policy
- An officer or senior manager of the group
- An auditor, or a member of an audit team conducting an audit, of the group
- An actuary of the group
- ASIC or APRA
- A legal practitioner for the purpose of obtaining legal advice or legal representation
- Commissioner of Taxation
- An auditor, or a member of an audit team conducting an audit, of Qscan
- A registered tax agent or BAS agent who provides tax services or BAS services to Qscan
- A director, secretary or senior manager of Qscan
- An employee or officer of Qscan who has functions

or duties that relate to the tax affairs of Qscan

The law also protects certain disclosures made in “emergency” and “public interest” situations, in which case disclosures can be made to additional recipients.

Please contact Qscan’s Human Resource Manager if you would like more information about emergency and public interest disclosures.

3. Protected disclosures

Legal protection for disclosures about solely personal employment related matters are only available under the law in limited circumstances. A disclosure of a personal work-related grievance will be protected if, in summary:

- it concerns detriment to the reporter because they have or may be considering reporting improper conduct under this Policy; or
- it is made to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the law about whistleblowers. Under the law, some grievances will not be a ‘personal work-related grievance’, for example, if it:
- has significant implications for an entity regulated under the law that do not relate to the reporter;
- concerns conduct, or alleged conduct, in contravention of specified corporate and financial services laws, or that constitutes an offence punishable by 12 months or more imprisonment under any other Commonwealth laws;
- concerns conduct that represents a danger to the public or financial system; or
- concerns conduct prescribed by the regulations of the Corporations Act.

4. Specific protections under the law

The protections given by the Corporations Act when the conditions are met include:

- compensation for loss, damage or injury suffered as a result of detrimental conduct;
- an injunction to prevent, stop or remedy the

effects of the detrimental conduct;

- an order requiring an apology for engaging in the detrimental conduct;
- if the detrimental conduct wholly or partly resulted in the termination of an employee’s employment, reinstatement of their position; and
- any other order the court thinks appropriate.

The law also states that if a reporter makes a protected disclosure:

- in some circumstances (e.g. if the disclosure has been made to a regulator) the information provided is not admissible in evidence against the reporter in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;
- the reporter is not subject to any civil, criminal or administrative liability for making the disclosure; and
- no contractual or other remedy may be enforced or exercised against the reporter on the basis of the disclosure.