

Whistleblower Protection Policy – New Zealand

1 Overview

Whistleblowing is the act of disclosure by an employee that exposes dishonest or illegal wrongdoings at an organisation.

The *Protected Disclosures (Protection of Whistleblowers) Act 2022* (the 'PDA') (NZ) came into force in 2022. The purpose of the PDA is to encourage people to report "serious wrongdoing" in their workplace by providing protection for employees who want to 'blow the whistle'. The equivalent regime in Australia is set out in the *Corporations Act 2001* (Cth) and the *Taxation Administration Act 1953* (Cth).

This policy explains how to report serious wrongdoing and other reportable conduct in accordance with internal Northwest policy and also outlines what additional legislative protections you will receive if you make a 'Protected Disclosure' under the PDA.

2 Application

This policy was adopted by the board of directors of Northwest Healthcare Properties Management Limited as manager (the '**Manager**') of Vital Healthcare Property Trust ('**Vital**') on 29 June 2023.

This policy extends to all current and former directors, officers, employees, contractors, volunteers, or secondees of the Manager or any of its related entities or subsidiaries (together '**Northwest Entities**'), who are involved in providing management services to Vital in New Zealand (together, '**Northwest NZ Personnel**').

3 Policy

This Whistleblower Protection policy is intended to encourage, support and promote honest and ethical behaviour by providing a framework for Northwest NZ Personnel to escalate reportable conduct.

Under this policy Northwest NZ Personnel can report on any conduct in or by a Northwest Entity that is:

- ▶ dishonest
- ▶ fraudulent
- ▶ corrupt
- ▶ illegal
- ▶ unethical
- ▶ other serious improper conduct

- ▶ an unsafe work practice
- ▶ a repeated breach of Vital policy or administrative procedures; or
- ▶ any other conduct which may cause financial or non-financial loss to Vital or be otherwise detrimental to Vital's interests.

This policy takes a broad approach to encouraging the reporting of concerns regarding improper conduct, which may go beyond the types of improper conduct that can be treated as Protected Disclosures under the PDA.

Those wishing to make a report should be aware that the legal protections under the PDA only apply where the disclosure meets specific requirements (see "*Legal protections under the PDA*").

If you have any questions, please speak with the Regional General Counsel ANZ. We also encourage you to take independent advice.

4 Legal protections under the PDA

A disclosure of information is a '**Protected Disclosure**' under the PDA if the Northwest NZ Personnel making the report:

- ▶ believes on reasonable grounds that there is, or has been, 'Serious Wrongdoing' (as defined in the PDA) in or by a Northwest Entity in New Zealand (where the alleged matter, conduct or incident occurs in Australia, refer to the Australian Policy);
- ▶ discloses information about that Serious Wrongdoing in accordance with the PDA; and
- ▶ does not disclose it in bad faith.

Northwest NZ Personnel are entitled to protection under the PDA even if:

- ▶ they are mistaken and there is no Serious Wrongdoing; or
- ▶ they do not indicate that the disclosure is being made under the PDA; or
- ▶ they technically fail to comply with sections 11 or 14 of the PDA (as long as they have substantially complied); or
- ▶ they also make the disclosure to another person, so long as they do so on a confidential basis and for the purposes of seeking advice about whether or how to make a protected disclosure in accordance with the PDA.

Deliberate false reports of information that a person knows to be untrue, or reports made in bad faith, will not qualify for protection under this policy or the PDA.

Under this policy, Northwest NZ Personnel can also report improper conduct that falls outside the definition of a Protected Disclosure under the PDA. See further below under "*Whistleblower protection officers*" and "*Employee's responsibilities*".

5 Confidentiality

Protected Disclosures or other reports of improper conduct made under this policy will be kept confidential, unless certain limited circumstances apply.

Specifically, where a Protected Disclosure or other report under this policy is made, the Northwest

Entity will use its best endeavours not to disclose information that might identify the Northwest NZ Personnel making the report, unless:

- ▶ they consent in writing to the disclosure of the information; or
- ▶ there are reasonable grounds to believe that disclosure of that information is essential:
 - for the effective investigation of the matter;
 - to prevent a serious risk to public health, public safety, the health or safety of any individual or the environment;
 - to comply with the principles of natural justice; or
 - for an investigation by a law enforcement or regulatory agency for the purpose of law enforcement.

When possible, the receiver of a disclosure under this policy will acknowledge receipt of a report, although it is not the intention to communicate to the person making the report the status of its review or resolution (except where legally required). The relevant Whistleblower Protection Officer, or such other appropriate officer as the Chair may determine, will maintain a written record of all reports that are received, tracking their receipt, investigation and resolution.

6 Whistleblower Protection Officers

In the first instance reports of improper conduct (including any Protected Disclosure) should be directed to either the:

- ▶ Regional General Counsel ANZ, Vanessa Flax; or
- ▶ Executive Director of Property, Richard Roos

If for any reason a person feels uncomfortable making a disclosure to either of them then the person can report to the Chief Executive Officer.

Where you are making a Protected Disclosure under the PDA, you are entitled to report your concerns to an '**Appropriate Authority**' (as defined in the PDA) at any time.

Whistleblower Protection Officer's responsibilities

- ▶ determine whether a disclosure satisfies the requirements of this policy and should be investigated
- ▶ determine whether any disclosure is a Protected Disclosure under the PDA
- ▶ determine the appropriate course of action to remediate/act on reportable conduct
- ▶ ensure disclosures are investigated as soon as practicable (where investigation is deemed appropriate)
- ▶ report any disclosure of reportable conduct against a Director or the Chief Executive Officer to the Executive Director, Property or Regional General Counsel immediately.
- ▶ retain records of disclosures securely
- ▶ in relation to a Protected Disclosure, inform the Northwest NZ Personnel if it has been decided that no action is required
- ▶ not victimise or retaliate against Northwest NZ Personnel who makes a disclosure
- ▶ take appropriate disciplinary action against any person who victimises / retaliates against a discloser

- ▶ protect the interests of any Northwest NZ Personnel who makes a disclosure in good faith; and
- ▶ ensure details of a disclosure are not released without the consent of the discloser (unless required or otherwise permitted by law).

7 Protection of Northwest NZ Personnel

The Northwest Entities will not retaliate against any employee who makes a report in accordance with this policy. For this purpose, '**retaliation**' has the meaning set out in the PDA.

The Northwest Entities will also not victimise any person because that person (or their relative or associate) intends to make, or has made, a Protected Disclosure, or has encouraged another person to make a Protected Disclosure, or has given information in support of, or relating to, a Protected Disclosure (or any Northwest Entity strongly believes or suspects that a person, or their relative or associate, intends to do any of these things).

Any person found to have retaliated against an employee, or victimised any Northwest NZ Personnel, who in good faith reported or participated in a review or investigation of a report may be subject to disciplinary action (which could include dismissal, in relation to any Northwest employee). Anyone who believes that any Northwest NZ Personnel has been subject to harassment, retaliation or adverse employment consequences because of making a good faith report or participating in a review or investigation of a report under this policy should contact the Executive Director, Property or Regional General Counsel on a confidential and, if desired, anonymous basis.

The protections outlined above will not apply where any report, or participation in a review or investigation of a report, occurred in bad faith.