

## Baxter Whistleblower Policy

<b>Summary of policy</b>	<p>This policy outlines the procedure for managing misconduct, or an improper state of affairs or circumstances, relating to Baxter, including:</p> <ul style="list-style-type: none"> <li>▪ who can make a report;</li> <li>▪ what is a Disclosable Matter;</li> <li>▪ how to report a Disclosable Matter;</li> <li>▪ the investigation process;</li> <li>▪ protections provided to you if you make a report; and</li> <li>▪ ensuring fair treatment of individuals mentioned in a report.</li> </ul>
<b>Version control</b>	<i>[This information is only relevant for internal purposes]</i>
<b>Policy owner</b>	<i>[This information is only relevant for internal purposes]</i>
<b>Approved by</b>	<i>[This information is only relevant for internal purposes]</i>
<b>First version approved</b>	<i>[This information is only relevant for internal purposes]</i>
<b>Latest version approved</b>	<i>[This information is only relevant for internal purposes]</i>
<b>Next review date</b>	<i>[This information is only relevant for internal purposes]</i>
<b>Availability</b>	<p>A copy of this policy is available to officers and employees of Baxter:</p> <ul style="list-style-type: none"> <li>▪ on the ANZ Legal intranet page: <a href="https://connect.baxter.com/sites/countries/anz/Pages/Legal/Legal.aspx">https://connect.baxter.com/sites/countries/anz/Pages/Legal/Legal.aspx</a></li> <li>▪ on the ANZ HR intranet page: <a href="https://connect.baxter.com/sites/countries/anz/Pages/HR/Forms-and-Policies.aspx">https://connect.baxter.com/sites/countries/anz/Pages/HR/Forms-and-Policies.aspx</a> ; and</li> <li>▪ as part of Baxter's on-boarding materials.</li> </ul>
<b>Related policies</b>	Global Code of Conduct, Disciplinary Policy ANZ, Discrimination, Harassment and Bullying Policy ANZ, Global Prohibition of Workplace Harassment Policy.

---

# Whistleblower Policy

---

## 1. Why do we need this policy?

- 1.1 We are committed to a culture of integrity, transparency and accountability.
- 1.2 We encourage you to report a Disclosable Matter (as defined below) according to this policy. We are committed to identifying and responding to a Disclosable Matter, and supporting anyone who decides to report it.
- 1.3 This policy outlines the procedure for our management of a Disclosable Matter.

---

## 2. Definitions

In this policy:

**AFP** means the Australia Federal Police as defined in the *Australian Federal Police Act 1979* (Cth).

**APRA** means the Australian Prudential Regulation Authority.

**ASIC** means the Australian Securities and Investments Commission.

**Baxter** means Baxter Healthcare Pty Limited and its related bodies corporate as defined in the CA, or any one of them as the context permits.

**CA** means the *Corporations Act 2001* (Cth).

**Disclosable Matter** has the meaning given in clause 4.

**TA Act** means the *Taxation Administration Act 1953* (Cth).

---

## 3. Application of this policy

- 3.1 This policy applies to you if you are any of the following:
  - 3.1.1 a current, or former, employee or officer of Baxter (for example, current and former employees includes permanent, part-time, fixed term or temporary employees, interns, secondees, managers, and directors);
  - 3.1.2 a supplier of services or goods to Baxter (whether paid or unpaid), including their employees (for example, current and former contractors, consultants, service providers and business partners);
  - 3.1.3 an associate of Baxter; or
  - 3.1.4 a relative, dependant or spouse of an individual described in the above clauses (for example, relatives, dependants or spouse of current and former employees, contractors, consultants, service providers, suppliers and business partners).

- 3.2 This policy applies whether you are at work or engaged in any work-related activity. It is not restricted in its operation to work hours or your usual place of work. It applies at conferences, work functions, work related social events, and business trips.
- 3.3 A copy of this policy is available to officers and employees of Baxter:
- 3.3.1 on the ANZ Legal intranet page:  
<https://connect.baxter.com/sites/countries/anz/Pages/Legal/Legal.aspx>
- 3.3.2 on the ANZ HR intranet page:  
<https://connect.baxter.com/sites/countries/anz/Pages/HR/Forms-and-Policies.aspx>  
; and
- 3.3.3 as part of Baxter's on-boarding materials.
- 3.4 Baxter will provide training to employees, managers and others who may receive reports in accordance with policy about this policy and their obligations under it.

---

#### 4. What is a Disclosable Matter?

- 4.1 A **Disclosable Matter** is information which you have reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances, in relation to Baxter, or our business (including in relation to an officer or employee of Baxter).
- 4.2 A **Disclosable Matter** includes conduct which you have reasonable grounds to suspect was engaged in by an entity or person named in clause 4.1, and which:
- 4.2.1 breaches any law under the CA, the *Australian Securities and Investments Commission Act 2001*, the *Banking Act 1959*, the *Financial Sector (Data Collection) Act 2001*, the *Insurance Act 1973*, the *Life Insurance Act 1995*, the *National Consumer Credit Protection Act 2009*, or the *Superannuation Industry (Supervision) Act 1993*;
- 4.2.2 is an offence against any other law of the Commonwealth of Australia that is punishable by imprisonment for a period of 12 months or more (such as an offence of that kind under the *Therapeutic Goods Act 1989*, for example, a failure to comply with mandatory recall requirements); or
- 4.2.3 indicates a significant risk to public safety or the stability of, or confidence in, the financial system (even if it does not involve a breach of a particular law).
- 4.3 A **Disclosable Matter** includes conduct that may not involve contravention of a particular law.
- 4.4 A **Disclosable Matter**, if the disclosure is to the Commissioner of Taxation, is information which you consider may assist the Commissioner to perform his/her functions or duties under taxation law in relation to Baxter or an associate of Baxter.
- 4.5 By way of example only, a Disclosable Matter may include misconduct or serious wrongdoing that you reasonably believe:
- 4.5.1 is dishonest, illegal, fraudulent, corrupt or unsafe;
- 4.5.2 is unethical, including any unethical conduct that is covered by other Baxter policies, such as Baxter's Code of Conduct, Global Interactions Policy or Conflicts of Interest Policy;

- 4.5.3 involves irregular use of company funds or practices (including misleading accounting or financial reporting practices);
- 4.5.4 involves misuse of our business information, which may include conduct covered by Baxter's policies regarding management of information, such as the Global Information Classification and Trade Secret Policy;
- 4.5.5 is damaging to our business or reputation, which may include conduct that is covered by the Representing Baxter Externally policy;
- 4.5.6 endangers the health and safety of any employee or member of the public (including patients), which may include conduct that is in breach of Baxter's EHS or QA policies and procedures; or
- 4.5.7 an offence that is punishable by imprisonment for a period of 12 months or more (such as an offence of that kind under the *Therapeutic Goods Act 1989*, for example, a failure to comply with mandatory recall requirements); or
- 4.5.8 poses a significant risk to the stability of the financial system.

---

## **5. This policy does not apply to certain matters**

- 5.1 This policy and the whistleblower protections in the CA do not apply to a disclosure which is solely about a personal work-related grievance – that is, a grievance that:
  - 5.1.1 concerns your current or former employment, and has (or tends to have) implications for you personally;
  - 5.1.2 has no significant implications for Baxter that do not relate to you; and
  - 5.1.3 does not concern actual or alleged conduct described in clause 4.2, or which breaches laws against whistleblower-related victimisation.
- 5.2 Subject to clause 5.3, a personal work-related grievance may include the following:
  - 5.2.1 an interpersonal conflict between you and another employee;
  - 5.2.2 a decision relating to your terms and conditions of engagement, or to your engagement, transfer or promotion; or
  - 5.2.3 a decision to suspend or terminate your engagement, or otherwise to discipline you.
- 5.3 A personal work-related grievance may still qualify for protection under this policy and the whistleblower protections in the CA if:
  - 5.3.1 it includes information about actual or alleged conduct described in clause 4.2;
  - 5.3.2 it relates to information which suggests misconduct beyond your personal circumstances; or
  - 5.3.3 it relates to a breach of laws against whistleblower-related victimisation.
- 5.4 If you wish to report a personal work-related grievance, please refer to Baxter's Complaint Handling Procedure and contact the HR Business Partner for your business unit or function.

5.5 Disclosures that are not about a Disclosable Matter do not qualify for protection under this policy, the CA or TA Act.

## 6. How to make a report

6.1 You should report a Disclosable Matter as soon as you become aware of it. If you wish to seek additional information before formally reporting a Disclosable Matter, you may contact any of our Whistleblower Protection Officers listed below, or the Legal Director, or an independent lawyer.

6.2 In the first instance, you should report a Disclosable Matter to either the HR Director or the Legal Director or any person we may nominate from time to time. You may also report it to:

6.2.1 Any of our Whistleblower Protection Officers, who are:

Position	Name	Phone	Email
<i>[This information is only relevant for internal purposes]</i>			
You may also use Baxter's Helpline to either post a report online or make a report by phone. Baxter's Helpline can be found at: <i>[This information is only relevant for internal purposes]</i>			

6.2.2 An officer, senior manager, auditor or actuary of Baxter.

And, to the extent that the Disclosable Matter relates to the tax affairs of Baxter or an associate of Baxter and the discloser considers the information may assist the recipient to perform functions or duties in relation to the tax affairs of Baxter or an associate of Baxter, it may also be reported to:

6.2.3 a registered tax agent or BAS agent who provides tax agent services or BAS services to Baxter; and

6.2.4 any other employee or officer of Baxter who has functions or duties that relate to the tax affairs of Baxter or an associate of Baxter.

6.3 To qualify for whistleblower protection under the CA (or, where relevant, the TA Act, your report under clause 6.2 must be made directly to a person specified in clause 6.2 or such other person specified in the CA or TA Act.

6.4 You may also report a Disclosable Matter to the ASIC, APRA, TGA, another Commonwealth body prescribed by regulation, or the Commissioner of Taxation (if you consider the information may assist the Commissioner to perform his or her functions or duties in relation the tax affairs of Baxter or an associate of Baxter). This report will qualify for whistleblower protection under the CA or, where applicable, the TA Act.

6.5 You may report what you consider is a Disclosable Matter to an independent lawyer for the purpose of obtaining legal advice or representation relating to the operation of the whistleblower provisions in the CA or TA Act. This report is protected even if the lawyer concludes that it does not relate to a Disclosable Matter.

## 7. Public interest or emergency disclosure

7.1 You must not report a Disclosable Matter to a member of parliament or a journalist, unless it is a public interest disclosure or an emergency disclosure.

- 7.2 To make a **public interest disclosure**, you must:
- 7.2.1 have previously reported the Disclosable Matter to a regulator specified in clause 6.4, and at least 90 days must have passed since that previous report;
  - 7.2.2 after that 90-day period, give the regulator who received that previous report, a written notice that:
    - (a) includes sufficient information to identify your previous report; and
    - (b) states that you intend to make a public interest disclosure;
  - 7.2.3 not have reasonable grounds to believe that action is being, or has been, taken to address the matters relating to the previous report;
  - 7.2.4 have reasonable grounds to believe that making a further report to a member of parliament or journalist would be in the public interest; and
  - 7.2.5 disclose information to the member of parliament or a journalist only to the extent necessary to inform him or her of the Disclosable Matter.
- 7.3 To make an **emergency disclosure**, you must:
- 7.3.1 have reasonable grounds to believe that the Disclosable Matter concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
  - 7.3.2 have previously reported the Disclosable Matter to a regulator specified in clause 6.4, and you must also subsequently give it a written notice that:
    - (a) includes sufficient information to identify your previous report; and
    - (b) states that you intend to make an emergency disclosure; and
  - 7.3.3 disclose information to the member of parliament or a journalist only to the extent necessary to inform him or her of the substantial and imminent danger.
- 7.4 It is important for you to understand the above criteria for making a public interest disclosure or an emergency disclosure.
- 7.5 You should contact an independent lawyer before making a public interest disclosure or an emergency disclosure.

---

## **8. Handling and investigating a report of a Disclosable Matter**

- 8.1 If you report a Disclosable Matter under clause 6.2 to a person who works in Baxter, you will generally be notified within 2 business days that your report has been received.
- 8.2 You should not attempt to investigate any Disclosable Matter yourself.
- 8.3 Baxter will need to assess your report to determine whether:
  - 8.3.1 it qualifies for protection; and
  - 8.3.2 a formal, in-depth investigation is required.

- 8.4 We will respond to any report of a Disclosable Matter where we believe that it was made on reasonable grounds.
- 8.5 Whilst our process and timing may vary depending on the nature of the Disclosable Matter, these are the key steps generally involved if we investigate a report of a Disclosable Matter:
- 8.5.1 After receiving your report, we may:
- (a) conduct an internal investigation into the substance of your report; or
  - (b) appoint an external investigator to determine whether there is evidence to support the matters raised in your report.
- 8.5.2 We will endeavour to make a decision about how the investigation will be conducted within 2 weeks of receiving your report.
- 8.5.3 We may also take such other steps as we consider reasonably appropriate to properly assess your report and to determine appropriate outcomes.
- 8.5.4 You may be asked to provide additional information to assist any assessment or investigation of your report, including a description of the facts and circumstances of the misconduct or improper state of affairs or circumstances.
- 8.5.5 We will decide what steps should be taken to address any verified misconduct or improper state of affairs or circumstances.
- 8.5.6 You will receive feedback on the progress or outcome of the assessment or investigation (subject to privacy and confidentiality restrictions).
- 8.5.7 We will endeavour to have any investigation completed within 3 months of receiving your report. However, in some cases the investigation may take a shorter or longer period of time to complete.
- 8.6 Without your consent, we cannot disclose information that is likely to lead to the identification of you as part of our investigation process, unless:
- 8.6.1 the information does not include your identity;
- 8.6.2 we remove all information relating to your identity or other information that is likely to lead to the identification of you (for example, your name, position title and other identifying details); and
- 8.6.3 it is reasonably necessary for investigating the issues raised in your report.
- 8.7 We acknowledge the limitations of our investigation process. We may not be able to undertake an investigation if we are not able to contact you (for example, if the report is made anonymously and you have refused to provide, or have not provided, a means of contacting you).
- 8.8 We will provide you with regular updates if you can be contacted (including through anonymous channels). The frequency and timeframe may vary depending on the nature of your report.
- 8.9 The method for documenting and reporting the findings from an investigation will depend on the nature of the report. Those findings will be documented and reported to those responsible for oversight of this policy. In doing so, we will preserve confidentiality by taking measures described in clause 10.

- 8.10 At the end of the investigation, you will receive information about the outcome of the investigation, unless circumstances are such that it may not be appropriate to provide details of the outcome to you.

---

## **9. What protections will a whistleblower receive?**

- 9.1 We are committed to protecting and supporting whistleblowers who report a Disclosable Matter according to this policy. If you do so, the following protections are in place to protect you:
- 9.1.1 identity protection (confidentiality) (see clause 10);
  - 9.1.2 protection from detrimental acts or omissions (see clause 11);
  - 9.1.3 compensation and other remedies (see clause 12); and
  - 9.1.4 civil, criminal and administrative liability protection (see clause 13).
- 9.2 Those protections apply not only to internal disclosures, but to disclosure to lawyers, regulatory and other external bodies referred to in clause 6.4, and public interest and emergency disclosures described in clause 7.
- 9.3 You can still qualify for protection even if your disclosure turns out to be incorrect.

---

## **10. Identity protection (confidentiality)**

- 10.1 Your report can be made anonymously and still be protected under the CA or, where applicable, the TA Act.
- 10.2 You can choose to remain anonymous while making a report, 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, you should maintain ongoing two-way communication with Baxter, so that Baxter can ask follow-up questions or provide feedback.
- 10.3 If you choose to remain anonymous, the following measures and mechanisms are available to protect your anonymity:
- 10.3.1 Communication with you will be through an anonymous telephone hotline and anonymised online portal.
  - 10.3.2 You may adopt a pseudonym for the purpose of your report. This may be appropriate where your identity is known to your supervisor or a Whistleblower Protection Officer, but you prefer not to disclose your identity to others.
- 10.4 All information disclosed in your report, including your identity (where you choose not to disclose this), will remain confidential to the extent required by law.
- 10.5 If you report a Disclosable Matter under this policy, a person is not permitted to disclose your identity or information that is likely to lead to identification of you (which the person obtained directly or indirectly because of your report), except in the circumstances outlined under clause 10.5.1 and 10.5.2 below.
- 10.5.1 A person can disclose your identity:



- (a) to ASIC, APRA or a member of the AFP, or (for tax related disclosures) to a member of the AFP or Commissioner of Taxation;
  - (b) to a lawyer (for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the CA or TA Act);
  - (c) to a person or body prescribed by regulations; or
  - (d) with your consent.
- 10.5.2 A person can disclose information contained in your report, with or without your consent, if:
- (a) the information does not include your identity;
  - (b) we have taken all reasonable steps to reduce the risk that you will be identified from the information; and
  - (c) it is reasonably necessary for investigating the issues raised in your report.
- 10.6 It is illegal for a person to disclose your identity or information that is likely to lead to identification of you, except under clause 10.5.1 or 10.5.2 above. You may lodge a complaint about a breach of confidentiality with:
- 10.6.1 Baxter's Finance Director by *[This information is only relevant for internal purposes]*; or
  - 10.6.2 a regulator, such as ASIC, APRA or the Australian Taxation Office, for investigation.
- 10.7 Baxter will utilise measures to protect confidentiality and anonymity, including but not limited to:
- 10.7.1 redacting identifying personal information identifying you in written material;
  - 10.7.2 referring to you in a gender-neutral context; and
  - 10.7.3 ensuring that Baxter staff likely to be involved in the handling and investigation of reports of Disclosable matters are trained in accordance with the requirements of confidentiality / anonymity.

---

## **11. Protection from detrimental acts or omissions**

- 11.1 If you report a Disclosable Matter under this policy, there are legal protections for protecting you (or any other person) from detriment in relation to your report.
- 11.2 A person is not permitted to make a threat to cause detriment to you (or another person) in relation to your report. A threat may be express or implied, or condition or unconditional. If you or another person have or has been threatened, it is not a requirement for you or the other person to actually fear that the threat will be carried out.
- 11.3 Detrimental conduct that is prohibited under the law includes:
  - 11.3.1 dismissal of an employee;
  - 11.3.2 injury of an employee in his or her employment;

- 11.3.3 alteration of an employee's position or duties to his or her disadvantage;
  - 11.3.4 discrimination between an employee and other employees of the same employer;
  - 11.3.5 harassment or intimidation of a person;
  - 11.3.6 harm or injury to a person, including psychological harm;
  - 11.3.7 damage to a person's property;
  - 11.3.8 damage to a person's reputation;
  - 11.3.9 damage to a person's business or financial position; or
  - 11.3.10 any other damage to a person.
- 11.4 Examples of actions that are not detrimental conduct include:
- 11.4.1 administrative action that is reasonable for the purpose of protecting a discloser from detriment (for example, moving a discloser who has made a disclosure about their immediate work area to another office to prevent them from detriment); and
  - 11.4.2 managing a discloser's unsatisfactory work performance, if the action is in line with Baxter' performance management framework.
- 11.5 Your position and duty within our business will not be altered to your detriment or disadvantage as a result of making your report. You will not be otherwise dismissed, demoted, harassed, discriminated against, or subject to bias as a result of making your report.
- 11.6 To the extent it is reasonable and practical to do so, we will monitor and manage the behaviour of any people who are involved in your report.
- 11.7 We will take all reasonable precautions to ensure that you (and your colleagues and relatives) are not harmed, injured, intimidated, harassed, bullied or victimised by any of our employees, officers, contractors, suppliers, consultants and directors.
- 11.8 We will consider any reasonable requests for additional protections that you may make or we consider necessary for your protection (for example, transfer of duties or leave of absence during any investigation).
- 11.9 If you believe you have suffered detriment, you may seek independent legal advice or contact regulatory bodies such as ASIC, APRA or the Australian Taxation Office.
- 11.10 An employee who causes, or threatens to cause, detriment to any suspected whistleblower (being a person whom the employee suspects has reported or will report a Disclosable Matter) may be subject to disciplinary action under our Code of Conduct and / or Disciplinary Policy ANZ.
- 11.11 Court orders may also be made under the CA or, where applicable, under the TA Act, including an order to:
- 11.11.1 require an employee to compensate the suspected whistleblower, or any other person, for a part of loss, damage or injury as a result of the detrimental conduct, or (jointly with Baxter) for loss, damage or injury as a result of the detrimental conduct;

- 11.11.2 grant an injunction to prevent, stop or remedy the effects of the detrimental conduct;
- 11.11.3 require an employee to apologise to the suspected whistleblower for engaging in the detrimental conduct;
- 11.11.4 reinstate to the same position or a position at a comparable level, the suspected whistleblower who was terminated from a particular position; or
- 11.11.5 require exemplary damages to be paid to the suspected whistleblower or to any other person.

---

## **12. Compensation and other remedies**

- 12.1 You (or any other employee or person) can seek compensation and other remedies through the courts:
  - 12.1.1 for suffering loss, damage or injury because you reported a Disclosable Matter under this policy; and
  - 12.1.2 if Baxter failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.
- 12.2 You should seek independent legal advice on compensation or other remedies that may be available.

---

## **13. Civil, criminal and administrative liability protection**

- 13.1 You are protected from any of the following in relation to your report of a Disclosable Matter under this policy:
  - 13.1.1 civil liability (for example, any legal action against you for breach of an employment contract, duty of confidentiality or another contractual obligation);
  - 13.1.2 criminal liability (for example, attempted prosecution of you for unlawfully releasing information, or other use of your report against you in a prosecution (other than for making a false disclosure)); and
  - 13.1.3 administrative liability (for example, disciplinary action for making the report).
- 13.2 The above protections do not grant immunity for any misconduct you have engaged in that is revealed in your report. For more information, you should seek independent legal advice before making your report.

---

## **14. Ensuring fair treatment of individuals mentioned in a disclosure**

- 14.1 Baxter will ensure the fair treatment of any of its employees who are mentioned in any report of a Disclosable Matter, including those who are the subject of the report. This will include ensuring that the following steps are taken during an investigation:
  - 14.1.1 disclosures will be handled confidentially, when it is practical and appropriate in the circumstances;

- 14.1.2 an employee who is the subject of a disclosure will be advised about the subject matter of the disclosure as and when required and prior to any actions being taken; and
- 14.1.3 an employee who is the subject of a disclosure may contact Baxter's support services via the HR team.

---

## 15. Reporting

- 15.1 Without disclosing the names or particulars of a matter that would suggest your identity (unless you have consented to the disclosure or permitted by law), one or more (as applicable) of the Legal Director ANZ, HR Director ANZ, General Manager ANZ, the ANZ Ethics & Compliance Committee, the Country Risk Management Committee for ANZ, the Asia Pacific lead for Ethics & Compliance, the Asia Pacific lead for HR and the Asia Pacific lead for Legal will be notified as soon as practicable by the Whistleblower Investigations Officer or other recipient of a report identified in 6.2 of any reports of a Disclosable Matter that are serious and/or material.
- 15.2 A summary of all Disclosable Matters that have been reported is to be submitted to the ANZ Ethics & Compliance Committee each quarter, on a no names basis (unless you have consented to the disclosure or permitted by law), with the status, recommendation and proposed course of action being taken and the Whistleblower Investigations Officer, HR Director ANZ, Legal Director ANZ or other recipient of a report identified in 6.2 are required to keep the ANZ Ethics & Compliance Committee updated as appropriate.
- 15.3 The ANZ Ethics & Compliance Committee will receive an annual report summarising all cases of Disclosable Matters that have been reported in the previous twelve (12) month period and the outcome of any investigations, provided that any specific details that might identify the person who made the Disclosable Matter are omitted (unless you have consented to the disclosure or permitted by law).

---

## 16. Review

This policy will be periodically reviewed to check whether or not it is operating effectively and whether any changes are required to the policy.