Ethical Sourcing and Modern Slavery Policy

Version 3.0 Effective Date: June 2026

1. Policy Statement

Slavery is a crime and a violation of fundamental human rights. It takes various forms, such as slavery, servitude, forced and compulsory labour, forced marriage, debt bondage and human trafficking, whether adults or children, all of which have in common the deprivation of a person's liberty by another in order to exploit them for personal or commercial gain (Modern Slavery).

Sigma Healthcare Limited and its wholly owned subsidiaries (Sigma Group) have a zero-tolerance approach to Modern Slavery and are committed to conducting business in an ethical, transparent and responsible manner, consistent with applicable laws and internationally recognised human rights standards, and to the eradication of Modern Slavery.

The Sigma Group expects its suppliers, contractors, business partners and external stakeholders to work with them to fulfil these common goals. The Sigma Group adopts a risk-based approach to identifying, assessing and addressing Modern Slavery risks within its operations and supply chains, with a focus on areas of highest risk.

Forced labour and the exploitation of vulnerable workers are abuses of basic human rights and have no place in the Sigma Group's operations or supply chains.

The Modern Slavery Act 2018 (Cth) (the Act) commenced 1 January 2019 and requires the Sigma Group to publish an annual report (Modern Slavery Statement) which documents Sigma Group's approach to assessing and addressing the risks of Modern Slavery in its operations and supply chains.

2. Purpose & Application

The purpose of this policy is to ensure that the Sigma Group:

- sets minimum Modern Slavery standards for business and supply chains;
- helps prevent Modern Slavery in its business operations and supply chains;
- complies with the obligations set out in the Act;
- works with suppliers, contractors, business partners, and external stakeholders to ethically source goods and services;
- assesses, mitigates, and where appropriate, remedies the harm caused by Modern Slavery occurring in its business operations and supply chains; and
- meets all reporting criteria under the Act, including identification of risks, actions taken, and effectiveness assessment.

To give effect to the purpose of this policy, Sigma Group will:

- implement a risk-based framework to identify, assess and prioritise Modern Slavery risks;
- undertake proportionate due diligence on suppliers and business partners; and
- monitor and continuously improve the effectiveness of controls designed to address Modern Slavery risks.

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This policy applies to all persons working for any member of the Sigma Group, or on their behalf, in any capacity, including (but not limited to) employees at all levels, directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives, supply chain participants and business partners (Sigma Group Personnel).

The Sigma Group expects the same standards from all of their suppliers, contractors, business partners and external stakeholders within their supply chains. The Sigma Group also expects that their contractors, business partners and external stakeholders will hold their own suppliers and other business partners to the same standards.

This policy does not form part of any employee's contract of employment and may be amended at any time.

3. Minimum Standards of Ethical Sourcing and Modern Slavery

The Sigma Group values, and is committed to, protecting human rights, eradicating Modern Slavery and ethical sourcing of goods and services across all areas of the Sigma Group's business. It is underpinned by the following minimum standards:

- Complying with the obligations set out in the Act;
- Providing safe, clean and healthy working conditions;
- Complying with relevant laws, including without limitation employment related laws; providing reasonable working hours and fair remuneration;
- Providing employment that is freely chosen and not forced1 or bonded labour2;
- Not tolerating child labour and requiring compliance with the minimum legal working age (or absent such law, in compliance with the ILO Convention 138);
- Providing a work environment that is free from discrimination, harassment or any other inappropriate workplace behaviour;
- Promoting equal employment opportunities based on ability, performance and potential;
- Encouraging and respecting freedom of association and movement, and providing grievance mechanisms for workers to access;
- Prohibiting bribes, favours, benefits or other similar unlawful or improper payments in cash or kind in exchange for business or otherwise; and
- Conducting risk-based due diligence on new and existing suppliers, taking into account geographic, sector and service-related risk factors;
- Requiring suppliers, contractors and business partners to comply with applicable Modern Slavery laws and to demonstrate such compliance upon request, including through contractual obligations where appropriate; and
- Including appropriate contractual provisions in supplier agreements to address Modern Slavery risks, where proportionate to risk.

4. Responsibility for the Policy

The Sigma Healthcare Limited Board of Directors has overall responsibility for ensuring this policy complies with its legal and ethical obligations, and that the Sigma Group's business and supply chains comply with it.

The Board, through the Risk, Compliance & Sustainability Committee (RCSC), provides primary oversight of Sigma Group's Modern Slavery risk management approach.

The RCSC reviews and endorses the Modern Slavery Statement for submission to the Board. The Audit Committee may review specific aspects of the Statement, including disclosures, where appropriate, to provide additional assurance to the Board.

Executive Management is responsible for implementation of this policy, including integrating Modern Slavery risk considerations into procurement and supplier management processes, allocating appropriate resources, and reporting on key risks and mitigation activities.

Ownership of this policy sits with the business area responsible for the relevant operations, supported by Procurement for supplier-related activities.

Implementation of this policy is supported across the Group in line with the three lines model:

- Line 1 (business ownership): Relevant business functions are responsible for implementation of this policy within their operations, including maintaining appropriate processes, controls and supplier management practices. This includes Finance and Procurement functions, with Procurement supporting supplier due diligence and day-to-day operational activities.

- Line 2 (oversight): Risk and Compliance functions provide oversight, guidance and monitoring of compliance with this policy and applicable regulatory obligations.

- Line 3 (assurance): Internal audit may provide independent assurance on the effectiveness of controls and compliance with this policy, where appropriate.

Management at all levels are responsible for ensuring those reporting to them understand and comply with this policy and are given adequate time to attend and complete relevant training.

Employees and Sigma Group contractors are responsible for ensuring they understand this policy, participate in training, follow this policy in their day-to-day activities and reporting any risks of Modern Slavery they identify in the Sigma Group's business or supply chains.

Suppliers to the Sigma Group are responsible for ensuring their employees and suppliers involved in the supply of goods or services to the Sigma Group understand and comply with this policy.

Operational responsibility for day-to-day implementation sits with relevant business functions, including procurement and supply chain teams.

5. Communication

The Sigma Group will implement targeted training programs, with a focus on employees in higher-risk roles (including procurement, supply chain, and supplier management functions). This will include training on how to identify Modern Slavery practices, and the business functions and supply chains that are subject to a greater risk of Modern Slavery practices. This training will also form part of the induction process for all individuals who work for us, whether as an employee or a contractor.

The Sigma Group's commitment to addressing the issue of Modern Slavery throughout the group's business and supply chains must be communicated to all contractors and supply chain participants at the outset of any business relationship with them and reinforced as appropriate thereafter (including by way of obligations included in the supply contract).

6. Risk Management and Due Diligence

Sigma Group has identified key areas where Modern Slavery risks may arise, including:

- manufacturing and sourcing of products;
- labour hire and logistics operations;
- third-party service providers; and
- parts of the supply chain where Sigma Group has influence but not direct control.

Sigma Group adopts a risk-based approach to due diligence across the supplier lifecycle, including pre-engagement, contracting and ongoing monitoring, with enhanced focus applied to higher-risk areas.

- Pre-engagement
- Contracting
- Ongoing monitoring
- Enhanced due diligence

Specific due diligence activities will be developed to align with the key due diligence stages and the relevant business operations. They may include:

- assessing supplier risk at onboarding and periodically thereafter;
- applying proportionate due diligence for higher-risk suppliers;
- including appropriate contractual protections; and
- taking appropriate action where risks are identified.

Sigma Group will progressively enhance visibility of its supply chains over time, focusing on areas of greatest risk. Where Modern Slavery risks are identified, Sigma Group will take appropriate action proportionate to the nature and severity of the risk, including investigation, engagement with suppliers or business partners, and implementation of corrective actions.

To ensure its Modern Slavery policy is fit for purpose for the entire conglomerate, Sigma Group will also consult with its subsidiaries and controlled entities as part of its risk identification and policy implementation and maintenance.

7. Monitoring and Continuous Improvement

Sigma Group will monitor the effectiveness of its Modern Slavery risk management approach through:

- review of supplier risk assessments;
- tracking completion of relevant training;
- monitoring reported incidents or concerns; and
- review of internal controls and processes.

Sigma Group is committed to continuous improvement and will enhance its approach over time in line with evolving risks and regulatory expectations.

8. Complying with the Policy

All Sigma Group Personnel must ensure that they have read, understand and comply with this policy.

The prevention, detection and reporting of Modern Slavery in any part of the Sigma Group's business or supply chains is the responsibility of all Sigma Group Personnel. Sigma Group Personnel are required to avoid any activity that might lead to a potential or actual breach of this policy or relevant laws making Modern Slavery an offence (including but not limited to, Divisions 270 and 271 of the Criminal Code 1995 (Cth)). Sigma Personnel are encouraged to raise concerns about any issue or suspicion of Modern Slavery in any parts of the Sigma Group's business or supply chains at the earliest possible stage.

If unsure about whether a particular act, the treatment of workers more generally or their working conditions within the Sigma Group's business or supply chain constitutes any of the various forms of Modern Slavery, raise it through the process set out in the Sigma Group's Whistleblowing Policy.

The Sigma Group aims to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken. The Sigma Group is committed to ensuring no one suffers any detrimental treatment as a result of reporting in good faith their suspicion that Modern Slavery of whatever form is or may be taking place in any part of the group's business or supply chains. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe

that you have suffered any such treatment, you should raise it using the process set out in the Sigma Group Whistleblowing Policy.

9. Breaches of this Policy

Any employee who breaches this policy will face disciplinary action, which could result in dismissal for misconduct or gross misconduct.

A member of the Sigma Group may terminate their relationship with other individuals and organisations working on behalf of the Sigma Group if they breach this policy.

Remediation

Sigma Group's risk-based approach serves to manage, mitigate and detect Modern Slavery risk in its supply chain. Where Sigma Group identifies that it has caused or contributed to Modern Slavery or is directly linked to such practices through its business relationships, it is committed to working collaboratively to enable effective remediation.

The specific form of any remediation response will be determined having regard to the specific circumstances of the incident and the severity of its associated risks, but, apart from anything else Sigma Group considers necessary to achieve an appropriate outcome, remediation will be designed having regard to these key elements:

- Sigma Group will adopt a victim-centered approach which is intended to help address any harm to any workers involved.
- Appropriate escalation pathways will be used to support effective investigation.
- Sigma Group will work with suppliers to remediate rather than pursue immediate termination (where appropriate) and where possible, will influence suppliers to provide workers with access to a suitable remedy.
- Sigma Group may use external experts where required
- Sigma Group will document and track remediation actions

Termination of supplier relationships will be considered where there is unwillingness or inability to address identified risks.

10. Supporting Policies

This policy is intended to be read in conjunction with the Sigma's other governance policies and frameworks

including:

- Code of Conduct;
- Health and Safety Policy;
- Diversity Policy;
- Anti-bribery and Corruption Policy;
- Whistleblower Policy;
- Environmental Management and Sustainability Policy; and
- Sigma's general approach to sourcing and contracting.

11. Reporting

In accordance with the Act, Sigma Healthcare Limited will prepare and submit an annual Modern Slavery Statement for the Sigma Group.

This will be completed within the required timeframe following the end of the applicable reporting period.

The Modern Slavery Statement will be reviewed and endorsed by the Risk, Compliance & Sustainability Committee and approved by the Board. The Audit Committee may review disclosures as appropriate and the Chair of the Risk, Compliance and Sustainability Committee will refer such disclosures to the Audit Committee if it considers it is appropriate to do so... The Board approved Modern Slavery Statement must be provided to the applicable regulatory authority for publication on an online central register within six months of the end of Sigma's financial year.

The Modern Slavery Statement will reflect Sigma Group's risk assessment processes, actions taken to address Modern Slavery risks, and measures used to assess effectiveness.

12. Document control and related documents

This policy will be periodically reviewed in accordance with the table below to check that it is operating effectively and whether any changes are required to the policy.

Name of document	Ethical Sourcing & Modern Slavery Policy		
Document Author	Senior Corporate Counsel		
Document Approver	CEO & Managing Director		CFO
Document Reviewers	General Counsel & Company Secretary		
Review Period	Two-yearly		
Related documents	Code of Conduct; Health and Safety Policy; Diversity Policy; Anti-bribery and Corruption Policy; Whistleblower Policy; Environmental Management and Sustainability Policy; and Sigma's general approach to sourcing and contracting.		
Change record	Version	3.0	Change Notes
	Publish date	26 June 2026	See policy version register

13. Policy Version Register

Version	Modified by	Description of changes	Authorised by	Effective date