



Whistleblower Policy

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DOCUMENT APPROVAL:

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1. Purpose

- 1.1 This Policy applies to Teva Pharmaceuticals Australia Pty Ltd and forms part of Teva's broader risk management framework.
- 1.2 The purpose of this Policy is to help deter and detect wrongdoing, provide transparency around Teva's framework for receiving, handling and investigating whistleblower reports, support Teva's values, Code of Conduct and compliance with applicable laws, and ensure that individuals who report wrongdoing can do so safely, securely and with confidence that they will be protected and supported.
- 1.3 Any breach of this Policy is serious, and may result in disciplinary action, up to and including termination of employment or engagement with Teva. Teva will not tolerate any form of detriment, such as reprisal (e.g. dismissal or negative change to a person's position or duties), discrimination, intimidation, harm, injury, damage (e.g. to property, reputation, business or financial position), or victimisation as a result of a report.

2. Scope of this Policy

- 2.1 To qualify for whistleblower protections under the Australian Corporations Act or Tax Act, a person must be an eligible whistleblower and make a report about a disclosable matter or a disclosure qualifying for protection (for tax matters) to a person or body authorised to receive a whistleblower report. Disclosable matters and disclosures qualifying for protection are defined in [Attachment 2](#).
- 2.2 An eligible whistleblower includes Teva's current and former officers and employees, Teva's goods and services suppliers (whether paid or unpaid) and their employees, and relatives, dependants and spouses of Teva's officers and employees and Teva's goods and services suppliers' officers and employees.
- 2.3 Teva acknowledges that a whistleblower may not always have absolute proof or evidence to support their report, but an eligible whistleblower can still qualify for protection even if their report turns out to be incorrect. All reports should be made in good faith and not on any false or misleading grounds. Retaliation is strictly forbidden against those who make a good faith report.
- 2.4 This Policy does not cover reports that relate solely to personal work-related grievances, unless an exception applies. See [Attachment 2](#) for more information.
- 2.5 Matters which are not disclosable matters should still be reported in line with our Code of Conduct and 'Speak Up' culture, but such reports may not qualify for certain legal protections under this Policy. Reporters may seek guidance from the OBI, a Whistleblower Protection Officer or an independent legal practitioner if they are unsure whether a matter is a disclosable matter.

3. Detriment

- 3.1 A person must not cause or threaten (whether express or implied, conditional or unconditional) to cause detriment to a whistleblower (or another person) because the person believes or suspects that the whistleblower (or another person) made, may have made, proposes to make, or could make a report that qualifies for protection, and the belief or suspicion is the reason, or part of the reason, for the detriment.
- 3.2 Reasonable management and administrative action will not constitute detriment against a whistleblower or another person, including, but not limited to, management or administrative action taken to prevent the whistleblower or another person from detriment, and performance management or disciplinary processes conducted in accordance with Teva's policies.

4. References

- 4.1 [Teva Code of Conduct](#)
- 4.2 [Prevention of Corruption Policy](#)

5. Definitions

- 5.1 APRA – is the Australian Prudential Regulation Authority
- 5.2 ASIC – is the Australian Securities and Investments Commission
- 5.3 ATO – is the Australian Taxation Office
- 5.4 Corporations Act – is the *Corporations Act 2001* (Cth)
- 5.5 OBI – is the Teva Office of Business Integrity
- 5.6 Policy – means this whistleblowing policy
- 5.7 Tax Act – is the *Taxation Administration Act 1953* (Cth)
- 5.8 Tax affairs – means affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Commissioner of Taxation
- 5.9 Whistleblower Protection Officer – A person trained to deal with disclosures under this Policy. Their role is to protect and safeguard a whistleblower, and the whistleblower's rights and interests. The Whistleblower Protection Officers must also ensure that this Policy is followed in respect of any reports

6. Who can receive a whistleblower report?

- 6.1 Whistleblower reports can be made to:
 - (a) internal recipients, such as a Whistleblower Protection Officer, a member of Management, Human Resources, Compliance, Legal, Internal Audit or to the OBI through the Teva Integrity Hotline; or
 - (b) external parties, such as ASIC, APRA, or another Commonwealth body prescribed by regulation (such as the ATO for tax matters); Teva's external auditor, a legal practitioner, to seek legal advice or representation about the whistleblower provisions in the Corporations Act or Tax Act; or a journalist or Member of Parliament, in an emergency disclosure or public interest disclosure, subject to the disclosure fulfilling certain criteria as set out in [Attachment 2](#).
- 6.2 Disclosures to a legal practitioner for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the Corporations Act and Tax Act are protected even if the legal practitioner concludes that a disclosure does not relate to a disclosable matter or disclosure qualifying for protection.
- 6.3 Any Teva personnel who receives a report alleging potential violation of law, violation of anti-corruption, anti-bribery, or anti-trust laws in particular, fraud, or financial misconduct, should promptly forward complete details of the report to the OBI for investigation, regardless of whether the report qualifies for whistleblower protections.

7. Making a report (including anonymous reporting)

- 7.1 A whistleblower can obtain information from a Whistleblower Protection Officer, the OBI, or an independent legal practitioner about the reporting process before making a report.
- 7.2 Whistleblowers are encouraged to make a report internally where they feel comfortable to do so. Reports can be verbal or in writing, and may be anonymous. Each report will be assessed to determine whether it qualifies for protection, and whether an investigation is required.
- 7.3 Teva encourages anonymous whistleblowers to provide sufficient information in their report to enable an investigation. Whistleblowers may use anonymised communication methods or adopt a pseudonym for reports and subsequent discussions, e.g. for Teva to provide feedback or ask follow-up questions.

- 7.4 It is prohibited for a person to disclose information that identifies or is likely to identify the whistleblower, unless the whistleblower consents, or the identification is allowed or required by law (e.g. to a legal practitioner for the purposes of obtaining legal advice or legal representation about the whistleblower protections in the Corporations Act, to ASIC, APRA or a member of the Australian Federal Police, or to a person or body prescribed by regulations).
- 7.5 A person can disclose information contained in a report without the whistleblower's consent if the information does not identify the whistleblower, they have taken all reasonable steps to reduce the risk that the whistleblower will be identified from the information, and it is reasonably necessary for investigating issues raised in a report.

8. Investigations

- 8.1 The OBI is primarily responsible for responding to all reports listed in clause 6.3 as well as any other reports made to them. Internal recipients of other types of whistleblower reports should escalate the report to the appropriate department(s) (e.g. Legal, Human Resources, Internal Audit, Commercial Quality, etc.), and the department(s) will be responsible for investigating the report. The OBI or investigating department's primary responsibilities include receiving and tracking reports, assessment of allegations, overseeing investigations, documenting corrective action, and reporting to relevant stakeholders.
- 8.2 Where an investigation is warranted, the OBI or relevant department will determine the nature and scope of the investigation (including any limitations if the whistleblower cannot be contacted). Factors to be taken into account include: the person(s) internal and external to Teva that should lead the investigation; the nature of any technical, financial or legal advice that may be required to support the investigation; and the investigation timeframe.
- 8.3 An investigator may be a member of the Legal Department, a member of Internal Audit, a business or management representative possessing expertise and objectivity, or outside counsel, auditors or consultants.
- 8.4 All investigations will be started promptly, and carried out objectively, independently, respectfully and compliantly. Investigative steps and key documents and evidence considered will be carefully logged in reasonable detail and maintained by the investigator(s). Teva aims to conclude investigations efficiently, e.g. 60 – 90 days where possible. However, all timeframes depend on the nature of the investigation.
- 8.5 Subject to confidentiality, privacy, and legal requirements, Teva will provide whistleblowers with regular updates, e.g. status updates and outcome(s) where contact details are available. The frequency and timeframe may vary depending on the nature of the report.
- 8.6 An employee who is the subject of a report will be advised about the report's subject matter as and when required by principles of natural justice and procedural fairness, and prior to any actions being taken.

9. Steps following an investigation

- 9.1 Following an investigation, the investigating department will provide a summary of the findings to relevant Management and Human Resources personnel to facilitate discussions and planning for corrective actions, and will preserve confidentiality where required. The method for documenting and reporting the findings will depend on the nature of the report.
- 9.2 Subject to clause 9.3, relevant Management or Human Resources personnel (as appropriate) will discuss and determine whether corrective action is required or not, taking into account relevant factors related to any findings, including appropriate timeframes for completing the corrective action if required.
- 9.3 Where the OBI is responsible for the investigation and report, relevant Management should inform the OBI within 30 days regarding any proposed corrective action or a determination to take no corrective action.

The agreed corrective action should be implemented within 30 days of notifying the OBI that corrective action is required, unless the OBI provides an extension based on the circumstances.

10. Support and practical protections

- 10.1 Teva supports and protects whistleblowers by: using qualified staff to handle and investigate reports; restricting the number of people who will be made aware of a whistleblower's identity (subject to their consent) or information that may lead to a whistleblower's identification; redacting personal or identifying information in reports; securely storing materials relating to reports and restricting access to such materials; and reminding people involved in handling and investigating a report about confidentiality requirements, including that unauthorised disclosure of a whistleblower's identity may be a criminal offence.
- 10.2 Whistleblowers and persons named in a whistleblower's report may access the Teva employee assistance program for support. See [Attachment 1](#) for contact details.

11. Complaints, compensation and other remedies

- 11.1 A whistleblower can lodge an internal complaint with the OBI about any potential, threatened or actual detriment, or a suspected or actual breach of confidentiality. A whistleblower may also complain to a regulator, such as ASIC, APRA, or the ATO.
- 11.2 A person (including a whistleblower) can seek compensation and other remedies through the courts if they suffer loss, damage, or injury because of a report, and Teva failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct. A person should seek independent legal advice if seeking compensation or other remedies.

12. Other special protections

- 12.1 Additional special protections may be available to whistleblowers under section 9.4AAA of the Corporations Act or Part IVD of the Tax Act where certain conditions are met. Such protections include:
- (a) protection from civil liability (e.g. any legal action against a whistleblower for breach of an employment contract, duty of confidentiality or another contractual obligation);
 - (b) protection from criminal liability (e.g. attempted prosecution of a whistleblower for unlawfully releasing information, or other use of the report against the whistleblower in a prosecution (other than for making a false report); and
 - (c) protection from administrative liability (e.g. disciplinary action for making a report).
- 12.2 Whistleblowers may also have access to other statutory protections under anti-discrimination and equal opportunity legislation, and the *Fair Work Act 2009* (Cth), or under the common law and their contracts of employment or engagement with Teva.
- 12.3 Whistleblowers who make a report qualifying for protection under the Corporations Law and the Tax Act do not receive immunity for any misconduct the whistleblower has engaged in that is revealed in their report.

13. Training and Policy availability

- 13.1 Teva will provide periodic training and support to employees, including during employee on-boarding.
- 13.2 This Policy will be available on the Teva ANZ SharePoint page for internal Commercial stakeholders, on the Teva R&D Shared Drive for internal R&D stakeholders, and shared on the Teva website for external stakeholders: www.tevapharma.com.au. A copy will also be included in employee on-boarding packs.

14. Policy review and reporting

- 14.1 The local Board of Directors (in conjunction with Legal, Compliance and the OBI, as required) will be responsible for periodically assessing this Policy's effectiveness and suitability, and reviewing and updating this Policy as required. [Attachment 1](#) may be updated without Board approval, e.g. due to change of details.
- 14.2 The OBI will prepare periodic summary reports on the types of issues reported to them (refer to section 6.3, financial and otherwise), outcomes and corrective actions to Teva's Global Audit Committee.

Attachments

Attachment 1

1. WHISTLEBLOWER PROTECTION OFFICERS

Name	Title	Email	Phone
Collette Behrens	Director, Biologics Discovery	Collette.Behrens@tevapharm.com	+61 2 8061 9958

2. MAILING ADDRESS

Written reports can be addressed to local Management, Human Resources, Legal, or Compliance c/of:

For Teva Pharmaceuticals Australia Pty Ltd: Level 2, 37 Epping Road, Macquarie Park, NSW, 2113

3. OFFICE OF BUSINESS INTEGRITY (through the Teva Integrity Hotline)

Phone	Website	Email
1800 352 725	tevahotline.ethicspoint.com	Office.BusinessIntegrity@tevapharm.com

4. EMPLOYEE ASSISTANCE PROGRAM

Name	Availability	Website	Phone
LifeWorks by Morneau Shepell	24 hours, 7 days per week, 365 days per year	https://www.lifeworks.com/au/	1300 361 008

Attachment 2

1. Disclosable matters protected under the Corporations Act

- 1.1 A disclosable matter includes conduct which the whistleblower has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances, in relation to Teva or its related body corporates. This includes conduct which:
- (a) constitutes fraud, negligence, default, breach of trust or duty, or offering or accepting a bribe;
 - (b) entails financial irregularities, money laundering, or misappropriation of funds;
 - (c) is non-compliance or breach of legal or regulatory requirements, or involves theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
 - (d) is an exception to an excluded personal work-related grievance, as defined below;
 - (e) may not be unlawful, but may indicate a systemic issue about Teva;
 - (f) is business behaviour or business practices that may cause consumer harm;
 - (g) constitutes an offence against, or a contravention of, provision of any of the following:
 - (i) the Corporations Act;
 - (ii) the Australian Securities and Investments Commission Act 2001 (Cth);
 - (iii) the Banking Act 1959 (Cth);
 - (iv) the Financial Sector (Collection of Data) Act 2001 (Cth);
 - (v) the Insurance Act 1973 (Cth);
 - (vi) the Life Insurance Act 1995 (Cth);
 - (vii) the National Consumer Credit Protection Act 2009 (Cth);
 - (viii) the Superannuation Industry (Supervision) Act 1993 (Cth);
 - (ix) or an instrument made under any Act referred to in this clause;
 - (h) constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
 - (i) represents a danger to the public or the financial system (even if it is not a breach of law); or
 - (j) is prescribed by regulation; or
 - (k) is actual, suspected or threatened detriment against someone who has made or is believed or suspected to have made, or is planning to make, a disclosure under this Policy.

2. Disclosures qualifying for protection under the Tax Act

- 2.1 To qualify for protections under the tax whistleblower regime, an eligible whistleblower must have reasonable grounds to suspect that the information indicates misconduct or an improper state of affairs in relation to Teva's tax affairs.

3. Personal work-related grievances

- 3.1 Personal work-related grievances are not covered by this Policy, and should be raised in accordance with the local Teva Employee Handbook. These relate to a whistleblower's current or former employment and have personal implications for the whistleblower, but do not have any other significant implications for Teva, or relate to any conduct, or alleged conduct, about disclosable matters.

- 3.2 Types of personal work-related grievances include (a) decisions relating to a person's terms and conditions of employment, their engagement, transfer, promotion, or disciplinary action; (b) a decision that does not involve a breach of workplace laws; and (c) interpersonal conflicts with other employees.
- 3.3 A report involving a personal work-related grievance may still qualify for protection if:
- (a) it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (known as a *mixed report*);
 - (b) Teva has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the report relates to information that suggests misconduct beyond the whistleblower's personal circumstances;
 - (c) the whistleblower suffers from or is threatened with detriment for making a report; or
 - (d) the whistleblower seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act or Tax Act.

4. Public interest and emergency disclosures

- 4.1 A whistleblower should seek independent legal advice before making a public interest disclosure or an emergency disclosure, as disclosures that don't meet the conditions of an emergency or public interest disclosure do not qualify for protection.
- 4.2 A whistleblower may make a public interest or emergency disclosure to a journalist or a Member of Parliament when:
- (a) the whistleblower has previously disclosed information to ASIC, APRA, or another Commonwealth body prescribed by regulation (and at least 90 days have passed in a public interest disclosure), and the whistleblower:
 - (i) has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons, or to the natural environment, in an emergency disclosure; or
 - (ii) does not have reasonable grounds to believe that action is being, or has been, taken, in relation to their public interest disclosure; and
 - (b) before making the disclosure, the whistleblower has given written notice to the regulatory body that includes sufficient information to identify the previous disclosure and that the whistleblower intends to make a public interest or emergency disclosure. In an emergency disclosure, the whistleblower must also state that the extent of the information disclosed is no more than is necessary to inform the recipient of the substantial and imminent danger.