

Sustainability Report 2026



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ABOUT THIS REPORT

Sigma Healthcare Limited ('Sigma' or 'the Group') is listed on the Australian Securities Exchange (ASX: SIG) and headquartered in Preston, Victoria. This Sustainability Report covers Sigma's sustainability management and performance for the period 1 July 2025 to 30 June 2026.

This report complements Sigma Healthcare's Annual Report, Corporate Governance Statement, Board Charters and Corporate Policies, which are publicly available on our website. It provides information on Sigma's material environmental, social and governance (ESG) topics, operational impacts and actions taken during the reporting period. Sigma's Climate-Related disclosures, prepared in accordance with AASB S2 *Climate-related Disclosures* ('AASB S2'), are published separately in the Group's Annual Report and are therefore excluded from this report.

This report includes information and performance metrics relating to Sigma Healthcare's team members, support functions, culture, health and safety, and environmental performance across its Australian support offices, distribution centres (DCs), and New Zealand support office. Unless otherwise stated, the report excludes franchised and retail operations in Australia and New Zealand, and all international operations outside Australia

and New Zealand. Information relating to our customers and community and pharmacist training and education includes Group-wide initiatives delivered across the retail pharmacy network in Australia and New Zealand and is identified where relevant.

The report has been prepared with reference to the Global Reporting Initiative (GRI) Standards, with a GRI index included in Appendix 2 – GRI Table. This is the first Sustainability Report following the implementation of the merger. Accordingly, comparative information has not been presented. As FY26 is the first full reporting period for the combined Group under the current reporting boundary, FY26 performance data is generally not directly comparable with Sigma's previous standalone sustainability reporting. All values are presented in Australian dollars (AUD), unless otherwise stated.

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The Group's year-end concluded on 30 June 2026. Unless otherwise stated, all references in this Report reflect Sigma Healthcare Limited's position as at that date. Any forward-looking statements were current as at 30 June 2026 and are subject to known and unknown risks, uncertainties and other factors that may cause actual performance or achievements to differ materially.



MESSAGE FROM OUR CHAIR OF THE RISK, COMPLIANCE AND SUSTAINABILITY COMMITTEE (RCSC)

Sigma is now a larger and structurally stronger business. As we integrate we are focused on aligning and uplifting our governance practices and establishing the foundations for a consistent approach to sustainability for the long term.

Dr Chris Roberts AO

Chair of the Risk, Compliance and Sustainability Committee



We are pleased to share Sigma Healthcare's FY26 Sustainability Report, our first report as a combined Group since the merger of Sigma and the Chemist Warehouse Group. This year has been defined by transition and integration, as we brought together two businesses with deep experience in healthcare and pharmacy services and began shaping a larger, more integrated organisation with a broader reach.

At 30 June 2026, the Chemist Warehouse branded network comprised 561 franchised stores in Australia and 75 stores in New Zealand, following the addition of 24 and 14 stores, respectively, during FY26, reinforcing the scale and continued growth of the Group's customer-facing network across Australia and New Zealand.

Our priority in FY26 was to build the foundations needed to operate consistently and responsibly as a combined Group. This included aligning policies and ways of working, strengthening governance, enhancing the quality of sustainability information, and progressing the integration of our people, systems and operations. Our people have been central to this journey. As at 30 June 2026, Sigma employed 2,530 team members.

Throughout the year, we continued to invest in team member development and recognition, celebrating long-serving team members through 68 Service Recognition Awards, including 20 team members achieving over 15 years of service.

Training and education remain a priority for Sigma. Across Australia and New Zealand, there were more than 750 enrolments in

the Intern Training Program and more than 5,000 enrolments in the Pharmacist Education Program during FY26.

Sigma remains a proud sponsor of various community-based initiatives. In FY26, community investment totalled over \$7.5 million, which included mental health campaigns that raised more than \$3.6 million, while initiatives such as Save Our Sons, FightMND, RizeUp, Life Flight, Hoops in Schools and community healthcare programs helped extend support to people and families across our network.

FY26 also marked an important step in our sustainability reporting journey as Sigma published its first Climate-related Disclosures, in accordance with AASB S2 in the Group's Annual Report.

I would like to thank our team members, pharmacy partners, suppliers and community partners for their contribution through a period of significant change. As integration continues, our focus remains on operating responsibly, supporting our people and communities, and using the scale of the Group to strengthen the way we serve customers across the network.

A handwritten signature in black ink, appearing to read 'Chris Roberts'.

Dr Chris Roberts AO

Chair of the Risk, Compliance and Sustainability Committee

FY26 AT A GLANCE

A snapshot of Sigma Healthcare’s first Sustainability Report as a combined Group

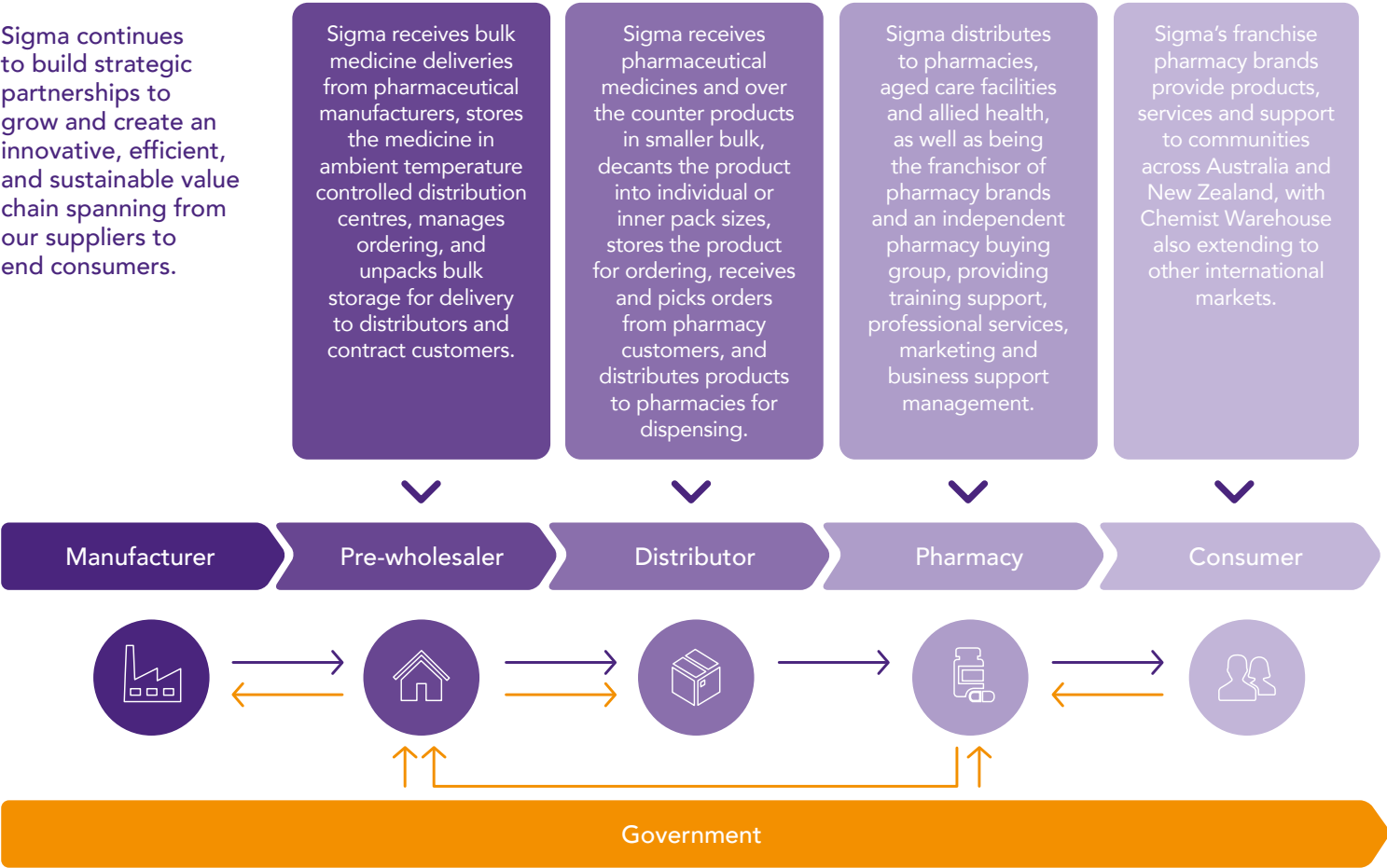
Growth and scale	Supporting access to healthcare	Investing in people and capability	Contributing to communities and environment
2,530 team members across Australian and New Zealand support offices and distribution centres	1,600+ wholesale pharmacy customers served across Australia	68 Service Recognition Awards	\$7.5 million+ in community investment
12 distribution centres¹	482 Australian aged care facilities served	750+ enrolments in the Intern Training Program for Pharmacists	AU: \$6 million+ NZ: \$1 million+
561 Chemist Warehouse-branded franchised stores in Australia as at 30 June 2026	99.99% MPS Connect – medication packing accuracy rate in Australia	5,000+ enrolments in the Pharmacist Education Program	5,570t diverted from landfill through recycling and resource recovery initiatives
75 Chemist Warehouse-branded stores in New Zealand as at 30 June 2026	470+ own and exclusive label products launched in FY26	96% compliance training completion across Australia and New Zealand	5 million+ sheets of paper offset through reforestation
	\$40 million investment to establish a distribution centre in New Zealand	11 Total Recordable Injury Frequency Rate (TRIFR) for Australia	

1. Distribution Centre count as at 30 June 2026 includes South Australian location to be rationalised in early FY27.

OUR VALUE CHAIN

Following the merger of Sigma Healthcare and the Chemist Warehouse Group in February 2025, the Group’s value chain has expanded across wholesale, distribution and pharmacy retail. The merger brought together Sigma’s national distribution and logistics capabilities with Chemist Warehouse’s leading retail, brand and marketing expertise, creating a larger and more integrated healthcare business with greater scale and operational capability to deliver value to customers, franchisees, shareholders and the broader community.

Increased size, scale and reach as a combined business



OUR APPROACH TO SUSTAINABILITY

Stakeholder engagement

Throughout the year we engaged with a broad range of stakeholders to understand the matters that are most relevant to them and to the way we operate. The graphic below outlines our key stakeholder groups, how we engage with them and the topics commonly raised through these interactions. This engagement supports our materiality process and informs how we manage sustainability-related risks, opportunities and impacts across the Group.



OUR APPROACH TO SUSTAINABILITY continued

The following are the material ESG topics identified for the Group in accordance with the three pillars of ESG.

Sustainability pillar		
Material topics and relevant sections in this report		
Environmental	Social	Governance
> Climate-related matters (included in our Annual Report) > Waste and hazardous materials management > Life cycle management	> Team member engagement and diversity > Access and affordability to healthcare > Health and safety > Customers and community	> Modern slavery and supply chain management > Product quality and safety > Innovation and digital technology > Board governance and business ethics > Cybersecurity and data privacy > Risk Management
Section Environment	Section People, Customers and Community	Section Governance

Regulator and industry associations engagement

We engage with a wide range of regulatory and industry bodies and comply with a range of regulatory obligations and requirements. These include, but are not limited to:

- Australian Competition and Consumer Commission (ACCC): consumer and competition related matters
- The Office of the Australian Information Commissioner (OAIC) and the Office of the Privacy Commissioner (OPC): on privacy related matters
- Australian Health Practitioner Regulation Agency (Ahpra)
- National Pharmaceutical Services Association (NPSA): regular industry meetings throughout the year
- Community Service Obligations (CSO): monthly reporting and regular CSO audit assessments of compliance with our obligations as a CSO wholesaler per the Department of Health, Disability and Ageing
- Department of Health in each state: ad-hoc audits
- Australian Code of Good Wholesaling Practice (GWP): compliance as a pharmaceutical wholesaler for medicines in Schedules 2, 3, 4 and 8
- Therapeutic Goods Administration (TGA): compliance with the requirements in relation to private label products
- Attorney-General’s Department: Compliance requirements under the Commonwealth Modern Slavery Act
- The Australian Packaging Covenant Organisation (APCO), which monitors companies’ packaging compliance and the development of a circular economy for packaging in Australia

PEOPLE

Sigma remains focused on creating a safe, inclusive and diverse, values-based culture, where our team members can thrive. On 30 June 2026, our workforce across Sigma's Australian and New Zealand support offices and DCs comprised 2,530 team members. We prioritised reviewing our policies to create a consistent approach as the Group expanded.

Diversity and inclusion

Sigma is undertaking a broader transformation and integration of its People and Culture framework with a focus on aligning policies, systems and practices across the combined Group. This will establish a consistent approach to workforce governance, team member experience and workplace culture.

During FY26, the following key People & Culture policy updates and initiatives were progressed as part of Sigma's transformation and integration:

- Review and update of the Code of Conduct to align expectations and behaviours across the merged organisation
- Introduction of an enhanced Respect at Work Policy, strengthening Sigma's approach to preventing and addressing harassment, bullying and inappropriate workplace behaviour
- Implementation of an anonymous reporting hotline to support safe and confidential reporting of workplace concerns
- Ongoing review and alignment of Diversity and Inclusion to ensure a consistent, Group-wide approach

Other initiatives include Pride Month during FY26, sharing team member stories to celebrate the diversity of the LGBTQI+ community, strengthen workplace connections and support the ongoing inclusiveness of its policies and practices.

In FY26, Sigma Australia delivered a Women in Leadership Program to a cohort of 15 participants and is in the process of redesigning the program with a plan to pilot an updated version for emerging female leaders across support office, wholesale operations and the retail store network.

Gender Pay Gap

Sigma respects and values the benefits of a diverse workforce and undertakes gender pay gap analysis to better understand gender representation and remuneration outcomes across the organisation. For FY26, Sigma's average total remuneration gender pay gap was 23% in Australia and 18% in New Zealand.

Sigma's review identified that the gender pay gap is primarily attributable to structural factors, including occupational distribution and the composition of the workforce across different roles and levels. Sigma will continue to identify opportunities to improve gender diversity across job levels through its People initiatives, including talent management, succession planning, learning and development, and inclusive recruitment and promotion practices.



PEOPLE continued

Sigma Australia completed its annual Workplace Gender Equality Agency (WGEA) reporting in August 2026 for the period of 1 April 2025 to 31 March 2026. Further information can be found at [Sigma's Investor Centre – WGEA Report 2025/26](#).

Workplace flexibility and wellbeing

Sigma continues to support flexibility as a core part of how we support our people. Team members have access to a range of flexible working arrangements, including flexible start and finish times, compressed work weeks, time-in-lieu, and hybrid working, alongside part-time and job share options. These arrangements allow our team to balance work with personal commitments, while supporting productivity, wellbeing, and engagement across the organisation.

Several long-standing programs underpin our approach to improving the wellbeing of our team members. All team members and their eligible family members have access to our outsourced Employee Assistance Program (EAP) which provides access to independent and confidential coaching to support their mental health and wellbeing.

During the year, Sigma's Australian support office also delivered a range of workplace wellbeing initiatives: Wellness Day activities included complimentary heart health checks and seated massages, together

with healthy food and refreshment options for team members; Bupa also provided team members with access to health plan consultations and complimentary wellbeing activities. Sigma also offered vaccination services to our workforce. These initiatives form part of Sigma's broader approach to supporting team member health, wellbeing and engagement across the organisation.

Parental Leave

Sigma recognises the importance of supporting its people through key life stages and is committed to providing equitable and inclusive benefits across the organisation.

Sigma's Parental Leave Policy provides six weeks of paid leave for primary caregivers, and one week of paid leave for secondary caregivers. These entitlements apply to the birth, including stillbirth, and adoption of a child by eligible team members. Sigma has progressed the uplift of its parental leave offering, extending the existing Sigma parental leave policy to the combined Group. This initiative represents an important step towards harmonising team member benefits.

People development and retention

As we continue to standardise our ways of working following the merger, we recognise the opportunity to strengthen recognition programs and support a consistent

and equitable approach across the combined organisation. In FY26, 68 team members received Service Recognition Awards, including 20 team members who celebrated more than 15 years of service.

Looking ahead, Sigma plans to introduce a Group-wide values program and refreshed enterprise-wide service recognition awards. These initiatives are intended to support a shared organisational culture, reinforce expected behaviours and recognise the contribution of team members across the Group.

Health and safety

The Board remains responsible for ensuring a safe environment for all team members, contractors and customers, and for overseeing the effective management of health and safety risks across Sigma's operations. A key area of focus has been to update the work health and safety (WHS) framework. Sigma is working towards establishing a single, integrated Health and Safety Management System (HSMS) that enables consistent oversight, data capture and reporting across the combined organisation. In mid-December 2025, Sigma undertook a review of its health and safety systems and practices across the network and findings from this review are being worked on in FY27 to create a unified WHS framework across the Group.

Performance in FY26

Sigma Healthcare Limited's ASX Board: women held 22% of Board positions during FY26

Sigma's senior executive team comprised 25% women during FY26, supporting visibility of gender representation across executive and senior decision-making roles

Women represented 33% and 54% of senior management positions¹ in Australia and New Zealand, respectively, during FY26, reflecting female representation across key management roles and providing a basis for monitoring diversity at senior levels of the organisation

Australia recorded a Total Recordable Injury Frequency Rate (TRIFR) of 11 in FY26, whilst New Zealand recorded a TRIFR of 5. TRIFR measures the frequency of workplace injuries, that result in lost time or medical treatment, per million hours worked

Continued delivery of the 'Respect at Work' training program

1. Senior management positions are the Executive Leadership Team and the next top two pay grades of the organisation.

CUSTOMERS AND COMMUNITY

Access to affordable healthcare

Sigma connects customers and communities with healthcare products and pharmacy services through its wholesale, distribution own and retail pharmacy network, including our pharmacy brands Chemist Warehouse, Amcal and Discount Drug Stores.

The Group has expanded the product range available across the network, including own and exclusive label products. Sigma works with suppliers and franchise partners to support value, availability and customer choice. Sigma has maintained service levels while supporting higher volumes across the network and has invested in distribution capability, inventory management and supply chain efficiency to support wholesale pharmacy customers and franchise partners.

FY26 increased the reach of the Group, with the Chemist Warehouse branded network in Australia growing to 561 franchised stores and New Zealand growing to 75 stores. This expanded footprint supports Sigma's contribution to the community by making pharmacy services and healthcare products available through more locations, while a broader owned and exclusive label range helps provide customers with more choice across the network.

Customer experience

Sigma's retail brands continued to strengthen their customer propositions through initiatives including broader product ranges and training to support

team members in delivering a consistent customer experience. More than 470 new, own and exclusive label product lines were launched in FY26. Supply chain consolidation and efficiency initiatives also supported a more scalable operating model, intended to improve product availability, value and consistency across the broader retail pharmacy network.

Training and Education

Intern training program

Our intern pharmacist program started over 40 years ago, and was created by the Chemist Warehouse founders Jack Gance, Sam Gance and Mario Verrocchi. The current program, which now extends to all our pharmacy brands in the network, supports over 750 intern pharmacists each year across Australia and New Zealand, whilst they work towards becoming registered pharmacists. Participation in the program is linked to employment within the pharmacy network, with intern pharmacists gaining access when undertaking their internship within participating pharmacy brands.

Pharmacist Education Program

A key role of our support office is to provide education and training to pharmacists across the Australian and New Zealand pharmacy network. We have a dedicated team who support pharmacists in meeting their Continuing Professional Development (CPD) requirements and enabling participants to complete most, if not all, of their required CPD activities

for the year through the program. Sigma also offers educational grants for pharmacists to attend National Conferences each year.

Training and Compliance Programs

Sigma commenced a review of all compliance training modules as part of its transformation and integration, with the aim of consolidating and aligning these programs into a single, unified training framework for our support office and DC team members. Across Australia and New Zealand support offices and DCs, the completion rate for training is 96% for FY26.

Community Investment

Through fundraising campaigns, charitable partnerships and community-led initiatives, the Group continued to support organisations working to improve health outcomes, advance medical research and provide assistance to people facing significant health challenges. During FY26, customers, team members, supplier partners and local communities contributed millions of dollars to causes supporting mental health, children's health, neurological disease research and families impacted by rare conditions. These partnerships reflect our commitment to making a positive contribution to the communities in which we operate and leveraging the scale of our network to raise awareness and support for important causes.



CUSTOMERS AND COMMUNITY continued

AUSTRALIA

Liptember Foundation: Supporting Women's Mental Health	Through the Liptember campaign, the Group raised over \$2.4 million to support women's mental health initiatives across Australia. The funds contribute to research, education and advocacy programs that aim to improve mental health outcomes and raise awareness of issues affecting Australian women. The Group has supported the Liptember Foundation since 2010.
Save Our Sons	Save Our Sons Duchenne Foundation is Australia's leading charity supporting families affected by Duchenne and Becker muscular dystrophy. The Group continued its support for the Save Our Sons Duchenne Foundation and has partnered with Walk 4 Duchenne for 10 years. The annual fundraising event raises awareness and funds for Duchenne and Becker muscular dystrophy, supporting research, clinical trials, specialist healthcare services and assistance for affected families. Participants completed a 92-kilometre walk across Perth, visiting Chemist Warehouse stores along the route. The Save Our Sons Gala brought together families, ambassadors, suppliers and team members to raise funds through silent auctions, live auctions and raffle ticket sales. A cheque for \$1.3 million was presented to the Foundation on the night, helping support research, clinical trials, specialist healthcare services and assistance for families affected by Duchenne.
Gotcha4Life: Building Mental Fitness	Chemist Warehouse has been a part of its annual Men's Health campaign since the charity's inception in 2017. In 2026, the Group raised over \$1.2 million for the Gotcha4Life Foundation. The campaign supports programs designed to build mental fitness and strengthen social connections. Funds raised contribute to preventative programs delivered in schools, workplaces, sporting clubs and communities.
Bambi Mini Co. Super Sock Charity Campaign	In partnership with Bambi Mini Co., the Group raised over \$0.5 million for children's hospitals across Australia and New Zealand. Funds raised through the sale of limited-edition charity socks and customer donations support hospital foundations, research programs and family support services. Since the campaign commenced in 2021, more than \$2 million has been raised for children's hospitals.
FightMND: Supporting Research for Motor Neurone Disease	In FY26, almost \$0.5 million was raised through the 2025 FightMND campaign. More than 500 stores participated in fundraising activities, helping to fund research, clinical trials and support programs for people living with motor neurone disease. The partnership also marked eight years of support for Daniher's Drive.
RizeUp Australia	Since October 2024, Amcal has partnered with RizeUp Australia, a community-driven organisation dedicated to supporting families affected by domestic and family violence. RizeUp provides tangible, life-changing support through awareness and practical assistance giving victim survivors hope, support, and the means to break free from the cycle of violence. Amcal Franchise Partners and staff have volunteered to set up more than 30 homes for families seeking refuge through the RizeUp Homes Program to support individuals and families affected by domestic and family violence. In FY26, Amcal also supported RizeUp through a dedicated in-store catalogue campaign involving participating supplier brands and the sale of exclusive products, raising \$280,000 to support RizeUp's programs.
Spinal Research Institute	Sigma also continued to support the Spinal Research Institute through a multi-year partnership, helping to raise awareness of spinal cord injury prevention, treatment and care. During the year, the partnership supported national House of Wellness campaigns, including the 2025 falls prevention campaign featuring SRI Ambassador Nick Morris OAM, and expanded in 2026 through the appointment of Paralympian Emma Booth as SRI's first Community Ambassador. Chemist Warehouse also provided Care Packs for distribution to people with lived experience of spinal cord injury in Victoria, further extending the partnership's community impact beyond research and awareness-raising.



CUSTOMERS AND COMMUNITY continued

NEW ZEALAND

Through charitable partnerships, community health initiatives, education programs and grassroots sporting investments, Sigma's New Zealand business works with community organisations, schools, healthcare providers and sporting bodies to create positive social impact. During FY26, these initiatives supported access to healthcare, young people and families experiencing hardship, lifesaving services and participation in sport and community programs.

Life Flight Charity Drive	The 2026 Charity Drive supported Life Flight, New Zealand's emergency air ambulance and rescue service. More than \$0.5 million has been raised, helping fund over 150 lifesaving missions. The campaign engaged customers, supplier partners and communities nationwide through in-store fundraising, media campaigns, sporting partnerships and community activations.
Community Healthcare Through the Wellness Van	The Group's Wellness Van brings free health checks and health advice directly into communities across New Zealand. In the 12 months since July 2025, the service delivered 1,433 patient consultations across 25 community visits in 11 locations. Services included blood pressure monitoring, heart health screening, medication reviews and health education, helping reduce barriers to accessing preventative healthcare.
Hoops in Schools	Through its partnership with Basketball New Zealand, the Group continues to support Hoops in Schools, providing basketball infrastructure and resources to schools across the country. Since joining the program, 56 basketball hoops have been installed across 28 schools, including 16 schools in lower-decile communities. This investment has helped provide more than 9,200 students with access to basketball facilities and opportunities to participate in sport. In FY26, over \$230,000 was contributed to the program, bringing our total investment to over \$350,000 in the program to date.
Supporting Community Sport	Through partnerships with major New Zealand sporting organisations, the Group helps create opportunities for young people to engage in sport and active lifestyles. Initiatives during the year included Super Rugby Captain's Run experiences, athlete school visits and a \$17,000 contribution to Basketball New Zealand's National Age Grade Hardship Fund. The fund will enable 10 young athletes experiencing financial hardship to participate in international tours at no cost.
Te Tahi Youth Safe Sex and Period Pack Initiative	The Group supported the Te Tahi Youth through the donation of period care, hygiene and personal care products, helping launch a new education program focused on menstrual health and wellbeing. The initiative supported the creation of 1,000 Period Information Kits, reaching young people through clinics located in nine secondary schools across Christchurch, Selwyn and North Canterbury. Donations also helped restock crisis pantry supplies and create emergency care packs for young people and families facing hardship.
Supporting Women and Families Through Te Whare Tiaki Wāhine Refuge	In partnership with Wellington Phoenix, the Group supported Te Whare Tiaki Wāhine Refuge in Wellington through donations of essential products valued at more than \$3,500. The initiative included Mother's Day care hampers, community donation drives, a Purchase & Pass It Forward campaign and opportunities for women and families staying at the refuge to attend Wellington Phoenix matches.
Investing in Future Pharmacists	To help support the future pharmacy workforce, the Group partnered with the University of Waikato Pharmacy School to provide five pharmacy scholarships. The program is designed to support aspiring pharmacists through their studies and encourage the next generation of healthcare professionals.
Building Pathways Through Education and Employment	The Group continues to explore opportunities that support education, training and employment pathways for young people and emerging healthcare professionals. Through partnerships with educational institutions and community organisations, the Group aims to help develop future talent and strengthen the healthcare workforce for years to come.



CUSTOMERS AND COMMUNITY continued

FY26 key highlights

Through MPS Connect, our specialist medication management company, we achieved a medication packing accuracy rate of 99.99% in Australia, reflecting a consistently high level of accuracy in the management and delivery of medication services across the network

In Australia, we served over 480 aged care facilities, supporting the delivery of medication and healthcare services to residents and providers across the aged care sector; and over 1,600 wholesale pharmacy customers, demonstrating the scale of our wholesale and distribution network and our role in supporting pharmacy access across Australia

We have rationalised our distribution centre (DC) network, closing one site in each of Victoria and Western Australia during FY26

We will further enhance our ability to be more efficient and serve the market through our \$40 million investment in a new distribution centre in New Zealand, which commenced operations in September 2026

There were over 750 enrolments in the intern training program during FY26, supporting intern pharmacists as they work towards registration and build professional capability across the retail pharmacy network

The Group funded 31 pharmacists from the network to attend the Pharmaceutical Society of Australia's National Conference, covering flights, accommodation and registration to encourage ongoing professional development

Across Australia and New Zealand, over 5,000 pharmacists enrolled in the Pharmacist Education Program, supporting continuing professional development and helping participants contribute to their required CPD points

More than 140,000 hours of training were recorded across compliance and operational training which supports a consistent awareness of compliance and workplace expectations across support offices, DCs and the retail store network

In FY26, Sigma contributed more than \$7.5 million in community investment, supporting charitable partnerships, fundraising campaigns and local initiatives across Australia and New Zealand

ENVIRONMENT

At Sigma, we remain committed to reducing the impact of our Group activities on the environment and global ecosystems.

Waste and hazardous materials management

Sigma distributes pharmaceutical medicines and over-the-counter healthcare products to pharmacies and aged care facilities across Australia. Given the scale of these operations, managing waste remains an important focus area.

We are committed to reducing the environmental impact of waste generated across the Group and continue to partner with our suppliers to support the collection, recycling and disposal of waste across our distribution centre network. Detailed waste reporting enables us to monitor performance, improve resource efficiency and identify opportunities to increase diversion from landfill.

During FY26, Sigma generated approximately 6,820 tonnes of waste through its operations, of which 5,570 tonnes (82%)¹ was diverted from landfill through recycling and resource recovery initiatives. Paper and cardboard remain the largest waste stream across our operations, highlighting the importance of ongoing recycling programs and waste reduction initiatives.

Sigma continues to implement initiatives to reduce waste and improve recycling outcomes. Smaller general waste bins were introduced across the distribution centre network to encourage better waste segregation and recycling behaviours. In addition, the logistics team implemented a solution within the wholesale Group to reduce the use of polystyrene eskies for cold-chain deliveries and continues to explore opportunities to eliminate polystyrene use altogether.

Life cycle management

Sigma has been a member of the Australian Packaging Covenant Organisation (APCO) since 2014 and remains committed to improving packaging sustainability and reporting on progress against the APCO Packaging Sustainability Framework. In the 2026 APCO Annual Report, Sigma achieved an overall performance rating of Advanced, with particularly strong performance in Governance & Strategy (Beyond Best Practice) and On-site Waste (Leading). Sigma continued to strengthen packaging sustainability considerations within its new product development and procurement processes, working closely with suppliers to minimise packaging components, increase recyclability and incorporate sustainable packaging principles where appropriate.

Performance in FY26

Achieved 82%¹ waste diversion from landfill, supported by recycling programs across Sigma's warehouse and distribution network

Approximately 53.2 million blister packs were recycled, equivalent to 79,877 kg with participation of over 588 Australian franchised stores

Submitted our twelfth APCO Annual Report, achieving an overall APCO performance rating of Advanced, including Beyond Best Practice ratings for Governance & Strategy and Leading performance for on-site Waste

Continued initiatives to improve packaging sustainability, including implementing a solution within wholesale operations to reduce the use of expanded polystyrene eskies for cold chain deliveries and investigating opportunities to phase out problematic packaging materials

In FY26, Sigma contributed to community safety through our continued reverse logistics support of the Return of Unwanted Medicines (RUM) program. Sigma collected from pharmacies for safe destruction 56,744 RUM bins in FY26

1. This excludes New Zealand operations, which do not have a distribution centre. New Zealand operations only produce waste from office activities.



GOVERNANCE

Board Governance and Business Ethics

During FY26, Sigma continued to integrate its governance arrangements across the combined Group, including the review and update of key policies, delegations and compliance processes. This work included the Code of Conduct, Whistleblower Policy and Delegation of Authority Policy, with a focus on establishing clear expectations, responsibilities and decision-making accountabilities. A list of key governance documents updated in connection with the merger and integration of the combined Group is provided in the table on the following page.

Our Code of Conduct sets out the standards of behaviour expected of team members and contractors and provides a framework to support ethical and responsible decision-making. During the year, Sigma also updated its Delegation of Authority Policy to reflect the structure of the combined Group, with training provided to relevant team leaders. A broader review of compliance training, including conduct-related topics, also commenced during FY26.

Our Whistleblower Policy supports the reporting of suspected misconduct, unlawful activity or breaches of Group policies and provides protections for individuals who raise concerns in good faith. Team members have access to an independent and confidential 24-hour whistleblower service to support the reporting and escalation of concerns.

Sigma also maintains governance arrangements for the oversight of related party transactions, including an Independent Board Committee (IBC) comprising independent directors. The IBC considers and oversees relevant related party arrangements and monitors their compliance with Sigma's established governance protocols and applicable regulatory requirements, having regard to the interests of all shareholders.

The Board remained comprised of nine directors throughout FY26. Sigma's governance framework continues to have regard to the ASX Corporate Governance Council's Corporate Governance Principles and Recommendations (4th Edition). Further information on the Board's structure and responsibilities and Sigma's corporate governance practices is provided in the Corporate Governance Statement available on our website.



Governance Documents, Policies, Charters and Frameworks Updated in FY26

- › Risk Management Policy Framework
- › Group Travel and Related Expense Policy
- › Treasury Policy
- › Sigma Delegation of Authority Policy

- › Code of Conduct
- › Respect at Work Policy
- › Performance and Development Review Policy
- › Remuneration and Benefits Policy
- › Diversity and Inclusion Policy
- › Minimum Shareholding Policy

- › Whistleblower Policy
- › Data Classification Policy
- › Data Retention and Archiving Policy
- › Information Security Policy
- › Nomination & Remuneration Committee Charter

- › Audit Committee Charter
- › Risk, Compliance and Sustainability Committee Charter
- › Sigma Healthcare Limited Board Charter
- › Various Procurement and supplier governance processes

Sustainability governance

The Board has delegated oversight of sustainability matters to the RCSC, chaired by Non-Executive Director Dr Chris Roberts. During the year, the Charter for this Committee was updated to explicitly include climate oversight, given the requirements of AASB S2.

The role of the RCSC is to:

- Review key sustainability and ESG policies and management systems;
- Ensure compliance with ESG, legal, and regulatory requirements;
- Evaluate ESG performance and targets (if applicable);
- Review the annual Sustainability Report, Climate-related Disclosures, public statements on sustainability and climate, and recommend them for Board approval;

- Recommend sustainability and climate disclosures for Board approval; and
- Support the Board in managing climate-related risks and opportunities and integrating them into the Group's risk and strategic frameworks.

Anti-bribery and corruption

Sigma is committed to maintaining high standards of ethical conduct and has policies and processes in place to support the management of bribery, corruption, conflicts of interest, gifts and hospitality, and other forms of improper conduct.

During FY26, Sigma continued to review its governance arrangements as part of the integration of the merged Group, including the alignment of relevant policies and processes across the organisation.

Modern slavery and supply chain management

Respecting human rights and addressing modern slavery risks across our operations and supply chain are important elements of Sigma's approach to responsible business. We expect our suppliers and business partners to operate in a manner consistent with our standards and values.

During FY26, our focus included progressing a review of the Ethical Sourcing and Modern Slavery Policy, with the aim of strengthening supplier due diligence and clarifying expectations for suppliers. No incidents of modern slavery were identified through Sigma's reporting and due-diligence processes during FY26.

As part of the integration of the merged Group, work is also underway to strengthen procurement and supplier governance processes and support a more consistent approach to supplier oversight across the organisation.

Product quality and safety

Sigma maintains a strong focus on quality and regulatory compliance across its operations, reflecting our role in supplying healthcare products throughout Australia. Our wholly owned subsidiary, Sigma Healthcare Logistics Pty Ltd, continues to operate a Quality Management System certified to ISO 9001:2015 and compliant with the Australian Code of Good Wholesaling Practice (GWP) for medicines in Schedules 2, 3, 4 and 8. The Kemps Creek distribution centre also continues to operate in accordance with ISO 13485 requirements.

GOVERNANCE continued

Innovation and digital technology

Sigma recognises the potential for artificial intelligence (AI) and emerging technologies to support operational efficiency and enhance customer experiences. During FY26, we continued to monitor developments in this rapidly evolving area and assess opportunities that may deliver value across the Group.

Potential applications being considered include improving inventory and supply chain management through advanced analytics, enhancing customer engagement through more personalised digital experiences, automating administrative and operational processes, and strengthening the detection of potentially fraudulent transactions. These opportunities are being assessed in the context of Sigma's operational requirements, risk management framework and broader Group objectives.

As technology capabilities continue to evolve, Sigma will evaluate new AI-enabled functionality as it becomes available within existing software platforms and business systems. Adoption decisions will be made on a case-by-case basis, with a focus on delivering clear operational benefits and supporting long-term Group priorities.

Cybersecurity and data privacy

Sigma handles personal information relating to suppliers, customers, loyalty program members, team members, retail consumers and patients. Our approach to managing personal information is supported by Sigma's Privacy Policy, which is publicly available on our website, together with relevant internal policies and processes.

Cybersecurity and data privacy remained areas of focus during FY26 as Sigma continued the integration of systems and technology across the Group. During the year, Sigma progressed a number of initiatives under its cybersecurity program, with areas of focus including identity and access management, data security, privileged access management and cyber resilience. The program draws on recognised cybersecurity frameworks, including the NIST Cybersecurity Framework 2.0 and ISO 27001.

During FY26, the Board adopted a revised Information Security Policy and Code of Acceptable Usage of IT. These are supported by internal standards and processes intended to guide the management and protection of information across the organisation.

Sigma also maintains a Cybersecurity Incident Response Plan to guide the reporting, escalation and management of cybersecurity incidents. Cyber incident response simulations were undertaken during the year to support preparedness and identify opportunities for improvement.

Cybersecurity, privacy and technology risks are considered through relevant management and risk governance processes, including the IT Security, Privacy and Risk Committee. The Committee meets periodically to consider relevant risks, issues and initiatives relating to cybersecurity and data privacy.

Risk management

Risk management is an important part of Sigma's governance approach and supports the delivery of our strategic and operational priorities. Sigma's Risk Management Policy, available on our website, sets out the Group's approach to identifying, assessing and managing risk. This is supported by a business-wide risk management framework designed to help identify material risks, guide appropriate mitigation activities and protect long-term shareholder value.

The Board has overall responsibility for risk oversight and is supported by the RCSC and Audit Committee. The Committees assist the Board by monitoring Sigma's

risk management framework, reviewing key risk matters and overseeing the continued operation of the Group's risk management program.

In FY26, Sigma undertook a program of work to update its risk management framework and risk appetite, and to refresh the enterprise risks relevant to the Group. This involved extensive engagement across the organisation to strengthen the foundations for identifying, monitoring and managing risks as we move into FY27. While this work remains ongoing, progress has been made in establishing control environments across the combined Sigma Group that are appropriate to the risks we face.

A selection of Sigma's material risks is summarised in our FY26 Annual Report.

APPENDIX 1 – CONSOLIDATED DATA TABLE

	Metric	FY26 AUS	FY26 NZ
Our people			
Team member profile			
Total team members	number	2,402 ¹	128
Total full-time equivalent (FTE)	number	2,314	124
Total female team members	number	1,337	75
Total male team members	number	1,064	53
Proportion of women in senior management positions	percent	33%	54%
Proportion of women in executive team	percent	25%	N/A
Proportion of women on the ASX board	percent	22%	N/A
Total team members under 30 years of age	number	396	43
Total team members between 30-50 years of age	number	1,398	80
Total team members over 50 years of age	number	608	5
Team members that took parental or secondary carer's leave			
Female	number	75	6
Male	number	19	–
Team members who returned to work in reporting period after parental leave or secondary carer's leave ended			
Female	number	61	2
Male	number	13	–
Team members that returned to work after parental or secondary carer's leave ended that were still employed 12 months later (Paid and Unpaid)			
Female	number	55	–
Male	number	8	–
Staff Recognition and Retention			
Service Recognition Awards	number	68	N/A
Health and safety			
Total Recordable Injury Frequency Rate (TRIFR)	number	11	5
Lost time injuries (LTI)	number	32	1
Workers' compensation claims	number	50	1
Gender Pay Gap			
Gender pay-gap for average total remuneration	percent	23%	18%

1. Total team members includes 1 team member who identifies as gender diverse.

APPENDIX 1 – CONSOLIDATED DATA TABLE continued

	Metric	FY26 AUS	FY26 NZ
Annual total compensation ratio (median)			
Ratio for highest paid individual – all team members (excluding the highest-paid individual)	ratio	48:1	3:1
Ratio of percentage increase for highest paid individual to all team members (excluding the highest-paid individual)	ratio	N/A	0.82:1
Governance			
Data privacy			
Reportable data privacy and cybersecurity breaches	number	–	–
Decision making			
Team member completion of training	percentage	96% ¹	
Team member training hours (support office, operations, DC labour hire)	number	135,451	5,368
(Total training hours/team members in country)	number	56	42
Training and development			
Intern Training Program Enrolments	number	804	80
Pharmacist Education Program Enrolments	number	5,544	300
Conference Sponsorship (number of attendees)	number	31	1
Our Customers and Operations			
Our operations			
Business support centres	number	1	1
Distribution centres ²	number	12	N/A
TGA licensed packing facilities	number	3	N/A
Countries sourced for medical consumables and devices	number	>10	N/A
Total over the counter products	number	>11,000	>11,000
Total pharmaceutical products	number	>4,900	>1,000
Deliveries in full ³	percent	99.5%	N/A
Dispatched on time ³	percent	97.5%	N/A

1. 96% reflects the combined completion rate across Australia and New Zealand.

2. Distribution Centre count as at 30 June 2026 includes South Australian location to be rationalised in early FY27.

3. Measures the performance of Sigma Australian distribution centre network in fulfilling and dispatching wholesale orders to wholesale pharmacy customers.

APPENDIX 1 – CONSOLIDATED DATA TABLE continued

	Metric	FY26 AUS	FY26 NZ
Customers			
Wholesale Pharmacy customers	number	> 1,600	N/A
Aged care facilities served	number	482	N/A
Units supplied to community pharmacies	number	579 million	N/A
Community investment			
Total community investment	AUD	> 6 million	> 1 million
Supply chain			
Total occurrences of child labour	number	–	–
Average delivery time	hours	<24 hours	N/A
Medication packing accuracy rate (MPS Connect)	percent	99.99%	N/A
Our environment			
Waste			
Waste diverted from landfill and recovered	tonnes	5,570	N/A
Waste to landfill	tonnes	1,250	N/A
Total waste generated from operations	tonnes	6,820	N/A
Waste conversion – Distribution Centres	percentage	82	N/A
Materials			
Average cardboard box reuse	times	3 to 4	N/A
Sheets of paper offset through reforestation	number	> 5 million	> 5 million

APPENDIX 2 – GRI TABLE

Statement of Use: Sigma Healthcare Limited has reported the information cited in this GRI content index for the period 1 July 2025 to 30 June 2026 with reference to the GRI Standards (2021).

Disclosure	Disclosure title	Location or comment
GRI 2: General disclosures		
Organisation profile and reporting practices		
2-1	Organisational details	About this Report (p. 3)
2-2	Entities included in the organisation's sustainability reporting	About this Report (p. 3)
2-3	Reporting period, frequency and contact point	About this Report (p. 3)
2-4	Restatements of information	No comparative performance information is presented because FY26 is the first full reporting period under the current post-merger reporting boundary.
2-5	External assurance	Not externally assured
Activities and workers		
2-6	Activities, value chain and other business relationships	Our Value Chain (p. 6)
2-7	Employees	People (p. 9) Consolidated Data Table (p. 19–21)
2-8	Workers who are not employees	Not reported
Governance		
2-9	Governance structure and composition	Governance (p.16); Corporate Governance Statement 2026
2-10	Nomination and selection of the highest governance body	Corporate Governance Statement 2026 Diversity and Inclusion Policy 2025 Nomination and Remuneration Committee Charter
2-11	Chair of the highest governance body	Corporate Governance Statement 2026 Sigma Healthcare Limited Board Charter
2-12	Role of the highest governance body in overseeing the management of impacts	Governance (p.16) Corporate Governance Statement 2026 Sigma Healthcare Limited Board Charter
2-13	Delegation of responsibility for managing impacts	Governance (p.16)
2-14	Role of the highest governance body in sustainability reporting	Sustainability governance (p.17) Sigma Healthcare Limited Board Charter Risk, Compliance and Sustainability Committee Charter
2-15	Conflicts of interest	Code of Conduct Policy Anti-bribery and corruption (p.17)
2-16	Communication of critical concerns	Board governance and business ethics (p.16) Whistleblower Policy
2-17	Collective knowledge of the highest governance body	Sustainability governance (p.17) Corporate Governance Statement 2026
2-18	Evaluation of the performance of the highest governance body	Corporate Governance Statement 2026 Sigma Healthcare Limited Board Charter Nomination and Remuneration Committee Charter

APPENDIX 2 – GRI TABLE continued

Disclosure	Disclosure title	Location or comment
Remuneration		
2-19	Remuneration policies	Annual Report FY2026
2-20	Process to determine remuneration	Annual Report FY2026 Nomination and Remuneration Committee Charter
2-21	Annual total compensation ratio	Consolidated Data Table (p.19–21)
Strategy, policies and practices		
2-22	Statement on sustainable development strategy	Annual Report FY2026
2-23	Policy commitments	Governance (p.16) Code of Conduct Policy
2-24	Embedding policy commitments	Governance (p.16) Code of Conduct Policy
2-25	Processes to remediate negative impacts	Board governance and business ethics (p.16) Whistleblower Policy
2-26	Mechanisms for seeking advice and raising concerns	Board governance and business ethics (p.16) Whistleblower Policy
2-27	Compliance with laws and regulations	Governance (p.16) No significant breaches disclosed for FY2026
2-28	Membership associations	Regulator and industry associations engagement
Stakeholder engagement		
2-29	Approach to stakeholder engagement	Stakeholder engagement (p. 7)
2-30	Collective bargaining agreements	Not Reported
GRI 3: Material topics		
Material topics		
3-1	Process to determine material topics	Our Approach to Sustainability (p. 7)
3-2	List of material topics	Our Approach to Sustainability (p. 7)
3-3	Management of material topics	People (p. 9) Customers and Community (p.11) Environment (p.15) Governance (p.16)
GRI 205: Anti-corruption		
Anti-corruption		
205-1	Operations assessed for risks related to corruption	No operations have been identified as being exposed to significant risks relating to corruption
205-2	Communication and training about anti-corruption policies and procedures	Anti-bribery and corruption (p.17) Board governance and business ethics (p.16)
205-3	Confirmed incidents of corruption and actions taken	No confirmed incidents disclosed for FY26

APPENDIX 2 – GRI TABLE continued

Disclosure	Disclosure title	Location or comment
GRI 206: Anti-competitive behaviour		
Anti-competitive behaviour		
306-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	No instances to disclose for FY26
GRI 306: Waste		
Waste		
306-1	Waste generation and significant waste-related impacts	Not reported
306-2	Management of significant waste-related impacts	Waste and hazardous materials management (p.15) Life cycle management (p.15)
306-3	Waste generated	Waste and hazardous materials management (p.15) Consolidated Data Table (p.19–21)
306-4	Waste diverted from disposal	Waste and hazardous materials management (p.15) Consolidated Data Table (p.19–21)
306-5	Waste directed to disposal	Waste and hazardous materials management (p.15) Consolidated Data Table (p.19–21)
GRI 401: Employment		
Employment		
401-1	New employee hires and employee turnover	Not reported
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Team members engaged on maximum term contracts cannot access novated leasing arrangements
401-3	Parental leave	Parental Leave (p.10) Consolidated Data Table (p.19–21)
GRI 403: Occupational health and safety		
Occupational health and safety		
403-1	Occupational health and safety management system	Health and safety (p.10)
403-2	Hazard identification, risk assessment and incident investigation	Health and safety (p.10)
403-3	Occupational health services	Workplace flexibility and wellbeing (p.10)
403-4	Worker participation, consultation and communication on occupational health and safety	Health and safety (p.10)
403-5	Worker training on occupational health and safety	Health and safety (p.10) People development and retention (p.10)
403-6	Promotion of worker health	Workplace flexibility and wellbeing (p.10) Health and safety (p.10)
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Workplace flexibility and wellbeing (p.10) Health and safety (p.10)
403-8	Workers covered by an occupational health and safety management system	Health and safety (p.10)
403-9	Work-related injuries	Health and safety (p.10) Consolidated Data Table (p.19–21)
403-10	Work-related ill health	Not reported

APPENDIX 2 – GRI TABLE continued

Disclosure	Disclosure title	Location or comment
GRI 404: Training and education		
Training and education		
404-1	Average hours of training per year per employee	Consolidated Data Table (p.19–21)
404-2	Programs for upgrading employee skills and transition assistance programs	Training and Education (p.11) Consolidated Data Table (p.19–21)
404-3	Percentage of employees receiving regular performance and career development reviews	Not reported
GRI 405: Diversity and equal opportunity		
Diversity and equal opportunity		
405-1	Diversity of governance bodies and employees	Diversity and inclusion (p. 9) Consolidated Data Table (p.19–21)
405-2	Ratio of basic salary and remuneration of women to men	Gender Pay Gap (p. 9) Consolidated Data Table (p.19–21)
GRI 408: Child labour		
Child labour		
408-1	Operations and suppliers at significant risk for incidents of child labour	Consolidated Data Table (p.19–21)
GRI 413: Community Investment		
Community Investment		
413-1	Operations with local community engagement, impact assessments and development programs	Community Investment (p.11)
413-2	Operations with significant actual and potential negative impacts on local communities	Not reported

