



Whistleblower Policy

AUS-HR-PO-015

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Statement from our Chief Executive Officer

I am fully committed to the implementation of this Policy and the motivation of all our people to achieve its objectives.

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1. PURPOSE

This Whistleblower Policy (Policy) is intended to endorse a culture of compliance and responsible, ethical decision-making within Australian Agribusiness (Aus-Ag). Aus-Ag encourages an environment in which matters of concern and suspected wrongdoings within Aus-Ag which constitute Reportable Conduct are reported, and to protect the person disclosing such conduct against reprisals, discrimination, harassment, victimisation or future bias towards their career for speaking up.

The objectives of this Policy are to:

- Provide a safe and protected environment to escalate and disclose potential matters of concern and suspected wrongdoing; and
- Contribute to a healthy culture by maintaining avenues to confidentially raise concerns.

2. APPLICATION

This policy applies to all our employees, including managers, ex-employees, associates of a regulated entity, contractors and consultants (collectively referred to as 'Employees') including a relative or dependant of such individuals.

This Policy is available via Aus-Ag's intranet site or via the People & Capability Team, and is supported by annual training for all employees.

3. COMMENCEMENT OF THE POLICY

This policy will commence from 10 January 2024. It replaces all prior Whistleblowing Policies or Procedures of Australian Agribusiness or it's current or former subsidiaries.

4. DEFINITIONS

Term	Definition
Potential Misconduct	It is impossible to provide an exhaustive list of activities that constitute Potential Misconduct however this Policy is intended to cover serious concerns that could have an impact on Aus-Ag which include but are not limited to: a) Failure to comply with, or breach of, legal or regulatory requirements; b) Serious breach of Aus-Ag's Code of Conduct or other policies & procedures; c) Engaging in, or threatening to engage in, detrimental conduct against a person who has made a disclosure, or is believed or suspected to have made, or be planning to make a disclosure of a Potential Misconduct; d) Criminal activity; e) Bribery or corruption; f) Conduct endangering health and safety or causing damage to the environment; g) Dishonest, unethical or irresponsible behaviour; h) Conflicts of interest, including those relating to outside business interests, relationships, improper payments and donations; i) Victimisation or harassment; j) Modern slavery, which exists if a person is not working of their own free will, is treated like property, or is seriously exploited or abused. Examples of modern slavery are human trafficking, slavery and slavery-like practices, forced labour, servitude, early and forced marriage, debt bondage and forms of child labour;

	k) Misleading or deceptive conduct, including conduct or representations which amount to improper or misleading accounting, taxation or financial reporting practices; l) Breaches of privacy; m) Unauthorised use of Aus-Ag's confidential information; n) Concerns that pose a danger to the public or financial system (even if it does not involve a breach of law); and o) Deliberate concealment of any of the above.
Protection	The exercise of reasonable precautions and due diligence to avoid detrimental conduct towards a Reporter.
Reporter	Also known as 'Whistleblower' • Includes any person who is a former or current: ○ Officer of Aus-Ag; ○ Employee of Aus-Ag; ○ Individual who supplies/d goods or services to Aus-g (whether paid or unpaid); ○ Relative of any of the above individuals referenced; ○ Dependent or spouse of any of the individuals referenced above; ○ Individual prescribed by the regulations in relation to Aus-Ag.
Whistleblower Audit Committee	Comprised of: • Chief Executive Officer; • Chief Financial Officer; and • Human Resources/People & Capability Representative.

5. POTENTIAL MISCONDUCT AND WORK-RELATED GRIEVANCES

5.1 Potential Misconduct

Australian Agribusiness encourages any individual identified as a Reporter to speak up about Potential Misconduct. Reporters should provide as much information as possible, including details of the Potential Misconduct, people involved, dates, locations and if any more evidence may exist.

When reporting Potential Misconduct, Reporters are expected to have reasonable grounds to suspect the information they are disclosing is true and accurate from first-hand knowledge, but they will not be penalised if the information turns out to be incorrect. The Reporter must not make a report that they know is untrue or misleading. Deliberate false reporting will not be covered by this Policy and will not be a protected disclosure. If the Reporter is an employee of Aus-Ag and, it is found that their Report was knowingly comprised of inaccurate, false or misleading information then this may result in disciplinary action up to and including termination of employment.

5.2 Personal Work-related grievances

Reports that relate solely to personal work-related grievances and do not relate to detriment or threat of detriment to the Reporter, are not covered by this Policy.

Personal work-related grievances are those that relate to your current or former employment and only have implications for you personally, with no other significant implications for Australian Agribusiness or other matters of misconduct beyond your personal circumstances.

Examples of personal work-related grievances include:

- Interpersonal conflict between you and another employee;
- A decision that does not involve a breach of workplace laws;
- A decision about your engagement, transfer or promotion;
- A decision about your terms and conditions of engagement; or
- A decision to suspend or terminate your engagement, or otherwise to discipline you.

If the personal work-related grievance includes information about a Potential Misconduct or suggests misconduct beyond your personal circumstances, the personal work-related grievance may qualify for Protection under this Policy. Examples of a personal work-related grievance mixed with a Potential Misconduct include:

- Where there is a breach of employment or other laws punishable by imprisonment for a period of 12 months or more;
- Engaging in conduct that represents a danger to the public; or you suffer from or are threatened with detriment for making a disclosure.

6. PROTECTION

In making a report, the Reporter should exercise due care to ensure the accuracy of the information provided.

The Reporter making appropriate reports under this Policy is assured of protection against dismissal, victimisation or any form of reprisal of, or any genuine and good faith reports made, under this policy; even if the reports are subsequently proved to be incorrect or unsubstantiated. Harassment or victimisation of a genuine Reporter is treated as serious misconduct, which if substantiated, may result in disciplinary action up to and including termination of employment.

7. CONFIDENTIALITY

Each report will be treated as confidential. The identity of the Reporter will not be divulged, unless the Reporter provides their consent or where:

- In the opinion of the Whistleblower Audit Committee of Aus-Ag ('Audit Committee') it is material to the investigation or in the interest of Aus-Ag to disclose the identity;
- The report is frivolous or lodged in bad faith with malicious, vexatious or mischievous intent or in abuse of this Policy;
- It is required to be disclosed in compliance with any applicable law or regulation, by any relevant governmental or regulatory authority, or by any other directive of any court having appropriate jurisdiction;
- The report and the identity of the Reporter are already public knowledge.

8. PROCEDURES

8.1 Making a report

- A report to Australian Agribusiness can be made in person, in writing and/or by post to the Whistleblower Audit Committee via:
 - Direct contact with the Human Resources team in person
 - Post addressed to: Strictly Private & Confidential, The Whistleblower Audit Committee, PO Box 3056 Rhodes NSW 2138
 - Email at whistleblower@aus-ag.com.au
- A report can be made by using the standard form (AUS-HR-FR-0001) Whistleblower Report Form attached as an Annexure to this Policy which may be sent by post or by email.

- c) All written reports sent by post must be sent in a sealed envelope clearly marked 'Strictly Private & Confidential – Whistleblower Audit Committee' to ensure confidentiality.
- d) Each Reporter is required to provide details of improprieties including relevant incident/s, behaviour, activity or activities, name/s, date/s, place/s and any other relevant information on the report together with any available supporting evidence; and
- e) Details of the Reporter including name, department/business unit, contact number, nature of relationship with Aus-Ag and/or with complainee/respondent, email address. All details will be kept in the strictest confidence. Whilst identifying details are not mandatory, they are strongly encouraged to ensure a thorough investigation is undertaken surrounding the concerns raised.

There is criterion for making public interest disclosures or emergency disclosures and it is strongly recommended that you contact a member of Aus-Ag's Whistleblower Audit Committee, or obtain independent legal advice in the first instance, to ensure you understand the criteria for making a public interest or emergency disclosure that qualifies for whistle-blower protection under law.

8.2 Can Reporters speak up anonymously?

Reporters can choose to speak up in a confidential manner, anonymously or in a partially anonymous manner.

You can make a confidential disclosure where your identity is known to the Audit Committee and relevant stakeholders involved in the investigation and reporting of the Potential Misconduct. This is the preferred option as it allows the matter to be fully investigated whilst providing you with ongoing protection and support.

You can also choose to be partially anonymous where only the Audit Committee is aware of your identity and a pseudonym is used so your identity is not known to others. This may create some limitations to the investigation process.

You can make an anonymous disclosure if you do not want to reveal your identity. This is the least preferred option as it may not be possible to investigate the report if Australian Agribusiness is unable to contact you for further information and it may make it difficult to offer you the same level of practical support.

8.3 What protection exists for a whistleblower under this policy?

8.3.1 Protecting identity

Australian Agribusiness will look to protect the identity of people who disclose it in whistleblowing. Your identity will only be disclosed if you give your consent to Australian Agribusiness to disclose that information or in exceptional circumstances where the disclosure is allowed or required by law.

All information, documents, records and reports relating to the investigation of a Potential Misconduct will be confidentially stored and retained in an appropriate and secure manner. Access to all information relating to the disclosure will be limited to those directly involved in managing and investigating the disclosure. Only a restricted number of people who are directly involved in handling and investigating the disclosure will be made aware of your identity (subject to your consent) or information that is likely to lead to the identification of your identity.

You can lodge a complaint with the Audit Committee, or a regulator for investigation if you believe there is a breach of confidentiality under this Policy.

8.3.2 Protecting whistle-blowers from detriment

You will not be penalised or subject to any detriment for whistleblowing. It is unlawful to cause detriment to you or another person on the belief or suspicion that a report has been or will be made regardless of whether the report was made.

If you believe you have been subjected to a detriment because of the actual or intended disclosure, you should immediately report the matter to the Audit Committee so prompt action can be taken to protect against further detrimental acts or omissions. Reports of detrimental conduct will be treated confidentially. You may also seek independent legal advice or contact regulatory bodies if you believe you have suffered a detriment.

Anyone engaging in unlawful detrimental conduct may be subject to disciplinary action. The action taken will depend on the severity of the breach, and may include a reprimand, formal warning, demotion, and/or termination of employment in the case of employees, or termination of contract in the case of suppliers or agents.

8.3.3 Protection from civil, criminal and administrative liability

You may be entitled to protection from civil liability, criminal liability and administrative liability (including disciplinary action) in respect of the disclosure. Note that the whistleblower protections do not grant immunity for any Potential Misconduct you have engaged in that is revealed in the report.

8.3.4 Compensation and other remedies

Any person who has suffered a detriment because of Australian Agribusiness' failure to take reasonable precautions and exercise due diligence to prevent detrimental conduct, may be entitled to compensation or some other legal remedy through the courts. A person who is unsure of the protections or rights to compensation under the whistleblower laws should seek independent legal advice from a legal practitioner.

8.4 Investigation Procedures

The format and length of an investigation will vary depending on the nature and particular circumstances of each report made. Where appropriate, the reports raised may:

- f) Be investigated internally by the Whistleblower Audit Committee as a whole or if deemed appropriate the Human Resources team may investigate;
- g) Be referred to an external company to investigate;
- h) Be referred to a relevant public or regulatory body as instructed by the Whistleblower Audit Committee; and/or

Form the subject of any other action as the Whistleblower Audit Committee deems appropriate

Australian Agribusiness is committed to implementing the findings and recommendations of any investigation with a view to rectifying any wrongdoing as far as is practicable in the circumstances.

Assuming the identify of the Reporter is known; where appropriate, the Reporter will be kept informed and updated during the following stages of the investigation:

- a) Acknowledgment of receipt of the report;
- b) When the investigation process has commenced;
- c) When the investigation is in process and where possible, an estimate or timeline for investigation;
- d) When the investigation has been finalised.
 - a. There may be some circumstances where it may not be appropriate to provide details of the outcome to the Reporter. The Reporter will not be provided with a copy of the investigation report.

The Reporter, if known, will be advised if the matter is not being investigated further and the reason for no investigation occurring.

9. CONSISTENCY WITH LAWS AND REGULATIONS

This Policy shall be read in conjunction with and subject to any relevant laws, regulations, rules or directives that any relevant governmental or regulatory bodies may from time to time prescribe or issue on the matters governed by this Policy.

If any matters and procedures contained in this Policy are inconsistent with or in conflict with any relevant laws, regulations, rules or directives prescribed by any relevant governmental or regulatory bodies, the latter shall prevail to the extent of such inconsistency or conflict.

10. MAINTAINING THIS POLICY

The Whistleblower Audit Committee shall supervise the implementation and enforcement of this Policy and the procedures contained within it. The Whistleblower Audit Committee is responsible for the interpretation, review and amendment of this policy to ensure its currency.

ANNEXURE A – WHISTLEBLOWER REPORT FORM

Whistleblower Report Form – AUS-HR-FM-0001

STRICTLY PRIVATE AND CONFIDENTIAL – TO BE OPENED BY ADDRESSEE ONLY



Australian Agribusiness (Holdings) Pty Ltd ('Aus-Ag') is committed to achieving and maintaining the highest standards of openness, integrity and accountability. In line with this commitment, Aus-Ag expects and encourages Reporters to notify them of Potential Misconduct.

This form can be sent via post in a sealed envelope clearly marked “Strictly Private and Confidential – The Whistleblower Audit Committee” to the address detailed below or via email to “whistleblower@aus-ag.com.au”.

Aus-Ag will handle your report with care and confidentiality in accordance with the Whistleblower Policy AUS-HR-PR-015 and our legislative obligations.

Please read the Whistleblower Policy AUS-HR-PR-015 carefully before you fill in this Form.

To: Strictly Private & Confidential – The Whistleblower Audit Committee	
Office Postal Address: PO Box 3056 Rhodes NSW 2138	
YOUR NAME:	
CONTACT NUMBER:	
CONTACT EMAIL:	
ADDRESS:	
CURRENT EMPLOYEE OF AUS – AG:	Yes ☒ No ☐ If No, please specify relationship to complaine:
DATE:	
<i>Contact details are optional but strongly encouraged</i>	

Details of Concerns:			
Please provide full details, including context such as names, dates, places and the reasons for your concerns. Please continue on a separate sheet if necessary and be sure to include copies of any further supporting evidence.			
Signature:		Date:	
<i>Signature only required if disclosing identity and is not mandatory but strongly encouraged.</i>			

PERSONAL INFORMATION COLLECTION STATEMENT

All personal data collected will only be used for purposes which are directly related to the whistleblowing case you have reported. The personal data submitted will be held and kept confidential by Aus-Ag and may be disclosed where appropriate, to parties with whom we will contact during our handling of this case, including the party being complained against or other parties concerned. The information provided may also be disclosed to law enforcement authorities or other concerned units.