

WHISTLEBLOWER POLICY



Policy Name: Whistleblower Policy
Implementation: Group
Policy Number: 1-005-000-000-21
Date: 23 April 2021

WHO THIS POLICY APPLIES TO: This Policy applies to all directors, officers and employees of Australian Country Choice ("ACC") Group, and all subsidiaries, contractors, secondees, consultants, agents and other individuals or entities that are effectively controlled by ACC Group or act on its behalf, either directly or indirectly ("ACC Personnel").

PURPOSE: ACC Group encourages the reporting of any instances of suspected unethical, illegal, fraudulent and/or undesirable conduct involving our businesses, and provides protections and measures so that those persons who make a report may do so confidentially and without fear of disadvantage, intimidation or reprisal.

1. BACKGROUND

ACC Group is committed to the highest standards of conduct and ethical behaviour in all of our business activities and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance.

2. REPORTABLE CONDUCT

2.1 What is Reportable Conduct?

You may make a report under this Policy if you have reasonable grounds to suspect that an ACC Group director, officer, employee, contractor, supplier, tenderer or other person who has business dealing with us has engaged in conduct ("**Reportable Conduct**") that:

- (a) is dishonest, fraudulent or corrupt, including bribery or other activity that is in breach of the ACC Group Anti-Bribery and Corruption Policy;
- (b) is illegal activity, such as theft, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law;
- (c) is unethical or in breach of ACC Group Policies, such as dishonestly altering company records or data, adopting questionable accounting practices or wilfully breaching our Code of Conduct or other policies or procedures;
- (d) is potentially damaging to ACC Group, an employee of a third party, such as unsafe work practices, environmental damage, animal health and welfare, health risks or abuse of ACC Group property or company resources;
- (e) amounts to an abuse of authority;
- (f) may cause financial loss to ACC Group or damage our reputation or be otherwise detrimental to our interests;
- (g) involves harassment, discrimination, victimisation or bullying, other than personal work-related grievances as defined in the Corporations Act 2001 (Cth) ("**Corporations Act**"); or



(h) involves any other type of misconduct or an improper state of affairs or circumstances.

ANNEXURE A describes the special protections for whistleblowers who disclose information concerning misconduct or an improper state of affairs or circumstances in relation to ACC Group under the Corporations Act.

ANNEXURE B describes special protections for whistleblowers reporting matters about taxation issues under the *Taxation Administration Act 1953* (Cth).

2.2 Who can I make a Report to?

You can make a disclosure of Reportable Conduct to:

- (a) Whistleblower Investigation Officer (“WIO”)
- (b) any person who is an ACC Group General Manager (or equivalent) or above; or
- (c) a Director or Officer of the ACC Group

When making a Report, you must act honestly and reasonably in making the disclosure, with a genuine belief that the Reportable Conduct has occurred.

For the purposes of this Policy, to ensure appropriate escalation and timely investigation, we request that reports are made to any one of our Whistleblower Investigation Officers (“WIO”):

- Group General Counsel E: legalcounsel@accbeef.net.au
- Chief Financial Officer E: gcfo@accbeef.net.au
- Or in writing, marked “Confidential” to:

Whistleblower Investigation Officer
ACC Group
117 Colmslie Rd.,
Cannon Hill QLD 4170

We encourage ACC Personnel to report matters internally for investigation however, we recognise that in some instances this may not be the preferred approach.

Notwithstanding this Policy, you are entitled to report matters and seek whistleblower protection by making a report directly to relevant regulatory or law enforcement bodies.

If you do choose to make a report on that basis, you should seek assistance from the primary regulator with responsibility for whistleblower law and protections, the Australian Securities and Investments Commission; or for tax-related matters contact the ATO.

The contact information and website links for further assistance are provided under the **Section 8** in this Policy and also in the Whistleblower Procedures.

2.3 Our investigation of Reports you make

We will investigate all matters reported under this Policy as soon as practicable after receiving a report. We may, with your consent, appoint a person to assist in the investigation of a report; and where appropriate to do so, will provide feedback to you regarding the progress and outcome of the investigation (subject to relevant privacy considerations or other prohibitions, such as a criminal matter).



Any investigation will be conducted in an objective and fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and the circumstances.

Where a report is made anonymously, we will conduct any investigation and enquiries based on the information provided.

We have in place a detailed Whistleblower Procedure that provides further information about the process we will follow when investigating a Report made by one of our people.

3. PROTECTION OF WHISTLEBLOWERS

We are committed to ensuring confidentiality in respect of all matters raised under this Policy, and that those persons who make a report are treated fairly and do not suffer detriment.

3.1 Protection against detriment

Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a report.

If you are subjected to detrimental treatment as a result of making a report under this Policy, you should:

- (a) inform the Group General Counsel, or General Manager – People & Culture, a senior manager, manager or other officer immediately; or
- (b) raise it in accordance with Section 2.2 of this Policy.

3.2 Protection of your identity and confidentiality

Subject to compliance with legal requirements, upon receiving a report under this Policy, we will only share your identity as a whistleblower or information likely to reveal your identity if:

- (a) you consent;
- (b) the concern is reported to the Australian Securities and Investments Commission (“ASIC”), the Australian Prudential Regulation Authority (“APRA”), the Australian Taxation Commissioner (“ATO”) or the Australian Federal Police (“AFP”); or
- (c) the concern is raised with a lawyer for the purposes of obtaining legal advice and/or representation.

If we need to investigate a report, it may disclose information that could lead to your identification, but we will take all reasonable steps to reduce this risk.

Any disclosures of your identity or information likely to reveal your identity will be made on a strictly confidential basis.

3.3 Protection of files and records

All files and records created from an investigation, including the initial report, will be retained securely.

Unauthorised release or access to information by someone not involved in the investigation (other than senior personnel and directors who need to know to take appropriate action, or

for corporate governance purposes) without your consent as a whistleblower will be a breach of this policy and may result in disciplinary action.

Note:

- the Corporations Act gives special protection to disclosures about breaches of the Corporations Act, provided certain conditions are met – refer to **APPENDIX A** for further details.
- the Taxation Administration Act 1953 (Cth) also gives special protection to disclosures about breaches of any Australian tax law, provided certain conditions are met – refer to **APPENDIX B** for further details.

3.4 Duties of our people in relation to Reportable Conduct

It is expected that ACC Personnel who become aware of actual or suspect on reasonable grounds, potential cases of Reportable Conduct will make a report under this Policy and other applicable policies.

3.5 Consolidated Reporting Procedures

The General Manager – People & Culture will report to the ACC Board on the number and type of whistleblower incidents annually to enable the ACC Board to address any issues. These reports will be on a “no names” basis to maintain the confidentiality of matters raised under this Policy.

4. WHISTLEBLOWER TRAINING AND INFORMATION RESOURCES

ACC provides training and information for all our people in relation to whistleblower requirements, available protections and procedural arrangements.

Additional information and resources are included in this Policy and the Whistleblower Procedures, and all staff have access to raise queries, concerns or seek further assistance from the Group General Counsel and General Manger – People & Culture.

5. BREACH OF POLICY

A breach of this Policy may be regarded as misconduct and can result in disciplinary action, up to and including termination of employment or engagement.

Any breach of confidentiality of the information provided by a whistleblower, their identity or any retaliation against a whistleblower, will be taken seriously and may be separately investigated.

An individual who is found to have disclosed the information or to have retaliated (or threatened to retaliate) against a whistleblower may be subject to further action (including disciplinary action in the case of employees).

An individual may also be exposed to criminal or civil liability for a breach of relevant legislation or detriment to (or victimising) a whistleblower and for breaching a whistleblowers confidentiality.

6. POLICY AMENDMENT

This Policy cannot be amended or otherwise altered without approval of the ACC Board. The ACC Board is responsible for oversight of ethical sourcing and modern slavery commitments

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and will review this Policy regularly to ensure its continuing relevance and reflection of community expectations.

7. RELATED DOCUMENTS

- ACC Group Whistleblower Procedures
- ACC Group Code of Conduct
- ACC Group Anti-Bribery & Corruption Policy

8. OTHER RESOURCES

- (a) Australian Securities and Investments Commission (“ASIC”), Office of the Whistleblower:

Office of the Whistleblower
c/- Australian Securities and Investments Commission
GPO Box 9827
Brisbane QLD 4001

<https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/>

- (a) Australian Tax Office (“ATO”) Contact information:

Australian Taxation Office
Tax Integrity Centre
Locked Bag 6050
DANDENONG VIC 3175

<https://www.ato.gov.au/general/gen/whistleblowers/>

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DOCUMENT CONTROL

Document Owner Group General Counsel

Signed:



Trevor Lee – Director

23 April 2021

Date

Version No.	Issue Date	Reason for Change
1.0	June 2020	New Policy
2.0	April 2021	Update to separate Policy & Procedure

Approval History

Version No.	Issue Date	Reason for Change
1.0	June 2020	Board
2.0	April 2021	Board

Appendix A

SPECIAL PROTECTIONS UNDER THE CORPORATIONS ACT 2001 (Cth)

1. Conditions for Protections to be applied

The *Corporations Act 2001* (Cth) ("**Corporations Act**") gives special protection to disclosures about any misconduct or improper state of affairs relating to the ACC Group if the following conditions are satisfied:

- (a) The whistleblower is or has been:
 - (i) an officer or employee of the ACC Group, including any subsidiary entities;
 - (ii) an individual who supplies goods or services to the ACC Group or an employee of a person who supplies goods or services to the ACC Group;
 - (iii) an individual who is an associate of the ACC Group; or
 - (iv) a relative, dependent or dependent of the spouse of any individual referred to in **Sections 1(a)(i) - (iii)** above.
- (b) The report is made to:
 - (i) the Company Secretary;
 - (ii) an officer or senior manager of the ACC Group;
 - (iii) the external auditor or a member of the external audit team of the ACC Group;
 - (iv) an actuary of the ACC Group;
 - (v) ASIC;
 - (vi) APRA; or
 - (vii) a legal practitioner for the purpose of obtaining legal advice and/or representation in relation to the operation of the whistleblower provisions in the Act.
- (c) The whistleblower has reasonable grounds to suspect that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances in relation to the ACC Group. This may include a breach of legislation including the Corporations Act, an offence against the Commonwealth punishable by imprisonment of 12 months or more or conduct that represents a danger to the public or financial system.

Examples of conduct which may be a breach of the Act include: insider trading, insolvent trading, breach of the continuous disclosure rules, failure to keep accurate financial records, falsification of accounts, failure of a director or officer to act with the care and diligence that a reasonable person would exercise, or to act in good faith in the best interests of the Company or failure of a director to give notice of any material personal interest in a matter relating to the affairs of the Company.

2. Protections

The protections given by the Corporations Act when the conditions in **Section 1** are met are:

- (a) the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
- (b) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;

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- (c) in some circumstances, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty;
- (d) anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages;
- (e) a whistleblower's identity cannot be disclosed to a Court or Tribunal except where considered necessary; and
- (f) the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the consent of the whistleblower, to anyone except ASIC, APRA, the AFP or a lawyer for the purpose of obtaining legal advice and/or representation in relation to the report.

3. Confidentiality

If a report is made, the identity of the discloser must be kept confidential unless one of the following exceptions applies:

- (a) the discloser consents to the disclosure of their identity;
- (b) disclosure of details that might reveal the discloser's identity is reasonably necessary for the effective investigation of the matter;
- (c) the concern is reported to ASIC, APRA or the AFP; or
- (d) the concern is raised with a lawyer for the purpose of obtaining legal advice and/or representation.

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Appendix B

SPECIAL PROTECTIONS UNDER THE TAXATION ADMINISTRATION ACT 1953

1. Conditions for Protections to be applied

The *Taxation Administration Act 1953* (Cth) gives special protection to disclosures about a breach of any Australian tax law by the ACC Group or misconduct in relation to the ACC Group tax affairs if the following conditions are satisfied:

- (a) the whistleblower is or has been:
 - (i) an officer or employee of the ACC Group;
 - (ii) an individual who supplies goods or services to the ACC Group or an employee of a person who supplies goods or services to the ACC Group;
 - (iii) an individual who is an associate of the ACC Group;
 - (iv) a spouse, child, dependent or dependent of the spouse of any individual referred to at Section 1(a)(i) to (iii) above; and
- (b) the report is made to:
 - (i) the Company Secretary;
 - (ii) a director or senior manager of the ACC Group;
 - (iii) any the ACC Group external auditor (or a member of that audit team);
 - (iv) a registered tax agent or BAS agent who provides tax or BAS services to the ACC Group;
 - (v) any other employee or officer of the ACC Group who has functions or duties relating to tax affairs of the Company (for example an internal accountant);
 - (vi) the Commissioner of Taxation; or
 - (vii) a legal practitioner for the purpose of obtaining legal advice and/or legal representation in relation to the operation of the whistleblower provisions in the Taxation Administration Act; and
- (c) if the report is made under Section 1(b)(v) above, the whistleblower:
 - (i) has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the ACC Group or an associate of the Company; and
 - (ii) considers that the information may assist the recipient to perform functions or duties in relation to the tax affairs of the ACC Group or an associate of the Company; and
- (d) if the report is made to the Commissioner of Taxation, the whistleblower considers that the information may assist the ACC Group report recipient to perform functions or duties in relation to the tax affairs of the ACC Group or an associate of the Company.

2. Protections

The protections given by the *Taxation Administration Act 1953* (Cth) when these conditions are met are:

- (a) the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;



- (b) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
- (c) where the disclosure was made to the Commissioner of Taxation, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, except where the proceedings are concerned with whether the information is false;
- (d) unless the whistleblower has acted unreasonably, a whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a report;
- (e) anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and liable to pay damages;
- (f) a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
- (g) the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except the Commissioner of Taxation, the AFP or a lawyer for the purpose of obtaining legal advice and/or representation in relation to the report.

3. Confidentiality

If a report is made, the identity of the discloser will be kept confidential unless one of the following exceptions applies:

- (a) the discloser consents to the disclosure of their identity;
- (b) disclosure of details that might reveal their identity is reasonably necessary for the effective investigation of the allegations;
- (c) the concern is reported to the Commissioner of Taxation or the AFP; or
- (d) the concern is raised with a lawyer for the purpose obtaining legal advice and/or representation.

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