

WHISTLEBLOWER PROCEDURE



Procedure Name: Whistleblower Procedure
Implementation: Group
Policy Number: 1-005-000-Pg001-21
Date: 23 April 2021

WHO THIS PROCEDURE APPLIES TO: This Procedure 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: This Procedure outlines how ACC will undertake investigations of matters raised under the Whistleblower Policy, including the process once a report has been made and how we will keep the whistleblower informed of the investigation.

1. WHAT IS REPORTABLE CONDUCT UNDER WHISTLEBLOWER LAW?

We all have obligations under each of the Corporations Act 2001 (Cth) ("**Corporations Act**") and tax laws to report instances of potential or known acts that are considered to be reportable conduct. The purpose of the Whistleblower law is to provide protections for people who make a report without fear of detriment in the workplace.

The types of matters that you may report under the whistleblower protections are:

- (a) dishonest, fraudulent, or corrupt, including bribery or other activity in breach of the ACC Group Anti-Bribery & Corruption Policy;
- (b) illegal activity such as theft, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law;
- (c) breaches of our legal obligations;
- (d) unethical or serious breaches of the ACC Group Code of Conduct, our policies and/or procedures;
- (e) dishonestly altering company records or data, including adopting questionable accounting practices;
- (f) discrimination, bullying, harassment and/or victimisation other than personal work-related grievances as defined in the Corporations Act;
- (g) acts that are or may endanger the health or safety of an individual such as unsafe work practices, environmental damage, health risks or abuse of ACC's property or resources;
- (h) behaviour that is an abuse of authority; and
- (i) any other conduct which may cause us financial or non-financial loss (including reputational harm) or be otherwise detrimental to the interests of the ACC Group, our customers, or staff members, including environmentally unsound practices.



2. REGULATOR RESPONSIBLE FOR WHISTLEBLOWER LAW, PROTECTION AND GUIDANCE

The Australian Securities and Investments Commission (“ASIC”) is the regulatory body with primary responsibility for the administration and enforcement of whistleblower requirements.

3. MAKING A REPORT

3.1 Reporting internally

You can disclose, or make a report, of Reportable Conduct to any of the following people within ACC Group:

- (a) Group General Counsel; or
- (b) Chief Financial Officer;

The person assigned to investigate any whistleblower report is referred to as a Whistleblower Investigation Officer (“WIO”), for that purpose.

3.2 Reporting direct to a regulatory body

While we encourage our people to make reports and disclose matters internally in the first instance, you may at any time report matters under the whistleblower protections directly to a relevant regulatory body.

There are 2 primary regulators for accepting a notice under whistleblower protections:

- (a) Australian Securities & Investment Commission (“ASIC”) (all matters)

For full details of the processes ASIC has in place, please refer to **INFO SHEET 239** at: <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/how-asic-handles-whistleblower-reports/>

If the matter is outside the remit of what ASIC deals with, it will assess the report and refer it to the appropriate alternate regulatory agency, other government body or in certain instances, law enforcement agency (criminal matters).

- (a) Australian Taxation Office (“ATO”) (any tax-related matter)

The Australian Tax Office has a specific regime in place to provide whistleblower protections for matters that relate to tax law. There are certain criteria that must be met, and in the case of organisational reports, you must be either a current or former employee of ACC Group to qualify to report under these protections.

Full details of the processes the ATO has in place can be found on their dedicated pages at: <https://www.ato.gov.au/general/gen/whistleblowers/>

3.3 Basis for making a report

Whichever option you decide on for making a report, there must be a reasonable basis for your concerns that the company or its managers or employees have committed misconduct, breached the law, or acted improperly

4. REMAINING ANONYMOUS

You can elect to remain anonymous, or place restrictions on who is informed that you have made a report by telling us at the time you make the report.

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We will comply with these requests, subject to the exceptions noted below.

We will make best endeavours to investigate what you have reported, but there may be instances where there are practical limitations that arise if you don't agree to share your identity or the report you are making.

Information received from you (or that could lead to you being identifiable), will be treated strictly confidentially, and will not be shared unless:

- (a) you have provided your prior consent (in writing wherever possible or required);
- (b) it is necessary to further an investigation and you provide consent to the disclosure;
- (c) we are required by law to do so; and/or
- (d) we consider it appropriate to make a disclosure to a regulator under legislation.

5. HOW WE PROTECT YOU – SUPPORT SYSTEM

If you consider yourself at risk of retaliation, you can ask the WIO to work with you to take appropriate action. The WIO may be unable to do so if you have elected to remain anonymous. Where requests cannot be met, you will be told why that is the case.

If you are a current you can access our Employee Assistance Program (“EAP”) and may also request additional support.

While we may not be able to provide the same level of practical support to other whistleblowers, we will look at ways to provide support to the extent reasonably possible.

6. INVESTIGATING WHISTLEBLOWER REPORTS – PROCESS WE FOLLOW

6.1 Reviewing the report

A Whistleblower Investigation Officer (“WIO”) will carry out a preliminary review of the allegations raised in the disclosure. Following that review, the WIO will decide whether the allegations will be formally investigated.

Unless you have elected to remain anonymous, the WIO will advise you of the decision and will also confirm with you whether you will be seeking the protections in the Policy or under applicable laws.

If the WIO decides that the allegations will be formally investigated, the WIO will conduct the investigation, or may determine and commission an external party to do so.

6.2 Conducting the investigation

Investigations will be conducted independently of the subject of the allegations. The WIO (or their delegate) will, as appropriate, provide feedback to you on the progress and expected timeframes of the investigation.

Where appropriate, the subject of the allegations will be informed of the allegations and provided with the opportunity to respond.

The role of the WIO is to:

- (a) seek to protect you from retaliation, as well as protect your wellbeing;
- (b) keep in contact with you as to the progress of the investigation;

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- (c) maintain the confidentiality of you are the reporting person if requested to do so or required to do so by law;
- (d) review and consider any complaints of retaliation against you because of making the disclosure or any concern that the disclosure has not been dealt with in accordance with the policy;
- (e) give protections for you in certain circumstances if you go public with concerns about dangers to the public matters in the public interest; and
- (f) escalate any matter the WIO considers appropriate to the Board of ACC Group.

All whistleblowers will have access to the assistance of the WIO as provided in the Policy.

6.3 Conclusion of the investigation

The WIO (or other investigator) will provide a report setting out the findings on the allegations and a summary of the evidence. Findings may result in an allegation being:

- (a) fully substantiated
- (b) partially substantiated
- (c) not able to be substantiated; or
- (d) disproven.

To the extent permitted, the WIO will inform you of the findings, however you will not receive a copy of the formal report.

Where appropriate, the WIO will inform the Manager once Removed (“MoR”) of the subject of the allegations of findings that relate to that person. If allegations have been substantiated, the MoR will then engage with Human Resources, and any other required person such as the Group General Counsel, to consider the appropriate actions to be taken.

Any findings that relate to criminal activity will be reported to the police and/or regulators.

Provided there are no confidentiality or privacy restrictions, the WIO will keep Human Resources updated on the status of the investigation, including the outcome of the investigation.

6.4 Escalation to the ACC Group Board

If you believe that you have been retaliated against or are concerned about how the Policy and Procedure has been applied to your disclosure, you should raise this with the WIO in the first instance. The WIO will take action as they consider appropriate and may make recommendations (e.g. that the concerns be investigated).

You may request that the WIO escalate your concerns to the Board of ACC Group if you are not satisfied with the findings of the investigation; or the decision of the WIO not to conduct a formal investigation.

When considering the request, the Board of ACC Group is not required to reopen or reinvestigate the matter. To arrive at a decision, the Board may review:

- (a) any written submission provided by you
- (b) the basis of the decision as explained by the WIO

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- (c) the formal investigation report, if relevant (including the findings and relevant evidence); and
- (d) any other information the Board considers relevant.

The Board will determine whether, given the circumstances, it is:

- (a) reasonably satisfied that the findings were appropriate and that the investigation will be concluded
- (b) not reasonably satisfied that the findings were appropriate and will make recommendations in relation to next steps; or
- (c) reasonably satisfied that it was open to the WIO not to conduct a formal investigation.

7. RELATED DOCUMENTS

- ACC Group Whistleblower Policy
- ACC Group Code of Conduct

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