

Whistleblower Policy

Policy Number: **HRS 1300 - 7**

Date written: August 2004

Authorised by: HR Committee

Review Date: November 2022

1. Purpose

Riverina (Australia) Pty Ltd ACN 010 755 254 (the Company) recognises that a transparent whistleblowing policy is essential to good risk management and corporate governance and that whistleblowers play an important role for business, consumers and the community.

This Policy documents the commitment of the Board and senior management of the Company to maintaining an open working environment in which Directors, employees, contractors and employees of contractors observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

The Policy has been developed and implemented in accordance with the requirements of Part 9.4AAA of the Corporations Act 2001 (Cth) and the Tax Administration Act 1953 (Cth) (Whistleblower Laws). The Whistleblower Laws provide protections for individuals who report known or suspected misconduct in certain circumstances, and the Company is committed to recognising and upholding those protections.

This Policy will be made available upon commencement of employment and on an ongoing basis via the Company intranet. This Policy will also be accessible to eligible whistleblowers outside Riverina via the website.

2. Scope

A whistleblower is a person related to the Company who reports information that might show misconduct or other inappropriate activity that has occurred within the Company. A whistleblower will be eligible for the protections available under the Whistleblower Laws if they make a disclosure in accordance in this Policy.

Specifically, to qualify for protection the disclosure must:

- be made by an eligible whistleblower;
- be made to an eligible recipient; and
- concern a disclosable matter.

3. Responsibilities under this Policy

All employees	<u>Employees must:</u> <ul style="list-style-type: none">• When making a disclosure under this Policy ensure they have reasonable grounds on which to base the allegation(s).• Not victimise or cause a person to suffer detriment where a person makes or proposes to make a disclosure under this Policy.
Officers, managers and senior management	<u>Officers, managers and senior management must:</u> <ul style="list-style-type: none">• Ensure the appropriate consideration and confidentiality is applied to all disclosures under this Policy.• Promptly advise the Whistleblower Protection Officer of any disclosure. If they receive a disclosure, ensure that they comply with their

	<p>obligations under the Whistleblower Laws in relation to confidentiality of an Eligible Whistleblower's identity.</p> <ul style="list-style-type: none"> • Not victimise or cause a person to suffer detriment where a person makes or proposes to make a disclosure under this Policy.
Whistleblower Protection Officer	<p><u>The Whistleblower Protection Officer</u> (HR Manager) is responsible for:</p> <ul style="list-style-type: none"> • The administration of this Policy. • Receiving all disclosures from employees, management or the independent external auditor and acknowledging receipt with the complainant (if possible). • Appropriately investigating all disclosures. • Ensuring that the Company and its employees comply with their obligations under the Whistleblower Laws. • Not victimising or causing a person to suffer detriment where a person makes or proposes to make a disclosure under this Policy. • Ensuring the principles of natural justice are applied to the respondent(s) of any disclosure and investigation. • Reporting all disclosures to the Managing Director and HR Committee or appropriate person provided they ensure they comply with their obligations under the Whistleblower Laws in relation to confidentiality of an Eligible Whistleblower's identity. If the disclosure involves any of these individuals, the appropriate escalation process would occur. • Agreeing appropriate investigation processes and overseeing the conduct of an investigation. • Providing an Investigation Report to the Managing Director and HR Committee (subject to escalation and the Whistleblower Laws, including in relation to confidentiality of an Eligible Whistleblower's identity). • Providing quarterly consolidated reports relating to disclosures to the HR Committee, ensuring that confidentiality obligations under the Whistleblower Laws are complied with. • Ensure that all employees receive training on the operation of this Policy and the Whistleblower Laws.
HR Committee	<p><u>The HR Committee</u> is responsible for:</p> <ul style="list-style-type: none"> • Receiving any notification and reports of disclosures as designated under this Policy. • Determining an appropriate response to the outcome of any investigation including issues involving accounting and auditing matters. • Taking appropriate corrective action when applicable. • On an annual basis prepare a consolidated report for the Board on all disclosures reported to the HR Committee, showing outcomes and actions, ensuring that confidentiality obligations under the Whistleblower Laws are complied with. • Undertaking periodic reviews of this Policy. • Ensuring that the Company and its employees comply with their obligations under the Whistleblower Laws. • Ensuring that the HR Committee complies with its obligations under the Whistleblower Laws in relation to the confidentiality of an Eligible Whistleblower's identity.

4. Eligible whistleblowers

An eligible whistleblower is:

- a past or current officer or employee;
- an individual who previously or currently supplies services or goods (whether paid or unpaid);
- an employee of a person who previously or currently supplies services or goods (whether paid or unpaid);

- an individual who is or has been an associate of the Company; or
- a relative or dependent of any of the above.

5. Eligible recipients

An eligible recipient is any of the following:

- an officer or senior manager of the Company;
- an auditor, or a member of an audit team conducting an audit of the Company (includes both internal or external auditors);
- any actuary appointed in relation to the Company;
- a person authorised by the Company as a “Whistleblower Protection Officer”;
- the Australian Securities and Investments Commission (ASIC);
- a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of these laws;
- a journalist or parliamentarian under strict circumstances relating to public interest and emergency disclosures; or
- if the disclosable matter relates to tax avoidance behaviour or other tax issues, to (in addition to those persons listed above):
 - the Commissioner of Taxation (i.e. the Australian Taxation Office (ATO));
 - a registered tax agent or BAS agent who provides tax agent or BAS services to the Company; or
 - any other employee or officer of the Company who has functions or duties that relate to the tax affairs of the Company.

6. Disclosable matters

A disclosable matter is a matter involving information that the eligible whistleblower has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances, in relation to the Company.

Examples of wrongdoing that could be covered by this Policy include:

- theft of Company property or product;
- illegal conduct, such as dealing in, or using illicit drugs;
- violence or threatened violence, and criminal damage against Company property;
- fraud, money laundering or misappropriation of Company funds;
- offering a bribe to a Riverina employee or an employee accepting a bribe;
- financial irregularities in the Company’s finance or accounting system; or
- failure to comply with, or breach of, legal or regulatory requirements.

A disclosure made under this Policy may still qualify for protection even if the disclosure turns out to be incorrect.

In order for disclosures about tax avoidance behaviour or other tax issues in relation to the Company to be protected under the Whistleblower Laws, the eligible whistleblower must consider that the information contained in their disclosure may assist the eligible recipient to perform their duties under a taxation law in relation to the Company.

A disclosure of information by an individual concerning a personal work-related grievance does not ordinarily qualify for protection.

A personal work related grievance is a grievance about any matter in relation to the eligible whistleblower’s employment, or former employment, having (or tending to have) implications for the eligible whistleblower personally but does not have significant implications for the Company.

Examples of Personal Work-Related Grievances include:

- interpersonal conflict between the eligible whistleblower and another employee;
- decisions relating to the engagement, transfer or promotion of the eligible whistleblower;
- decisions relating to the terms and conditions of engagement of the eligible

- whistleblower; and
- decisions to suspend or terminate the engagement of the eligible whistleblower or otherwise to discipline the eligible whistleblower.

A disclosure concerning a personal work related grievance that is made to a legal practitioner may still qualify for protection.

7. Making a disclosure

Employees are encouraged to address their questions, concerns, suggestions or complaints by initially discussing the matter with the Whistleblower Protection Officer, a General Manager, the HR Manager, or if preferred the Managing Director. However, should the person not feel comfortable in raising the issue in that way, they should make a disclosure in accordance with this Policy.

To make a disclosure under this Policy, an eligible whistleblower may:

- Make the disclosure at any time to the Whistleblower Protection Officer who currently is the HR Manager, via:

Telephone: + 61 7 3007 6800

Email: jfares@riverina.com.au

Mail: Riverina (Australia) Pty Ltd, PO Box 1146, Milton QLD 4064

- Make a disclosure to the Company's independent and confidential external auditors: Deloitte Touche Tohmatsu, Level 25, 123 Eagle Street, Brisbane Qld 4000.
- Make a disclosure to any other eligible recipient as detailed in section 5.

Disclosures can be made anonymously and all disclosures will be treated confidentially. There is no requirement for an eligible whistleblower to identify himself or herself to otherwise be eligible to receive the protections outlined under the Whistleblower Laws.

8. Investigation of disclosures

The Company will investigate all disclosures made by a person under this Policy, as is appropriate, as soon as reasonably practicable after the disclosure has been made. An eligible recipient of a disclosure may, with the consent of the eligible whistleblower, appoint a person/(s) to assist in the investigation of the disclosure.

The objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters disclosed. The investigation will be conducted independently of any person who is the subject of the disclosure. Where appropriate, such persons will be informed of the allegations and provided with the opportunity to respond prior to any actions being taken.

While the particulars of the investigation process will be determined by the nature and substance of the disclosure, if the disclosure is not anonymous, an investigator will contact the eligible whistleblower as soon as practicable upon receipt of the disclosure to discuss the investigation process including who may be contacted and such other matters as are relevant to the investigation. In this instance, the eligible whistleblower will be provided with regular updates throughout the process.

Where a disclosure is submitted anonymously and the eligible whistleblower cannot be contacted, the Company will conduct the investigation based on the information provided. A whistleblower can remain anonymous over the course of the investigation and after the investigation is finalised.

The findings from the investigation will be documented and reported to the HR Committee by the appointed Whistleblower Protection Officer, preserving confidentiality and identity as required or requested. This report will also outline appropriate information to be provided to the discloser on

completion of the investigation. Any findings of the investigation related to criminal activity will be reported to the police and/or regulators.

9. Protection for whistleblowers

The Company will support eligible whistleblowers and other individuals mentioned in disclosures and protect them from detriment in the following ways:

a. Confidentiality

Except in the circumstances specified below, the Company will not disclose the information, the identity or any information that is likely to lead to the identification of the eligible whistleblower or any other individuals mentioned in the disclosure, without first obtaining consent.

The circumstances in which the Company may disclose such information include:

- to ASIC, the Australian Federal Police or to a Commonwealth authority, or a state or territory authority, for the purpose of assisting the authority in the performance of its functions or duties;
- to a lawyer to obtain legal advice or legal representation in relation to the operation of the whistleblowing provisions; and/or
- because it is reasonably necessary to do so for the purposes of the Company investigating a matter to which the qualifying disclosure relates (in which case the Company will ensure the disclosure does not identify the eligible whistleblower and will take all reasonable steps to reduce the risk the eligible whistleblower will be identified as a result of the disclosure).

When a disclosure is investigated it may be necessary to reveal its substance to people such as other Company personnel, external persons involved in the investigation process and, in appropriate circumstances, law enforcement agencies.

It will be necessary to disclose the facts and substance of a disclosure to a person who may be the subject of the disclosure as it is essential for natural justice to prevail. Although confidentiality is maintained by de-identifying the disclosure, in some circumstances, the source of the issue may be obvious to a person who is the subject of a disclosure.

Unauthorised disclosure of information that could prejudice confidentiality and identify an eligible whistleblower will be regarded seriously and may result in disciplinary action and where applicable, the Company will notify police and/or regulators.

b. Protection of files and records

The Company will take all reasonable measures to store any records relating to a disclosure securely and will restrict access to authorised persons only.

c. Protection from victimisation and detriment

The Company will take reasonable steps to prevent an eligible whistleblower from being victimised or suffering any detriment (whether threatened or actual) due to making or proposing to make a disclosure under this policy. This may involve facilitating temporary changes to work locations, hours or duties, or provision of a support service (EAP).

Protection will include detriment from such action as:

- termination or variation of the ongoing employment of the employee;

- changes in relation to position or duties to the employee's disadvantage;
- discrimination and all other breaches of general protections provisions;
- psychological harm or damage to a person's property, reputation, financial position or any other damage.

Under the Whistleblower Laws, the Company has a responsibility to protect eligible whistleblowers from victimisation. These laws also make it a criminal offence for an individual to threaten an eligible whistleblower or cause an eligible whistleblower to suffer detriment, and the individual may be required to pay a civil penalty and/or compensation to the eligible whistleblower.

This includes where a disclosure had not actually been made under this policy, but that the would-be victimiser suspects that a disclosure may be made. Where an eligible whistleblower is subject to, or concerned about, any victimisation or detriment as referred to above, the eligible whistleblower should draw this negative treatment to the attention of the Whistleblower Protection Officer and the Whistleblower Protection Officer will take action they deem appropriate in the circumstances. Alternatively, they may seek independent legal advice or contact ASIC or the ATO (as appropriate).

d. Additional support

The Company recognises that making a disclosure under this Policy be stressful. If a person who makes a disclosure is an employee of the Company, they may access the Employee Assistance Program, and may also request additional support.