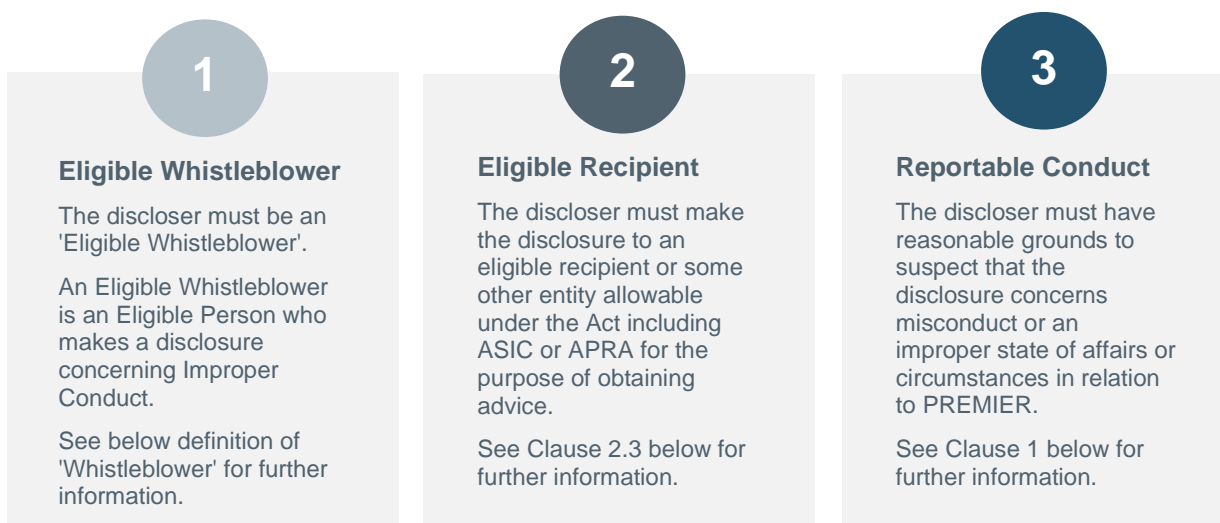


CGPP0004 WHISTLEBLOWER POLICY

Purpose

Premier Fresh Australia Pty Ltd (**PREMIER**) is committed to fostering a culture of good corporate governance and ethical behaviour. The purpose of this Whistleblower Policy (**Policy**) is to provide a mechanism which encourages concerns to be raised about illegal or unethical conduct or behaviour within PREMIER without fear of victimisation or reprisal. This Policy is intended to describe the process and requirements that apply when dealing with a report of improper conduct.

To qualify for protection as a whistleblower under the *Corporations Act 2001 (Cth)* (**Act**) the following requirements must be met:



For the purposes of this Policy, a Whistleblower includes any person who is or has been:

- employees (whether full time, part time or casual), officers and contractors of PREMIER;
- suppliers of goods or services to PREMIER, or an employee (whether paid or unpaid) of such a person;
- an individual who is an associate of PREMIER (including a customer and the employees of such persons);
- a relative or dependent of an individual who otherwise constitutes a Whistleblower under this section; and
- any other person who is an Eligible Whistle-blower in accordance with applicable legislation, including the Act, from time to time. ¹

Scope

This Policy applies to PREMIER and all of its controlled entities, being an entity where PREMIER holds over 50% of the share capital. The reporting mechanism is available to all Whistleblowers. The policy does not apply to non-controlled entities.

¹ A person may also be a Whistleblower and eligible for protection under this policy in accordance with the provisions of the *Taxation Administration Act 1953 (Cth)*

Where PREMIER is involved in a non-controlled joint venture or other similar arrangement where it does not hold a controlling interest, PREMIER will make available its policy and encourage the non-controlled entity to adopt the key principles as part of its own policy framework.

Policy

1. Improper Conduct

Whistleblowers are encouraged to report any conduct that they consider may amount to Improper Conduct. This includes conduct of any person connected with PREMIER or any of PREMIER's customers, suppliers, subcontractors and other entities with whom PREMIER has a business relationship, which a Whistleblower reasonably believes:

- a) is dishonest or illegal;
- b) is fraudulent, negligent, corrupt, default, a breach of trust or breach of duty or constitutes financial malpractice;
- c) is unethical or improper;
- d) manipulates the internal or external audit process;
- e) constitutes a substantial mismanagement of PREMIER's resources;
- f) is adverse to basic human rights;
- g) is a breach of PREMIER's Code of Conduct or other governance policies;
- h) is in breach of any prescribed Commonwealth or State legislation or any other principles of law or equity;
- i) is in breach of any applicable industry practices;
- j) constitutes misconduct or improper affairs or circumstances;
- k) is causing an unsafe workplace or unsafe work practices;
- l) represents (or is likely to represent) a danger to the public or financial system;
- m) represents (or is likely to represent) a substantial risk to the environment;
- n) is potentially damaging to PREMIER's reputation; or
- o) constitutes retaliation against someone who has made a report under this Policy; or
- p) is prescribed by legislation.

1.1 Matters not covered by this Policy

Personal work-related grievances do not fall within the scope of Improper Conduct and do not qualify for protection under this Policy. Employees or officers who believe that they have a personal work-related grievance (which includes being the subject of harassment, discrimination or bullying, decisions relating to the terms and conditions of their employment (or cessation of employment) and other similar matters) should raise the matter in accordance with PREMIER's Grievance Procedure, **HRPP0152** Workplace Grievance. Personal work-related grievances concern a grievance about any matter in relation to the person's employment, or former employment which may have implications for the discloser personally, but which does not have significant implications for PREMIER, or relates to any Improper Conduct, which include:

- a) interpersonal conflicts with other employees;
- b) decisions relating to engagement, transfer or promotion of the Eligible Whistleblower;
- c) decisions about the terms and conditions of employment of the Eligible Whistleblower; or
- d) suspension, termination or disciplinary decisions in relation to the Eligible Whistleblower.

A disclosure involving a personal work-related grievance can still qualify for protection under this Policy if:

- a) the disclosure also includes information about misconduct or an improper state of affairs
- b) the Whistleblower suffers from or is threatened with detriment for making the report; or
- c) the Whistleblower seeks legal advice or legal representation about the operation of the whistleblower protections under the Act (even if the legal practitioner concludes that the disclosure does not involve Improper Conduct).

2. Reporting Improper Conduct

2.1. Matters to consider before reporting

A Whistleblower who makes a report under this Policy must do so only if they have reasonable grounds to believe that Improper Conduct has occurred.

This Policy is designed to complement PREMIER's normal internal communication channels and is not intended to restrict PREMIER personnel from raising issues and discussing concerns with appropriate supervisors or PREMIER's senior managers and directors.

If a person makes a false report of Improper Conduct knowingly, maliciously, with an ulterior motive, for personal gain or with reckless disregard as to the truth or falsity of the contents of the report, they will not be able to access the protections under this Policy. PREMIER reserves the right to take appropriate action against that person, including any disciplinary action.

Without limiting the above, if any Whistleblower is concerned as to whether any disclosure of Improper Conduct is covered by this Policy, that person may seek legal advice. Disclosure of Improper Conduct can also be made to a legal practitioner whilst remaining eligible for protection under this Policy.

2.2. How to make a report

There are a number of ways a Whistleblower can raise a concern about Improper Conduct. This can be done internally (such as reporting to the Disclosure Coordinator) or externally (such as reporting to the APRA or ASIC). To facilitate disclosures, PREMIER has established dedicated internal reporting channels, with people who are trained in how to deal with disclosures made under this Policy. Details of these dedicated reporting channels are set out below. A Whistleblower must make a disclosure directly to one of PREMIER's eligible recipients to be able to qualify for protection under the Act (or the *Taxation Administration Act*, where relevant) this includes the Disclosure Coordinator set out below.

2.3. Eligible Recipients

PREMIER has designated specific people to receive Whistleblower complaints and in the first instance such reports should be made to the Disclosure Coordinator.

A Whistleblower is also able to report Improper Conduct to a number of people including:

- (a) any officer or senior manager of the Company (eg a director, company secretary or senior executive); and
- (b) any internal or external auditor or actuary of the Company

2.4. Disclosure Coordinator

If the Whistleblower has a concern with reporting Improper Conduct to an Eligible Recipient, (for example he or she reasonably believes that the Eligible Recipient is involved in the Improper Conduct), the report should be made to PREMIER's Disclosure Coordinator. The Disclosure Coordinator is provided with training as to how to receive and handle reports made under this Policy. The Disclosure Coordinator is the General Manager Quality & Product Development.

PREMIER's Disclosure Coordinator can be contacted on the following

details: Telephone: **+61 3 9448 0635** or **+61 408 148 686**

Email: faircall@premierfresh.com.au

All correspondence, phone calls and emails from internal or external Whistleblowers will be referred to a Disclosure Coordinator in the first instance.

While PREMIER acknowledges that Whistleblowers may not have absolute proof or evidence of Improper Conduct, a report should, where possible, include the reasons for the Whistleblower's concerns and make full disclosure of the relevant details and supporting documentation.

2.5. Escalation of Report

If the Whistleblower has a concern with reporting Improper Conduct to an Eligible Recipient or PREMIER's Disclosure Coordinator, the report should be made to Disclosure Investigations Officer. The Disclosure Investigations Officer is the General Manager Human Resources.

2.6. Reporting to a regulator

Reports may also be made to the Australian Securities and Investments Commission (**ASIC**), the Australian Prudential Regulation Authority (**APRA**) or to a prescribed Commonwealth authority in accordance with the Act.

2.7. Emergency and/or public interest disclosure

In limited circumstances, the law allows a Whistleblower to make an emergency disclosure of Improper Conduct to a member of Parliament or a journalist. This applies where:

- a) the matter has previously been reported to ASIC, APRA or a prescribed Commonwealth authority in accordance with the Act;
- b) the Whistleblower has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- c) the Whistleblower provides written notice to the person to whom the initial disclosure was made under this Policy, that includes sufficient information to identify the previous disclosure and states that the Whistleblower intends to make an emergency disclosure; and
- d) the extent of the information disclosed in the emergency disclosure is no greater than necessary to inform the recipient of the substantial and imminent danger.

In addition to emergency disclosures, a Whistleblower may also have the ability to make a public interest disclosure in respect of any disclosure they have previously made to ASIC, APRA or a prescribed Commonwealth authority at least 90 days before, if they have reasonable grounds to believe that no action has or will be taken in respect of that prior disclosure, they have notified the body to which they initially disclosed their intention to make a public interest disclosure and which otherwise meets the criteria and conditions set out in the Act in respect of such disclosures.

Whistleblowers who make disclosures to members of Parliament or journalists that do not meet the

conditions of an emergency or public interest disclosure do not qualify for the protections set out in this Policy in respect of those disclosures.

If a Whistleblower is unsure as to whether these provisions apply to any disclosure they have made (or intend to make), they are encouraged to raise the matter with the Disclosure Investigation Officer, before making any emergency disclosure or public interest disclosure. Disclosing information to a lawyer for the purpose of obtaining that legal advice or legal representation will not change the application of this Policy or the protection provided to any Whistleblower under it (even in the event that the legal practitioner concludes that the disclosure does not relate to Improper Conduct).

3. Investigating a report of Improper Conduct

All Whistleblower reports received will be immediately notified to PREMIER's Group Chief Executive Officer (or the Chair of the Audit and Risk Committee, if the Group Chief Executive Officer is in any way referenced in, or implicated by, the Improper Conduct). PREMIER's Group Chief Executive Officer will immediately notify the Chair of PREMIER's Audit and Risk Committee of reports that implicate any member of PREMIER's Executive team or allege serious fraud.

Investigations into reports of Improper Conduct will be conducted by the Disclosure Investigations Officer. The Disclosure Coordinator will provide details of each report of Improper Conduct which he or she receives to the Disclosure Investigations Officer on a confidential basis. How the investigation is conducted will vary from case to case, however, the Disclosure Investigations Officer will generally:

- a) document the report and determine whether it qualifies for protection under this Policy;
- b) determine whether a formal, in-depth investigation is required;
- c) if necessary, commence an investigation into the report, as soon as practicable after the matter has been reported;
- d) consider whether an external investigator is required;
- e) review all supporting information and obtain further information as required; and
- f) consider any possible remedial action that may be required.

Investigations will be conducted in a timely manner.

The purpose of any investigation under this Policy is to carefully and fairly examine each concern raised and where possible locate evidence that either substantiates or refutes the claims made in the report.

All investigations will be conducted in accordance with the principles of "natural justice". This means that investigations will be conducted without bias and all parties will be given adequate notice of meetings to discuss the issues raised and have time to prepare. All parties will be given the opportunity to be heard and will have the right to representation and any employee mentioned in a disclosure of Improper Conduct will be treated fairly at all times.

In the interests of objectivity and the perception of objectivity, the Disclosure Investigations Officer may employ external investigators in relation to an investigation.

To avoid jeopardising an investigation, a Whistleblower who has made a report under this Policy is required to keep confidential the fact that a report has been made (subject to any legal requirements).

4. Progress and conclusion of investigations

Once an investigation is completed, the Disclosure Investigations Officer will report the findings of the investigation to the Group Chief Executive Officer, who will report all whistleblower incidents quarterly to the Audit Committee. For the avoidance of doubt, if the Disclosure Investigations Officer or Group Chief Executive Officer is in any way referenced in, or implicated by, the Improper Conduct, findings will be provided directly to the Chair of the Audit Committee.

If the Disclosure Investigations Officer (or Chair of the Audit Committee, as appropriate) is satisfied that Improper Conduct has occurred, they will make a recommendation, to the Chief Executive Officer or the Chairperson of PREMIER, as to the action which should be taken. The findings of the investigation will also be reported to the Audit Committee.

5. Feedback to Whistleblower

Where the identity of the Whistleblower is known, PREMIER will ensure that, where appropriate, the Whistleblower will be advised within a reasonable period of making the report:

- a) whether an investigation has been undertaken;
- b) whether the investigation has been completed; and
- a) what action is to be taken to address the Improper Conduct, subject to any applicable confidentiality, privacy and other relevant considerations.

For the avoidance of doubt, if a Whistleblower has disclosed on an anonymous basis, PREMIER may not be in a position to advise the Whistleblower of the outcome of any investigation. A failure to notify feedback as a result will not of itself give rise to the basis of a public interest disclosure. The Company will make every endeavour to contact the Whistleblower through anonymous channels where possible.

6. Individuals mentioned in a disclosure

PREMIER will make every effort to ensure that natural justice and procedural fairness is afforded to a person mentioned in, or who is the subject of a report of Improper Conduct that qualifies for protection under the Act. Where an investigation does not result in a finding of Improper Conduct being made, the fact that the investigation has been carried out, the results of the investigation and the identity of the person who is the subject of the disclosure or mentioned in the disclosure, will remain confidential.

The person who is the subject of any disclosure or who is mentioned in a disclosure has the right to:

- a) be informed of any allegations made against them;
- b) be given the opportunity to answer any allegations made against them prior to any final decision being made; and
- c) access the Company's Employee Assistance Program.

7. Protection

7.1. Protection generally

PREMIER is committed to the protection of any Whistleblower who makes a report under this Policy where the Whistleblower has reasonable grounds to suspect that Improper Conduct may have occurred.

7.2. Detriment

- a) A person must not engage in, or threaten to engage in, conduct which intentionally causes detriment to any Whistleblower because that person reported Improper Conduct. This is a legal obligation under the Act and it is an offence to cause detriment in these circumstances.
- b) Where a disclosure of Improper Conduct is made with reasonable grounds to suspect such conduct has occurred, PREMIER will take all reasonable steps to ensure that the Whistleblower will not be personally disadvantaged or suffer any detriment including the following:
 - i) dismissal or alteration of a person's position or duties to his or her disadvantage;
 - ii) injury to the person in their employment;
 - iii) discrimination, harassment or victimisation;
 - iv) harm or injury, including psychological harm;
 - v) damage to personal property, reputation, business or financial position; or
 - vi) current or future bias.
- c) In addition, any Whistleblower who makes a disclosure of Improper Conduct in accordance with this Policy has protection under Australian law from criminal, administrative and contractual liability in relation to the making of the disclosure.
- d) If any Whistleblower considers that they have suffered any of the above disadvantages or detriment as a result of making a report of Improper Conduct under this Policy, they should contact the person to whom the report was made and provide all relevant details accordingly.
- e) A Whistleblower who has made a report of Improper Conduct will be protected from detriment by, where appropriate:
 - i) PREMIER conducting a risk assessment of the disclosure to manage the risk of detriment to the Whistleblower; and
 - ii) PREMIER making such reasonable adjustments as required to allow the Whistleblower to perform their duties at work without being potentially exposed to detriment (eg by changing reporting lines or moving the Whistleblower to another location).

Where a Whistleblower considers that they have suffered detriment as a result of a disclosure of Improper Conduct, they should report this matter to PREMIER who will take appropriate steps to investigate the matter.

7.3. Confidentiality

PREMIER will at all times respect the Whistleblower's right to report any Improper Conduct under this Policy on an anonymous basis, but if a Whistleblower elects to make a report anonymously, this may hinder PREMIER's ability to fully investigate the matter (but will in no way affect their ability to obtain protection under this Policy).

PREMIER will ensure that the Disclosure Coordinator and the Disclosure Investigations Officer participate in mandatory training, including receiving information on their confidentiality obligations and procedures for handling disclosures made under this Policy.

PREMIER has a legal obligation to protect the confidentiality of the disclosure's identity. All information concerning a report of Improper Conduct, including any information provided by a Whistleblower or the Whistleblower's identity, or any information that could lead to a Whistleblower's identity being revealed, will be held in the strictest confidence and will not be disclosed to a person who is not connected with the investigation into the Improper Conduct unless:

- a) the Whistleblower who made the report consents in writing to the disclosure;
- b) the disclosure is required by law;
- c) the disclosure is:
 - i) to a professional legal advisor on a confidential basis for the purposes of seeking legal advice; and
 - ii) necessary for the purposes of obtaining appropriate legal advice in relation to Improper Conduct; or
 - iii) to auditors and appropriate and authorised regulatory authorities, such as ASIC, APRA and the Australian Federal Police.
- d) there is a real risk of damage, injury, loss or a safety concern arises in connection with the health or wellbeing of any person, in which case PREMIER will only disclose information or identities to the extent necessary to prevent or mitigate the risk of damage, loss or a safety concern.

7.4. Special Protections under the Corporations Act

- a) In addition to the protections set out in section 7.1 of this Policy, the Act provides that a Whistleblower will qualify for further special protection where certain conditions prescribed in Part 9.4AAA of the Act are satisfied.
- b) If a person qualifies for the protections referred to in section 7.1, those protections include:
 - i) the Whistleblower is immune from any civil or criminal liability for making the disclosure (but not necessarily immune from liability for their involvement in any conduct which is the subject of the disclosure);
 - ii) no contractual or other remedies may be enforced, and no contractual or other right may be exercised (including any purported termination), against the Whistleblower for making the report (or on the basis of that disclosure constitutes a breach of that contract);
 - iii) the Whistleblower may have qualified privilege in respect of the disclosure;
 - iv) in some circumstances, the reported information may not be admissible against the Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty;
 - v) anyone who causes or threatens to cause detriment to a Whistleblower or another person on the belief or suspicion that a report has been made, may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages to the Whistleblower;
 - vi) a Whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
 - vii) 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 ASIC, APRA, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

8. Support and Training

Each Whistleblower will be made aware and have access to this Policy and the mechanisms for reporting Improper Conduct through PREMIER's induction and periodic training programs. PREMIER will also provide training and support to Disclosure Officers and other senior managers who may receive disclosures of Improper Conduct and how to respond to them in accordance with this Policy.

9. Review of this Policy

This Policy will be reviewed at least every 2 years by the Board in consultation with the Chief Executive.

A report will be made to the Board of the outcome of each review including any recommended changes. The review must also address generally the efficacy of the Policy. In particular, it must consider the fairness of any investigations undertaken, the actual consequences of making disclosures for people who contact the Disclosure Coordinators the performance of the Disclosure Coordinators and compliance with this Policy generally.

10. Approval

This Policy and Procedure was reviewed by the Audit Committee and approved by the Board on 10th November 2022.

11. Availability of the Policy and Related Documents

This Policy will be made available on the PREMIER L:\PREMIER Company Policy & Procedures and website [Corporate Governance - Premier Fresh Australia](#) and a written copy will be available on request from the Disclosure Coordinator. This Policy must be read and implemented in conjunction with:

- Corporations Act 2001 (Cth) as amended by the Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019 (Cth)
- Other relevant Federal, State or Territory legislation or regulations

Related Documents

HRPP0005	EQUAL EMPLOYMENT, BULLYING, HARASSMENT & DISCRIMINATION POLICY
HRPP0152	WORKPLACE GRIEVANCE & COMPLAINTS HANDLING