



WHISTLEBLOWER & PROTECTED DISCLOSURE POLICY

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WHISTLEBLOWER & PROTECTED DISCLOSURE POLICY

PURPOSE

Emerald Grain is committed to fostering a culture of corporate compliance, ethical behavior, good corporate governance and working respectfully. This policy is aligned to the Working Respectfully Policy. The Whistleblower & Protected Disclosure Policy is established to encourage reporting of instances of unethical, unlawful or undesirable conduct and provides protection for whistleblowers acting in good faith. The Board of Directors will not tolerate improper conduct by its employees, officers or members, nor the taking of reprisals against those who come forward to disclose such conduct.

SCOPE

This policy applies to all employees of Emerald Grain. Note that compliance with this policy is mandatory for Emerald Grain and its staff.

POLICY STATEMENT

Unacceptable conduct covered by this policy includes:

- Corruption, fraud or other illegal activity;
- Gross mismanagement or waste of company resources or other actions that cause financial loss to Emerald;
- A serious breach of Sumitomo policies or procedures, actions that may damage its reputation or be otherwise detrimental to Emerald Grain's interests;
- Unsafe behaviour that places the safety or health of employees, customers, suppliers or the public at risk;
- Actions that may damage the environment;
- Discrimination, bullying, harassment or victimisation;
- Any other unethical conduct.

A whistleblower must act in good faith and have reasonable grounds for suspecting that unacceptable conduct has occurred. The conduct must relate to a person acting in the capacity of an Emerald Grain employee. Actions of a private nature may be outside the scope of the Whistleblower and Protected Disclosure Policy.

Incidents may be reported anonymously. Where the whistleblower chooses to be identified, Emerald Grain will take all reasonable measures to ensure that person's identity is protected from disclosure.

Emerald Grain will investigate all incidents thoroughly and apply the principles of natural justice. The investigation will be independent and will not be carried out by or on behalf of anyone who is the subject of or involved in the notification. We will advise the whistleblower of the outcome of the investigation.

Emerald Grain will not tolerate any reprisals, discrimination, harassment, intimidation or victimisation against any person who reports unacceptable conduct, either directly or indirectly. Any such retaliatory action will be treated as serious misconduct and will be dealt with in accordance with Emerald Grain's Disciplinary Action Policy.

The Chief Executive Officer (CEO) is accountable to the Board in relation to compliance with this Policy.

The Whistleblower Policy complements the normal communication channels between supervisors and employees. Employees are encouraged to raise appropriate matters at any time with their supervisors. As an alternative, employees may make a disclosure of improper conduct in accordance with this Policy.

Emerald Grain will not condone reprisals or the taking of detrimental action against Whistleblowers. Detrimental action includes:

- Action causing injury, loss or damage;
- Intimidation, harassment or victimisation;
- Discrimination, disadvantage, disciplinary action or adverse treatment in relation to a person's employment or career.

If an individual raises a genuine concern under this policy, he or she will not suffer any form of detrimental action as long as the disclosure is made in good faith. It does not matter if the Whistleblower is mistaken.

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Good faith requires that disclosures are not motivated by retaliation, self-interest, vexatious or mischievous purposes or involve merely trivial matters.

REPORTING SYSTEM

Disclosures may be made by employees or by members of the public. These procedures are designed to complement normal communication channels between employees and management at Emerald. Employees are encouraged to continue to raise appropriate matters at any time with their Executive Team member or the CEO. As an alternative, employees may make a disclosure of improper conduct or detrimental action under the Act in accordance with this policy.

Disclosures of improper conduct or detrimental action by Emerald Grain or its employees or Board members, may be made to the parties listed below.

Reporting Internally

Disclosures of improper conduct or detrimental action may be made internally to the following:

- Emerald Grain's Disclosure Officer (Human Resources Manager);
- Any Emerald Grain Director;

Any employee who is implicated in an alleged offence will not be involved in handling the reporting of a disclosure.

Reporting Externally



Emerald has appointed Stopline Pty Ltd, an external, independent specialist service provider to receive disclosures of improper conduct. A Whistleblower Hotline – Frequently Asked Questions is available on Our Town and further details on the service is also available on their website on www.stopline.com.au.

Disclosures to Stopline can be made via 5 different reporting options:

1. Phone
 - Within Australia **1300 30 45 50**
 - From overseas via **+61 3 9882 4550**
 - Personal response by interviewers is available on business days between 0800 – 2000 hours AEST.
 - Calls outside these hours will go to voicemail.
2. Email: emeraldgrain@stopline.com.au
3. Webportal: <http://emeraldgrain.stoplinereport.com>
4. Smartphone APP: Download the APP "stopline365" from the APP store or Google play
5. Post: Written disclosures can be directed confidentially to:

**Emerald Grain
c/o Stopline
PO Box 403
Diamond Creek VIC 3089**

- The Whistleblower may contact Stopline anonymously, or request that their identity be withheld from Emerald Grain. The Stopline system allows individuals who wish to remain anonymous to access Stopline and to check the status of their disclosure through the use of a code and password system. This system also

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provides the opportunity for appropriate feedback to be given and any further issues to be clarified with the person making the allegation.

- Disclosures to Stopline are normally reported to the Emerald Disclosure Officer within 24 hours.
- Further information on the procedure that is followed by Stopline when a disclosure is made is available in the Stopline Whistleblower Disclosure Management Procedure on Our Town.

INVESTIGATION

The CEO, unless excluded by circumstances described above, will be notified of any whistleblowing disclosure and appoint an investigation team. Sumitomo Corporation will be notified in accordance with the reporting requirements.

The task of the investigation team is to impartially assess each disclosure to determine if improper conduct has occurred. External consultants may be engaged to gather and assess evidence and assist in conducting investigations.

- The investigation must be completed and reported to the CEO promptly.
- The principles of natural justice will apply. The alleged offender will be entitled to respond to any allegations and evidence of improper conduct and any defence or explanation will be fairly included in response to an adverse comment in the report.
- The identity of the whistleblower will be protected by the investigation team and not disclosed to the alleged offender.

Disclosure will not shield whistleblowers from the reasonable consequences flowing from any involvement in improper conduct. However, in some circumstances, an admission may be a mitigating factor when considering disciplinary or other action.

RESULTING ACTION

At the conclusion of the investigation, the findings of the investigation will be reported to the CEO. The CEO has full discretion in assessing the appropriate action.

Action that may result from an adverse report may include, but is not limited to:

- Passing details on to the appropriate authorities (e.g. police, ACCC) for further action.
- Taking disciplinary action against the offender. This may include dismissal.
- Action to prevent the conduct from continuing or occurring in the future may also be taken.
- If the allegations of improper conduct are unsubstantiated the alleged offender will be advised of the outcome.
- If the investigation finds that a disclosure has not been made in good faith then disciplinary action may be taken against the Whistleblower.

A copy of the investigation report and action taken will be forwarded to the Compliance Department in Sumitomo Corporation, the department responsible for the Sumitomo Speak-up system.

WHISTLE BLOWER WELFARE

Emerald Grain is committed to the protection of bona fide whistleblowers. No employee is to take detrimental action against another employee as a reprisal for making a disclosure and must refrain from any activity that is, or could be perceived to be, victimisation or harassment of a person who makes a disclosure. All employees must protect and maintain the confidentiality of a person they know or suspect to have made a disclosure.

The CEO will appoint a Welfare Officer in each disclosure case where the identity of the whistleblower is known to ensure whistleblowers are protected from direct and indirect detrimental action, and that the culture of the workplace is supportive of disclosures being made. The Welfare Officer will ordinarily be the Human Resources Manager.

The Welfare Officer is responsible for

- The immediate welfare and protection needs of a whistleblower who has made a disclosure; and

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- Investigation and management of any concerns of harassment, intimidation or victimisation in reprisal for making disclosure.

If a whistleblower reports an incident of harassment, discrimination or adverse treatment that would amount to detrimental action taken in reprisal for the making of the disclosure, the Welfare Officer must report this to the CEO for action.

CONFIDENTIALITY

Emerald Grain will take all reasonable steps to protect the identity of the whistleblower. Maintaining confidentiality is crucial in ensuring reprisals are not made against a whistleblower. Any person who receives information related to the handling or investigation of a disclosure, must not disclose that information except in certain limited circumstances, such as a legal requirement to disclose the information.

KEEPING INFORMED

Emerald Grain will, where practicable, ensure that the whistleblower is kept informed of action taken in relation to his or her disclosure, and the time frames that apply. The whistleblower will be informed of the findings of an investigation and the steps taken by Emerald to address any improper conduct that has been found to have occurred. The whistleblower will be given reasons for decisions made by Emerald Grain in relation to a disclosure. All communication with the whistleblower will be in plain English.

This may be communicated via the Disclosure Officer, a member of the investigating team or Stopline.

MANAGING EMPLOYEES NAMED

Where the allegations in a disclosure have been investigated, the person who is the subject of the disclosure will be formally advised of the outcome of the investigation.

Emerald Grain will give its full support to a Member who is the subject of a disclosure where the allegations contained in a disclosure are clearly wrong or unsubstantiated.

REFERENCE DOCUMENTS

Legislative or Regulatory Requirements

Outline legislative and regulatory requirements that relate to policy.

Whistle-blowers Protection Act 2001

AML/CTF Act

Policies

- Working Respectfully Policy
- Disciplinary Action Policy

Standard Operating Procedures

- Stopline Whistleblower Disclosure Management Procedure

Work instructions & Guidelines

- Whistleblower Hotline – Frequently Asked Questions

Forms

- Nil