

WHISTLEBLOWER POLICY



Why does Emerald Grain have this Policy?

Emerald Grain Pty Ltd and its subsidiary companies (together **Emerald Grain**) is committed to fostering a culture that aspires to the highest levels of ethical conduct and compliance in an environment where those who work and deal with us are provided with the mechanisms to raise their concerns and/or report misconduct (or improper or corrupt conduct) knowing that their concern and/or report will be investigated in the manner set out in this Policy and that they will be afforded the protections set out under the *Corporations Act 2001* (Cth) and the *Taxation Administration Act 1953* (Cth) (together the **Whistleblower Protection Laws**). At Emerald Grain, the Board of Directors, the Managing Director and the Executive Leadership Team are all responsible and committed to ensuring and supporting a culture of “speaking up”. A culture that is led by example and promotes ethical behaviour, integrity, transparency and fairness in everything we do. This Policy has been established to help Emerald Grain achieve this goal.

What is Whistleblowing?

A Protected Disclosure is a disclosure made by an Eligible Whistleblower (as defined below) involving misconduct or an improper state of affairs in relation to Emerald Grain or involves conduct of an officer or employee of Emerald Grain which:

- is dishonest, fraudulent or corrupt;
- is illegal or breaches applicable laws;
- is unethical or in contravention of the Emerald Grain Code of Conduct or any other Emerald Grain Policy;
- may cause financial or non-financial loss to Emerald Grain;
- relates to an audit or accounting matter;
- relates to Emerald Grains tax affairs;
- is a substantial mismanagement of Emerald Grain’s resources;
- may cause reputational damage to Emerald Grain;
- represents a danger to the public (including public health, safety or the environment); and/or
- involves any kind of serious impropriety.

What is not a Protected Disclosure?

Unless a matter involves a breach of workplace laws, a Protected Disclosure does not include a personal work-related grievance related to an individual’s employment (or former employment) with Emerald Grain. For example, grievances in respect of the terms and conditions of employment with Emerald Grain, disciplinary matters, an interpersonal conflict between employees, a decision to transfer, promote or discipline an employee are all matters that would constitute a personal grievance. Such grievances should be raised directly with the Human Resource Manager and are not covered by this Policy.

Who can “blow the whistle”?

A Protected Disclosure can be made by a current or former:

- Employee and/or Officer of Emerald Grain;
- Contractor, supplier, customer, agent and broker including their employees;
- Volunteer of Emerald Grain; and
- Spouse, relative or dependent of any of the above.

(collectively an **Eligible Whistleblower**)

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Who can a Protected Disclosure be made to?

1. Internal Eligible Recipients at Emerald Grain

First Point of Internal Contact is the **Whistleblower Protections Officer** who is an employee of Emerald Grain with responsibility for protecting Eligible Whistleblowers (**Whistleblower Protections Officer**). The Whistleblower Protections Officer at Emerald Grain is as follows:

Name	Role	Contact Details
Samantha Moore	General Manager – People & Culture	E: smoore@emeraldgrain.com

Whistleblower Investigations Officer

The Whistleblower Investigations Officer is a person who is an employee, Director or contractor of Emerald Grain with responsibility for conducting preliminary investigations into reports received from an Eligible Whistleblower and is as follows:

Name	Role	Contact Details
Clare Darmanin	Group General Counsel	E: cdarmanin@emeraldgrain.com

An Eligible Whistleblower may also consider making a Protected Disclosure to one of the following **internal** Eligible Recipients:

- A member of Emerald Grain’s Executive Team details of which can be found at <https://emeraldgrain.com/home/about-us/team/> ;or
- A Director or Officer of Emerald Grain’s Board of Directors by contacting the Company Secretary at Louise.browne@kalebpartners.com.au

2. External Eligible Recipients

Using **Stoplevel Pty Ltd (Stoplevel)**. www.stoplevel.com.au.

Emerald Grain has appointed Stoplevel, an external, independent specialist service provider to receive Protected Disclosures. Eligible Whistleblowers may wish to contact Stoplevel anonymously, or request that their identity be withheld from Emerald Grain. The Stoplevel system allows Eligible Whistleblowers who wish to remain anonymous to access Stoplevel and to check the status of their disclosure through the use of a code and password system.

Disclosures to Stoplevel can be made via 5 different reporting options which are set out as follows:

- A. 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.
- B. Email: emeraldgrain@stoplevel.com.au
- C. Webportal: <http://emeraldgrain.stoplinereport.com>
- D. Smartphone APP: Download the APP “stoplevel365” from the APP store or Google play
- E. Post: Written disclosures can be directed confidentially to:

Emerald Grain
C/O Stoplevel
PO Box 403
Diamond Creek VIC 3089

3. Other External Eligible Recipients

An Eligible Whistleblower may consider making a Protected Disclosure to one of the following external eligible recipients:

- the Australian Federal Police;
- the Australian Securities Investment Commission (**ASIC**);
- the Australian Prudential Regulatory Authority (**APRA**);
- KPMG, Melbourne Offices, Australia (Emerald Grain’s external auditor) or
- **the Australian Commissioner of Taxation if the Protected Disclosure concerns Emerald Grain’s tax affairs.**

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Diagram 1 – Step-by- Step process for an Eligible Whistleblower



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How will Emerald Grain investigate and treat a Protected Disclosure?

Once Emerald Grain is in receipt of a Protected Disclosure, we will endeavour to:

- Investigate the Protected Disclosure within a reasonable period;
- Ensure that the investigation is carried out in a fair and objective way;
- Avoid actual or potential conflicts of interest in carrying out the investigation; and
- Keep information relating to the Protected Disclosure (including the identity of the Eligible Whistleblower) confidential unless the Eligible Whistleblower has consented or where the Eligible Whistleblower makes the Protected Disclosure to one of the following:
 - Where the Protected Disclosure is made to Emerald Grain's General Counsel or external lawyer for the purpose of obtaining legal advice or legal representation in relation to the Protected Disclosure;
 - The Australian Federal Police;
 - ASIC or APRA; or
 - The Australian Commissioner of Taxation if the Protected Disclosure concerns Emerald Grain's tax affairs.

What support will Emerald Grain provide to a Protected Discloser?

In addition to the protections provided by the Whistleblower Protection Laws, Emerald Grain has a number of additional support mechanisms in place that are designed to provide further protection to Eligible Whistleblowers and encourage them to make reports without fear of reprisal. These are as follows:

1. Where an employee, contractor or an officer of Emerald Grain makes a Protected Disclosure, the Eligible Whistleblower will be entitled to support from Emerald Grain's employee assistance provider LifeWorks on **1300 361 008**.
2. **Non-retaliation:** Once an Eligible Whistleblower has made a Protected Disclosure, no person at Emerald Grain may cause or threaten any detriment on that Eligible Whistleblower relating to the Protected Disclosure. Detriment includes (but is not limited to) the following **actual** or the **threat of**:
 - Dismissal (where the Eligible Whistleblower is an employee);
 - Physical or psychological harm or injury
 - Damage to an individual's reputation;
 - Harassment, bullying, persecution, intimidation or reprisal; and
 - Where the Eligible Whistleblower is an employee at Emerald Grain, no change to that individual's position or duties that would disadvantage that individual.
3. Information received from an Eligible Whistleblower will be held in the strictest of confidence and must only be disclosed to a person not connected with the investigation if the Eligible Whistleblower has been consulted and consents in writing to the disclosure; or Emerald Grain must do by law. All files and documents created will be kept securely.
4. Emerald Grain acknowledges that there may be a substantial personal cost to a person who makes a serious allegation outside of normal lines of management. Where it is not possible to maintain the anonymity of the Eligible Whistleblower, the Eligible Whistleblower through the Whistleblower Protection Officer is entitled to request from Emerald Grain either a leave of absence during the investigation and/or where possible, relocation during the investigation. Emerald Grain will take all reasonable steps to protect and ensure fair treatment of an Eligible Whistleblower from detriments resulting in from exposing wrongdoing.
5. An Eligible Whistleblower who has made a Protected Disclosure **cannot** be subject to any civil, criminal or administrative liability for making the Protected Disclosure. In the event that the Eligible Whistleblower suffers loss as a result of making the Protected Disclosure they may be entitled to seek compensation or remedies as per s1317AD of the Act. In this regard, Emerald Grain encourages Eligible Whistleblowers to seek their own independent legal advice.
6. No contractual or other remedy may be enforced, and no contractual or other right may be exercised against an Eligible Whistleblower on the basis of the Protected Disclosure. If the Protected Disclosure is made to ASIC, APRA or the Commissioner of Taxation, or is in the public interest or an emergency disclosure as permitted under the Whistleblower Protection Laws, the information is not admissible in evidence against the Eligible Whistleblower in criminal proceedings, or in proceedings for the imposition of a penalty, except for proceedings in respect of providing false information.

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Fair treatment of individuals who are mentioned in Protected Disclosures

Emerald Grain is also committed to ensuring the fair treatment of Employees or other persons who are mentioned in a Protected Disclosure. Subject to compliance with any legal requirements, fair treatment of those persons implicated in a Protected Disclosure includes the opportunity to:

- be informed as to the substance of the allegations;
- be “heard” and given a reasonable opportunity to put their case (either orally or in writing) to the Protected Disclosure Officer;
- the opportunity to have their responses considered by Emerald Grain’s Investigation Officer, and in appropriate circumstances, investigated; and
- be informed of the findings in respect of the Protected Disclosure.

During any investigation into the report of a Protected Disclosure, Emerald Grain will extend support and protection to Employees who are implicated in the report until such investigation has concluded and claims have been proven or dismissed. Any suspected adverse or detrimental treatment in this regard should be reported to Emerald Grains Whistleblowing Protections Officer so that these matters may be addressed.

Emerald Grain will endeavour to respond promptly to any complaints raised by parties who are subject to a Protected Disclosure where such parties have concerns about unfair treatment in the context of assessment or, and investigation into the Protected Disclosure.

Where investigations or other enquiries do not substantiate a Protected Disclosure, the fact the enquiry has been carried out, the results of the enquiry, and the identity of any person that is the subject of the Protected Disclosure will remain confidential, unless such disclosure is required by law or the individual subject of the Protected Disclosure requests otherwise.

Requirements to Report to the Board of Emerald Grain

Subject to the confidentiality obligations set out in this Policy, the General Counsel is required under this Policy to provide the Board of Emerald Grain with quarterly reports on all material whistleblower matters, including information on:

- (a) The status of any investigation conducted under this Policy; and
- (b) The outcomes of any investigations and completed and the actions taken as a result of those investigations.

Consequences for Non-Compliance with this Policy

Any employee, Officer or Contractor of Emerald Grain who breaches this Policy may be subject to disciplinary action, up to and including termination of their employment with Emerald Grain. This may also include a deliberate false report (i.e. a report that the discloser knows to be untrue). If any investigation of a disclosure demonstrates that it was not made on objectively reasonable grounds, it may **not** be protected under the Whistleblower Protection Laws. An Eligible Whistleblower who has only some but not all the facts or details should not be discouraged from making a report under this Policy.

Other information

Any individual who has any concerns about this Policy should contact Emerald Grain at: compliance@emeraldgrain.com