

**Baiada**

Whistleblower Policy

1. Purpose

Baiada is committed to the highest standards of conduct and ethical behaviour in all of our business activities, and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance. Baiada encourages whistleblowing which is the act of reporting concerns about suspected, or actual misconduct involving Baiada's businesses. This Policy is a key element of Baiada's governance framework and to achieving transparency and accountability.

2. Scope

This Policy covers all of the Baiada business groups, nationally. It also applies to all stakeholders who have dealings with Baiada, including all of Baiada's directors, officers, employees, contractors, suppliers, tenderers or any other person whom has business dealings with Baiada. This includes past employees and their dependents. Any individual is encouraged to make a report under this Policy if that person has reasonable grounds to suspect that Potential Misconduct has occurred or is occurring.

This Policy will be made available to all employees upon commencement with Baiada during the induction process, and will be available on the Baiada intranet and external website.

3. Objectives

Baiada is committed to protecting and respecting the rights of persons who make reports under this Policy and ensuring anyone who makes a report based on reasonable grounds is treated fairly and does not suffer any disadvantage.

4. Responsibilities

It is expected that employees of Baiada who have reasonable grounds to suspect Potential Misconduct has occurred, or is occurring, must make a report under this Policy.

Reports must be based on reasonable grounds that the information disclosed is true. There will not be negative consequences if the information turns out to be incorrect, but you must not make a report that you know is not true or is misleading. Making a false report is considered a serious matter and may result in disciplinary action.

This Policy and any supporting procedures cannot be amended without approval from the Managing Director and General Manager – Legal & Corporate Affairs. It will be reviewed from time to time to ensure that it remains effective and meets best practice standards and the needs of Baiada. The Protected Disclosure Officers are charged with ensuring investigation of all reports whilst adhering to the procedure as described in this Policy.

5. References / Records

The Baiada Disciplinary Guidelines

The Baiada Inappropriate Workplace Behaviour Policy

Grievance procedures in Awards and relevant workplace agreements

The Baiada Supplier Code of Conduct

Baiada Grievance Policy and Procedure

The Baiada Code of Conduct and Business Ethics**

** expected to be introduced in 2024. Note that many of the requirements in this Code exist as stand-alone policies, which are available on the 'Charlie' Intranet, Connx platform, the Baiada external website and are displayed at the sites at which Baiada operates.

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6. Definitions

Eligible Recipient:

Means a Protected Disclosure Officer and any of the other persons listed in section 9.2.

Eligible Whistleblower:

Means an individual who is or has been an officer or employee of Baiada, a contractor to, or the employee of a contractor to, Baiada, or a relative or dependent (including a dependent of an individual's spouse) of any of the above persons.

Whistleblower:

Means any individual who possesses information about Reportable Conduct and divulges that to an Eligible Recipient.

Whistleblower Laws:

The whistleblower protection provisions as set out in the Corporations Act 2001 (Cth) and the Taxation Administration Act 1953 (Cth).

Potential Misconduct:

Is any suspected or actual misconduct, an improper state of affairs or circumstances in relation to Baiada. This includes conduct which:

- is dishonest, fraudulent or corrupt activity, including bribery or falsifying documents;
 - is illegal activity (such as theft, drug sale or use, violence, harassment or intimidation, criminal damage to property, or other breaches of state or federal law which constitutes an offence that is punishable by imprisonment for a period of 12 months or more);
 - constitutes an offence against, or a contravention of, a provision of specified legislation including the Corporations Act 2001 (Cth), the Migration Act, the Privacy Act, Competition and Consumer Law, Heavy Vehicle National Law, and laws for the prevention of cruelty to animals;
 - is unethical or in wilful breach of Baiada's policies or procedures (such as breaches of privacy or confidentiality, dishonestly altering company records or data, obtaining an unauthorised or inappropriate personal benefit, abuses of authority);
 - represents a danger to the public or the financial system;
 - is potentially damaging to Baiada, a Baiada employee or a third party, such as unsafe work practices, environmental damage, health risks or abuse of Baiada property or resources;
 - may cause financial loss to Baiada or damage its reputation or be otherwise detrimental to Baiada's interests;
 - involves any other kind of serious misconduct or an improper state of affairs or circumstances.
- Potential Misconduct generally does not include personal work-related grievances as described in section 7 below.

Protected Disclosure Officers: Nominated senior managers whose role is to receive, review, investigate and respond to alleged disclosures of such information provided by a whistleblower – refer to section 9.2(c)

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7. What is a protected disclosure?

Under the Whistleblower Laws and this Policy, an Eligible Whistleblower will be entitled to certain protections if they make a protected disclosure to an Eligible Recipient, ASIC, APRA, or the ATO.

A report will be a 'protected disclosure' if it is a report of information by an Eligible Whistleblower, where the Eligible Whistleblower has reasonable grounds to suspect that the information amounts to Potential Misconduct.

8. What is a personal work related grievance?

A disclosure will **not** be a protected disclosure (and the person making the disclosure will not be protected under the Whistleblower Laws or within the scope of this Policy) if the information disclosed concerns a 'personal work-related grievance' of the discloser.

A 'personal work-related grievance' is a grievance about any matter in relation to the discloser's employment, or former employment, having (or tending to have) implications for the discloser personally. In most circumstances, a grievance that concerns conduct or alleged conduct that may come within the definition of Potential Misconduct (for example harassment, discrimination, victimisation or bullying) will be a personal work-related grievance unless it has significant, broader, implications for Baiada.

Examples of personal work-related grievances include:

- Interpersonal conflict between the discloser and another employee;
- Decisions relating to the engagement, transfer or promotion of the discloser;
- Decisions relating to the terms and conditions of engagement of the discloser;
- Decisions to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser; and
- Decisions concerning disciplinary action or the handling or resolution of a workplace grievance.

Even though they are not a protected disclosure, personal work-related grievances may be covered and subject to investigation under the terms of the Baiada Disciplinary Guidelines, the Baiada Inappropriate Workplace Behaviour Policy, the Baiada Grievance Policy and Procedure and/or grievance procedures in Awards or relevant workplace agreements.

9. Public Interest and Emergency Disclosures

A disclosure will also be a protected disclosure if a Whistleblower makes a 'Public Interest Disclosure' or an 'Emergency Disclosure'.

A 'Public Interest Disclosure' under the Whistleblower Laws means where the discloser has already made a protected disclosure to a regulatory body and at least 90 days have passed, the discloser does not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the previous disclosure related, and the public interest disclosure is made to a member of Federal or a State Parliament or a journalist.

An 'Emergency Disclosure' under the Whistleblower Laws means where the discloser has already made a protected disclosure to a regulatory body, the discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more

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persons or to the natural environment, and the emergency disclosure is made to a member of Federal or a State Parliament or a journalist.

Please refer to the Whistleblower Laws for the specific requirements which must be met in each case.

10. Investigation of Potential Misconduct

Matters raised under this Policy will be received and treated seriously and with sensitivity. All disclosure reports will be dealt with fairly and objectively, in a timely manner and in accordance with relevant supporting procedures.

A Protected Disclosure Officer will determine, in his or her discretion, the best way to proceed in relation to each report, whether a formal investigation is required, and the process may vary depending on the nature and seriousness of the disclosure made (including the amount of information provided).

A Protected Disclosure Officer may appoint a person (including external advisors) to conduct or assist in the investigation of a matter raised in a report. Where appropriate, Baiada will acknowledge receipt of the report and provide feedback to the Whistleblower regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made).

Any investigation will be conducted in an objective and fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the Potential Misconduct and the circumstances. Baiada and the person who has received the report may need to disclose information to undertake an investigation into the disclosure. However, information which may lead to the identity of the discloser will only be disclosed for the purposes of investigating the report; where the disclosure of that information is reasonably necessary for the purposes of investigating the report; and reasonable steps are taken to reduce the risk that the discloser will be identified as a result of disclosing that information. Where the Potential Misconduct is of a serious nature, in particular if it involves conduct involving senior management and or significant financial matters, the Protected Disclosure Officer (or their delegate) will notify the Managing Director.

11. How to Make a Report

Baiada has several channels for making a report if a person becomes aware of any issue or behaviour which he or she considers to be Potential Misconduct as set out below.

Whistleblowers are encouraged to first report matters to Stopline and to allow Baiada a reasonable amount of time to investigate and address the issues raised, before making any disclosure to any external body. However, this in no way restricts a Whistleblower's ability to make a report to any of the other persons listed below, to later make a report to a regulatory body, to subsequently make a Public Interest Disclosure or an Emergency Disclosure, or the protections that a Whistleblower will receive upon making such a disclosure.

- (a) A report may be made via the Stopline service which is a free external hotline and reporting service independently monitored by Stopline Pty Ltd.



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Stopline reporting options are:

- By phone: **1300 30 45 50 within Australia**
+61 3 9811 3275 overseas (reverse charges)
- By email: baiada@stopline.com.au
- Web based access: <http://baiada.stoplينerreport.com>
- By post: Baiada c/o Stopline, PO Box 403, Diamond Creek, VIC 3089
- App: Search for Stopline in the iTunes App Store or Google Play to download the free app and submit a disclosure.
- By fax: +61 3 9882 4480 Attention: Baiada Case Manager, c/o Stopline

After receiving a disclosure, the Stopline operator will provide the details of the disclosure to an appropriate Protected Disclosure Officer. Where a discloser provides their contact details to Stopline, those contact details will not be provided to the Protected Disclosure Officer without the discloser's consent.

- (b) Baiada employees or contractors working within a Baiada team may raise the matter with their IR/HR officer or a senior manager within the division/business unit. A senior manager in receipt of a report must take the matter to a Protected Disclosure Officer, in accordance with the confidentiality protocols set out below. An employee or contractor working within a Baiada team may also report (on a confidential basis) directly to a Protected Disclosure Officer as outlined below.
- (c) Any person may make a report to any of the following Protected Disclosure Officers:
- General Manager - Legal and Corporate Affairs
Scott Murray Email: scott_murray@baiada.com.au
- Senior Legal Counsel
Penny Dixon Email: penny_dixon@baiada.com.au
- (d) Reports may also be made by post to PO Box 21, Pendle Hill, NSW 2145 (marked to the attention of one of the Protected Disclosure Officers referred to above).
- (e) Reports can also be made to the auditor or a member of an audit team conducting an audit of Baiada, an actuary, a registered tax agent or BAS agent of Baiada, the Company Secretary, or any member of the Board of Directors.

A report may be submitted anonymously if the Whistleblower does not wish to disclose their identity, and there is no requirement for a Whistleblower to identify himself or herself to receive the protections outlined in this Policy or under the Whistleblower Laws. Generally, you are encouraged to provide your name because it will make it easier for us to assess, investigate and address your disclosure. For example, the context in which you



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may have observed the Potential Misconduct is likely to be useful information, and we may seek more information to assist an investigation. If you do not provide your name, the investigation will be conducted as best as possible in the circumstances and you will still be protected in accordance with this Policy. However, please be aware that an investigation may not be possible unless enough information is provided, and it may make it difficult to offer you the same level of practical support if we do not know your identity.

Disclosures may also be made to ASIC, APRA, or the ATO.

12. Protection of Whistleblowers

Baiada is committed to ensuring confidentiality in respect of all matters raised under this Policy, and that those who make a report are treated fairly and do not suffer any disadvantage.

Protection of the Whistleblower's identity and confidentiality.

Subject to compliance with legal requirements, upon receiving a report under this Policy, Baiada will not, nor will any supervisor, manager or Protected Disclosure Officer, disclose any particulars that would reveal their identity as a Whistleblower, without first obtaining their consent.

Any disclosure that has consent will be disclosed on a confidential basis. However, the Protected Disclosure Officer is able to disclose the complaint without consent to ASIC, Fair Work Ombudsmen, the Australian Federal Police or equivalent regulators. The Protected Disclosure Officer may also report to the Baiada Board or the Risk Subcommittee of the Baiada Board on a "no names" basis.

Protection of files and records

All files and records created from an investigation will be retained under strict security and unauthorised release of information to someone not involved in the investigation (other than senior managers or directors who need to know to take appropriate action, or for corporate governance purposes) without the consent of a Whistleblower. To do so will be a breach of this Policy.

Whistleblowers are assured that a release of information in breach of this Policy will be regarded as a serious matter and will be dealt with under Baiada's disciplinary procedures.

Fairness

A Baiada employee or contractor within a Baiada team who is subjected to victimisation or other detrimental treatment as a result of making a Protected Disclosure under this Policy should inform a senior manager within their division/business unit immediately. If the matter is not remedied, it should be raised as a report under this Policy.

Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a report.

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13. Monitoring

Monitoring of the Stopline will be the role of General Manager - Legal and Corporate Affairs to ensure a systematic and secure means of accommodating anyone who wishes to make a report. Reports summarising the activity on the Stopline will be provided to Baiada's Protected Disclosure Officers on a monthly basis and these will be retained on file. The General Manager - Legal and Corporate Affairs will provide the Board with information on any material incidents reported under this Policy. The General Manager - Legal and Corporate Affairs will also provide at regular intervals with the Board of Directors and with members of the Risk Subcommittee of the Board, a summary of disclosures made under this Policy, including metrics on disclosures made and additional information about any material incidents raised.

14. Corrective Actions

In the event that issues are identified with the process in this Policy, appropriate corrective and preventative actions will be applied to address and ensure any recurrence is limited.

15. Verification

Testing of the Stopline number will occur on a regular basis by a Protected Disclosure Officer (or delegate) to ensure that the means of raising a report remain active.