



Whistleblower & Improper Conduct Policy & Procedure

**Freedom Foods Group Limited
ACN 002 814 235**

Updated: 12 February 2020

1. Introduction

At Freedom Foods Group we are proud of our history, products, brands and people. We strive not only to make food better, but to also make every aspect of our business better. We work together with our employees, customers, suppliers, partners and shareholders to protect and uphold our reputation as an ethical and responsible corporate citizen who is focused on the sustainability and longevity of our business. We are committed to ensuring our practices are ethical, legal, straight forward and open.

2. Board approval

This policy was adopted by the FFG Board on 12 February 2020 and cannot be amended without approval of the FFG Board.

3. Purpose

This policy helps FFG create an environment where concerns regarding wrongdoing can be raised without fear of reprisal or detriment by:

- (1) encouraging anyone who is aware of possible wrongdoing to speak up;
- (2) ensuring that those who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported;
- (3) ensuring disclosures are dealt with appropriately and on a timely basis;
- (4) providing transparency around handling and investigating disclosures;
- (5) supporting FFG's values, code of conduct and ethics policies;
- (6) supporting FFG's long-term sustainability and reputation; and
- (7) meeting FFG's legal and regulatory obligations.

4. Who can make disclosures?

This policy applies to 'eligible whistleblowers' who are current or former:

- (1) officers or employees of FFG;
- (2) suppliers to FFG, including suppliers' employees;
- (3) associates of FFG; or
- (4) relatives, dependents or spouses of current and former officers, employees, contractors, consultants, service providers, suppliers and business partners of FFG.

5. Types of disclosable matters

5.1 Disclosable Matters

- (1) Disclosable matters involve information where you have Reasonable Grounds to Suspect Misconduct, or an Improper State of Affairs or Circumstances.
- (2) Examples of disclosable matters include:
 - a. illegal conduct, such as theft, dealing in or use of illicit drugs, violence or threatened violence, and criminal damage against property;
 - b. fraud, money laundering or misappropriation of funds;
 - c. offering or accepting a bribe;
 - d. financial irregularities;
 - e. failure to comply with, or breach of, legal or regulatory requirements;
 - f. discrimination, harassment, bullying or sexual misconduct;
 - g. engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure; and
 - h. where you have observed Misconduct.

5.2 Disclosable matters can also include conduct that may not involve a breach of law such as information that indicates a significant risk to public safety is also a disclosable matter.

5.3 Non-Disclosable Matters – Personal Work-related Grievances

- (1) Disclosures relating to 'personal work-related grievances' do not qualify for whistleblower protections.
- (2) Personal work-related grievances relate to your current or former employment and have, or tend to have, implications for you personally, but do not:
 - a. have any other significant implications for FFG; or
 - b. relate to any conduct, or alleged conduct, about a disclosable matter.
- (3) Examples of personal work-related grievances include:
 - a. an interpersonal conflict between you and another employee;
 - b. decisions that do not involve a breach of workplace laws;
 - c. decisions about your employment or engagement, transfer or promotion;

- d. decisions about your terms and conditions of employment or engagement; or
- e. decisions to suspend, terminate or otherwise discipline you.

5.4 Exceptions

Despite the above, personal work-related grievances may still qualify for protection if:

- (1) it includes information about Misconduct, or information about Misconduct includes or is accompanied by a personal work-related grievance;
- (2) FFG has breached employment or other laws, engaged in conduct that represents a danger to the public or the disclosure relates to information that suggests Misconduct beyond your personal circumstances;
- (3) you suffer from or are threatened with detriment for making a disclosure; or
- (4) you seek legal advice or legal representation about whistleblower protections.

5.5 Note

- (1) You can raise personal work-related grievances and other issues to the Group General Manager People & Culture.
- (2) If you are unsure whether you have a disclosable matter, you should contact the Group General Manager People & Culture or obtain independent legal advice.

6. Eligible Recipients

Disclosure must be made to an 'Eligible Recipient' to receive legal protections.

(1) FFG Eligible Recipients

FFG requests that you make disclosures internally to the Group General Manager People & Culture to ensure appropriate escalation and timely investigation of complaints.

Although FFG requests that all disclosures be made to the Group General Manager People & Culture, you can also make disclosures internally to an FFG:

- a. company officer (e.g. Managing Director and CEO, CFO or non-executive directors);
- b. senior manager who (1) makes or participates in making decisions that affect the whole, or a substantial part, of the business of FFG or (2) has the capacity to significantly affect FFG's financial standing; or
- c. internal or external auditor.

(2) Government Body Eligible Recipients

You can also make disclosures to ASIC, APRA or another Commonwealth body prescribed by regulation. More information about how you can make a disclosure outside the company and qualify for protection is available online (see section 15).

(3) External Eligible Recipients

You can also make disclosures to external recipients such as a journalist or parliamentarian under certain circumstances and still qualify for protection. These disclosures are known as 'Public Interest Disclosures' or 'Emergency Disclosures'.

(4) Public Interest Disclosures

This type of disclosure can be made to a journalist or parliamentarian where:

- a. at least 90 days have passed since you made the disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;
- b. you do not have reasonable grounds to believe that action is being, or has been taken, in relation to your disclosure;
- c. you have reasonable grounds to believe that making a further disclosure of the information is in the public's interest; and
- d. before making the public interest disclosure, you provided written notice to the body to which the previous disclosure was made and the notice:
 - includes enough information to identify the previous disclosure; and
 - states that you intend to make a public interest disclosure.

(5) Emergency Disclosures

This type of disclosure can be made where:

- a. you have previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by regulation;
- b. you have reasonable grounds to believe that the disclosed information concerns a substantial and imminent danger to the health or safety of one or more persons, or to the natural environment;
- c. before making the emergency disclosure, you have given written notice to the body to which the previous disclosure was made and the notice:
 - includes enough information to identify the previous disclosure; and
 - states that you intend to make an emergency disclosure; and
- d. the extent of the information disclosed in the emergency disclosure is no greater

than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

6.1 Note

- (1) You are encouraged to make disclosures to one of FFG's Eligible Recipients in the first instance as FFG would like to identify and address any wrongdoings as early as possible.
- (2) You should contact an independent legal adviser before making public interest or emergency disclosures. They can advise on the rights, obligations and implications associated with such a disclosure.

7. Making a Disclosure

- 7.1 You can make disclosures in person, writing, email or phone directly to an Eligible Recipient.
- 7.2 If you feel uncomfortable making a disclosure to an Eligible Recipient, you can make an anonymous disclosure.

8. Anonymous Disclosures

- 8.1 When making disclosures, you can:
 - (1) remain anonymous while making a disclosure, over the course of the investigation and/or after the investigation is finalised; and
 - (2) refuse to answer questions that you feel could reveal your identity.
- 8.2 If you want to remain anonymous, you should still maintain ongoing two-way communication with FFG, so that FFG can ask follow-up questions or provide feedback.
- 8.3 To make anonymous disclosures, please email whistleblower@ffgl.com.au (**Anonymous Disclosure System**).

9. How disclosers are protected

- 9.1 FFG protects your identity through:
 - (1) the Anonymous Disclosure System; and
 - (2) by allowing you to adopt a pseudonym for the purpose of your disclosure.
- 9.2 If you qualify as a whistleblower you are also entitled to:
 - (1) identity protection;
 - (2) protection from detrimental acts or omissions;
 - (3) compensation and other remedies; and

- (4) civil, criminal and administrative liability protection.

9.3 Identity Protection

- (1) A person cannot disclose your identity or information that is likely to lead to your identification unless the disclosure is made to:
 - a. ASIC, APRA, or a member of the Australian Federal Police;
 - b. a legal practitioner (for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the Corporations Act);
 - c. a person or body prescribed by regulations; or
 - d. with your consent.
- (2) However, a person can disclose the information contained in your disclosure with or without your consent if:
 - a. the information does not include your identity;
 - b. all reasonable steps have been taken to reduce the risk that you will be identified from the information; and
 - c. it is reasonably necessary for investigating the issues raised in the disclosure.
- (3) It is illegal for a person to identify you or disclose information that is likely to lead to your identification, outside the exceptions outlined above. If you have any concerns about a breach of confidentiality, you should contact FFG's General Manager People & Culture.
- (4) Alternatively, you can lodge a complaint to ASIC, APRA or the ATO, for investigation.

9.4 Protection from Detriment

- (1) A person cannot cause detriment to you (or another person) if:
 - a. the person believes or suspects that you (or another person) made, may have made, proposes to make or could make a disclosure that qualifies for protection; and
 - b. the belief or suspicion is the reason, or part of the reason, for the conduct.
- (2) In addition, a person cannot make a threat to cause detriment to you (or another person) in relation to a disclosure. A threat may be express or implied, or conditional or unconditional. You (or another person) who has been threatened in relation to a disclosure does not have to actually fear that the threat will be carried out.
- (3) Some examples of detrimental conduct that are prohibited under the law include:
 - a. dismissal of an employee;

- b. injury of an employee in his or her employment;
- c. alteration of an employee's position or duties to his or her disadvantage;
- d. discrimination between an employee and other employees of the same employer;
- e. harassment or intimidation of a person;
- f. harm or injury to a person, including psychological harm;
- g. damage to a person's property;
- h. damage to a person's reputation;
- i. damage to a person's business or financial position; or
- j. any other damage to a person.

(4) Examples of conduct that is not detrimental include:

- a. administrative action that is reasonable for the purpose of protecting you from detriment (e.g. if you have made a disclosure about your immediate work area, moving you to another office to prevent you from detriment); and
- b. managing your unsatisfactory work performance, if the action is in line with FFG's performance management framework.

9.5 Compensation and Other Remedies

If you suffer any loss in relation to a breach of your rights as a whistleblower, you can seek compensation and other remedies through the courts if:

- (1) you suffer loss, damage or injury because of a disclosure; and
- (2) FFG fails to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

9.6 Civil, Criminal and Administrative Liability Protection

You are protected from:

- (1) civil liability (e.g. any legal action against you for breach of an employment contract);
- (2) criminal liability (e.g. attempted prosecution for unlawful disclosure); and
- (3) administrative liability (e.g. disciplinary action for making the disclosure).

9.7 Note

- (1) However, the protections above do not grant immunity for any misconduct that you

have engaged in that is revealed in your disclosure.

- (2) These protections apply not only to internal disclosures, but to disclosures to external legal practitioners, regulatory and other external bodies, and public interest and emergency disclosures that are made in accordance with the Corporations Act.

10. How disclosers are supported

10.1 Identity Protection

FFG will protect your identity by ensuring:

- (1) all personal information or reference to you witnessing an event will be redacted;
- (2) you will be referred to in a gender-neutral context;
- (3) where possible, you will be contacted to help identify certain aspects of your disclosure that could inadvertently identify you;
- (4) disclosures will be handled and investigated by qualified staff;
- (5) all documents and other materials relating to your disclosure will be stored securely;
- (6) access to all information relating to your disclosure will be limited to those directly involved in managing and investigating the disclosure;
- (7) only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of your identity (subject to your consent) or information that is likely to lead to your identification;
- (8) communications and documents relating to the investigation of a disclosure will not be sent to an email address or to a printer that can be accessed by other staff; and
- (9) each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of your identity may be a criminal offence.

10.2 Note

In practice, people may be able to guess your identity if:

- (1) you have previously mentioned that you are considering making a disclosure;
- (2) you are one of a very small number of people with access to the information; or
- (3) your disclosure relates to information that you have previously been told privately and in confidence.

10.3 Protection from Detriment

FFG will protect you from detriment by:

- (1) having actions for protecting you from risk of detriment—for example, FFG may allow you to perform your duties from another location, reassign you to another role at the same level, make other modifications to your workplace or the way you perform your work duties, or reassign or relocate other staff involved in the disclosable matter;
- (2) ensuring that management are aware of their responsibilities to maintain your confidentiality, address the risks of isolation or harassment, manage conflicts, and ensure fairness when managing the performance of, or taking other management action relating to you;
- (3) enabling you to lodge a complaint if you have suffered detriment to the General Manager People & Culture, and such complaint will be investigated as a separate matter by an officer who is not involved in dealing with disclosures; and
- (4) interventions for protecting you if detriment has already occurred— for example, FFG will investigate and address the detrimental conduct, such as by taking disciplinary action, or FFG could allow you to take extended leave, develop a career development plan for you that includes new training and career opportunities, or offer compensation or other remedies.

11. Handling and investigation of disclosures

11.1 When you make a disclosure in accordance with this policy and any relevant laws, the following steps must be followed, unless it would be inappropriate or unreasonable to do so:

- (1) any person who receives the information must provide the information to an Eligible Recipient, as soon as practicable, removing any information that identifies you prior to doing so (unless you have provided your consent to that disclosure);
- (2) as soon as practicable, the Eligible Recipient must determine whether the disclosure falls within the scope of this policy and, if so, appoint an investigator with no personal interest in the matter to conduct an investigation into the matters disclosed, if they determine it to be necessary or appropriate;
- (3) the investigator must conduct any investigation in an objective and fair manner, which includes providing any person who has been adversely mentioned in information provided by you an opportunity to respond to the allegations made in respect of them prior to any adverse findings being made; and
- (4) subject to the exceptions allowed under this policy or otherwise by law, your identity (or information that is likely to lead to your identity becoming known) must always be kept confidential during and after the investigation. All persons responsible for or involved in an investigation must take reasonable steps to reduce the risk that you will be identified.

11.2 Anyone involved in an investigation under this policy is expected to cooperate fully, truthfully and transparently, and comply with all reasonable requests and directions of the investigator. A failure by a person to be truthful, transparent and honest may result in FFG taking disciplinary action against them, including up to termination.

11.3 FFG must ensure that the Board (or a committee of the Board, if applicable) is informed of any material incidents reported under this policy. Accordingly, the Eligible Recipient must promptly report any disclosures that fall within the scope of this policy to the Managing Director and CEO, and Company Secretary.

12. Fair treatment of those mentioned in disclosures

12.1 FFG will treat those who are mentioned or are the subject of a disclosure fairly by ensuring:

- (1) disclosures will be handled confidentially;
- (2) each disclosure will be assessed and may be the subject of an investigation;
- (3) the objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters reported;
- (4) when an investigation needs to be undertaken, the process will be objective, fair and independent; and
- (5) an employee who is the subject of a disclosure will be advised about the subject matter of the disclosure as and when required by principles of natural justice and procedural fairness and prior to any actions being taken.

12.2 Note

- (1) FFG may determine the most appropriate time to inform the individual who is the subject of a disclosure about the investigation, provided that FFG informs the individual before making any adverse finding against them.
- (2) In some circumstances, informing the individual at an early stage of an investigation may compromise the effectiveness of the investigation, such as when there may be concerns that the individual may destroy information or the disclosure needs to be referred to ASIC, APRA, the ATO or the Federal Police.

13. Accessibility

FFG aims to make this policy widely available to, and easily accessible by, its officers, employees, contractors, customers, suppliers and the general public, including by:

- (1) issuing the policy to staff via FFG's workforce management and compliance software; and
- (2) posting the policy on the Corporate Governance webpage of the FFG website at <https://ffgl.com.au/our-business/corporate-governance/>.

14. Definitions

In this policy;

- (1) Freedom Foods Group Limited and its Related Bodies Corporate shall be collectively referred to as 'FFG';

- (2) the term '**Misconduct**' includes fraud, negligence, default, breach of trust and breach of duty;
- (3) the term '**Improper State of Affairs or Circumstances**' is not defined and is intentionally broad. For example, 'misconduct or an improper state of affairs or circumstances' may not involve unlawful conduct in relation to FFG but may indicate a systemic issue that the relevant regulator should know about to properly perform its functions. It may also relate to business behaviour and practices that may cause consumer harm;
- (4) the term '**Reasonable Grounds to Suspect**' is based on the objective reasonableness of the reasons for your suspicion. It ensures that your motive for making a disclosure, or your personal opinion of the person(s) involved, does not prevent you from qualifying for protection. In practice, a mere allegation with no supporting information is not likely to be considered as having 'reasonable grounds to suspect'. However, you do not need to prove their allegations; and
- (5) the term '**Related Bodies Corporate**' shall have the same meaning as the term is defined in the Corporations Act 2001 (Cth).

15. Policy review

This policy will be reviewed by the Board least once every two years from the date it was adopted.

16. Resources

Here are some relevant links that may be useful to you:

- (1) [ASIC Information Sheet 238](#): Whistleblower rights and protections.
- (2) [ASIC Information Sheet 239](#): How ASIC Handles whistleblower reports.
- (3) [APRA become a 'whistleblower' and make public interest disclosure.](#)
- (4) [ATO tax whistleblower.](#)