

INGHAM'S WHISTLE-BLOWER POLICY

POLICY OWNER: CORPORATE GOVERNANCE

VER. NO: 2

ISSUE DATE: 20.12.19



1. EXECUTIVE SUMMARY

The Whistle-Blower policy supports Ingham's Code of Conduct and is designed to promote and reinforce Ingham's culture of and commitment to honest and ethical behaviour.

The policy provides guidance and protection to Whistle-blower's by establishing mechanisms by which matters can be raised confidentially and investigated without fear of reprisal, repercussion, victimisation or other detriment.

The Company maintains an external Whistle Blower Hotline maintained by Fisher Cartwright Berriman Pty Limited (FCB)

The Company commits to:

- i. being supportive and protective of any Whistle-blower who, acting in good faith, reports a breach or wrongdoing to the Company under this policy;
- ii. treat the identity, if disclosed, of the Whistle-blower as confidential unless the Whistle-blower indicates (or the law requires) otherwise;
- iii. keep investigations confidential so far as is practicable;
- iv. treat all Disclosures seriously;
- v. investigate Disclosures promptly, thoroughly and consistently with applicable law;
- vi. not tolerate any act of reprisal, repercussion, victimisation or other Detriment against anyone who makes a Disclosure, or who participates in an investigation relating to possible wrongdoing.

The Policy is located on the Company Website and Intranet.

2. INTRODUCTION

Inghams Group Limited and its subsidiaries (**Company**) are committed to conducting business honestly, with integrity, and in accordance with its values and standards of expected behaviour.

The Board has approved this Policy in order to:

- encourage people to speak up if they become aware of Potential Misconduct;
- explain how to report potential issues and what protections a discloser will receive;
- outline the Company's processes for responding to Whistle-blower reports; and
- promote a workplace environment in which everyone feels safe, supported and encouraged to speak up.

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The Board will not tolerate anyone being discouraged from speaking up or being subject to detriment because they want to speak up or they have done so. Disciplinary action, up to and including termination of employment or engagement, may be imposed on anyone shown to have caused detriment to a person in connection with speaking up.

3. WHAT IS WHISTLE-BLOWING?

Anyone with information about Potential Misconduct is encouraged to report that information to a Responsible Officer (i.e. to "Speak Up"). If in doubt, Speak Up.

The Responsible Officers are set out in section 6, below.

4. WHAT IS POTENTIAL MISCONDUCT

Potential Misconduct is any suspected or actual misconduct or improper state of affairs or circumstances in relation to the Company. This will include conduct in relation to an employee or officer of the Company. You should Speak Up even if you are unsure if something is Potential Misconduct.

Potential Misconduct does **not** generally include **personal work-related grievances**.

Personal work-related grievances are grievances relating to your employment that have implications for you personally (such as a disagreement between you and another employee or a decision about your promotion).

Generally, these grievances should be raised with your local HR representative to allow those issues to be resolved most effectively. In some cases, these grievances may qualify for legal protection (see Attachment 1).

Potential Misconduct may or may not include a breach of law or information that indicates a danger to the public or to the financial system. Examples of Potential Misconduct include, but are not limited to:

- breach of laws or regulations;
- breach of the Code of Conduct or other Company policies, standards or codes;
- criminal activity;
- bribery or corruption;
- conduct endangering health and safety, or causing damage to the environment;
- dishonest or unethical behaviour;
- harassment, discrimination, racism or bullying;
- conflicts of interest
- anti-competitive behaviour;
- financial fraud or mismanagement;
- insider trading;
- unauthorised use of the Company's confidential information;
- conduct likely to damage the Company's financial position or reputation; and
- deliberate concealment of the above; and
- Retaliation against someone who has made a report under this policy

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5. WHO CAN MAKE A REPORT?

Anyone with information about Potential Misconduct is encouraged to report. This includes, but is not limited to, the Company's current and past employees, directors, suppliers, associates and members of the family or household of the afore mentioned.

6. REPORTING PROCEDURE

How to make a report

- 1) Reporting to Supervisor / Senior manager: Consideration should always first be given to reporting Reportable Conduct to your direct manager, supervisor or appropriate senior manager.
- 2) Reporting to Ingham's Responsible Officers (Chief People Officer / General Counsel): Where a person does not feel comfortable raising their concerns with a senior manager, that person can report suspected Reportable Conduct to Ingham's Chief People Officer or Ingham's General Counsel:

By mail:	Ingham's Chief People Officer Level 4 / 1 Julius Avenue North Ryde NSW Australia 2113 / Locked Bag 2039, North Ryde NSW, Australia 1670 Ingham's General Counsel Level 4 / 1 Julius Avenue North Ryde NSW Australia 2113 / Locked Bag 2039, North Ryde NSW, Australia 1670.
By phone	Chief People Officer: +61 417 805 924 General Counsel: +61 418 729 723
By email	gkerswell@ingham.com.au dmatthews@ingham.com.au

- 3) External Reporting to Whistle Blower Hotline maintained by FCB: If a person does not feel that it is appropriate to contact the individuals above they can utilise the Ingham's whistle-blower external reporting process by contacting FCB on

Australia	1300 139 423 Inghams@hrassured.com.au
New Zealand	0800 003 795 Inghams@hrassured.co.nz

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7. WHAT INFORMATION SHOULD I PROVIDE

You should provide as much information as possible, including details of the Potential Misconduct, people involved, dates, locations and if any more evidence may exist.

When reporting under this policy you will be expected to have reasonable grounds to believe the information you are disclosing is true, but you will not be penalised even if the information turns out to be incorrect. However, you obviously must not make a report that you know is not true or is misleading. Where it is found that a person has knowingly made a false report, this will be considered a serious matter and will result in disciplinary action.

8. CAN I MAKE AN ANONYMOUS REPORT?

The Company encourages the reporting of Potential Misconduct, however we appreciate that making a report can be difficult.

You can make an anonymous report if you do not want to reveal your identity. However, we encourage you to provide your name because it will make it easier to investigate and address your report.

If you do not provide your name, any investigation will be conducted as best as possible in the circumstances. However, an investigation may not be possible unless sufficient 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.

If you do provide your name, it will only be disclosed if you provide your consent, or in exceptional circumstances where the disclosure is allowed or required by law (e.g. in dealings with a regulator). If you have concerns about this, you can discuss this with the Responsible Officer.

9. HOW WILL THE COMPANY RESPOND TO A REPORT

All reports made under this Policy will be received and treated sensitively and seriously, and will be dealt with promptly, fairly and objectively.

- The Company's response to a report will vary depending on the nature of the report and the amount of information provided. Your report may be addressed and resolved informally (such as assisting employees to change their behaviour) or through formal investigation.
- While reporting under this policy does not guarantee a formal investigation, all reports will be properly assessed and considered by the Company and a decision made as to whether they should be investigated.

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- Any investigations commenced will be conducted in a timely manner and will be fair and independent from any persons to whom the report relates. All employees and contractors must cooperate fully with any investigations.
- When appropriate, a person being investigated will be provided with details of the report that involves them (to the extent permitted by law) and be given an opportunity to respond.
- Where an investigation identifies a breach of the Company's Code of Conduct or internal policies or procedures, appropriate disciplinary action will be taken. This may include but is not limited to terminating or suspending the employment or engagement of the person(s) involved in the misconduct.

10. WHAT PROTECTIONS EXIST IF I MAKE A REPORT UNDER THE POLICY?

10.1 Protecting your identity?

The Company will look to protect the identity of people who report potential misconduct under this policy, together with the relevant relatives or dependents where appropriate. Your identity (and any information the Company has because of your report that someone could likely use to work out your identity) will only be disclosed if you give your consent to the Company to disclose that information or in exceptional circumstances where the disclosure is allowed or required by law.

10.2 Protecting you from Detriment

No person may cause detriment to someone else (or threaten to do so) because of a belief that person has or will make a report under this policy. Examples of detriment include discrimination, harassment, causing physical or psychological harm, damaging property, and varying an employee's role or duties.

You should tell a Responsible Officer listed in section 6 if you, or someone else, is being, or has been subject to detrimental conduct. The Company will treat this very seriously.

Any person involved in detrimental conduct will be subject to disciplinary action. In some circumstances, this may also be a criminal offence punishable by imprisonment.

10.3 Other Protections Available

The Company is committed to making sure that you are treated fairly and do not suffer detriment because you make a report under this policy. The protections offered will depend on things such as the Potential Misconduct and people involved. Protections may include the following:

- monitoring and managing the behaviour of other employees;

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- relocating employees (which may include the people alleged to have been involved in the Potential Misconduct) to a different division, group or office;
- offering you a leave of absence or flexible workplace arrangements while a matter is investigated; and/or
- rectifying any detriment that you have suffered.

The Company will look for ways to support all people who make a report under this policy, but it will of course not be able to provide non-employees with the same type and level of support that it provides to employees. In all cases, the Company will seek to offer as much support as practicable.

Further information regarding the protections afforded under Australian law to persons who act as Whistle-blowers is available at Attachment 1 to this Policy.

11. NON-REPORTABLE CONDUCT

- 11.1 If an individual has a concern about conduct involving an employee, volunteer, contractor, or on-hire worker engaged by the Company that is not Reportable Conduct, it should still be reported. If the concern does not amount to Reportable Conduct, the Company will review the complaint and decide on any next steps.
- 11.2 This policy does not apply to any grievance about a workplace matter, or about employment arrangements (such as pay or rosters). If an individual has a grievance about this type of matter the individual should at first instance speak to their manager or local HR representative.

12. EAP SUPPORT

The Company provides a confidential Employee Assistance Program (“EAP”) to all Company employees. Employees are encouraged to use the EAP for professional counselling for any matter, whether work related or not. The EAP is provided by Assure Programs. Their contact number is 1800 808 374 (AUS) and 0800 327 669

13. BREACH OF POLICY

Any employee who is found to have breached this policy will be subject to disciplinary action, up to and including termination of employment.

14. REPORTING

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The Audit and Risk Committee will receive a summary of reports made under this Policy on a quarterly basis and report to the Board. The Audit and Risk Committee will be provided information about any material incidents reported in a timely manner outside normal reporting periods, which will subsequently be provided to the Board.

15. REVIEW AND VARIATION

The Board is responsible for the review and oversight of this Policy. In executing this role, the Board will, with the appropriate support and input from Ingham's Chief People Officer and General Counsel:

- monitor and review the effectiveness of this policy as it considers appropriate; and
- amend the policy as appropriate

16. DISCLOSURE

A summary of this Policy will be disclosed in the Company's Corporate Governance Statement.



17. PROTECTIONS PROVIDED BY LAW

1 Additional legislative protections

You are encouraged to Speak Up under this Policy. However, the law offers protections in other cases (for example, you can report potential misconduct to people other than Responsible Officers). If you make a “protected disclosure” under the law that does not comply with the Whistle-Blower Policy, you will still be entitled to the legal protections.

Please contact a Responsible Officer or the Whistle-Blower Hotline if you would like more information about legal protections.

2 Protected disclosures

Certain information that is disclosed to certain people or organisations is protected by law. Examples of this information and recipients are outlined in the following table.

Information reported or disclosed	Recipient of disclosed information
<p>General disclosable matters</p> <ul style="list-style-type: none"> • Information about actual or suspected misconduct, or an improper state of affairs or circumstances in relation to the Company or a related body corporate • Information that the Company or a related body corporate or any officer or employee of the Company or a related body corporate has engaged in conduct that: <ul style="list-style-type: none"> ○ contravenes or constitutes an offence against certain legislation (e.g. the Corporations Act); ○ represents a danger to the public or the financial system; or ○ constitutes an offence against any law of the Commonwealth that is 	<p>Recipients for any general disclosable matters</p> <ul style="list-style-type: none"> • A person authorised by the Company to receive protected disclosures – i.e. Responsible Officers or the Whistle-Blower Hotline under this Policy (see section Error! Reference source not found.) • An officer or senior manager of the Company or a related body corporate • An auditor, or a member of an audit team conducting an audit, of the Company or a related body corporate • An actuary of the Company or a related body corporate • ASIC or APRA

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Information reported or disclosed	Recipient of disclosed information
<p>punishable by imprisonment for a period of 12 months or more</p> <p>Note that “personal work-related grievances” are not protected disclosures under the law, except as noted below</p>	<ul style="list-style-type: none">• A legal practitioner for the purpose of obtaining legal advice or legal representation

Tax-related disclosable matters

- Information about misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the Company or an associate, which the employee considers may assist the recipient to perform functions or duties in relation to the tax affairs of the Company or an associate

Recipients for any tax-related disclosable matters

- A person authorised by the Company to receive reports of tax-related disclosable matters
- An auditor, or a member of an audit team conducting an audit, of the Company
- A registered tax agent or BAS agent who provides tax services or BAS services to the Company
- A director, secretary or senior manager of the Company
- An employee or officer of the Company who has functions or duties that relate to the tax affairs of the Company
- A legal practitioner for the purpose of obtaining legal advice or legal representation

Further tax-related information

Information that may assist the Commissioner of Taxation to perform his or her functions or duties under a taxation law in relation to the Company

Recipients for any further tax-related information

- Commissioner of Taxation
- A legal practitioner for the purpose of obtaining legal advice or legal representation

The law also protects certain disclosures made in “emergency” and “public interest” situations, in which case disclosures can be made to additional recipients such as journalists and Members of Parliament by following specific processes set out in legislation. Please contact the Company’s Group General Counsel and Company Secretary if you would like more information about emergency and public interest disclosures.

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Personal work-related grievances

Legal protection for disclosures about solely personal employment related matters are only available under the law in limited circumstances. A disclosure of a personal work-related grievance will remain protected if, in summary:

- it concerns detriment to you because you have or may be considering Speaking Up; or
- it is made to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the law about whistleblowers.

Under the law, a grievance is **not** a 'personal work related grievance' if it:

- has significant implications for an entity regulated under the law that do not relate to the discloser;
- concerns conduct, or alleged conduct, in contravention of specified corporate and financial services laws, or that constitutes an offence punishable by 12 months or more imprisonment under any other Commonwealth laws; or
- concerns conduct that represents a danger to the public or financial system.

3 Specific protections and remedies

Additional legislative protections may also be available, including but not limited to:

- compensation for loss, damage or injury suffered as a result of detrimental conduct;
- an injunction to prevent, stop or remedy the effects of the detrimental conduct;
- if the detrimental conduct wholly or partly resulted in the termination of an employee's employment, reinstatement of their position; and
- any other order the court thinks appropriate.

You are also protected from the following in relation to a protected disclosure you make:

- civil liability (e.g. any legal action against you for breach of an employment contract, duty of confidentiality or another contractual obligation);
- criminal liability (e.g. attempted prosecution of you for unlawfully releasing information, or other use of the disclosure against you in a prosecution (other than for making a false disclosure)); and
- administrative liability (e.g. disciplinary action for making the disclosure).

However, you will not have immunity for any misconduct you have engaged in that is revealed in a disclosure.