

WHISTLEBLOWER POLICY

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EXECUTIVE SUMMARY

The Whistleblower policy (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 Whistleblowers by establishing mechanisms by which matters can be raised confidentially and investigated without fear of reprisal, repercussion, victimisation or other detriment.

The Company maintains a confidential WhistleBlower Hotline maintained externally by Fisher Cartwright Berriman Pty Limited (FCB).

The Company commits to:

- i. Being supportive and protective of any Whistleblower who reports a breach or wrongdoing to the Company under this Policy;
- ii. Treat the identity, if disclosed, of the Whistleblower as confidential unless the Whistleblower 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.

PURPOSE OF THIS POLICY

Ingham's Group Limited and its subsidiaries (Inghams or 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 Whistleblower reports; and
- Promote a workplace environment in which everyone feels safe, supported and encouraged to speak up.

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 disadvantaged, victimised or otherwise caused detriment to a person because they want to, or have, spoken.

WHAT IS WHISTLEBLOWING?

Whistleblowing (or Speaking Up) means telling an appropriate person in a position of influence (Responsible Officers) if you have reasonable grounds to suspect that Potential Misconduct has occurred or is occurring in relation to the Company. If you are an eligible whistleblower and you report Potential Misconduct to an eligible Responsible Officer you will qualify for legal protections.

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 under the heading "Reporting Procedure", below.



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 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, Levels of Authority 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
- Breach of food safety standards
- Anti-competitive behaviour
- Financial fraud or mismanagement
- Insider trading
- Breach of Animal Welfare Standards
- Unauthorised use of the Company's confidential information
- Conduct likely to damage the Company's financial position or reputation
- Deliberate concealment of the above
- Retaliation against someone who has made a report under this Policy

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 People & Performance representative to allow those issues to be resolved most effectively.

While personal work-related grievances will not generally amount to Potential Misconduct, they may be covered by this Policy in certain situations. For example, a grievance may be covered by this Policy if it:

- relates to detriment that has been suffered or is threatened because an individual has raised a concern about suspected Potential Misconduct;
- relates to both a personal work-related grievance and Potential Misconduct; or
- relates to concerns that the Company has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or information that suggests misconduct beyond the discloser's personal circumstances.]

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, volunteers, contractors, suppliers (including employees of suppliers), associates and members of the family or household of the afore mentioned.

Further information regarding the protections afforded under Australian law to persons who act as Whistleblowers is available in the section "Protection Provided by Law".



REPORTING PROCEDURE

How to make a report

Inghams has both informal and formal ways in which concerns can be raised depending on your circumstances and the level of seriousness of the issue.

1. If you are comfortable, you are encouraged to raise a concern informally outside this Policy with your direct manager, supervisor or appropriate senior manager.

At any time before you raise a concern, you can obtain more information about this Policy, how it works and whistleblower information more generally by contacting the Responsible Officers listed in this Policy.

2. Reporting to Ingham's Responsible Officers

The role of Responsible Officers is to ensure that the information is heard by the Company and proper follow-up occurs, as well as to ensure that you feel supported and protected.

- (a) The Chief People Officer / General Counsel: You 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: +61 477 529 470
By email	gkerswell@ingham.com.au mkielich@ingham.com.au

- (b) External Reporting to WhistleBlower Hotline maintained by FCB: If a person does not feel that it is appropriate to contact the individuals above, they can utilise the Inghams' whistleblower external reporting process by contacting FCB on:

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

While we encourage you to make a report to one of the Responsible Officers listed above, there are certain other people to whom you can report and still receive the legal protections described below, who are listed in the "Protected Disclosures" section below.

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. Up to and including termination in the most serious instances.

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 (which will only be disclosed to the company with your consent) because it will make it easier to investigate and address your report.

The content and merit of the report will be evaluated in the same way regardless of your name being disclosed and any investigation will be conducted as best as possible in the circumstances. However, 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.

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.

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.
- 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.

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

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;
- the disclosure is allowed or required by law (for example, the disclosure by the Company to a lawyer in order to get legal advice); or
- in the case of information likely to identify you, it is reasonably necessary to disclose the information for the purposes of an investigation, but all reasonable steps are taken to prevent someone from working out your identity.

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 or employment.

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.

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;
- 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;
- Providing access to the EAP
- 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 in the circumstances.

Further information regarding the protections afforded under Australian law to persons who act as Whistleblowers is available in the section "Protection Provided by Law".

NON-REPORTABLE CONDUCT

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 (for example a dispute about pay or rosters), the Company will review the complaint and decide on any next steps.

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.



BREACH OF POLICY

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

REPORTING

The People & Remuneration Committee will receive a summary of reports made under this Policy on a quarterly basis and report to the Board. The People & Remuneration 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. The Finance & Audit Committee will receive a summary of reports made under this Policy on a bi-annual basis.

REVIEW AND VARIATION

The Board is responsible for approval and oversight of this Policy. In executing this role, the Board will, with the appropriate support and input from the People & Remuneration Committee, Chief People Officer and General Counsel:

- Monitor and review the effectiveness of this Policy as it considers appropriate; and
- Amend the Policy as appropriate.

Refer to “Accountabilities” detailed below.

PROTECTION PROVIDED BY LAW

Additional legislative protection

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 Whistleblower Policy, you will still be entitled to the legal protections. A disclosure can qualify for protection under the law even if it is made anonymously or turns out to be incorrect.

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

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. A matter reported as a whistleblower report which does not meet the criteria below, does not carry the same protections to the person making the report.

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 punishable by imprisonment for a period of 12 months or more. <p>Note that “personal work-related grievances” are not protected disclosures under the law, except as noted below.</p>	<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 Whistleblower Hotline under this Policy (see section 6) ○ 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 ○ A legal practitioner for the purpose of obtaining legal advice or legal representation
<p>Tax-related disclosable matters</p> <ul style="list-style-type: none"> ○ Information about misconduct, or an improper state of affairs or circumstances, in relation to 	<p>Recipients for any tax-related disclosable matters</p> <ul style="list-style-type: none"> ○ A person authorised by the Company to receive reports of tax-related disclosable matters



<p>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.</p>	<ul style="list-style-type: none"> ○ 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
<p>Further tax-related information</p> <p>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.</p>	<p>Recipients for any further tax-related information</p> <ul style="list-style-type: none"> ○ 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.

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;
- Concerns conduct that represents a danger to the public or financial system; or
- Concerns conduct or alleged conduct prescribed by the regulations.

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;
- An order requiring an apology for engaging in the detrimental conduct;
- If the detrimental conduct wholly or partly resulted in the termination of an employee's employment, reinstatement of their position;
- Exemplary damages; 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.

ACCOUNTABILITIES

Role	Responsibilities
General Manager – People and Performance	Development of policy and periodic review
Executive Leadership Team and General Counsel	Reviews policy and recommends updates prior to finalisation
Chief People Officer, Grant Kerswell	Reviews policy and recommends approval of policy to the People & Remuneration Committee, and is responsible for reporting matters relating to Fraud to the Finance & Audit Committee Chair
People & Remuneration Committee	Reviews policy and recommends approval to the Board, and is responsible for reporting to the Board
Board of Directors	Approves policy

RELATED DOCUMENTS

[Whistleblower Policy on Workplace](#)

[Australia Employee Help Line Instructions](#)

[New Zealand Employee Help Line Instructions](#)

[Whistleblower – Quick reference Guide for Leaders](#)

COMPLIANCE AND ASSURANCE

People and Performance may periodically monitor compliance with this Policy, including via internal audits.

