

# CFAL Whistleblower Policy

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## 1. Background and Purpose

Competitive Foods Australia Pty Ltd and each and every of its subsidiaries (with an exception of Hungry Jack's business which has a separate whistleblower policy) (**CFAL**) is committed to the highest standards of conduct and ethical behaviour in all our business activities and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance.

To foster this standard of behaviour, CFAL encourages its staff and external partners who have knowledge of, or reasonable suspicions of, any incident or improper conduct to report the matter through the appropriate channels at their earliest opportunity.

The purpose of this whistleblower policy (**Policy**) is to:

- promote culture of responsibility in reporting any suspected/actual misconduct or improper state of affairs or circumstances within CFAL (**Improper Conduct**);
- explain how to make a report about Improper Conduct;
- outline the protections available for those who make a report;
- outline CFAL's processes for responding to reports; and
- promote a workplace environment in which everyone feels safe, supported and encouraged to report Improper Conduct.

## 2. Policy Statement

CFAL will not tolerate anyone being discouraged from speaking up or being adversely affected because they have reported misconduct in accordance with this Policy. CFAL will consider disciplinary action, which may include termination of employment or engagement, where any team member has caused detriment to another because they have or want to make a disclosure in accordance with this Policy.

Anyone with information about Improper Conduct is encouraged to report that information to an Eligible Recipient (see clause 6).

A link to this Policy will always be available on internal or external CFAL subsidiary websites.

## 3. Scope of Application

Whilst this Policy may be referred to as the Competitive Foods Australia Pty Ltd Whistleblower Policy, it applies to all Australian and New Zealand subsidiaries of CFAL equally. The subsidiaries to which this Policy applies include:

Company	ABN / Company No.
'CFAL' - Competitive Foods Australia Pty Ltd	48 010 542 908
'Comgroup' - Comgroup Supplies Pty Ltd	20 008 732 465
'CFC' - Consolidated Food Company Pty Ltd	14 153 417 004
'Markwell Foods' - Markwell Pacific Marketing Pty Limited	48 067 856 133
'Markwell Cold Storage' – Seabest International Pty Ltd	11 094 809 980
'Comgroup NZ' – Comgroup NZ Limited	6835013
'Shore Mariner' – Shore Mariner Limited	870458
'Markwell NZ' – Markwell New Zealand Limited	1080070

Please note that this policy **does not** apply to the CFAL subsidiary companies Hungry Jack's Pty Ltd and Hungry Jack's Australia Pty Ltd as their separate Whistleblowing Policy and reporting mechanism can be found at the following website link: [Hungry Jack's Whistleblowing Policy](#).

This Policy will apply when a person makes a disclosure in accordance with the whistleblower protections of the Corporations Act 2001 and the Taxation Administration Act 1953 (a **Protected Disclosure**). A Protected Disclosure is made when an Eligible Whistleblower makes a disclosure of information in relation to Improper Conduct to an Eligible Recipient (see clause 6).

Eligible Whistleblowers include:

- Current team members, directors or officers of a subsidiary outlined in this clause,
- Past team members, directors, other officers of a subsidiary covered in this clause,
- Contractors, suppliers, service providers, consultants and/or business partners (including employees of the aforementioned) to a subsidiary listed in this clause,
- an associate of a subsidiary covered in this clause, and
- Spouses, dependents (or their spouse's dependents) and relatives of the above.

#### 4. What is a Protected Disclosure?

Eligible Whistleblower can make a Protected Disclosure under this Policy where they have reasonable grounds to suspect that the information concerns misconduct or an improper state of affairs or circumstances in relation a CFAL subsidiary.

Improper Conduct may include any activity or conduct (whether by act or omission) which:

- is improper, dishonest, fraudulent, corrupt (including soliciting, accepting or offering a bribe), illegal (e.g. theft, violence, intimidation, criminal damage to property or any other breaches of state or federal law), or unethical (e.g. altering business records or data, adopting questionable accounting practices or wilfully breaching Company's internal policies or code of conduct);
- is likely to damage CFAL's financial position or reputation;
- could constitute bullying, harassment, discrimination or victimisation;
- could or will lead to issues of food safety, instances of food fraud or the intentional contamination of food products;
- represents a danger to the public or to the financial system;
- endangers health and safety, or causes actual or likely damage to environment; or
- constitutes an offence against, or a contravention of, a provision of any law.

#### 5. What is a personal work-related grievance?

**Personal work-related grievances** are **not within the scope of this Policy** and should be raised directly with your Line Manager or any other CFAL leader that you feel comfortable raising the matter with.

*Personal work-related grievances* are issues in relation to your employment with CFAL or any of its subsidiaries that have implications for you personally (i.e. matters solely related to your personal employment).

Examples of personal work-related grievances include:

- a conflict between you and another team member;
- a decision concerning the terms of your employment;

- a decision concerning a promotion or transfer;
- a decision concerning the handling or resolution of a workplace grievance;
- a decision concerning disciplinary action; or
- a decision relating to the termination of your employment.

However, in some limited instances, a personal *work-related grievance* may be covered by this Policy, such as where the grievance arises from knowledge of unethical, illegal or fraudulent conduct. Further information is set out in **Appendix 1**.

## 6. Who can I make a report to?

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

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

If you are comfortable, you are encouraged to raise a concern informally outside this Policy with your Line 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 either ER Strategies or the CFAL Whistleblower Coordinator.

### CFAL Whistleblower Hotline and Webform

If you do not feel comfortable making a Protected Disclosure to the Eligible Recipient, you can also make a Protected Disclosure via the Competitive Foods Australia Whistleblower Hotline or Webform service, managed by ER Strategies. ER Strategies is a third-party organisation which operates and monitors an **independent and confidential** whistleblower service for persons to which this policy applies. Team members, suppliers, contractors, consultants, employees of contractors and anyone covered by this Policy may use the hotline or webform managed by ER Strategies to report an Improper Conduct, and reports may be made in a number of languages via translator services if required.

When accessing the Hotline or Webform to make a Protected Disclosure, you may make a confidential report or choose to disclose your identity, it is your choice. If you elect to remain anonymous, ER Strategies call takers for the CFAL Whistleblower Hotline will follow the protocols regarding confidentiality set out in clause 8.

You can contact the hotline 24 hours a day 7 days a week via the available online webform, or during business hours (AEST/AEDT) Monday to Friday via the phone service.

An answering service will be available outside of the hours in which the phone lines are available, and if you choose to leave a contact number, a representative from the Hotline will call you back on the next working day.

<b>CFAL Whistleblower Hotline - AU subsidiaries only</b> <b>(managed by ER Strategies):</b>	<b>1300 508 544</b>
<b>CFAL Whistleblower Webform</b> <b>(managed by ER Strategies):</b>	<a href="https://erstrategies.com.au/competitive-foods-whistleblower-online-disclosure-form/">https://erstrategies.com.au/competitive-foods-whistleblower-online-disclosure-form/</a>

## **Direct Reporting – CFAL Whistleblower Coordinator**

CFAL encourage you to report all Protected Disclosures via the independent and confidential whistleblowing service managed by ER Strategies; alternatively, you can report to an officer or senior manager or an internal or external auditor (or a member of the audit team) of CFAL relevant subsidiary, or to CFAL directly in writing to the CFAL Whistleblower Coordinator via the contact details below:

### **Attn: CFAL Whistleblower Coordinator**

Competitive Foods Australia Pty Ltd

P.O. Box 558

Potts Point NSW 1335

Each of the above recipients are an **Eligible Recipient**.

If you decide to report a Protected Disclosure by post, please ensure all relevant information relating to the alleged Improper Conduct is included in your Protected Disclosure. You must also clearly indicate if you wish to remain anonymous, or to be contacted as part of the Protected Disclosure. To understand what information is required, please view the CFAL Whistleblower webform link above.

## **For New Zealand Subsidiaries**

For reporting in relation to any CFAL subsidiary in New Zealand, please contact the Eligible Recipient as outline above – that is, CFAL Whistleblower Webform or make direct reporting.

## **Anonymous Reports**

A report may be submitted anonymously if you do not wish to disclose your identity. You also have the option of providing your details to ER Strategies, but not to CFAL. In these instances, ER Strategies will not disclose your identity to CFAL, and your report will remain anonymous. Depending on the circumstances, CFAL may be able to respond to your report through ER Strategies, however, this is not guaranteed.

Generally, you are encouraged to provide your name because it will make it easier for us to assess, investigate and address your Protected Disclosure. For example, the context in which you may have observed the Improper Conduct 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.

## **Emergency Reports**

You may also make 'public interest' and 'emergency' Protected Disclosures (for example to a Member of Parliament or journalist). However, such disclosures will only qualify for protection if made in specific circumstances. For example, in Australia, before making a public interest or emergency disclosure, you must first make a report to ASIC, APRA or another prescribed body and wait at least 90 days before making the public interest disclosure. It is recommended that you seek a legal advice before making a public interest or emergency disclosure.

## 7. Investigation of Improper Conduct

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

While making a report does not guarantee that the matter will be formally investigated, all reports will be assessed and considered by CFAL and a decision made as to whether they should be investigated in accordance with this Policy. CFAL's response to a Protected Disclosure will vary depending on the nature of the report (including the amount of information provided).

Reports alleging the Improper Conduct will be assessed to:

- determine if and how they should be investigated in accordance with this Policy; and
- determine whether the Improper Conduct is of a serious nature, in particular if it involves conduct involving senior management and or significant financial matters. Where the matter is serious, the Group General Counsel (or their delegate) must immediately notify the Group General Manager and the Group CFO.

In all cases:

- All team members and contractors must cooperate fully with any investigations.
- The CFAL Officer/s may investigate the matter directly or may appoint a Whistleblower Investigator to investigate the matter, other than in matters involving breaches of the Corporations Act where particular processes apply.
- The Group General Counsel or another CFAL Officer or delegate may be consulted to determine how CFAL will respond and/or report the matter.
- If the matter relates to the Group General Counsel, the matter will automatically escalate to the Group General Manager and/or the Group CFO.
- Unless there are confidentiality or other reasons not to do so, individuals to whom the Protected Disclosure relates will be informed of the allegation at an appropriate time and will be given a chance to respond to the allegations made against them.
- Where CFAL considers it appropriate to do so, we will provide feedback to you regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made).

## 8. Protection of Eligible Whistleblowers

CFAL 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.

### (a) Protecting your identity

CFAL's priority is to protect the identity of people who speak up and make a report. If you speak up, your identity (and any information we have because of your Protected Disclosure that someone could use to work out your identity) will only be disclosed if you give your consent to CFAL to disclose that information or the Protected Disclosure is allowed or required by law (it is important to note that in certain circumstances, CFAL may be compelled by law to disclose your identity, for example, in legal proceedings or where the Improper Conduct involves a threat to life, property or may involve, or potentially involve, illegal activities).

We will take steps to protect your confidentiality, for example by ensuring your concerns are overseen and investigated by suitably qualified and appointed team members and

securely and confidentially storing all files and records created related to a whistle-blower report or an investigation.

**(b) Protection from detriment**

We will take all reasonable steps to protect you from detrimental treatment and will take appropriate action where any such detrimental treatment is identified. If you consider you are subjected to detrimental treatment because you made a report based on reasonable grounds under this Policy, you should inform a CFAL Officer immediately.

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

The Corporations Act also gives special protections to Protected Disclosure where certain conditions are met - refer to **Appendix 1** for further details.

**(c) Designated Protection Officer**

CFAL may appoint a Designated Protection Officer to support and help protect you. A Designated Protection Officer will be your point of contact. They can arrange additional support for you where needed and can escalate any concerns you have with how their report is being dealt with. CFAL can only appoint a Designated Protection Officer where you have agreed to share your identity with the Designated Protection Officer. The Designated Protection Officer is not involved in receiving or investigating reports.

## **9. Duties of all team members in relation to Improper Conduct**

The members of CFAL subsidiaries who become aware of known or suspected cases of the Improper Conduct must make a report under this Policy or under other applicable policies.

## **10. Outcome of investigations and reporting procedures**

At the end of the investigation, the Whistleblower Investigator or CFAL Officer must submit a report to the Group General Counsel, which will be the property of CFAL and will remain confidential.

Where an investigation identifies a breach of a subsidiaries Code of Conduct or other internal policies or procedures, appropriate disciplinary action may be taken. This may include, but is not limited to, terminating or suspending the employment or engagement of the person(s) involved in the Improper Conduct. If the report finds that there has been a suspected or an actual breach of the law, CFAL may refer the matter to the relevant legal authority.

## **11. Reporting procedures and review of Policy**

The Group General Counsel will provide the CFAL Board with information on any material incidents reported under this Policy.

All reporting of matters investigated in accordance with this Policy will maintain the confidentiality of any person who has reported a matter in accordance with the Policy. Any information that might lead to the disclosure of the identity of the Eligible Whistleblower will also be excluded from these reports.

This Policy will be periodically reviewed and updated. Team members who have roles under this Policy receive training on discharging their responsibilities and will be advised of any changes to this Policy and their responsibilities as required.

## **12. Relationship to other policies**

This Policy should be read in conjunction with the following CFAL Policies:

- Relevant subsidiaries Employee Code of Conduct;
- Relevant subsidiaries Supplier Code of Conduct;
- Relevant subsidiaries Ethics and Integrity Policies;
- Relevant subsidiaries Employee Grievance & Resolution Policies.



## Appendix 1

### Protections provided by law

#### 1. 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
<b>General disclosable matters</b> <ul style="list-style-type: none"><li>• Information about actual or suspected misconduct, or an improper state of affairs or circumstances in relation to CFAL</li><li>• Information that the CFAL or any officer or team member of the CFAL has engaged in conduct that:<ul style="list-style-type: none"><li>○ contravenes or constitutes an offence against certain legislation (e.g. the Corporations Act);</li><li>○ represents a danger to the public or the financial system; or</li><li>○ constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more.</li></ul></li></ul> <p>Note that “personal work-related grievances” are not protected disclosures under the law, except as noted below.</p>	<b>Recipients for any general disclosable matters</b> <ul style="list-style-type: none"><li>• A person authorised by CFAL to receive protected disclosures – i.e. CFAL Officers under this Policy (see section 6)</li><li>• An officer (for example, a director or secretary) or senior manager of the CFAL</li><li>• An internal or external auditor, or a member of an audit team conducting an audit of CFAL</li><li>• A lawyer for the purpose of obtaining legal advice or legal representation.</li></ul>

<b>Tax-related disclosable matters</b> <ul style="list-style-type: none"> <li>Information about misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of CFAL or an associate, which the team member considers may assist the recipient to perform functions or duties in relation to the tax affairs of the Company or an associate</li> </ul>	<b>Recipients for any tax-related disclosable matters</b> <ul style="list-style-type: none"> <li>A person authorised by the CFAL to receive reports of tax related disclosable matters</li> <li>An internal or external auditor, or a member of an audit team conducting an audit, of CFAL</li> <li>A registered tax agent or BAS agent who provides tax services or BAS services to the CFAL</li> <li>A director, secretary or senior manager of CFAL</li> <li>A team member or officer of CFAL who has functions or duties that relate to the tax affairs of CFAL</li> <li>A lawyer for the purpose of obtaining legal advice or legal representation</li> </ul>
<b>Information reported or disclosed</b>	<b>Recipient of disclosed information</b>
<b>Further tax-related information</b> <p>Information that may assist the Commissioner of Taxation to perform his or her functions or duties under a taxation law in relation to CFAL</p>	<b>Recipients for any further tax-related information</b> <ul style="list-style-type: none"> <li>Commissioner of Taxation</li> <li>A lawyer for the purpose of obtaining legal advice or legal representation</li> </ul>

The law also protects certain disclosures made in “emergency” and “public interest” situations, in which case disclosures can be made to additional recipients. Please contact the Group General Counsel if you would like more information about emergency and public interest disclosures as specific legislative requirements apply.

### Personal work-related grievances

Legal protection for disclosures about solely personal employment related matters is 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 making a report; 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 whistle-blowers.

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 prescribed by the regulations.

## 2. Specific protections and remedies

Additional legislative protections may also be available to Eligible Whistleblowers who make protected disclosures under the law, 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 a team members employment, reinstatement of their position; and
- any other order the court thinks appropriate.

The law also states that if you make a protected disclosure:

- in some circumstances the information you provide is not admissible in evidence against you in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;
- you are not subject to any civil, criminal or administrative liability for making the disclosure; and
- no contractual or other remedy may be enforced or exercised against on you the basis of the disclosure.