

Introduction

Hellers (the Company) is committed to fostering a culture of good corporate governance and ethical behaviour. This policy sets out the Company's approach to managing disclosures by whistleblowers. It is a key part of our risk management and corporate governance framework and supports our internal procedures.

This policy aims to:

- ensure that individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected; and
- ensure that there is a transparent process around receiving, handling and investigating disclosures; and
- encourage a culture of compliance with our legal and ethical obligations.

Scope

This policy applies to everyone who performs work for or with the Company, including:

- all employees (whether ongoing, temporary, full time, part time or casual) and including apprentices and trainees;
- directors and officers of the Company;
- relatives, dependents and spouses of current employees and officers of the Company;
- any person who works for the Company under a contract, including a consultant, contractor, subcontractor, employee of a contractor or subcontractor or employee of a labour hire company who has been assigned to work at the Company;
- former employees or officers of the Company; and
- any organisation (and its employees) that has a relationship or is associated with the Company as a customer, supplier, adviser, agent or otherwise.

This policy also applies to disclosures made to the Company in relation to matters in Australia within the *Corporations Act 2001 (Cth)* and in New Zealand within the *Protected Disclosures (Protection of Whistleblowers) Act 2022 (NZ)* (**Whistleblower Acts**).

Overview

It is critical that people who become aware of possible illegal or unethical conduct are able to disclose their suspicions to an appropriate person with the knowledge that their disclosures will be investigated properly and that they will not suffer negative consequences as a result of making a disclosure. It is equally important that potential wrongdoers know that others are encouraged to report their wrongdoing.

The Whistleblower Acts provides guidance for companies such as ours (and our related entities) regarding appropriate whistleblower policies and systems to have in place for receiving, investigating and acting on certain disclosures made by employees to a relevant person. In Australia the *Taxation Administration Act 1953* also contains whistleblower protections. This policy covers the types of disclosures protected by these Acts. This includes reports of concerns related to product safety, integrity, quality and legality.

This is distinct from personal work-related grievances, which may be raised through the Appropriate Workplace Behaviour Policy.

Protections for whistleblowers

For the purposes of this policy a whistleblower is a person who believes on reasonable grounds to suspect there has been misconduct or an improper state of affairs or circumstances (serious wrongdoing) in relation to the Company and discloses that information using one of the methods described below.

Reporting under this policy

Any matter that a person reasonably believes breaches the Company's policies, or the law should be reported in accordance with this policy.

Examples of serious wrongdoing for the purpose of this policy can include:

- an unlawful, corrupt or irregular use of funds or resources;
- conduct that constitutes a serious risk to public health and safety, the health and safety of any individual, or the environment;
- breaches of law or regulations;
- dishonest or unethical behaviour;
- financial fraud or mismanagement;
- conduct that constitutes a serious offence; or
- conduct that is oppressive, improperly discriminatory, or grossly negligent, or that constitutes gross mismanagement.

Serious wrongdoing must be distinguished from conduct that merely gives rise to personal work-related grievances. A personal work-related grievance is a grievance about any matter in relation to the discloser's employment that impacts the discloser personally but does not have significant implications for the Company more broadly. Conflicts between employees, decisions regarding transfers and promotions and disciplinary actions will generally be personal work-related grievances. If you are not sure if an issue falls within this policy, please contact your People & Culture Manager.

The Company is committed to the protection of whistleblowers who report Serious Wrongdoing in accordance with this policy. Other than as required by law and set out in this policy, the Company will not disclose the identity of whistleblowers without the whistleblower's consent to that disclosure. The law prohibits the disclosure of a whistleblower's unless a discloser consents to the release of information identifying the whistleblower or there are reasonable grounds to believe that the release of the identifying information is essential:

- to effectively investigate the disclosure
- to prevent a serious risk to public health or safety, the environment or the health or safety of any individual
- to comply with the principles of natural justice; or
- to an investigation by a law enforcement or regulatory agency for the purposes of law enforcement.

The Company is obligated to consult with whistleblowers before identifying information is released. At Hellers, all protected disclosure reports from whistleblowers will be kept confidential, except as required by law or where disclosure is necessary to report to regulatory authorities, law enforcement agencies or professional advisors.

In Australia the *Corporations Act 2001 (Cth)* also provides specific protections for whistleblowers relating to:

- identity protection (confidentiality);
- protection from detrimental acts or omissions;
- compensation and remedies; and
- civil, criminal and administrative liability protection.

See below for links on the final page of this policy to guidance material from the Australian Securities and Investments Commission (ASIC) and more information about these protections.

Specific protections are also provided under Australian tax laws (see the below link on the final page of this policy to information provided by the Australian Taxation Office).

In New Zealand the Whistleblowers Act provides specific protections for whistleblowers relating to:

- identity protection (confidentiality)
- discrimination;
- victimisation;
- a prohibition on the employer retaliating or treating a person less favourably; and
- protection from civil, criminal, and disciplinary proceedings.

Who to disclose to

For personal grievances see the Appropriate Workplace Behaviour Policy.

You can make a whistleblower disclosure to any of the following (by phone, email, mail or in person):

Name	Contact details:
Stopline Pty Limited	1300 30 45 50 (Australia Only) 0800 425 008 (New Zealand Only) Email: makeareport@stopline.com.au Online: https://hellers.stoplinereport.com Mail: Attn: Hellers c/- Stopline PO Box 403 DIAMOND CREEK VIC 3089

Support for whistleblowers

The Company is committed to doing what it reasonably can to protect whistleblowers making a protected disclosure report in accordance with this policy from reprisal or victimisation.

Depending on the nature of the allegation and the people involved, in order to protect a whistleblower the Company may:

- monitor or manage the behaviour of employees;
- relocate employees;
- offer the whistleblower a leave of absence or flexible work during the investigation; or
- rectify any detriment that the whistleblower may have suffered.

All employees, including whistleblowers, can also access the Company's employee assistance program.

The Company will look for ways to support all whistleblowers but will not be able to provide non-employees with the same type and level of support it provides to employees. The Company will take all reasonably practicable steps to protect non-employee whistleblowers.

A whistleblower who believes they, or any other person, have been subject to victimisation or harassment as a result of having made a disclosure under this policy, should immediately report the matter to an appropriate authority. Where such an incident occurs, the Appropriate Workplace Behaviour Policy will apply.

Investigation of disclosures

The Company will use its best endeavors to deal with a disclosure made by whistleblowers appropriately and in a timely manner.

The Company may reach out to the whistleblower, acknowledge receipt of, and discuss, the disclosure. The Company will check with the whistleblower whether the disclosure has been made elsewhere and if there had been any outcome.

If the Company considers the matter warrants investigation, the Company may engage an independent investigator to investigate the disclosure. Depending on the nature of the allegation, the investigator may be someone internal to the Company or an external party such as an external lawyer or accountant or another investigator as appropriate.

The investigator will undertake a fact-finding investigation in a timely, confidential, fair, and objective manner resulting in a report to the Company's appropriate decision maker.

The decision maker will then consider the report and decide what, if any, action is required.

Either the recipient of the disclosure or another appropriate person will keep the whistleblower informed of the progress of the investigation and outcome. The detail provided to the whistleblower will reflect the nature of the allegations and the rights of others involved and therefore may be limited.

Depending on the nature of the disclosure, the Company may refer the disclosure to an appropriate authority.

Protection against victimisation

A whistleblower making a protected disclosure report will be protected from reprisal or victimisation in response to making a complaint under this policy.

The Company will not tolerate victimisation of whistleblowers or others who raise complaints. The Appropriate Workplace Behaviour Policy stipulates:

- Victimisation involves punishing or retaliating against someone because they have made a complaint or are involved in a complaint process.
- No one is to retaliate or treat anyone detrimentally who raises genuine complaints of unacceptable behaviour under this policy or another policy.
- The Company does not retaliate or treat employees detrimentally who raise genuine complaints of unacceptable behaviour.

Victimisation of a whistleblower by another employee (however senior) will be investigated as a breach of the Appropriate Workplace Behaviour Policy and may result in disciplinary action up to and including termination.

Breaches of this policy

Breaches of this policy will be taken seriously by the Company. The Company reserves the right to take appropriate disciplinary action up to and including termination for employee non-compliance with this policy.

False reports

Whistleblowing is about reporting incidences of real or perceived improper conduct and is not about settling a grievance.

A report under this policy may damage the reputation or career prospects of people who are the subject of the allegations. Therefore, it is important that those who report Serious Wrongdoing do so in good faith and with reasonable grounds for believing the information is correct or likely to be correct.

The Company takes all reports seriously but will look unfavourably on any false reports or claims. Disciplinary action may be taken against any employee who knowingly makes a false report.

Availability and monitoring of this policy

This policy will be made available to employees on the intranet and as part of employee induction.

A copy of this policy will be provided to Stoplevel Pty Limited.

The recipient of the disclosure may report the disclosure to an appropriate authority. The Company will maintain a register of disclosures, the outcome of investigations and any required remediation. This register is strictly confidential and the information in it will not be disclosed to anyone within or outside of Hellers Australia Pty Limited unless required.

The Company may provide high level, anonymised reports to both the Compliance and Audit Committee.

At all times in recording and reporting on disclosures under this policy the Company will do everything reasonably practicable to protect the whistleblower and their identity.

Other resources

Employee Assistance Program

In Australia, Hellers offers an employee assistance program provided through Acacia and in New Zealand through Workplace Support. These services are available to all employees and can assist with well-being issues such as counselling and provide information about other community services available.

If you need to use this service, contact the People & Culture Department to arrange access.

In Australia the following additional resources are available:

ASIC whistleblower resources

ASIC has information regarding whistleblowing available from its website at: <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/>

In relation to rights and protections for whistleblowers, see Information Sheet 238 Whistleblower rights and protections: <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/whistleblower-rights-and-protections/>

For information for recipients of disclosures, see Obligations on company officers: <https://asic.gov.au/for-business/running-a-company/company-officeholder-duties/company-officer-obligations-under-the-whistleblower-protection-provisions/>

ATO whistleblower resources

The Australian Taxation Office (ATO) introduced new arrangements to protect whistleblowers in July 2019, information is available from: <https://www.ato.gov.au/general/gen/whistleblowers/>.

In New Zealand the following additional resources are available.

Ombudsman whistleblower resources

Ombudsman New Zealand has information regarding making a protected disclosure available from its website at: <https://www.ombudsman.parliament.nz/resources/making-protected-disclosure-guide-blowing-whistle>

Review

The Company will review this policy annually to ensure that it reflects any relevant legislative changes and remains consistent with Company values. The Company reserves the right to change this policy at any time and without notice.

Approved:



Christine Cash, Chief Executive Officer