

# Wilmar Sugar Whistleblower Standard

26 December 2022

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## 1. Purpose

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Wilmar Sugar is committed to the highest standards of professional and ethical behaviour in conducting business and aims to provide an avenue for employees and external parties to raise concerns under the assurance they will be protected from victimisation and will receive fair treatment. In this Standard, Wilmar Sugar means Wilmar Australia Holdings Pty Limited and each of the entities it owns or controls including (among others) Wilmar Sugar Australia Limited, Wilmar Sugar Pty Ltd, Wilmar BioEthanol (Australia) Pty Ltd, Wilmar Ingredients (Australia) Pty Ltd, Sugar Australia Pty Ltd and New Zealand Sugar Company Limited (referred to together **Wilmar Sugar**).

Wilmar Sugar's Whistleblower Standard is integral to our corporate governance and risk management framework. It promotes a culture of honesty and integrity in business dealings and creates a safe and supportive environment for eligible individuals (referred to as Whistleblowers in this Standard) to report genuine concerns about potential, suspected or actual misconduct. This Standard explains how Whistleblowers may report their concerns and the protections they will receive if they do so.

Wilmar Sugar encourages the reporting of concerns, including instances of suspected or actual misconduct. Such misconduct may involve unethical, corrupt, illegal, undesirable or fraudulent behaviour and activities. It may also include an actual or potential breach of the Wilmar Sugar Business Conduct & Ethics Policy. Wilmar Sugar will not tolerate such behaviours, which can lead to financial and non-financial losses, damage the company's reputation and undermine its culture and values. Wilmar Sugar is committed to ensuring confidentiality in respect of all matters raised under this Standard and in ensuring that any individual reporting a matter is protected and treated fairly.

## 2. Scope

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This Standard applies to eligible individuals who have reasonable grounds to suspect that actual or potential misconduct or an improper state of affairs or circumstances has occurred or is occurring in relation to Wilmar Sugar's business operations and practices (a **Whistleblower**). Eligible individuals include:

- A current or former employee or officer of Wilmar Sugar
- An individual who supplies services or goods to Wilmar Sugar (whether paid or unpaid)
- An employee of a person that supplies services or goods to Wilmar Sugar (whether paid or unpaid)
- Other external parties, including customers, suppliers and contractors and any stakeholder who has a current or previous business relationship with Wilmar.

This Standard does not form part of any contract of employment or contract for service.

## 3. What are "Disclosable Matters" within this Standard?

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A **Disclosable Matter** means information, based on which, the Whistleblower has Reasonable Grounds to suspect misconduct, or an improper state of affairs or circumstances in relation to Wilmar Sugar's business operations and practices. **Reasonable Grounds** means that a reasonable person in the Whistleblower's position would also suspect misconduct or an improper state of affairs or circumstances based on the same information.

Disclosable Matters do not always involve a breach of laws and regulations and may include, but are not limited to, the following types of wrongdoing:

- breach of Wilmar Sugar's Business Conduct & Ethics Policy;
- breach of Wilmar Sugar's Supplier Code;
- fraud, money laundering or misappropriation of funds;

- offering or accepting a bribe or other corrupt payments such as secret commissions or 'kickbacks';
- financial irregularities;
- illegal and/or criminal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
- dishonest or unethical behaviour including undisclosed conflicts of interest;
- anti-competitive behaviour;
- conduct endangering health and safety;
- conduct damaging the environment;
- any instances of modern slavery or abuse of human rights;
- unauthorised release of confidential or personal information;
- failure to comply with, or breach of, legal or regulatory requirements;
- conduct which represents a danger to the public or to the financial system;
- 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
- deliberate concealment of any of the above matters.

A Whistleblower must have reasonable grounds to believe that the information disclosed is true. Wilmar Sugar acknowledges that an individual may have some information leading to a suspicion but not all the details. If the information disclosed or the suspicion turns out to be incorrect, a Whistleblower will not be penalised and will still qualify for protection under this Standard. However, if an individual knowingly makes a false report containing untrue and misleading information, this will be considered a serious matter and may result in disciplinary action if the individual is an employee of Wilmar Sugar. There may also be legal consequences if an individual knowingly makes a false report.

#### **4. Work-Related Grievances**

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Personal work-related grievances are not within the scope of this Standard.

Personal work-related grievances are issues which may relate to an individual's current or former employment with Wilmar Sugar that have implications for them personally (i.e. matters solely related to their employment). Examples of personal work-related grievances include, but are not limited to, the following:

- a conflict with another employee;
- a decision relating to an individual's promotion, transfer or re-assignment;
- a decision relating to the termination or suspension of an individual's employment.

In some cases, however, a personal work-related grievance may be covered by this Standard and will qualify for protection under relevant Australian law (Refer to Appendix A).

Wilmar Sugar encourages employees to raise personal work-related grievances through established channels in the business. For more information on the grievance processes for personal work-related issues employees should contact a member of the Human Resources/ People and Culture team in their relevant business unit.

## 5. How Do I Make a Disclosure?

### 5.1 Internal reporting

Wilmar Sugar has a number of formal and informal ways in which Disclosable Matter may be reported (**Disclosure**) depending on the circumstances and the level of seriousness of the issue.

Employees can raise concerns of inappropriate behaviour with their direct Supervisor or Manager. In some circumstances this may not be appropriate and the matter may be raised internally at a Senior or Executive management level or externally through the Wilmar Sugar's Independent Whistleblower Service (**IWS**).

Some concerns may also be a 'disclosable matter' in Australia under the Whistleblower protection provisions of the Corporations Act 2001 (Cth) or Tax Administration Act 1953 (Cth) or may relate to 'serious wrongdoing' in New Zealand under the *Protected Disclosures (Protection for Whistleblowers) Act 2022*. If so and the Whistleblower meets specific requirements, they may receive additional protections under those laws and the Disclosure is known as a 'Protected Disclosure'. Such disclosures should not be made through the IWS. Further particulars on protections available under laws of Australia and New Zealand are set out in Appendix A and B respectively.

### 5.2 Independent Whistleblower Service

Wilmar Sugar has appointed Stopleveline Pty Ltd ("**Stopleveline**") to provide Wilmar Sugar with a secure, confidential, independent whistleblower service for Whistleblowers to report Disclosable Matters. Stopleveline is an external specialist provider of whistleblower services with no connections to Wilmar Sugar.

The IWS is free for Whistleblowers to use in accordance with this Standard to report Disclosable Matters. Whistleblowers can report a matter to IWS by calling, emailing, by post or online at the details noted below:

Online	<a href="https://wilmarsugar.stoplinereport.com">https://wilmarsugar.stoplinereport.com</a>
Telephone	1300 30 45 50 - Australia; 0800 42 50 08 - New Zealand
Email	<a href="mailto:makeareport@stopline.com.au">makeareport@stopline.com.au</a>
Mail	Wilmar Sugar c/o Stopleveline, PO Box 403, Diamond Creek, VIC 3089, Australia

A Whistleblower may make an anonymous report or disclose their identity to the IWS. IWS will ensure that all information, documents, reports and files relating to a disclosure are stored securely and treated confidentially.

### 5.3 Providing Information

When providing a report of a Disclosable Matter to the IWS, a Whistleblower should consider providing as many of the following details as possible, to assist in the investigation:

- Their name and contact details including a telephone number and an email address (if preferred, the Disclosures may also be made anonymously);
- The specific nature of the suspected misconduct or improper state of affairs or circumstances pertaining to the Disclosable Matter ;
- The details of the person or persons that are the subject of the Disclosable Matter;
- When and where the events relevant to the Disclosable Matter occurred (dates, times, places);
- Any other relevant events surrounding the Disclosable Matter ;

- Details of anyone else who might be aware of, or involved in, the Disclosable Matter;
- Details of anyone else who may be able to verify the Whistleblower's report;
- Whether they did anything in response to the Disclosable Matter;
- Whether they are concerned about a possible reprisal and, if so, by whom; and
- Any supporting information (for example, documents, file notes, emails, photographs etc.) relevant to the Disclosable Matter

The information provided should be a clear, factual and as comprehensive as possible.

#### 5.4 Anonymous Disclosure

A Whistleblower may make an anonymous Disclosure if they do not wish to reveal their identity.

While Wilmar Sugar encourages Whistleblowers to provide their name – as it may further assist the investigation of the matter - Whistleblowers are not required to do so. Whistleblowers also have the option of disclosing their identity to Stopline, and instructing Stopline to withhold their identity from Wilmar Sugar. In this situation, the Whistleblower's report will be treated as anonymous.

If a Whistleblower remains anonymous, Wilmar Sugar will assess the Disclosure in the same way as if the Whistleblowers had revealed their identity, and any investigation will be conducted as best as possible in the circumstances. However, Whistleblowers should be aware that an investigation may not be possible unless sufficient information is provided.

## 6. Whistleblower Protection

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Wilmar Sugar is committed to protecting a person who makes a Disclosure as a Whistleblower under this Standard and will ensure that they are treated fairly and do not suffer detriment.

If a Whistleblower makes a Disclosure, their identity will be kept confidential unless they consent to being named. Under Australian and New Zealand law, breaching the confidentiality or the identity of a Whistleblower can carry significant penalties.

It is important to note that information about the Disclosure can be shared for the purpose of investigating the Disclosable Matter, providing all reasonable steps are taken to reduce the risk the Whistleblower making the Disclosure will be identified as a result.

Where a Whistleblower makes a Disclosure that is protected under law, the Whistleblower will not be subject to any civil, criminal or administrative liability or disciplinary action for making that Disclosure. No person may engage in conduct that is detrimental to a Whistleblower as a result of the Whistleblower making, or considering making, a Disclosure.

A Whistleblower that is an employee of Wilmar Sugar will not be at risk of losing their job or suffering retribution or victimisation by Wilmar Sugar as a result of making a Disclosure. If a person suspects that someone is threatening or engaging in victimisation or conduct that would be detrimental to a Whistleblower, that person must report their concerns to the Wilmar Sugar Whistleblower Protection Officer (**WPO**). The WPO is Wilmar Sugar's General Counsel and Company Secretary. If the General Counsel and Company Secretary has a conflict of interest, the WPO will be the Head of Sugar and Renewables.

It is important to note that protections under law for disclosures made by Whistleblowers do not extend to where the person disclosing the alleged improper conduct or serious wrongdoing concerns a personal work-related grievance.

## 7. When and why a Disclosure will be investigated

Disclosures will be received and treated seriously and with the utmost sensitivity. Whilst making a disclosure doesn't guarantee a matter will be formally investigated, all Disclosures will be reviewed and based on the nature of the Disclosure and the evidence provided, a decision will be made by the WPO as to whether the Disclosure warrants an investigation.

The determination on whether to investigate the Disclosure, will depend on the following:

- The objective seriousness of the Disclosure
- The quality of information or evidence provided
- Whether the Disclosure concerns serious systemic conduct
- Whether similar Disclosures have been received

## 8. Investigation process

Following a Disclosure to;

- any Wilmar Sugar manager/officer;

That officer should report the Disclosure to the WPO as soon as possible, keeping the identity of the person making the Disclosure confidential. Wilmar Sugar may appoint an investigator (**Investigation Officer**) to look into the matter on a confidential basis. The Investigation Officer will contact the Whistleblower as soon as possible after the Investigation Officer receives the Disclosure.

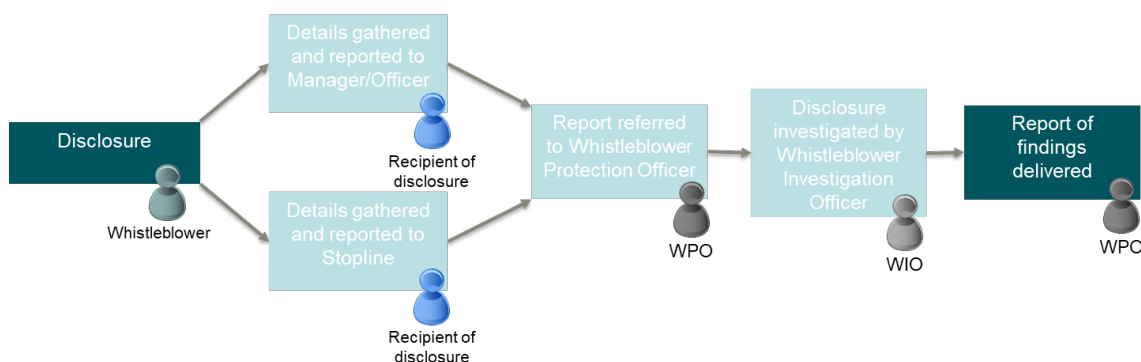
- The IWS:

All reports received through the IWS will be referred to the WPO.

A report will be provided by the IWS directly to the WPO who has been elected as a representative of the Company to review and determine the appropriate necessary next steps, which may vary depending on the nature of the complaint. All investigations will follow a fair process and will be conducted in as timely a manner as the circumstances of the compliant allow.

The Investigation Officer appointed will be tasked with assessing, investigating and substantiating or refuting the Disclosure. The Investigation Officer may also make recommendations about what course of action, if any, should be taken as a result of the Disclosure. During the investigation, the Investigation Officer may conduct interviews and collect any necessary information. Depending on the nature and seriousness of the Disclosure, the matter may be referred to the Police or a law enforcement authority.

Where an investigation is undertaken, a report outlining the findings of the report and a summary of the evidence established during the process will be submitted to the WPO. Depending on the nature or the seriousness of the Disclosable Matter the Disclosure may be referred to an external investigator.





## 9. Findings reported

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At the conclusion of the investigation of a Disclosure, a report will be provided to the WPO. The outcome of the investigation will be notified to, depending on the persons involved, the Senior Leadership Team (SLT) or the relevant person in Wilmar Sugar (depending on whether a member of the SLT is involved).

Whistleblowers will generally be informed of the results of the investigation. However, there may be certain circumstances where it may not be appropriate to do so. Where appropriate, the persons to whom the Disclosure relates may also be informed of the findings of any investigation.

Where an investigation identifies a breach of law or a breach of company policies, 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 misconduct or referral of the matter to the relevant authority.

## 10. Periodic Reporting and Standard Review

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This Standard was approved by the Board of Wilmar Australia Holdings Pty Limited and applies to all controlled subsidiaries including (but not limited to) Wilmar Sugar Pty Ltd, Sugar Australia Pty Limited, New Zealand Sugar Company Limited, Wilmar BioEthanol (Australia) Pty Ltd and Wilmar Ingredients (Australia) Pty Ltd. This Standard (including the appendices) is Wilmar Australia Holdings Pty Ltd whistleblower policy for the purpose of the Corporations Act 2001 (Cth).

The Wilmar Sugar ANZ Group Senior Leadership Team (SLT) will receive an annual summary of Disclosures made under this Standard. The summary provided to the SLT will not identify individual Whistleblowers.

This Standard and the Wilmar Sugar Stopline program will be reviewed every two years.

Wilmar Sugar will ensure that employees (including new employees) are informed about and understand this Standard.

## 11. Supporting documents

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- Wilmar Sugar Business Conduct and Ethics Policy
- Wilmar Sugar Supplier Code
- Wilmar Sugar Resolving Workplace Issues Standard
- Sugar Australia Disciplinary Procedure
- New Zealand Sugar Code of Business Conduct and Ethics
- Employment Relationship Problems (For New Zealand)

## 12. Relevant Legislation

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- Corporations Act 2001 (Cth)
- Taxation Administration Act 1953 (Cth); and
- Protected Disclosures (Protection of Whistleblowers) Act 2022 (New Zealand).



Appendix A. Legal Protections in Australia

**A.1. Protected Disclosures**

As described in this Standard, there are legislative protections available to certain persons (including employees, former employees, suppliers and other persons connected with Wilmar Sugar, as well as their relatives and dependants) who make a ‘Protected Disclosure’ to certain people within Wilmar Sugar.

The law offers the same protections if the Whistleblower makes a ‘Protected Disclosure’ to certain other persons in some cases. Details of those persons to whom a ‘Protected Disclosure’ can be made are set out below. Protections and remedies available to those who make a ‘Protected Disclosure’ are also set out below. If the Whistleblower makes a ‘Protected Disclosure’ that does not comply with the Standard, the Whistleblower will still be entitled to the legal protections under applicable Australian law.

Please contact the Wilmar Sugar Legal Department for more information about the protections or remedies available under the law. To be classified as a ‘Protected Disclosure’, information must relate to a “*Disclosable Matter*” and be made to “*Eligible Recipients*” or organisations as defined under Australian law, as follows:

Information Reported or Disclosed	Recipient of Disclosable Matters
<ul style="list-style-type: none"> <li>• Information about actual or potential misconduct, or an improper state of affairs or circumstances in relation to Wilmar Sugar or a related body corporate.</li> <li>• Information that Wilmar Sugar or any officer or employee of the company has engaged in conduct that:                             <ul style="list-style-type: none"> <li>○ contravenes or constitutes an offence against certain legislation including without limitation the Corporations Act and certain Financial Sector Laws</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>	<ul style="list-style-type: none"> <li>• A person authorised by Wilmar Sugar to receive ‘Protected Disclosures’ – i.e. ‘Protected Disclosures’ Recipients under this Standard.</li> <li>• An officer or senior manager of Wilmar Sugar or of a related body corporate. (An ‘officer’ includes a Director or Company Secretary of Wilmar Sugar. A ‘senior manager’ is a senior executive of Wilmar Sugar, including members of the Senior Leadership Team).</li> <li>• An auditor or a member of an audit team conducting an audit, of Wilmar Sugar or of a related body corporate.</li> <li>• An actuary of Wilmar Sugar or of a related body corporate.</li> <li>• Regulatory bodies, including ASIC and APRA.</li> <li>• A legal practitioner for the purposes of obtaining legal advice or representation in relation to the operation of the Whistleblower provisions in the Corporations Act.</li> </ul>

Tax Related Disclosable Matters	Recipient of Disclosable Matters
<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 Wilmar Sugar or an associate of Wilmar Sugar, which the Whistleblower considers may assist the recipient to perform functions or duties in relation to the tax affairs of the Company or an associate.</li> </ul>	<ul style="list-style-type: none"> <li>A person authorised by Wilmar Sugar to receive 'Protected Disclosures' – i.e. 'Protected Disclosures' Recipients as per this Standard.</li> <li>An auditor, or a member of an audit team conducting an audit, of Wilmar Sugar or of a related body corporate.</li> <li>A registered tax agent or BAS agent who provides tax services or BAS services to Wilmar Sugar or the associate.</li> <li>A director, secretary or senior manager of Wilmar Sugar.</li> <li>An employee or officer of Wilmar Sugar, or a related body corporate, who has functions or duties that relate to the tax affairs of Wilmar Sugar or the associate.</li> <li>A legal practitioner for the purpose of obtaining legal advice or legal representation.</li> <li>The Commissioner of Taxation.</li> </ul>

**A.1.1. Protected Disclosures Recipients**

The following individuals have been appointed as the main Protected Disclosures Recipients for Wilmar Sugar in Australia for the purposes of the law:

Title	Name	Email	Telephone
HR General Manager (Cane Products)	Darsha Masin	Darsha.masin@au.wilmar-intl.com	+61 7 4722 1953
General Manager People and Culture (Sugar Australia)	Renaë Meyer	Renaë.meyer@au.wilmar-intl.com	+61 3 9283 4594
General Counsel, Wilmar Sugar Australia	George Piggott	George.piggott@au.wilmar-intl.com	+61 7 3364 1616

The law also protects certain disclosures made in "emergency" and "public interest" situations, in which case disclosures can be made to additional recipients, including journalists and Members of Parliament. Please contact Wilmar Sugar's Legal Department for more information about emergency and public interest disclosures.

**A.2. Personal Work Related Grievances**

There are limited circumstances where the law will provide protection for disclosures about personal work-related grievances. A personal work-related grievance may still qualify for protection if:

- it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report);
- the entity has or is alleged to have breached employment or other laws punishable by imprisonment for a period of 12 months or more;

- it relates to conduct that represents a danger to the public or the financial system;
- the Whistleblower suffers from or is threatened with detriment for making a disclosure;
- the Whistleblower seeks legal advice or legal representation about the operation of the Whistleblower protections under the Corporations Act.

### A.3. Specific Protections and Remedies

Certain legislative protections and remedies may also be available, but are not limited to, the following:

- compensation for suffering loss, damage or injury because of a disclosure.
- immunity from civil, criminal or administrative legal action (including disciplinary action) for making the disclosure.
- in some circumstances (e.g. if the disclosure has been made to a regulator), the information provided is not admissible in evidence in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information.
- No contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the Whistleblower for making a disclosure.

## Appendix B. Legal Protections in New Zealand

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### B.1. Protected Disclosures

New Zealand has its own Whistleblower legislation, the *Protected Disclosures (Protection of Whistleblowers) Act 2022 (PDA)*, which outlines how a Whistleblower disclosure of information may qualify as a 'Protected Disclosure' and what additional legislative protections a Whistleblower will receive if they make a 'Protected Disclosure' in New Zealand.

### B.2. Can I make a 'Protected Disclosure'?

Whistleblowers can make a 'Protected Disclosure' about Wilmar Sugar under the PDA if they are (or were formerly):

- an employee of Wilmar Sugar;
- a person seconded to Wilmar Sugar;
- an individual engaged by or contracted under a contract for services to do work for Wilmar Sugar;
- an individual who is concerned in the management of Wilmar Sugar; or
- a volunteer working for Wilmar Sugar, being a "Discloser".

### B.3. Will my disclosure be protected under the NZ Legislation?

A disclosure of information is a 'Protected Disclosure' under the PDA if the Discloser:

- believes on reasonable grounds that there is, or has been, serious wrongdoing in or by Wilmar Sugar; and
- discloses information about that in accordance with the PDA; and
- does not disclose it in bad faith.

"Serious Wrongdoing" includes any act, omission or course of conduct in or by Wilmar Sugar that is one or more of the following:

- an offence;
- a serious risk to public health, public safety, the health or safety of any individual or the environment;
- a serious risk to the maintenance of law, including the prevention, investigation and detection of
- offences and the right to a fair trial;
- an unlawful, a corrupt, or an irregular use of public funds or public resources;
- oppressive, unlawfully discriminatory, grossly negligent, or that constitutes gross mismanagement, and is done (or is an omission) by an employee.

### B.4. How can I make a 'Protected Disclosure'?

To make a 'Protected Disclosure' within Wilmar Sugar, the Whistleblower must disclose information in the manner outlined by Wilmar Sugar in this Standard. A Discloser can also make a 'Protected Disclosure' to an appropriate authority at any time, including in circumstances where the Discloser has also made a 'Protected Disclosure' to Wilmar Sugar or another appropriate authority. Schedule 2 of the PDA contains a list of appropriate authorities in New Zealand.

The following individuals have been appointed as the main 'Protected Disclosures' recipients for Wilmar Sugar in New Zealand for the purposes of the PDA:

Title	Name	Email	Telephone
Manager People & Culture New Zealand Sugar Company Limited	Catriona Strong	<a href="mailto:Catriona.Strong@nz.wilmar-intl.com">Catriona.Strong@nz.wilmar-intl.com</a>	+64 9 481 0727
General Counsel, Wilmar Sugar Australia	George Piggott	<a href="mailto:George.piggott@au.wilmar-intl.com">George.piggott@au.wilmar-intl.com</a>	+61 7 3364 1616

The individuals listed above, may refer a 'Protected Disclosure' to an appropriate authority and will consult with the Whistleblower before doing so.

If a Whistleblower has made a 'Protected Disclosure' of information in New Zealand, then the protections outlined in this Standard will apply to them as well as the following additional legal protections.

#### A.4. General protections

A Discloser is entitled to protection under the PDA even if:

- they are mistaken and there is no Serious Wrongdoing; or
- they do not indicate that the disclosure is being made under the PDA;
- they technically fail to comply with sections 11 or 14 of the PDA (as long as they have substantially complied); or
- they also make the disclosure to another person, so long as they do so on a confidential basis and for the purposes of seeking advice about whether or how to make a 'Protected Disclosure' in accordance with the PDA.

'Protected Disclosures' must not contain information that is known to be untrue. Deliberate false reports of information that a Whistleblower knows to be untrue will not qualify for protections under this Standard or the PDA. However, if a Discloser has reasonable grounds for believing that Serious Wrongdoing has occurred and the Discloser's concern later turns out to be incorrect, the Discloser will still be entitled to the protections under this Standard and under the PDA.

#### A.5. Protections against retaliation and victimisation

Disclosers are not to be subject to retaliation or victimisation because the Discloser intends to make or has made a 'Protected Disclosure' under this Standard and/or the PDA. Where a Discloser experiences retaliation or victimisation upon disclosing a 'Protected Disclosure', they may have grounds to raise a personal grievance under the Employment Relations Act 2000 or bring an action under the Human Rights Act 1993 (as applicable). In addition, a Discloser may seek recourse under privacy laws, depending on the circumstances.

Retaliation includes (in relation to an employee) dismissal, demotion, being subject to detriment or disadvantage in circumstances which other employees employed in work of that description would not be subjected to detriment or disadvantage, or retiring an employee (including requiring or causing the employee to retire or resign), or organising to do any of these things.

Victimisation is where a person receives actual or threatened unfavourable treatment (compared to other persons in the same or substantially similar circumstances) connected with making, intending to make, encouraging, or giving information in support of, a 'Protected Disclosure' (provided that disclosure is not a knowingly false allegation or otherwise made in bad faith).

## A.6. Immunity from civil, criminal and disciplinary proceedings

Where a Whistleblower has made or referred a 'Protected Disclosure', the PDA prevents civil, criminal or disciplinary proceedings being taken against them for the reason that they made or referred a 'Protected Disclosure'.

## A.7. Confidentiality

The PDA requires 'Protected Disclosures' to be kept confidential. Every person, to whom a 'Protected Disclosure' is made or referred, must use their best endeavours not to disclose information that might identify the Whistleblower as Discloser, unless:

- they consent in writing to the disclosure of the information; or
- there are reasonable grounds to believe that disclosure of that information is essential:
  - for the effective investigation of the 'Protected Disclosures';
  - to prevent a serious risk to public health, public safety, the health or safety of any individual or the environment;
  - to comply with the principles of natural justice; or
  - for an investigation by a law enforcement or regulatory agency for the purpose of law enforcement.

Any disclosure of identifying information will be managed in accordance with Wilmar Sugar's obligations under law, including the PDA and Privacy Act 2020.