

Whistleblower Policy

IMS

Quality Manual 7.5

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1. OVERVIEW

Whistleblowing is when a person connected to a company or organisation reports potential misconduct or breaches of the law by that company or organisation to an authorised person or government regulator. The *Corporations Act 2001 (Cth)* provides protections for certain types of persons that make a disclosure of Reportable Conduct.

2. PURPOSE

This policy sets out Kelly Tillage's commitment to ensure employees and other Disclosers can raise concerns regarding any misconduct or improper state of affairs or circumstances of Kelly Tillage, including any related entities of Kelly Tillage, without being subject to victimisation, harassment or discriminatory treatment.

3. SCOPE

The protections in this policy apply to Disclosers, which means anyone who is, or has been, any of the following with respect to Kelly Tillage:

- employee
- director
- officer
- contractor (including employees of a contractor)
- supplier (including employees of suppliers)
- associate
- consultant, or
- a relative, dependant, spouse, or dependant of a spouse of any of the above.

The protections in this policy will also apply to any person who has made a disclosure of information relating to Kelly Tillage to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to whistleblowing protection laws.

4. POLICY STATEMENT

Reportable Conduct is conduct which involves:

- dishonest behaviour
- fraudulent activity
- unlawful, corrupt or unethical use of company funds or practices
- improper or misleading accounting or financial reporting practices
- behaviour that is oppressive, discriminatory or grossly negligent
- unsafe work practices

- a serious risk to the health and safety of any person at the workplace
- a serious risk to public health, public safety or the environment, or
- behaviour which may cause financial loss to Kelly Tillage, damage its reputation or be otherwise detrimental to Kelly Tillage's interests.

Personal work-related grievances regarding matters such as an interpersonal conflict with the Discloser and another employee or a business decision relating to an engagement, transfer, promotion, terms and conditions, suspension or termination of the Discloser's employment typically fall outside this policy and should be raised in accordance with the relevant employee grievance policy that applies. An exception to this is where a personal work-related grievance is related to detrimental treatment taken against the Discloser because the Discloser has made (or is suspected of making) a disclosure under this policy, or because the Discloser proposes to (or could) make a disclosure under this policy.

4.1 RESPONSIBILITY TO REPORT

Kelly Tillage relies on its employees and Disclosers to maintain its culture of honest and ethical behaviour. To this end, it is expected that any Discloser who becomes aware of Reportable Conduct will make a formal report.

4.2 HOW TO REPORT

Refer to the Whistleblower Procedure KEPR151.

4.3 CONFIDENTIAL REPORTING

All reasonable steps will be taken to protect a Discloser's identity following a report of any matter that is considered Reportable Conduct.

Information about a Discloser's identity and information that is likely to lead to the identification of the Discloser may be disclosed in the following circumstances:

- where the information is disclosed to ASIC, APRA or the Australian Federal Police
- where the information is disclosed to a legal practitioner for the purpose of obtaining legal advice in relation to the operation of applicable whistleblowing protection laws, or
- where the Discloser consents.

All information, files and records that form part of an investigation into Reportable Conduct will be retained securely.

4.4 PROTECTIONS AND SUPPORT AVAILABLE TO DISCLOSERS

A Discloser will not be subject to any or disciplinary action by Kelly Tillage for making a report that is covered by this policy, or for participating in any subsequent investigation by Kelly Tillage.

Kelly Tillage will not tolerate any retaliation against any Discloser. Retaliation occurs where a person causes or threatens detrimental treatment to another person as a result of making a report of Reportable Conduct. Detrimental treatment may include, but is not limited to:

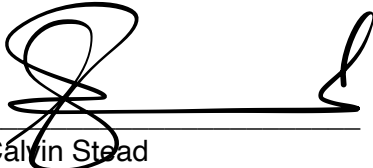
- dismissal
- injury of an employee in their employment

- alteration of an employee's position or duties to their disadvantage
- discrimination between an employee and other employees of the same employer
- harassment or intimidation of a person
- damage to a person's property
- damage to a person's reputation
- damage to a person's business or financial position, or
- any other damage to a person.

Detrimental treatment by any employee will be deemed a serious breach of this policy and may result in disciplinary action up to and including termination of employment. Retaliatory conduct may also attract civil or criminal liability.

Kelly Tillage will connect the Discloser with internal and external support providers as necessary.

SIGNED:



Calvin Stead
Managing Director

Date: 09 / 10 / 2023