

Whistleblower Procedure

IMS

Quality Manual 7.5

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As detailed in the Whistleblower Policy KEPO153, 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.

PROCEDURE

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. Definitions of both **Disclosers** and **Reportable Conduct** is detailed in the Whistleblower Policy KEPO153.

How to Report

- **Reportable Conduct** should be reported to any of the Internal or External **Eligible Recipients** below.

Internal Eligible Recipient:

Name	Role	Contact Details
John Murphy	Chairperson	John.murphy@rocp.com 0431 608 746
Calvin Stead	Managing Director	Calvin.stead@kellytillage.com (08) 8667 2253
Claire Wilde	CFO	Claire.wilde@kellytillage.com (08) 8667 2253
Emma Stone	ESG Manager	Emma.stone@kellytillage.com (08) 8667 2253

- The Eligible Recipient must complete the 'Whistleblower – Reportable Conduct Form KEFM426' based on information provided by the Discloser.
- The **Eligible Recipient** must advise either the Chairperson, Managing Director or Company Secretary that a Disclosure has been made under the Whistleblower Policy KEPO153, however the Discloser's identity will remain confidential in accordance with the Policy and summarised below.
- Under The Corporations Act, it is illegal (through a criminal offence and a civil penalty) for the Whistleblowers / Disclosers identity to be disclosed by the Eligible Recipient or information disclosed that is likely to lead to the identification of The Whistleblower. The exception to this is if the disclosure is authorised under the law. Therefore, should The Whistleblower wish to remain anonymous, the **Eligible Recipient** must not disclose The Whistleblower's identity, or identifying information that may lead to the identification of The Whistleblower.

Investigation of Reportable Conduct

Upon receiving a report, the **Eligible Recipient** will determine if the report relates to **Reportable Conduct** under the Whistleblower Policy KEPO153. If so, the report will be investigated in accordance with that Policy and the law.

The Eligible Recipient may seek legal advice to assist them in determining if it is Reporting Conduct, how the investigation should be conducted and to ensure compliance with any other requirements under the law.

All information, files and records that form part of an investigation into **Reportable Conduct** will be retained securely. The particular investigation process and enquiries will be determined by the nature and substance of the report. All investigations will be conducted in an objective and fair manner, and will be reasonable and appropriate having regard to the nature of the **Reportable Conduct**, the circumstances and the Discloser's right to confidentiality.

Confidentiality of Discloser

Where a **Discloser** wishes to remain anonymous (as detailed on the Whistleblower Reportable Conduct Form KEFM426), the **Discloser's** identity will not be disclosed to the investigator or to any other person without the Discloser's consent. Information that is likely to lead to the identification of the **Discloser** can be disclosed without the **Discloser's** consent, provided that:

- the disclosure of the confidential information is reasonably necessary for the purposes of investigating the conduct disclosed by the **Discloser**, and
- all reasonable steps are taken to reduce the risk that the **Discloser** will be identified.

Where appropriate, the **Eligible Recipient** or appointed investigator will provide feedback to the **Discloser** regarding the investigation's progress and/or outcome. This will be subject to privacy and confidentiality considerations.

Additional Business Notes:

1. Company Secretary:
 - a. Louise Browne / louise.browne@kalebpartners.com.au / 0409 760 686
2. To be reviewed in line with the Whistleblower Policy KEPO153 and Whistleblower Reportable Conduct Form KEFM426
3. For definitions of **Discloser** and **Reportable Conduct**, see Whistleblower Policy KEPO153
4. Discloser is also referred to in this document as **The Whistleblower**.
5. <https://asic.gov.au/for-business/running-a-company/company-officeholder-duties/company-officer-obligations-under-the-whistleblower-protection-provisions/#confidentiality>

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Review Period:	2 Years		