



WHISTLEBLOWER POLICY

OVERVIEW

At Lawson Grains Pty Ltd (“**the Company**”) we are committed to ensuring corporate compliance and promoting ethical corporate culture by observing the highest standards of fair dealing, honesty and integrity in our business activities.

PURPOSE

The Company encourages the reporting of any instances of suspected unethical, illegal, corrupt, fraudulent or undesirable conduct involving the Company’s business and provides protections and measures to individuals who make a disclosure in relation to such conduct without fear of victimisation or reprisal.

This policy is available to all officers and employees through EmployeeConnect and will also be available to external parties on the Company’s external website.

SCOPE

This Policy applies to an individual who is (or has been):

- an employee or officer of the Company; or
- a supplier of services or goods and service providers (whether paid or unpaid) to the Company including an individual who is or has been employed or contracted by such a supplier or service provider.

A disclosure made by a relative, spouse or dependant of an individual identified above will also be handled in accordance with this Policy and the protections in this Policy and under legislation will apply to such individuals.

REPORTABLE CONDUCT

It is not possible to provide an exhaustive list of the activities that should be reported for the purposes of this Policy (“**Reportable Conduct**”).

However, Reportable Conduct includes any conduct of any employee or officer of the Company, which an Eligible Whistleblower has reasonable grounds to suspect is:

- misconduct or an improper state of affairs (for these purposes misconduct includes fraud, negligence, default, breach of trust and breach of duty);
- an offence under Commonwealth or State laws which is punishable by imprisonment for a period of 12 months or more;
- a contravention of Commonwealth or State laws including (without limitation) the Corporations Act 2001 (Cth), any laws administered by the Australian Securities and Investments Commission (“ASIC”) or the Australian Prudential Regulation Authority (“APRA”), the *Competition and Consumer Act 2010* (Cth), the *Income Tax Assessment Act 1936* (Cth) or the *Privacy Act 1988* (Cth), anti-bribery or anti-money laundering laws; or



- Potentially damaging to the Company, its employees or a third party.

For the avoidance of doubt, Reportable Conduct does not include personal work-related grievances. These grievances should be reported to your manager in accordance with Lawson Grains Guidelines & Policy Handbook. A personal work-related grievance is a grievance about any matter in relation to a staff member's current or former employment, having implications (or tending to have implications) for that person personally and that do not have broader implications for the Company. Examples of personal work-related grievances are as follows:

- An interpersonal conflict between the staff member and another employee;
- A decision relating to the engagement, transfer or promotion of the staff member;
- A decision relating to the terms and conditions of engagement of the staff member;
- A decision to suspend or terminate the engagement of the staff member, or otherwise to discipline the staff member.

MAKING A DISCLOSURE

The Company relies on its employees maintaining a culture of honest and ethical behaviour. Accordingly, if you become aware of any Reportable Conduct, it is expected that you will make a disclosure under this policy.

There are several ways in which you may report or disclose any issue or behaviour which you consider to be Reportable Conduct.

Reporting

You may disclose any Reportable Conduct to the Whistleblower Protection Officers listed below:

Human Resources Manager

Robyn Heap

0439 414 295

Robyn.heap@lawsongrains.com

Chief Executive Officer

Russell Cavill

0427 672 616

Russell.cavill@lawsongrains.com

A Reporting Person may also make a report to any officer or senior manager of the Company. The senior managers designated for receiving reports include;

- General Manager WA, Commercial Manager or Financial Controller.

An officer or senior manager who receives a Whistleblower Report will provide details of the report to the Whistleblower Protection Officer so the report may be handled by in accordance with this Policy. By making a Whistleblower Report to an officer or senior manager, a Reporting Person will be taken to consent to the details of the report (including



their identity, unless they elect to remain anonymous) being provided to the Whistleblower Protection Officer and handled in accordance with this Policy.

Anonymity

When making a disclosure, you may do so anonymously. It may be difficult for the Company to properly investigate the matters disclosed if a report is submitted anonymously and therefore the Company encourages you to share your identity when making a disclosure, however you are not required to do so.

Reporting to Regulators

You may also make a disclosure to the Australian Securities and Investments Commission (ASIC) or the Australian Prudential Regulation Authority (APRA) in relation to a Reportable Conduct. You will be covered by the protections outlined in this policy if you have reported your concerns to ASIC or APRA.

Reporting to a Legal Practitioner

You may choose to discuss your concerns with a legal practitioner for the purposes of obtaining legal advice or representation. You will be covered by the protections outlined in this policy if you have reported your concerns to a legal practitioner.

Public Interest and Emergency Disclosure

In certain situations, the conduct or wrongdoing may be of such gravity and urgency that disclosure to the media or a parliamentarian is necessary.

A public interest and emergency disclosure can only be made to:

- A journalist, defined to mean a person who is working in a professional capacity as a journalist for a
- newspaper, magazine, or radio or television broadcasting service; or
- A Member of the Parliament of the Commonwealth or of a State or Territory parliament.

You may only make a public interest and emergency disclosure if:

- You have previously disclosed the information to ASIC or APRA;
- At least 90 days has passed since the previous disclosure was made;
- You have reasonable grounds to believe that action is not being taken to address the matters which you have disclosed;
- You have reasonable grounds to believe that making a further disclosure to a journalist or member of parliament would be in the public interest;
- You have given written notification, including sufficient information to identify the previous disclosure to the authority to which the previous disclosure was made that you intend on making a public interest disclosure; and
- The extent of information disclosed is no greater than is necessary to inform the recipient of the misconduct or improper state of affairs.

You will be qualified for protection where you have made a public interest disclosure if:

- You have previously disclosed the information to ASIC or APRA;



- You have reasonable grounds to believe that the information concerns a **substantial and imminent danger** to the health or safety of one or more persons, or to the natural environment; and
- You have given written notification, including sufficient information to identify the previous disclosure to the authority to which the previous disclosure was made that you intend on making a public interest disclosure; and
- No more information is disclosed than is reasonably necessary to inform the recipient of the substantial and imminent danger.

INVESTIGATION

The Company will investigate all matters reported under this policy as soon as practicable after the matter has been reported. The Whistleblower Protection Officer will investigate the matter and where necessary, appoint an external investigator to assist in conducting the investigation. All investigations will be conducted in a fair, independent and timely manner and all reasonable efforts will be made to preserve confidentiality during the investigation.

If the report is not anonymous, the Whistleblower Protection Officer or external investigator will contact you to discuss the investigation process and any other matters that are relevant to the investigation.

Where you have chosen to remain anonymous, your identity will not be disclosed to the investigator or to any other person and the Company will conduct the investigation based on the information provided to it.

Where possible, the Whistleblower Protection Officer will provide you with feedback on the progress and expected timeframes of the investigation. The person against whom any allegations have been made will also be informed of the concerns and will be provided with an opportunity to respond (unless there are any restrictions or other reasonable bases for not doing so).

To the extent permitted by law, the Whistleblower Protection Officer may inform you and/or a person against whom allegations have been made of the findings. Any report will remain the property of the Company and will not be shared with you or any person against whom the allegations have been made.

PROTECTION OF WHISTLEBLOWERS

The Company is committed to ensuring that any person who makes a disclosure is treated fairly and does not suffer detriment and that confidentiality is preserved in respect of all matters raised under this policy.

Protection from Legal Action

You will not be subject to any civil, criminal or administrative legal action (including disciplinary action) for making a disclosure under this policy or participating in any investigation.

Any information you provide will not be admissible in any criminal or civil proceedings other than for proceedings in respect of the falsity of the information.

Protection against Detrimental Conduct

The Company (or any person engaged by the Company) will not engage in 'Detrimental Conduct' against you if you have made a disclosure under this policy.



Detrimental Conduct includes actual or threatened conduct such as the following (without limitation):

- Termination of employment;
- Injury to employment including demotion, disciplinary action;
- Alternation of position or duties;
- Discrimination;
- Harassment, bullying or intimidation;
- Victimisation;
- Harm or injury including psychological harm;
- Damage to person's property, to a person's reputation, a person's business or financial position.

The Company will take all reasonable steps to protect you from Detrimental Conduct and will take necessary action where such conduct is identified.

The Company also strictly prohibits all forms of Detrimental Conduct against any person who is involved in an investigation of a matter disclosed under the policy in response to their involvement in that investigation.

If you are subjected to Detrimental Conduct as a result of making a disclosure under this policy or participating in an investigation, you should inform a Whistleblower Protection Officer or eligible participant in accordance with the reporting guidelines outlined above.

You may also seek remedies including compensation, civil penalties or reinstatement where you have been subject to any Detrimental Conduct.

Protection of Confidentiality

All information received from you will be treated confidentially and sensitively.

If you make a disclosure under this policy, your identity (or any information which would likely to identify you) will only be shared if:

- You give your consent to share that information; or
- The disclosure is allowed or required by law (for example where the concern is raised with a lawyer for the purposes of obtaining legal advice);
- The concern is reported to the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA), the Australian Taxation Office (ATO) or the Australian Federal Police (AFP);

Where it is necessary to disclose information for the effective investigation of the matter, and this is likely to lead to your identification, all reasonable steps will be taken to reduce the risk that you will be identified.

SUPPORT AVAILABLE

Any person who makes a disclosure under this policy or is implicated as a result of a disclosure that is made may access the Company's Employee Assistance Program (EAP) which is a free and confidential counselling service.

Where appropriate, the Company may also appoint an independent support person from the Human Resources team to deal with any ongoing concerns you may have.

You may also access third party support providers such as Lifeline (13 11 14) and Beyond Blue (1300 22 4636) for support.