

Whistleblower Protection Policy

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Related Documents	Grievance Handling Policy Code of Conduct Company Values
Date	3 June 2021
Date of Next Review	3 June 2022
Approved By	Board
Version	1
Responsible Officer	HR Manager
References and Legislation	Part 9.4AAA of the <i>Corporations Act 2001 (Cth)</i> ASIC Regulatory Guide 270 Whistleblower policies November 2019

1. POLICY

Steinhardt Group is committed to conducting its business with honesty and integrity at all times. If at any time, this commitment is not respected or appears to be in question, Steinhardt Group will endeavor to identify and remedy such situations. When a person has reasonable grounds to believe that an employee, manager, or any other person related to the company has committed, or is about to commit, wrongdoing that could harm the Company's business or reputation, this policy provides transparency around the Company's framework for receiving, handling, and investigating disclosures for the Steinhardt Group.

The Whistleblower Protection Policy has been put in place to:

- Support the Code of Conduct and the company values that 'We care about: People, Innovation, Quality & Integrity.
- Ensure individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported;
- Treat all parties to an investigation in a fair and equitable manner;
- Ensure disclosures are dealt with appropriately and on a timely basis.

This policy is developed and implemented in accordance with the requirements of Part 9.4AAA of the *Corporations Act 2001 (Cth)* (the Act) and is an important tool for supporting the long-term sustainability and reputation of the Steinhardt Group.

The Whistleblower Protection Policy will be made available to all applicable persons by way of the Company's employee handbook; and Human Resource Information System – *Section: Company Policies*.

2. SCOPE

This Policy applies to the Steinhardt Corporation Pty Ltd as trustee for Steinhardt Family Trust (trading as Macadamias Australia), together with Farmfresh Fine Foods Pty Ltd as trustee for the Farmfresh Fine Foods Unit Trust, hereafter referred to as 'Steinhardt Group' and every individual person who works for the Company.

The Whistleblower Protection Policy does not form part of the terms of employment or engagement of any employee or individual contractor.

3. DEFINITIONS

Disclosable Matters: Involves information that the discloser has reasonable grounds to suspect concerns relating to product safety, integrity, quality and legality, misconduct, or an improper state of affairs or circumstances, in relation to the Steinhardt Group.

Misconduct: Includes fraud, negligence, default, breach of trust and breach of duty.

The Act: *Corporations Act 2001 (Cth)*.

Whistleblower: Is a person related to the Company who reports information that might show misconduct or other inappropriate activity that has occurred within the Steinhardt Group.

Wrongdoing: Includes but is not limited to: illegal conduct, such as theft, fraud, money laundering or misappropriation of funds, offering or accepting a bribe, financial irregularities, failure to comply with, or breach of, legal or regulatory requirements.

4. WHO THE POLICY APPLIES TO

A person working for the Steinhardt Group who falls into one or more of the following categories may be eligible for Whistleblower protection under the Act (eligible person):

- a Company director;
- a supplier of services or goods to the Company (whether paid or unpaid) including their employees; and
- a Company employee (current and former employees who are permanent, part-time, fixed term or temporary, interns, managers)

5. MATTERS THE POLICY APPLIES TO

This policy applies if any eligible person knows of information and has reasonable grounds to suspect the information concerns misconduct, or an improper state of affairs or circumstances, in relation to the Steinhardt Group.

An example of conduct that may be the subject of a protected disclosure includes information concerning a contravention of the Act, an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more, or conduct that represents significant risk to product safety, integrity, quality and legality, public safety, or the stability of, or confidence in, the financial system.

There is no requirement for a discloser to identify him or herself for a disclosure to qualify for protection.

A disclosure of information by an individual concerning a personal work-related grievance does not qualify for protection (except where the grievance is about a breach of the whistleblowing protections).

In particular, a grievance about any matters in relation to the disclosure's employment, or former employment, having (or tending to have) implications for the discloser personally will not qualify where it does not have significant implications for the Steinhardt Group.

Examples are:

- an interpersonal conflict between the discloser and another employee;
- a decision relating to the engagement, transfer, or promotion of the discloser;
- a decision relating to the terms and conditions of engagement of the discloser; and

- a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

The reporting of a personal work-related grievance will be managed under the Grievance Handling Policy (*Document ID: HR-P-0005*) & Procedure (*Document ID: HR-SOP-0002*).

A disclosure of information by an individual qualifies for protection if the disclosure is made to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of these laws. A disclosure concerning a personal work-related grievance that is made to a legal practitioner may qualify for protection.

A discloser can still qualify for protection even if their disclosure turns out to be incorrect.

6. HOW TO MAKE A DISCLOSURE

Steinhardt Group values all disclosures. In the event that an eligible person makes a disclosure, they will have legal protection under the Act and this policy if they disclose that information to:

- the Australian Securities and Investments Commission (ASIC)
- a Company director; or
- the following person authorised by the Company to receive disclosures that may qualify for protection under the Act (Whistleblower Protection Officer):

Deneita Fewquandie
Human Resource Manager
Phone number: 07 4159 7265
Email address: deneita@steinhardtdgroup.com.au

In addition, a disclosure to any director or senior manager of the Steinhardt Group, an auditor, or a member of an audit team conducting an audit, of the Steinhardt Group may qualify for protection.

To assist users of the Steinhardt Group Whistleblower Protection Policy, disclosures can be made to eligible recipients either internally or externally. Both options allow for disclosures to be made anonymously and/or confidentially, securely, and outside of business hours.

A disclosure may be submitted in writing to: Deneita Fewquandie (Human Resource Manager).

The written statement must include the following information:

- Description of the wrongdoing
- Date on which the eligible person became aware of the wrongdoing
- Name of the person suspected of the wrongdoing
- Actions taken (if applicable) before reporting the disclosure

The disclosure must be sent in writing to Deneita Fewquandie by email or by post.

Should the disclosure be made against the Whistleblower Protection Officer, the disclosure must be sent in writing to the Chair of the Board, Mr Matt Dunstan, email: matthew@boardassociates.org.au

7. LEGAL PROTECTIONS FOR DISCLOSURES

Steinhardt Group will support whistleblowers and protect them from detriment in the following ways:

(a) Protection from detrimental conduct or omissions:

If a person makes a disclosure that qualifies for protection, they will not be subject to any disciplinary or other detrimental action by the Steinhardt Group. This includes (but is not limited to) protection from:

- Termination of employment;
- Alteration of an employee's position or duties to his or her disadvantage;
- Harm or injury to a person, including psychological harm;
- Damage to a person's property;
- Damage to a person's reputation;
- Disciplinary action;
- Performance management;
- Bullying or harassment; or
- Unlawful discrimination.

The Steinhardt Group will ensure no person on its behalf victimises or threatens detrimental action against a person because of their disclosure.

(b) Protection of the identity of the whistleblower

Except in the circumstances specified below, Steinhardt Group will not disclose the information, the identity of the discloser and any information that is likely to lead to the identification of the discloser, unless the discloser agrees.

The circumstances in which the Company may disclose the information are where disclosure is made:

- To ASIC, Australian Prudential Regulation Authority, Australian Federal Police or to a Commonwealth authority, or a State or Territory authority, for the purpose of assisting the authority in the performance of its functions or duties;
- To a lawyer to obtain legal advice or legal representation in relation to the operation of the whistleblowing provisions; and/or
- Because it is reasonably necessary to do so for the purposes of the Company investigating a matter to which the qualifying disclosure relates (in which case Steinhardt Group will ensure the disclosure does not identify the whistleblower and will take all reasonable steps to reduce the risk the discloser will be identified as a result of the disclosure).

(c) Protection of files and records

All paper and electronic documents and other materials relating to disclosures will be stored securely. Access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure. Each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of a discloser's identity may be a criminal offence.

(d) Compensation and other remedies

A discloser can seek compensation and other remedies through the courts if:

- they suffer loss, damage, or injury because of disclosure; and

- the Steinhardt Group failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct

(e) Civil, criminal, and administrative liability protection

A discloser is protected from any of the following in relation to their disclosure:

- civil liability (eg any legal action against the discloser for breach of an employment contract, duty of confidentiality or another contractual obligation);
- criminal liability (eg attempted prosecution of the discloser for unlawfully releasing information, or other use of the disclosure against the discloser in a prosecution (other than for making a false disclosure); and
- administrative liability (eg disciplinary action for making the disclosure).

These protections do not grant immunity for any misconduct a discloser has engaged in that is revealed in their disclosure.

Steinhardt Group encourage disclosers to seek independent legal advice.

8. HANDLING AND INVESTIGATING A DISCLOSURE

The Steinhardt Group will assess each disclosure to determine whether:

- (a) it qualifies for protection; and
- (b) a formal, in-depth investigation is required.

The investigation of a disclosure will be conducted as soon as reasonably practicable after the disclosure has been made. The process may vary depending on the nature of the disclosure. A Whistleblower Protection Officer may, with the consent of the whistleblower, appoint a person/(s) to assist in the investigation of a disclosure.

The investigation will be conducted independently of any person who is the subject of the disclosure. Where appropriate, such persons will be informed of the allegations and provided with the opportunity to respond.

Without the discloser's consent, the Company cannot disclose information that is likely to lead to the identification of the discloser as part of its investigation process – unless:

- (a) the information does not include the discloser's identity;
- (b) the entity removes information relating to the discloser's identity or other information that is likely to lead to the identification of the discloser (eg the discloser's name, position title and other identifying details); and
- (c) it is reasonably necessary for investigating the issues raised in the disclosure.

While the particulars of the investigation process will be determined by the nature and substance of the disclosure, if the disclosure is not anonymous, a Whistleblower Protection Officer or investigator will contact the whistleblower as soon as practicable upon receipt of the disclosure to discuss the investigation process, including who may be contacted and such other matters as are relevant to the investigation.

Where appropriate, the Company will provide feedback to the whistleblower regarding the progress and/or outcome of the investigation.

Where a report is submitted anonymously, the Steinhardt Group may not be able to undertake an investigation if it is not able to contact the discloser and the discloser has refused to provide, or has not provided, a means of contacting them.

Any findings of the investigation related to criminal activity will be reported to the police and/or regulators.

9. SUPPORT AND PRACTICAL PROTECTION FOR DISCLOSERS

Steinhardt Group recognises that making a disclosure as a whistleblower can be stressful. If a person who makes a disclosure is an employee of Steinhardt Group, they may access the Employee Assistance Program and may also request additional support.

Contact Details of the Employee Assistance Program: Erica Olsen Psychology, Phone number: 4154 4755. Email: ericaolsenpsychology@icloud.com.

While Steinhardt Group may not be able to provide the same level of counselling support to other whistleblowers, Steinhardt Group will look at ways to provide support to the extent reasonably possible.

10. ENSURING FAIR TREATMENT OF INDIVIDUAL MENTIONED IN A DISCLOSURE

Steinhardt Group will ensure the fair treatment of its employees who are mentioned in a disclosure that qualifies for protection, including those who are the subject of a disclosure. Each disclosure will be assessed and may be the subject of an investigation.

An employee who is the subject of a disclosure will be advised about the subject matter of the disclosure as an when required by principles of natural justice and procedural fairness and prior to any actions being taken – for example, if the disclosure will be the subject of an investigation.

An employee who is the subject of a disclosure may access the Employee Assistance Program and may also request additional support.

Contact Details of the Employee Assistance Program: Erica Olsen Psychology, Phone number: 4154 4755. Email: ericaolsenpsychology@icloud.com

11. DOCUMENT CHANGE CONTROL AND APPROVAL

Approval and Amendment History	Versions	Description	Name and Signature of Approval
Board of Directors 03 June 2021	V1	New policy drafted 03 June 2021	
HR Manager		Changes made see Document Control Management Register in HR 'I' Drive in Steinhardt Group Policy Folder	
Board 3 June 2021	V1	This document supersedes any other HR-P-0025 Whistleblower Protection Policy for Steinhardt Group	