



This Policy covers the entities and employees, including but not limited to Mitolo Group and Mitolo Holdings

## Whistleblower Policy

### 1. Purpose and Scope

This Whistleblower Policy of Mitolo Family Farms relates to the protection of those 'speaking up' about misconduct (also known as "whistleblowers") and how Mitolo Family Farms will respond to reports of misconduct (**Procedure**).

This Policy and Procedure applies to all employees, directors, labour hire employees, agents and consultants, contractors, subcontractors, and suppliers of Mitolo Family Farms (collectively our **People**).

### 2. Detailed Procedure

#### 2.1 Who is a Whistleblower?

A "Whistleblower" is a person who, whether anonymously or not, makes, attempts to make, or wishes to make a report in connection with Disclosable Matter (defined below) about a company (**Whistleblower**).

You are a whistleblower and entitled to protection under the *Corporations Act 2001* (Cth) (**Corps Act**) and, if applicable, under the *Taxation Administration Act 1953* (Cth) (**Tax Act**) if:

1. you are an Eligible Whistleblower (defined below); and
2. you have disclosed (or intend to disclose) a Disclosable Matter (defined below):
  - (a) directly to an Eligible Recipient (defined below);
  - (b) to the Australian Securities and Investments Commission (**ASIC**)
  - (c) the Australian Prudential Regulation Authority (**APRA**)
  - (d) another entity prescribed under the Corporations Act.

An Eligible Whistleblower is a person who is, or has been, and of the following:

1. a current or former officer (director or secretary) or full-time, part-time, fixed term or casual employee (paid or unpaid) or associate of Mitolo Family Farms.
2. a current or former supplier (paid or unpaid) or employee of a supplier of Mitolo Family Farms (this could include volunteers, contractors, consultants, service providers or business partners).
3. a relative or dependent of a current or former officer, employee, contractor, or supplier of Mitolo Family Farms.

You will also be entitled to protection as an Eligible Whistleblower if you get advice from a legal practitioner on the operation of whistleblowing protection laws.

#### 2.2 What is a Disclosable Matter?

A disclosure will concern a Disclosable Matter if an Eligible Whistleblower has reasonable grounds to suspect that the information being disclosed is about:

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1. misconduct (which includes fraud, negligence, default, breach of trust, breach of duty and breach of company policy) or an improper state of affairs involving Mitolo Family Farms.
2. misconduct, or an improper state of affairs or circumstances in relation to the tax affairs of Mitolo Family Farms or
3. any activity that may cause financial or non-financial loss to Mitolo Family Farms or otherwise might be detrimental to the interest of Mitolo Family Farms.

Some examples of conduct which are Disclosable Matters and should be reported under this Procedure are listed below.

Type of breach	Example of conduct
<b>Dishonest or fraudulent activity</b>	Bribery or money laundering
<b>Unlawful, corrupt, or irregular use of company funds or practices</b>	Improper use of accounting, internal controls, audit or tax methods
<b>Unethical behaviour</b>	Misusing company time, covering for a late colleague or altering time records
<b>Unlawful breach of legislation relating to Mitolo Family Farms's operations or activities</b>	Unsafe work-practice or behaviour that poses a serious risk to the health and safety of a person at a workplace
<b>Illegal activity</b>	Theft, drug sale/use, violence or threatened violence and criminal damage against property
<b>Purposeful breach of Mitolo Family Farms policies</b>	Deliberate and/or repeated breaches of the Travel and Entertainment policy

An Eligible Whistleblower who makes a disclosure must have "reasonable grounds to suspect" the information to qualify for protection. This means even if a disclosure turns out to be incorrect, the protections will still apply, provided they had "reasonable grounds to suspect". Disclosures that are not about a Disclosable Matter are not covered by the Procedure and do not qualify for protection.

Mitolo Family Farms expects our people to report Disclosable Matters under this Procedure. Failure to report Disclosable Matters may result in disciplinary action.

### 2.3 What matters should not be reported?

Personal work-related grievances that do not involve a detriment caused to you as an Eligible Whistleblower (or a threat of detriment) and are not protected under the Corps Act or Tax Act.

A personal work-related grievance is one that relates to your current or former employment that has implications for you personally but does not have significant implications for Mitolo Family Farms that do not relate to you. Some examples of matters which should not be reported under this Procedure include:

- interpersonal conflict between the discloser and another employee
- a decision to suspend or terminate the engagement of the discloser
- an employee's dissatisfaction with their pay or failure to receive a promotion (unless the grievance relates directly to discriminatory conduct)

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However, a work-related grievance may still qualify for protection under the law if (for example):

- it is a mixed report that includes information about a Disclosable Matter (as well as a work-related grievance).
- Mitolo Family Farms has broken Commonwealth laws which are punishable by imprisonment for 12 months or more, or has breached the Corps Act and/or Tax Act or acted in any way that is a threat to public safety.
- the disclosure relates to information that suggests misconduct that goes further than the whistleblower's personal circumstances.
- the whistleblower suffers from or is threatened with detriment for making a disclosure.

#### 2.4 Whistleblower Protections Officer

The 'Whistleblower Protections Officer' is a person who is an employee of Mitolo Family Farms with responsibility for protecting Eligible Whistleblowers (**Whistleblower Protections Officer**).

Name	Role	Email	Phone
<b>Kelly Byrt</b>	Head of People, Culture and Safety	kelly.byrt@mitolofamilyfarms.com.au	0451 076 387
<b>Sarah Owen</b>	People and Culture Manager	Sarah.owen@mitolofamilyfarms.com.au	0408 268 501

Whistleblower Protections Officers are an Eligible Whistleblower's first point of contact (unless they decide to disclose the matter to the external whistleblower service).

#### 2.5 Whistleblower Investigations Officer

The 'Whistleblower Investigations Officer' is a person who is an employee, director, or contractor of Mitolo Family Farms with responsibility for conducting preliminary investigations into reports received from an Eligible Whistleblower (**Whistleblower Investigations Officer**).

The current Whistleblower Investigations Officer of Mitolo Family Farms is the Chair of the Audit & Risk Committee. If it is not appropriate for the Chair of the Audit & Risk Committee to conduct the investigation, the Whistleblower Protections Officer will refer the matter to either the Chairman or Ontario Teachers' Pension Plan (OTPP) for further investigation.

#### 2.6 Reporting process

##### 2.6.1 Eligible Recipients

Eligible Whistleblowers may directly disclose a Disclosable Matter to any of the following Eligible Recipients within and outside of business hours:

- a Whistleblower Protections Officer
- Stopline (see table below for details)<sup>1</sup>
- an officer, director, or senior manager (including the Executive management Team and General Managers) of Mitolo Family Farms.

<sup>1</sup> Stopline is an independent company that provides disclosure management services to organisations. The individuals that monitor the disclosure channels are experienced in receiving whistleblower disclosures.

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- a tax agent or BAS agent of Mitolo Family Farms (in relation to tax affairs).
- an auditor, or member of the audit team conducting an audit of Mitolo Family Farms.

If you are not sure who to make a disclosure to, you can contact a Whistleblower Protections Officer before making a disclosure. Alternatively, you can get independent legal advice and any discussions you have with a lawyer will be protected under this Procedure and the Corps Act and/or Tax Act.

<b>Phone</b>	Disclosure hotline on 1300 30 45 50
<b>Online</b>	<a href="https://xxxxxx.stoplinereport.com">https://xxxxxx.stoplinereport.com</a>
<b>Email</b>	<a href="mailto:makeareport@stopline.com.au">makeareport@stopline.com.au</a>
<b>Mail</b>	Attention: Mitolo Family Farms, c/o Stopline, P.O. Box 403, Diamond Creek, Victoria 3089
<b>App</b>	Smartphone app available (search for Stopline in the iTunes App Store or Google Play to download the free app and submit a disclosure)

Reports made through Stopline will be referred to a Whistleblower Protection Officer for review.

### 2.6.2 Disclosures outside of Mitolo Family Farms

Reports of a Disclosable Matter may also be protected when made by an Eligible Whistleblower to ASIC, APRA, the Commissioner of Taxation or another Commonwealth authority prescribed by law.

### 2.6.3 Public Interest Disclosures and Emergency Disclosures

There are additional categories of disclosures called “public interest disclosures” and “emergency disclosures” that qualify for protection. These can be made by Eligible Whistleblowers to journalists and members of Parliament, but only if they comply with the strict requirements set out in Schedule 1. It is important for Eligible Whistleblower to understand the criteria for making a public interests or emergency disclosure.

### 2.6.4 Disclosure to a legal practitioner

A disclosure of a Disclosable Matter by an Eligible Whistleblower will also be protected if it is to a qualified legal practitioner for the purpose of taking legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corps Act or the Tax Act.

## 2.7 False reports

An Eligible Whistleblower will still qualify for protection even if their disclosure turns out to be incorrect. However, anyone who knowingly makes a false report of a Disclosable Matter, or who otherwise fails to act honestly with reasonable suspicion in respect of the report may be subject to disciplinary action, including dismissal.

## 2.8 Anonymity when reporting

You may choose to remain anonymous when disclosing a Disclosable Matter, over the course of the investigation and after the investigation is finalised. While you are encouraged to share your identity when making a disclosure, as it may make it easier for Mitolo Family Farms to address your disclosure of a Disclosable Matter and to communicate with you, you are not required to share your identity.

If you do not share your identity, Mitolo Family Farms will assess your disclosure in the same way as if you had revealed your identity. However, there may be some practical limitations in conducting the

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investigation if you do not share your identity. Eligible Whistleblowers are encouraged to provide their name, otherwise this:

- will prevent Mitolo Family Farms from re-contacting the Eligible Whistleblower confidentially to clarify or confirm information supplied.
- may impact on Mitolo Family Farms's ability to proceed with an investigation, particularly if there are gaps in information supplied that cannot be clarified directly in confidence with the Eligible Whistleblower.
- will prevent Mitolo Family Farms from updating the Eligible Whistleblower on Mitolo Family Farms's efforts taken in response to their disclosure.
- may affect Mitolo Family Farms's ability to take steps to protect the Eligible Whistleblower from detriment.

Anonymity will be strictly observed, when requested, unless disclosure of the Eligible Whistleblower's identity is required by law.

## 2.9 Protections for Eligible Whistleblowers

### 2.91 Protecting confidentiality

Disclosures from Eligible Whistleblowers will be treated confidentiality and sensitively. The protections apply not only to internal disclosures to Eligible Recipients, but to disclosures to legal practitioners, regulatory and other external bodies, and public interest and emergency disclosures.

Once a report is received, the Eligible Recipient will make sure immediate steps are taken to protect the identity of the Eligible Whistleblower. This will include redacting the name and position of the Eligible Whistleblower from any written record of the report and making sure appropriate document security is implemented.

It is illegal for a person to identify Eligible Whistleblowers or disclose information that is likely to lead to their identification. If you an Eligible Whistleblower, your identity and position (or any other information which could be likely to identify you) will only be share if:

- You consent to the information being shared.
- The disclosure is to a recipient permitted by law, such as the Commissioner of Taxation (in relation to tax matters), ASIC, Australian Federal Police (AFP) or other prescribed bodies who may wish to pursue the matter.
- The disclosure is otherwise allowed or permitted by law (for example, disclosure to a lawyer of Mitolo Family Farms to receive legal advice relating to the law on whistleblower).

In addition, for information likely to identify an Eligible Whistleblower, this may be shared if it is reasonably necessary for the purposes of an investigation (provided the information does not include the Eligible Whistleblower's identity). In this circumstance all reasonable steps will be taken to reduce the risk that you will be identified.

### 2.9.2 Protection against detrimental treatment

It is illegal for a person to engage in conduct that causes (or threatens) detrimental treatment to an individual in the belief or suspicion that a person has made, may make, proposes to make or could make a report of a Disclosable Matter and where that belief or suspicion is a reason for the conduct.

Detrimental conduct could include dismissal, injuring you in your employment (e.g. not giving an employee legal entitlements such as pay or leave), demotion, harassment, damage to your reputation,

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discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a disclosure of as an Eligible Whistleblower.

Mitolo Family Farms will seek to ensure that Eligible Whistleblower are not subjected to detrimental treatment as a result of making (or intending to make) a disclosure under this Procedure. To protect Eligible Whistleblowers from detrimental treatment, Mitolo Family Farms will:

- Make an assessment of the risk of detriment as soon as possible after receiving a disclosure of a Disclosable Matter.
- Make sure Mitolo Family Farms management are aware of their responsibilities to maintain the confidentiality of an Eligible Whistleblower, address the risks of detriment and ensure fairness when managing the performance of, or taking other management action relating to, an Eligible Whistleblower.
- Take practical action, as necessary, to protect an Eligible Whistleblower from the risk of detriment and intervene if detriment has already occurred.

If an Eligible Whistleblower believes that they have been subject to detrimental treatment, they should inform an Eligible Recipient immediately.

### 2.9.3 Other protections

- Eligible Whistleblowers are protected from civil, criminal or administrative liability (including disciplinary action) for making reports of Disclosable Matters
- No contractual right (including under an employment contract) can be exercised against an Eligible Whistleblower to stop them disclosing a Disclosable Matter. However, the protections do not grant immunity for any misconduct an Eligible Whistleblower has engaged in that is revealed in their disclosure.
- If you are an Eligible Whistleblower and the disclosure is made in accordance with this Procedure, the information you disclose cannot be used against you in criminal proceedings or in proceedings for the imposition of a penalty (except if the proceedings are in respect of the falsity of the information disclosed).
- Eligible Whistleblowers may also be entitled to seek compensation and other remedies through the courts if Mitolo Family Farms fails to protect them from detriment and they suffer loss or damage.

### 2.10 Investigating disclosable matters

All reported Disclosable Matters provided on reasonable grounds of belief that the Disclosable Matter has occurred will be reviewed, and where appropriate will be investigated as soon as practicable after the report has been received, if required.

The Whistleblower Protections Officer is responsible for reviewing reports and referring them for investigation but will not usually be involved in the investigation unless there are exceptional circumstances.

To ensure that any investigations and actions undertaken are fair and unbiased, it may be necessary to:

- obtain specialist, independent advice including referring the matter confidentially to a third-party investigation firm (including legal advisors), if deemed appropriate having regard to the nature of the disclosable matters.
- appoint a person to assist the Whistleblower Investigations Officer with the investigation of a matter.
- refer the matter to the police or law enforcement where disclosures refer to criminal behaviour

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- speak to anyone who may be affected or involved in the disclosure so that they are provided with the opportunity to respond to the allegations.

Where a preliminary investigation determines that the allegations made by the Eligible Whistleblower are baseless or unfounded, then no formal investigation is warranted, and the Eligible Whistleblower, if practicable, will be advised of the outcome and the matter will be closed. In some instances, reports may not be able to be responded to, for example, because they are anonymous reports.

If an investigation is conducted, it will follow a fair process, be conducted in as timely a manner as the circumstances allow and be independent of the person(s) about whom an allegation has been made.

The Whistleblower Protections Officer will monitor the progress of the investigation and the Eligible Whistleblower may express any concerns about the process to the Whistleblower Protection Officer, who may escalate the issues as appropriate (including to the Chairman, where warranted).

Mitolo Family Farms will ensure that, provided the claim was not submitted anonymously, the Eligible Whistleblower is kept informed of the outcomes of the investigation of their allegations. This will be subject to the considerations of privacy of those against whom allegations are made and considerations of confidentiality affecting Mitolo Family Farms.

If the Eligible Whistleblower is not an employee of Mitolo Family Farms, the Eligible Whistleblower will be kept informed of the investigative outcomes (subject to privacy considerations as above), once the Eligible Whistleblower has agreed in writing to maintain confidentiality in relation to any information provided to them regarding a report made by them.

Generally, feedback from the investigation will be provided to the Eligible Whistleblower, subject to any privacy, confidentiality, or legal concerns. Retaliation against an Eligible Whistleblower (or any member of the investigation team) will not be tolerated.

Where appropriate, the Whistleblower Investigations Officer may report findings of an investigation to the Board. The method for documenting and reporting the findings of an investigation will depend on the nature of the disclosure – but may include a summary report of the findings. Any reporting of findings will have regard to applicable confidentiality and anonymity requirements.

## 2.11 Fair treatment of employees that are subject of a disclosure

Mitolo Family Farms recognises the importance of balancing the rights of the Eligible Whistleblower and the rights of people against whom a report is made in ensuring fairness.

Fair treatment of those persons implicated in a disclosure includes the opportunity to:

- be 'heard' and respond to allegations made against them before any adverse findings are determined.
- the opportunity to have their responses considered by Mitolo Family Farms and, in appropriate circumstances, investigated.

During any investigation into the report of a Disclosable Matter, Mitolo Family Farms extends support and protection to our People who are implicated in the report until such investigation has concluded and claims have been proven or dismissed.

Any suspected adverse or detrimental treatment in this regard should be reported to a Whistleblower Protections Officer so that these matters may be addressed.

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Provided there are no restrictions or other reasonable bases for doing so, people against whom an allegation has been made will be informed of the allegation and will have an opportunity to respond to any allegation. That is, Mitolo Family Farms will take steps to ensure fair treatment of any person who is the subject of a Disclosable Matter report as well as the Eligible Whistleblower.

Mitolo Family Farms will endeavour to respond promptly to any complaints raised by parties who are the subject of a disclosure where such parties have concerns about unfair treatment in the context of assessment or, and investigation into the Disclosable Matter.

**2.12 Accountability, education and training**

The Board is responsible for the overall governance of this Policy and Procedure.

The Board will receive annual reports about the effectiveness of this Procedure and the whistleblower processes.

The Board, through the Chairman, will hold the CEO accountable for the implementation and effectiveness of the Procedure.

The CEO will ensure that this Procedure (or a summary of it) is distributed to all employees. Executive management, or their delegate(s), will take reasonable steps to ensure that our People are aware of and understand the Procedure, and the types of behaviour or scenarios that are Disclosable Matters, including through induction procedures and regular training.

Any disclosure of a Disclosable Matter will be retained in Mitolo Family Farms's confidential Whistleblower Register for no less than 7 years.

The Whistleblower Register will not reveal the identity of any Whistleblower that made the disclosure (either directly or by implication) and strict procedures will be adopted in relation to accessing the register.

**2.13 Breach of this Procedure**

Whistleblowers must have reasonable grounds for claims made in their disclosures.

Any Worker found to make a deliberate false claim, or any breach of this Procedure will be taken seriously and may result in counselling and/or disciplinary action, up to and including summary dismissal.

Any victimisation, retaliation or detriment caused or threatened to be caused in reprisal for a report regarding a Disclosable Matter made under this Procedure will be treated as misconduct and may result in disciplinary action, which may include dismissal (or termination of engagement).

Significant penalties may apply to persons who fail to maintain Whistleblower protections the Corps Act or Tax Act. Such fines and associated liability will remain the responsibility of the individual responsible for the breach and will not be paid by Mitolo Family Farms.

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#### 4 Revision history

#	Author	Revision Notes	Approved	Date
1	AustOn Corp	New policy – amended for MFF by Josephine Rozman	MFF Board	
2	Mitolo Family Farms			
3				
4				

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**Schedule 1 – Public Interest Disclosures & Emergency Disclosures**

**Public Interest Disclosures**

These disclosures can be made to journalists and members of Parliament, but only if the Eligible Whistleblower complies with the following strict requirements:

1. the Eligible Whistleblower must have first made a qualifying disclosure to ASIC, APRA, or a prescribed Commonwealth authority
2. at least 90 days has passed since the qualifying disclosure was made
3. the Eligible Whistleblower does not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the qualifying disclosure related
4. the Eligible Whistleblower has reasonable grounds to believe that making a public interest disclosure would be in the public interest
5. after 90 days has passed, the Eligible Whistleblower must give the body to which the qualifying disclosure was originally made, a written notification that:
  - (a) includes sufficient information to identify the qualifying disclosure
  - (b) states that the Eligible Whistleblower intends to make a public interest disclosure
6. the extent of the information disclosed in the public interest disclosure is no greater than to inform the journalist or member of Parliament of the misconduct or improper state of affairs or circumstances, or other conduct falling within the scope of the Corps Act.

**Emergency Disclosures**

Emergency Disclosure can be made to journalists and members of Parliament, but only if the Eligible Whistleblower complies with the following strict requirements:

1. the Eligible Whistleblower must have first made a qualifying disclosure to ASIC, APRA or a prescribed Commonwealth authority
2. the Eligible Whistleblower has reasonable grounds to believe that information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment
3. the Eligible Whistleblower gave notice to the body to which the qualifying disclosure was made that states:
  - (a) that they intend to make an emergency disclosure
  - (b) includes sufficient information to identify the qualifying disclosure
4. the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or member of Parliament of the substantial and imminent danger.

Before making a public interest or emergency disclosure, it is important that the person understands the criteria for protection under the relevant legislation. Independent legal advice should be obtained prior to making any disclosure.

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