

WHISTLEBLOWER POLICY CGPP0078

Purpose

LaManna Premier Group Pty Ltd (**LPG**) is committed to fostering a culture of good corporate governance and ethical behaviour. The purpose of this Whistleblower Policy (**Policy**) is to provide a mechanism which encourages concerns to be raised about illegal or unethical conduct or behaviour within LPG without fear of victimisation or reprisal. This Policy is intended to describe the process and requirements that apply when dealing with a report of improper conduct.

For the purposes of this Policy, a Whistleblower includes:

- a) employees (whether full time, part time or casual), officers and contractors of LPG;
- b) suppliers of goods or services to LPG, or an employee (whether paid or unpaid) of such a person;
- c) an individual who is an associate of LPG (including a customer and the employees of such persons);
- d) a relative or dependent of an individual who otherwise constitutes a Whistleblower under this section; and
- e) any other person who is an eligible whistleblower in accordance with applicable legislation, including the *Corporations Act 2001 (Cth)* (**Act**), from time to time.

Scope

This Policy applies to LPG and all of its controlled entities, being an entity where LPG holds over 50% of the share capital. The reporting mechanism is available to all Whistleblowers. The policy does not apply to non-controlled entities.

Where LPG is involved in a non-controlled joint venture or other similar arrangement where it does not hold a controlling interest, LPG will make available its policy and encourage the non-controlled entity to adopt the key principles as part of its own policy framework.

Policy

1. Improper Conduct

Whistleblowers are encouraged to report any conduct that they consider may amount to Improper Conduct. This includes conduct of any person connected with LPG or any of LPG's customers, suppliers, subcontractors and other entities with whom LPG has a business relationship, which a Whistleblower reasonably believes:

- a) is dishonest or illegal;
- b) is fraudulent, corrupt or constitutes financial malpractice;
- c) is unethical or improper;
- d) manipulates the internal or external audit process;
- e) constitutes a substantial mismanagement of LPG's resources;
- f) is adverse to basic human rights;
- g) is a breach of LPG's Code of Conduct or other governance policies;

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- h) is in breach of any prescribed Commonwealth or State legislation or any other principles of law or equity;
- i) is in breach of any applicable industry practices;
- j) constitutes misconduct or improper affairs or circumstances;
- k) is causing an unsafe workplace or unsafe work practices;
- l) represents (or is likely to represent) a danger to the public or financial system;
- m) represents (or is likely to represent) a substantial risk to the environment;
- n) is potentially damaging to LPG's reputation; or
- o) constitutes retaliation against someone who has made a report under this Policy.

Personal work-related grievances do not fall within the scope of Improper Conduct under this Policy. Employees or officers who believe that they have a personal work-related grievance (which includes being the subject of harassment, discrimination or bullying, decisions relating to the terms and conditions of their employment (or cessation of employment) and other similar matters) should raise the matter in accordance with LPG's Grievance Procedure, **HRPP0152 Workplace Grievance**.

2. Reporting Improper Conduct

2.1. Matters to consider before reporting

A Whistleblower who makes a report under this Policy must do so in good faith and only if they have reasonable grounds to believe that Improper Conduct has occurred.

This Policy is designed to complement LPG's normal internal communication channels and is not intended to restrict LPG personnel from raising issues and discussing concerns with appropriate supervisors or LPG's senior managers and directors.

If a Whistleblower makes a false report of Improper Conduct knowingly, maliciously, with an ulterior motive, for personal gain or with reckless disregard as to the truth or falsity of the contents of the report, then LPG reserves the right to take appropriate action against that person, including any disciplinary action.

Without limiting the above, if any Whistleblower is concerned as to whether any disclosure of Improper Conduct is covered by this Policy, that person may seek legal advice. Disclosing the information to a lawyer for the purpose of obtaining legal advice or legal representation will not change the application of this Policy or the protection provided to any Whistleblower under it.

2.2. Eligible Recipients

A Whistleblower should in the normal course, first report such matters to a line manager, senior manager, Human Resources (an **Eligible Recipient**).

2.3. Disclosure Coordinator

If the Whistleblower has a concern with reporting Improper Conduct to an Eligible Recipient, (for example he or she reasonably believes that the Eligible Recipient is involved in the Improper Conduct), the report should be made to LPG's Disclosure Coordinator. The Disclosure Coordinator is provided with training as to how to receive and handle reports made under this Policy.

LPG's Disclosure Coordinator can be contacted on the following details:

Telephone: **+61 3 9448 0646** or **+61 428 942 637**

Email: faircall@lpggroup.com.au

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All correspondence, phone calls and emails from internal or external Whistleblowers will be referred to a Disclosure Coordinator in the first instance.

While LPG acknowledges that Whistleblowers may not have absolute proof or evidence of Improper Conduct, a report should, where possible, include the reasons for the Whistleblower's concerns and make full disclosure of the relevant details and supporting documentation.

2.4. Escalation of Report

If the Whistleblower has a concern with reporting Improper Conduct to an Eligible Recipient or LPG's Disclosure Coordinator, the report should be made to Disclosure Investigations Officer or Chair of the Audit Committee. The Disclosure Investigations Officer is the General Manager Human Resources & Communications.

2.5. Reporting to a regulator

Reports may also be made to the Australian Securities and Investments Commission (**ASIC**), the Australian Prudential Regulation Authority (**APRA**) or to a prescribed Commonwealth authority in accordance with the Act.

2.6. Emergency and/or public interest disclosure

As a final and emergency measure, the law allows a Whistleblower to make an emergency disclosure of Improper Conduct to a member of Parliament or a journalist. This applies where:

- a) the matter has previously been reported to ASIC, APRA or a prescribed Commonwealth authority in accordance with the Act;
- b) the Whistleblower has 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;
- c) the Whistleblower provides written notice to the person to whom the initial disclosure was made under this Policy, that includes sufficient information to identify the previous disclosure and states that the Whistleblower intends to make an emergency disclosure; and
- d) the emergency disclosure is no greater than necessary to inform the recipient of the substantial and imminent danger.

If a Whistleblower is unsure as to whether these provisions apply to any disclosure they have made (or intend to make), they are encouraged to raise the matter with either the Disclosure Investigations Officer, or to obtain their own legal advice.

In addition to emergency disclosures, a Whistleblower may also have the ability to make a public interest disclosure in respect of any disclosure they have previously made to ASIC, APRA or a prescribed Commonwealth authority at least 90 days before, if they have reasonable grounds to believe that no action has or will be taken in respect of that prior disclosure and which otherwise meets the criteria and conditions set out in the Act in respect of such disclosures.

Whistleblowers who make disclosures to members of Parliament or journalists that do not meet the conditions of an emergency or public interest disclosure do not qualify for the protections set out in this Policy in respect of those disclosures

3. Investigating a report of Improper Conduct

Investigations into reports of Improper Conduct will be conducted by the Disclosure Investigations Officer. The Disclosure Coordinator will provide details of each report of Improper Conduct which he or she receives to the Disclosure Investigations Officer on a confidential basis. The Disclosure Investigations Officer will:

- a) document the report and commence an investigation into the report as soon as practicable after the matter has been reported;
- b) review all supporting information and obtain further information as required;
- c) consider any possible remedial action that may be required;
- d) immediately notify the Group Chief Executive Officer, who will notify the Board Chairperson, and;
- e) immediately notify the Chair of the Audit Committee, if the Disclosure Investigations Officer, Group Chief Executive Officer, or Chairperson is in any way referenced in, or implicated by the report of Improper Conduct.

The purpose of any investigation under this Policy is to carefully and fairly examine each concern raised and where possible locate evidence that either substantiates or refutes the claims made in the report.

All investigations will be conducted in accordance with the principles of "natural justice". This means that investigations will be conducted without bias and all parties will be given adequate notice of meetings to discuss the issues raised and have time to prepare. All parties will be given the opportunity to be heard and will have the right to representation.

In the interests of objectivity and the perception of objectivity, the Disclosure Investigations Officer may employ external investigators in relation to an investigation.

To avoid jeopardising an investigation, a Whistleblower who has made a report under this Policy is required to keep confidential the fact that a report has been made (subject to any legal requirements).

4. Progress and conclusion of investigations

Once an investigation is completed, the Disclosure Investigations Officer will report the findings of the investigation to the Audit Committee. For the avoidance of doubt, if the Disclosure Investigations Officer is in any way referenced in, or implicated by, the Improper Conduct, findings will be provided directly to the Chair of the Audit Committee.

If the Disclosure Investigations Officer (or Chair of the Audit Committee, as appropriate) is satisfied that Improper Conduct has occurred, they will make a recommendation, to the Chief Executive Officer or the Chairperson of LPG, as to the action which should be taken. The findings of the investigation will also be reported to the Audit Committee.

5. Feedback to Whistleblower

Where the identity of the Whistleblower is known, LPG will ensure that, where appropriate, the Whistleblower will be advised within a reasonable period of making the report:

- a) whether an investigation has been undertaken;
- b) whether the investigation has been completed; and
- c) what action is to be taken to address the Improper Conduct, subject to any applicable confidentiality, privacy and other relevant considerations.

6. Protection

6.1. Protection generally

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- a) LPG is committed to the protection of any Whistleblower who makes a report in good faith under this Policy where they suspect that Improper Conduct may have occurred.
- b) A person must not engage in, or threaten to engage in, conduct which intentionally causes detriment to any Whistleblower because that person reported Improper Conduct.
- c) Where a disclosure of Improper Conduct is made in good faith, LPG will take all reasonable steps to ensure that the Whistleblower will not be personally disadvantaged or suffer any detriment including the following:
 - i) dismissal or alteration of a person's position or duties to his or her disadvantage;
 - ii) discrimination, harassment or victimisation;
 - iii) harm or injury, including psychological harm;
 - iv) damage to personal property, reputation, business or financial position; or
 - v) current or future bias.
- d) In addition, any Whistleblower who makes a disclosure of Improper Conduct in accordance with this Policy has protection under Australian law from criminal, administrative and contractual liability in relation to the making of the disclosure.
- e) If any Whistleblower considers that they have suffered any of the above disadvantages as a result of making a report of Improper Conduct under this Policy, they should contact the person to whom the report was made and provide all relevant details accordingly.

6.2. Confidentiality

A Whistleblower can elect to make a report anonymously.

LPG will at all times respect the Whistleblower's right to report any Improper Conduct under this Policy on an anonymous basis, but if a Whistleblower elects to make a report anonymously, this may hinder LPG's ability to fully investigate the matter (but will in no way affect their ability to obtain protection under this Policy).

All information concerning a report of Improper Conduct will be held in the strictest confidence and will not be disclosed to a person who is not connected with the investigation into the Improper Conduct unless:

- a) the Whistleblower who made the report consents in writing to the disclosure;
- b) the disclosure is required by law;
- c) the disclosure is:
 - i) to a professional legal advisor on a confidential basis for the purposes of seeking legal advice; and
 - ii) necessary for the purposes of obtaining appropriate legal advice in relation to Improper Conduct; or
- d) there is a real risk of damage, injury, loss or a safety concern arises in connection with the health or wellbeing of any person, in which case LPG will only disclose information or identities to the extent necessary to prevent or mitigate the risk of damage, loss or a safety concern.

6.3. Special Protections under the Corporations Act

- a) In addition to the protections set out in section 6.1 of this Policy, the Act provides that a Whistleblower will qualify for further special protection where certain conditions prescribed in Part 9.4AAA of the Act are satisfied.
- b) If a person qualifies for the protections referred to in section 6.1, those protections include:

- i) the Whistleblower is immune from any civil or criminal liability for making the disclosure (but not necessarily immune from liability for their involvement in any conduct which is the subject of the disclosure);
- ii) no contractual or other remedies may be enforced, and no contractual or other right may be exercised (including any purported termination), against the Whistleblower for making the report (or on the basis of that disclosure constitutes a breach of that contract);
- iii) the Whistleblower may have qualified privilege in respect of the disclosure;
- iv) in some circumstances, the reported information may not be admissible against the Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty;
- v) anyone who causes or threatens to cause detriment to a Whistleblower or another person on the belief or suspicion that a report has been made, may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages to the Whistleblower;
- vi) a Whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
- vii) the person receiving the report commits an offence if they disclose the substance of the report or the Whistleblower's identity, without the Whistleblower's consent, to anyone except ASIC, APRA, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

7. Support and Training

Each Whistleblower will be made aware and have access to this Policy and the mechanisms for reporting Improper Conduct through LPG's induction and training programs. LPG will also provide training and support to Disclosure Officers and other senior managers who may receive disclosures of Improper Conduct and how to respond to them in accordance with this Policy.

8. Review of this Policy

This Policy will be reviewed at least every 2 years by the Audit Committee in consultation with the Chief Executive.

A report will be made to the Board of the outcome of each review including any recommended changes. The review must also address generally the efficacy of the Policy. In particular, it must consider the fairness of any investigations undertaken, the actual consequences of making disclosures for people who contact the Disclosure Coordinators the performance of the Disclosure Coordinators and compliance with this Policy generally.

9. Approval

This Policy and Procedure was reviewed by the Audit Committee and approved by the Board on 28th July 2020.

10. Availability of the Policy and Related Documents

This Policy will be made available on the LPG L:\LPG Company Policy & Procedures and website and a written copy will be available on request from the Disclosure Coordinator. This Policy must be read and implemented in conjunction with:

- Corporations Act 2001 (Cth) as amended by the Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019 (Cth)
- Other relevant Federal, State or Territory legislation or regulations