

# WHISTLEBLOWER POLICY

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*Saputo*

# WHISTLEBLOWER POLICY

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## 1. OBJECTIVE

This policy outlines how to raise a concern regarding a Whistleblower disclosure.

You will not be subject to any form of retaliation or victimisation if you raise a concern in accordance with this policy.

This policy is available on the Saputo Dairy Australia Pty Ltd website at <https://www.saputodairyaustralia.com.au> as well as Saputo staff intranet sites.

## 2. DEFINITIONS

Term	Definition
Associate	Has the meaning set out in section 11 of the <i>Corporations Act 2001</i> .
Detrimental Conduct	Has the meaning set out in clause 4.6 of this policy.
Eligible Person	Has the meaning set out in clause 4.1.1 of this policy.
Reportable Conduct	Has the meaning set out in clause 4.1.2 of this policy.
Saputo or We/we	Saputo Dairy Australia Pty Ltd and its related bodies corporate (as defined in the <i>Corporations Act 2001</i> ).
Whistleblower	An Eligible Person who makes a disclosure of Reportable Conduct in accordance with this policy.
You	Reference to “You”, “you” or “your” is to a Whistleblower or someone contemplating making a disclosure under this policy.

## 3. LIST OF RELATED DOCUMENTS

Category	Number	Title/Hyperlink
Code	n/a	<a href="#">Saputo Code of Ethics</a>

## 4. POLICY

This policy outlines the processes and protections provided by Saputo to support the disclosure of Reportable Conduct. Saputo must comply with the obligations relating to the protection of Whistleblowers in the *Corporations Act 2001* and any other relevant legislation.

This policy has been established to:

- support Saputo values;
- encourage the appropriate disclosure of Reportable Conduct;
- highlight the prohibition against victimisation, discrimination and other Detrimental Conduct towards a person who makes a Whistleblower disclosure; and
- provide you with a confidential (and anonymous, if requested) process to support reporting.

The policy binds all Saputo directors, officers, employees and contractors.

This policy does not form part of any contract of employment or any industrial agreement.

## **4.1 Scope of Policy**

### **4.1.1 Who is a Whistleblower?**

A Whistleblower is someone with a connection to Saputo who makes a disclosure of Reportable Conduct under this policy, they may be:

- an employee;
- an officer;
- a contractor;
- a supplier of goods and / or services (paid or unpaid);
- an employee of a supplier of goods or services;
- an Associate; or
- a relative, spouse, dependent or dependent of a spouse of an individual who is themselves eligible to be a Whistleblower,

(each an **Eligible Person**).

A person who makes a Whistleblower disclosure will be protected as outlined in this policy.

### **4.1.2 What is *Reportable Conduct*?**

Reportable Conduct may include fraud, corruption, illegal or unethical business practices, misconduct, including in relation to corporate governance and tax, dishonest practices, serious mismanagement, property damage, misuse of company resources, criminal behaviour and other breaches of legislation.

### **4.1.3 What is *NOT Reportable Conduct*?**

Reportable Conduct **does not** include any personal work-related grievance. A work-related grievance should be raised through your Human Resources Business Partner, or escalated to the Senior Vice President (**SVP**) of Human Resources.

A work-related grievance may, however, fall under this policy if the grievance relates to the way a Whistleblower is treated as a result of their disclosure of the Reportable Conduct.

Conduct that is not Reportable Conduct **will not** attract the protections outlined in this policy.

#### 4.1.4 Reasonable Grounds

When making a disclosure, you must have reasonable grounds for believing the information you are disclosing is true.

You will not be penalised if the information turns out to be incorrect, provided you had reasonable grounds for your belief.

If it is found that you knowingly made a false report, it will be considered a serious matter that may result in disciplinary action.

#### 4.2 Who can you make a disclosure to?

A Whistleblower can disclose the Reportable Conduct in any of the following ways:

	Disclosure method	Contact method
1.	Via email	<a href="mailto:ethics@saputo.com">ethics@saputo.com</a>
2.	Whistleblower Hotline (Ethicspoint) via telephone or website.  The Whistleblower Hotline (Ethicspoint) is a 24/7 dedicated service managed by an external vendor on behalf of Saputo.  <b>Anonymous</b> reporting is available through this service.	From Australia: 1 800 504 246  Visit: <a href="http://saputo.ethicspoint.com">saputo.ethicspoint.com</a>
3.	Directly (in person, via email, or telephone) to: the SVP of Finance, Human Resources, or the Head of Legal; any Senior Leadership Team (SLT) member; a director or other officer of Saputo; Saputo's auditor (Deloitte); regulatory bodies such as ASIC; a legal practitioner, for the purpose of obtaining legal advice in connection with a Whistleblower disclosure or potential disclosure; and under certain circumstances, journalists and members of Commonwealth, State or Territory parliaments. (see clause 4.11).	In person, or via your preferred method of communication (for example, email, phone call or written correspondence).

#### 4.3 Further information

If you require further information prior to making a disclosure, you can contact the Saputo Head of Legal on +61 3 9040 5618 or if you wish to remain anonymous, contact the Whistleblower Hotline.

#### 4.4 Anonymity

You may choose to make a disclosure anonymously.

If you make an anonymous disclosure through the Whistleblower Hotline, you will receive a “report key” which is a reference number specific to your matter.

You can contact the Whistleblower Hotline at any time and identify your matter using this report key. This will allow you to request an update, or provide further information about your disclosure, without revealing your identity.

#### 4.5 Confidentiality

Subject to exceptions set out in this policy, it is illegal to identify a Whistleblower or disclose information likely to do so.

All information received from you will be treated confidentially. However, Saputo will determine if it is reasonably necessary to share the information you have provided (other than your identity, but which may lead to your identification) for the purposes of an investigation. If it is reasonably necessary to do so, Saputo will take all reasonable steps to reduce the risk that you will be identified.

As far as possible, the information disclosed will be limited to the individuals involved in the protection and investigative processes as outlined in this policy, as well as any persons required to be informed from a corporate governance perspective.

Any files created or reports will be kept secure.

If you make a disclosure, your **identity** will only be shared if:

- you give your consent; or
- allowed or required by law (for example, to obtain legal advice, or to report a matter to the Australian Federal Police).

#### 4.6 Detrimental Conduct Prohibition

It is illegal for a person to engage in any type of detrimental conduct against a Whistleblower. Detrimental Conduct means any actual or threatened conduct (which could be implied or express, conditional or unconditional), that could cause damage to a Whistleblower as a result of making a disclosure. It includes harassment, intimidation, damage to property, person, reputation or financial position, discrimination in, or alteration of a person’s position of employment or dismissal from employment (**Detrimental Conduct**).

We will take reasonable steps to protect a Whistleblower from Detrimental Conduct and will take appropriate action if such conduct is identified.

We also prohibit all forms of Detrimental Conduct against a person because they are involved in an investigation of a Whistleblower disclosure.

#### **4.7 Scope of prohibition on Detrimental Conduct & Confidentiality**

The protections for Whistleblowers outlined in this policy for will apply regardless of whether a Whistleblower disclosure is made internally (for example, to Saputo or via its Whistleblower Hotline) or externally (for example, to a regulator, member of parliament or journalist).

#### **4.8 Assessment and investigation**

##### **4.8.1 Review and assessment of disclosure**

The Reportable Conduct Committee (**RCC**) will have access to disclosures made through the Whistleblower Hotline and comprises the SVPs of Finance, Human Resources and the Head of Legal. Other persons may be appointed to the RCC by the SLT from time to time.

The Chief Human Resources Officer and the Chair of the Audit Committee will also have access to disclosures made through the Whistleblower Hotline.

The RCC will determine if a disclosure is a Whistleblower disclosure, and will decide whether the allegations raised should be investigated. The RCC may share a disclosure with other members of the SLT, including the President and Chief Operating Officer (SDA), if deemed necessary, providing that the RCC complies with this policy.

Saputo's response to a Whistleblower disclosure will vary depending on its nature (including the amount of information provided). The RCC will take reasonable steps to advise you of the decision whether to investigate, and the result of any investigation, unless the RCC has no way to contact you.

If the RCC decides that the Whistleblower disclosure will be investigated, the RCC will conduct or commission an investigation. The RCC may request Saputo staff or an external provider to carry out investigations and communications on its behalf.

If the RCC, the SLT or the Whistleblower believes that the ability of the RCC or SLT to appropriately address the Whistleblower disclosure is compromised (for example, if the disclosure relates to a member of the RCC or SLT), appropriate steps will be taken to address the concern, including, where required, quarantining an individual for the duration of the investigation.

##### **4.8.2 Investigation procedure**

Investigations will be conducted promptly, taking into account the circumstances of the Whistleblower disclosure. The RCC will respond to a Whistleblower (if they have a means to contact them) and will make a decision whether an investigation is required. We may also require

the Whistleblower respond to follow-up questions in order to proceed with an investigation. If we have follow-up questions, we will contact you (if we have the means to contact you) within 5–6 business days

We may take up to 60 days from the date of receipt of the Whistleblower disclosure to review and investigate that disclosure, depending on the complexities of the matter, and in some cases the time frame may need to be extended. If there is a need to extend the investigation period, we will update the Whistleblower as to the revised timeframe (provided we have a means to do so).

An investigation will be carried out in an independent and fair way and will remain confidential. Anyone subject to allegations as a result of the Whistleblower disclosure will be given a reasonable opportunity to respond to the allegations.

Unless the Whistleblower has consented, their identity will remain confidential, subject to the exemptions allowed under the law and outlined in this policy.

#### **4.8.3 Investigation outcome**

To the extent allowed under law (and provided the RCC has a way to contact you), the RCC will regularly update you and/or any person against whom allegations have been made, of the progress as well as the findings of an investigation.

#### **4.8.4 Investigation outcome reporting**

The RCC will update the SLT as appropriate during any investigation initiated under clause 4.8.1.

At the conclusion of an investigation, the RCC will report on the investigation and outcome to the SLT.

### **4.9 Whistleblower support**

If you are a current employee or contractor of Saputo, or an immediate family member of a current employee or contractor, you can access the Saputo Employee Assistance Program confidential counselling service (**EAP**), by calling 1 300 OUR EAP.

The EAP service is available only to Australian based personnel. Employees or contractors based outside Australia who have made a Whistleblower disclosure and require support, should contact the SVP of Human Resources, Head of Legal, or place a request via the Whistleblower Hotline.

### **4.10 Escalation of concerns**

You can escalate your Whistleblower disclosure directly to the RCC if you believe that your disclosure has not been received by the RCC or appropriately actioned.

You can request that the RCC escalate your concerns to the SLT if you are not satisfied with the actions of the RCC, the findings of the investigation, or a decision of the RCC not to conduct an investigation.

If you make a request for escalation, you may provide the RCC with a written submission setting out your concern. They will send this to the SLT, which will be required to review your submission. The SLT is not required to re-open the investigation if it does not believe such action is warranted in the circumstances.

#### **4.11 Public Interest Disclosure or Emergency Disclosures**

In certain circumstances, if a Whistleblower disclosure has been made, but not addressed, and the Whistleblower believes that:

- there is a public interest in making a further disclosure; or
- the information disclosed concerns a substantial and imminent danger to the health, or safety of persons or the environment (**Emergency**),

the Whistleblower can make a disclosure to a journalist or to an Australian State, Federal or Territory member of parliament.

##### **4.11.1 Public Interest Disclosure**

You may make a Public Interest Disclosure if:

- you have previously made a Whistleblower disclosure (**Initial Disclosure**);
- at least 90 days have passed since the Initial Disclosure; and
- you have reasonable grounds to believe:
  - action is not being taken to address the matters raised in the Initial Disclosure; and
  - a Public Interest Disclosure would be in the public interest.

Before making a Public Interest Disclosure, you need to provide written notice (for example, via email) to the person who received your Initial Disclosure, identifying your matter and advising that you intend to make a Public Interest Disclosure.

In making a Public Interest Disclosure, you must not disclose more information than is required to disclose the relevant Reportable Conduct.

##### **4.11.2 Emergency Disclosure**

You may make an Emergency Disclosure if:

- an Initial Disclosure has been made; and
- you have reasonable grounds to believe that the information concerns an Emergency.

Before making an Emergency Disclosure, you need to provide written notice to the person who received your Initial Disclosure, identifying your matter and advising that you intend to make an Emergency Disclosure.

In making an Emergency Disclosure, you must not disclose more information than is required to disclose the Emergency.

#### **4.12 Reporting to regulators or statutory authorities**

Nothing in this policy is intended to restrict you from disclosing Reportable Conduct, providing information to, or communicating with a government agency, law enforcement body, or a regulator.

#### **4.13 Remedies for breach of Whistleblower laws**

If Whistleblower laws are breached (for example, if a Whistleblower suffers harassment as a result of making a disclosure), a Whistleblower can seek remedies, including compensation, from a person directly, or from Saputo.

#### **4.14 No liability for disclosure**

A Whistleblower will not be subject to any civil, criminal, administrative, contractual or other liability on the basis of the Whistleblower disclosure having been made, provided the Whistleblower had reasonable grounds for believing the information disclosed to be true.

#### **4.15 Breach of policy**

Breach of this policy will be regarded as misconduct, which may lead to disciplinary action (including termination of employment or engagement)