

# WHISTLEBLOWING POLICY

## 1. PURPOSE AND SCOPE

Ruralco encourages individuals to speak out when they have concerns about illegal, improper, dishonest or unethical conduct or activity that they observe. The policy sets out a secure means by which reports can be made, investigated and acted on and protects the 'whistleblowing' individual from intimidation, disadvantage or reprisal.

This policy applies to all Ruralco Group employees, directors and other stakeholders (including persons who have a commercial relationship with the Ruralco Group as customers, suppliers, advisers, agents or otherwise). This policy promotes and supports a culture of accountability, honesty and ethical behaviour across the Ruralco Group and reflects Ruralco's commitment to the highest standards of corporate compliance and corporate governance.

**Note:** The *Corporations Act 2001* (Cth) also provides special protection to those who make disclosures about breaches of that Act. For further information please refer to **ASIC information sheet (INFO 52) Guidance for whistleblowers**.

## 2. CONDUCT TO BE REPORTED UNDER THIS POLICY

The types of conduct that should be reported are outlined in broad terms below. Deliberate concealment of these types of conduct should also be reported. This list is intended to provide examples only and is not exhaustive.

TYPE OF CONDUCT	FOR EXAMPLE
Illegal, fraudulent, dishonest, corrupt or unethical conduct	<p>Engaging in deceptive conduct or other inappropriate activity to obtain a personal benefit or cause detriment to Ruralco or its assets, including insider trading</p> <p>Giving, receiving or soliciting a bribe, or accepting an unlawful payment or other benefit from a supplier</p> <p>Any criminal offence including theft, illicit drug taking and forgery</p>
Accounting and reporting issues	<p>Falsification or unauthorised alteration of accounts or any business document</p> <p>Fraud or deliberate error in the preparation, review or audit of financial statements</p> <p>Fraud or deliberate error in the recording and maintaining of financial records</p>

TYPE OF CONDUCT	FOR EXAMPLE
Environment, health and safety issues	<p>Conduct involving a substantial risk to health or safety in the workplace</p> <p>Conduct involving a substantial risk to the environment or to public health and safety</p>
General	<p>Any conduct which has the potential to damage the Group's reputation</p> <p>Non-compliance with legal, contractual or regulatory obligations</p> <p>Unfair or unethical dealing with a customer</p> <p>Unethical or improper conduct, including breaches of Ruralco policies</p>

## 3. HOW TO MAKE A REPORT UNDER THIS POLICY

A report can be made by:

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contacting the Group General Counsel & Company Secretary
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phoning the Ruralco Whistleblower Hotline 1800 324 775
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writing to the Ruralco Whistleblower Hotline by email **report@coreintegrity.com.au** or by post **P.O. Box 895 Darlinghurst NSW 1800**
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logging on to the Ruralco Whistleblower Hotline at **<https://app.whispli.com/ruralcowhistleblowerhotline>**

An independent third party hosts the Ruralco Whistleblower Hotline and will forward summaries of your report to the Ruralco Group General Counsel & Company Secretary and/or General Manager, Risk and Compliance and/ or the Executive General Manager, People & Culture, as appropriate.

## 4. WHAT TO INCLUDE IN THE REPORT

- Include as much specific detail as possible to allow an investigation to be conducted.
- Reports may be made anonymously. However, anonymity may make it more difficult for Ruralco to conduct a thorough investigation

## 5. CONFIDENTIALITY

Ruralco is committed to ensuring confidentiality in respect of all matters raised under this policy and that individuals who make a report in good faith are treated fairly and without suffering intimidation, disadvantage or reprisal. Accordingly, upon receiving a report under this Policy, Ruralco and the Group General Counsel & Company Secretary will:

- **protect your identity and confidentiality:** subject to legal requirements, we will not disclose any particulars that would suggest or reveal your identity as a whistleblower without first obtaining your consent
- **protect files and records:** all files and records created from an investigation will be retained under strict security and unauthorised release of information to someone not involved in the investigation (other than senior managers or directors who need to know to take appropriate action, or for corporate governance purposes) without your consent as a whistleblower will be a serious breach of this policy, and
- **ensure you are treated with fairness:** a person who makes a report in good faith under this policy and who suffers personal disadvantage as a result of making the report should immediately inform a relevant manager or report in accordance with section 3 of this policy.

## 6. EMPLOYEE RIGHTS AND OBLIGATIONS

Ruralco provides employees and managers with training about their rights and obligations under this policy. This includes training all employees to make a report if they become aware of conduct that is reportable under this policy.

Any person found to be making a vexatious or false claim under this policy could be subject to disciplinary procedures, including dismissal.

## 7. OVERVIEW OF INVESTIGATION PROCESS

### INVESTIGATION

Where possible, receipt of reports will be acknowledged. They will be reviewed under the direction of the Audit, Risk and Corporate Governance Committee and/or Group General Counsel & Company Secretary. Specific investigation processes will vary depending on the precise nature of the conduct being investigated. In all cases investigations will be thorough, objective, fair and independent. Any material concerns that arise under this policy that call into question the culture of Ruralco will be reported to the Board.

### RESOLUTION

Prompt and appropriate corrective action will be taken when and as warranted based on the judgment of those involved in investigating the report. This may involve reporting breaches to relevant government or regulatory bodies.

Outcomes may be reported to the whistleblower where practicable.

### WHISTLEBLOWER PROTECTION

It is a breach of this policy for any personal disadvantage to be caused to a whistleblower. Disadvantage includes, dismissal or demotion, any form of harassment and discrimination or any form of bias.

Ruralco will protect the interests of a whistleblower in accordance with this policy and any applicable legislation.

### RETENTION OF RECORDS AND REPORTING


Ruralco will maintain a log of all reports received under this policy (including details of receipt, investigation and resolution). A summary report will be sent to the Audit, Risk and Corporate Governance Committee on a quarterly basis.

If a report involves management or other employees who have a significant role in Ruralco's internal controls or financial reporting, the Chair of the Audit, Risk & Corporate Governance Committee must immediately be notified.


## 8. QUESTIONS ABOUT THIS POLICY

If you have any questions about this policy, please contact the Group General Counsel and Company Secretary:

### Registered Office

 Level 5, Building A, 26 Talavera Road,  
Macquarie Park NSW 2113  
PO Box 64, North Ryde BC 1670

 (02) 9952 6555

 (02) 9952 6599

 [companysecretary@ruralco.com.au](mailto:companysecretary@ruralco.com.au)