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Approved: B. Devine		Updated: Oct 21
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PURPOSE

This policy is to ensure that people can report concerns regarding actual or potential misconduct or breaches of the law without fear of reprisal or feeling at risk by doing so. This policy intends to encourage people to report if they genuinely believe that there is potential illegal, unethical, fraudulent and/or undesirable conduct (improper conduct) inside our business, and to provide protections to people who make a report in accordance with this policy so they may do so confidentially and without fear of reprisal.

This policy supports good risk management and corporate governance and assists in uncovering any misconduct that may not otherwise be detected. Whilst the Detmold Group expects professional, ethical and legal conduct from all of its officers and employees, it can be the case that people inside an organisation are well placed to observe potential improper business conduct and bring it to the attention of the business so it can be investigated.

This Policy is available to all of Detmold's employees and officers via DetConnect (intranet) and publicly on the Detmold Group website.

Scope

This policy applies to all officers and employees of the Detmold Group in Australia, and extends to customers and suppliers in Australia, as well as relatives and dependents of these people.

Policy

The Detmold Group takes the concerns of whistleblowers seriously, and is committed to ensuring confidentiality in respect of all matters raised under this policy, and that those that make a report are treated fairly and do not suffer detriment.

1. What types of matters can be reported?

Firstly, reports (also known as disclosures) cannot be made under this policy about personal work-related grievances. Whistleblowing is not about making a grievance, it is about reporting real or potential illegal, unethical, fraudulent and improper conduct inside our business. Personal work-related grievances are to be dealt with in accordance with Workplace Grievance/ Disputes Policy - Australia/New Zealand.

You may make a report under this policy if you have reasonable grounds to suspect that a Detmold Group officer, employee, contractor, supplier, or other person who has business dealings with the Detmold Group, has engaged in improper conduct. If a report is not made on reasonable grounds, or is found to be malicious, deliberately misleading, frivolous or vexatious the reporting person may be subject to disciplinary action, and may also be breaching the law.

The types of matters that can be reported under this policy include:

- misconduct or an improper state of affairs or circumstances in relation to Detmold Group's corporate governance, accounting or audit matters, tax affairs or substantial mismanagement of Detmold Group resources;
- conduct or practices that are illegal and /or breach any law;

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- Dishonest conduct, such as fraud, corruption or bribery;
- Conduct that is contrary to, or a breach of our policies (including our Code of Business Conduct and Group Environmental Policy);
- Conduct at Detmold Group that represents a danger to the public (including public health, safety or the environment);
- Conduct at Detmold Group that amounts to an abuse of authority; and
- Conduct that may cause financial loss to Detmold Group and/or damage to its reputation or be otherwise harmful to Detmold Group's interests.

2. How to submit a report

If you are aware of any improper conduct in accordance with this policy, The Detmold Group has a number of methods for making a report:

2.1 Independent Whistleblower Service - Deloitte

The Deloitte Whistleblower Service is an independent whistleblowing service managed by Deloitte. Detmold Group offers this service as a channel for reporting any actual or suspected matters as described in Section 1 above. Detmold Group takes this reporting channel seriously and commits to reviewing all reports and initiating investigations where appropriate.

Disclosures made using this site can be made confidentially or completely anonymously. You can contact the service by using one of the following methods:

Contact Method	Details
Online	australia.deloitte-halo.com/detmold
Telephone	1800 173 918
Email	whistleblower@deloitte.com.au
Facsimile	+61 3 9691 8182
Mail	The Whistleblower Service Reply Paid 12628 A'Beckett Street, Melbourne, Victoria 8006

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2.2 Detmold Group Disclosure Officers

Alternatively, you can make a disclosure to any one of the following Disclosure Officers. To ensure appropriate escalation and timely investigation the Detmold Group encourages reports to be made in writing or by phone to one of the following Disclosure Officers:

Detmold Group Disclosure Officers	
Chief Financial Officer & Company Secretary Brendan Devine	Email: brendan.devine@detmoldgroup.com Phone: 08 8348 3210
Group General Manager Human Resources Jenny Harvey	Email: jenny.harvey@detmoldgroup.com Phone: 08 8348 3281
Group General Manager Commercial & Technology Paul Wright	Email: paul.wright@detmoldgroup.com Phone: 08 84485131

Reports may also be mailed to the following address (clearly marked 'Confidential' and to the attention of one of the above named Disclosure Officers):

P.O. Box 636, Welland , South Australia 5007

You can choose to make an anonymous report if you wish.

2.3 Alternatively, you can make a disclosure to any one of the following:

- a) an 'officer' or 'senior manager' within Detmold Group (these are a director, or a senior manager of a Detmold Group business in Australia who makes, or participates in making decisions that affect the whole. Or a substantial part of the business or company, or who has the capacity to affect significantly the Company's financial standing), for example a member of the Group Executive team, or a General Manager;
- b) Detmold Group's external financial auditor which is Ernst & Young (including any member of their financial audit team); or
- c) if the report concerns Detmold Group's tax affairs or the tax affairs of an associate of Detmold Group: Detmold Group's registered tax agent (also Ernst & Young), Brendan Devine – Chief Financial Officer or Andrew Gregory – Group Financial Controller .

2.4 Anonymous reports

Reports can be made anonymously. People who make reports are encouraged to provide their names as that will assist the Group to investigate the report and allow us to seek any further information that may be needed.

Anonymous reports will be assessed in the same way as a report made by someone that provides their name. Any investigation will be conducted using the information provided, however an investigation may be either hindered or not possible unless enough information is provided.

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2.5 Confidentiality

The identity of a person making a report under this policy must be kept confidential (this includes information that may reveal their identity) unless they give their consent to disclose their identity, or the disclosure is allowed or required by law.

3. What information should be provided in making a report?

Please provide as much information as possible:

- The name of the organisation and/ or business unit involved
- Names of people involved
- Names of any witnesses
- Dates, times and locations
- The details of the potential misconduct
- How often the incident / misconduct has occurred
- Details of more information or evidence that may exist

Details related to potential misconduct will be recorded confidentially.

4. Supporting and Protecting Whistleblowers

The Detmold Group is committed to protecting and respecting the rights of people that make a report under this policy, and ensuring confidentiality, and to ensure that those who make a report are treated fairly and do not suffer detriment. To be eligible for support and protection in accordance with this policy the person must:

4.1 Be or have been:

- a) A current or former officer or employee of the Detmold Group;
- b) A contractor or supplier of goods and services to the Detmold Group, including their current and former employees;
- c) An associate of a Detmold Group company; or
- d) A family member of an individual listed above / relative or dependant of an individual mentioned above

And

4.2 be disclosing information regarding the type of matters as listed in **Section 1 - What types of matters can be reported?**

And 4.3 disclose to one of the persons listed in **Section 2 - How to submit a report**

And

4.4 have reasonable grounds to suspect that the information being provided concerns misconduct or illegal, unethical, fraudulent or improper conduct inside our business.

If a report is not made on reasonable grounds, or is found to be malicious, deliberately misleading, frivolous or vexatious the person made be subject to disciplinary action, and may also be breaching the law.

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4.5 Confidentiality

The Detmold Group is committed to maintaining the confidentiality of the identity of a person making a report under this policy, the identity of person/s who are or may be the subject of a report, and the existence of the actual report itself.

The identity of a person making a report under this policy must be kept confidential unless:

- they give their consent to disclose their identity, or

the disclosure is allowed or required by law. (This includes information that may reveal their identity), or the report is revealed to a lawyer for the purposes of legal advice or representation, or to ASIC, APRA, the Australian Federal Police or The Australian Tax Commissioner.

All files and records created from a report and an investigation will be retained securely and confidentially.

4.6 Fairness & Support

People who make a report in accordance with this policy must not be discriminated against or disadvantaged in their employment with the Detmold Group, and no person in the Detmold Group may cause or threaten any detriment to any person because they or another person is, proposes to be, is suspected to be, or may be a whistleblower. The Detmold Group will take reasonable steps to ensure that appropriate protection and support is being provided to those that make a report on reasonable grounds.

Examples of detrimental treatment include dismissal, demotion, discrimination, harassment, disciplinary action, threats, intimidation or other unfavourable treatment.

The Detmold Group may appoint a 'support officer' to the person making a report under this policy (with their permission) to support them and provide protection. A support officer is a senior manager or employee from a function that is independent of line management in the area that is subject to the report of wrongdoing.

The Group has professional employee assistance program available for whistleblowers and persons who are the subject of disclosures under this Policy.

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4.7 Other protections and remedies

Legal protections and remedies may be available if detrimental treatment occurs to a person that makes a report under this policy and is covered by Australian Law. These include;

- Compensation for loss, damage or injury suffered as a result of the detrimental conduct
- An injunction to prevent, stop or remedy the effects of the detrimental conduct
- An order requiring an apology for engaging in the detrimental conduct
- Reinstatement of position or employment if the detrimental conduct wholly or partly resulted in termination of employment
- Any other order the court considers appropriate

5. Detmold Group's Investigation of reports

All reports made under this policy will be treated sensitively and handled fairly and impartially.

Any person listed in section 2 who receives a report in accordance with this policy must provide the information to a disclosure officer as soon as practicable, removing any information that identifies or may identify the person (whistleblower) making the report, unless the whistleblower has consented to their identity being disclosed.

As soon as practicable reports will be assessed by the disclosure officer team and a decision made as to whether the report will be formally investigated. The disclosure officer team will determine the response to a report of potential misconduct and will appoint appropriate individuals (either internal or external to the business) to investigate the matter in an objective and fair manner, having regard to the nature and circumstances of the matter. If a member or members of the disclosure officer team are the subject of a report they will be excluded from the process and depending on the circumstances of the matter it will be escalated to include a person or persons nominated by the CEO or the Executive Chairman.

Investigations must be conducted in an objective and fair manner, ensuring principles of natural justice are applied. Any employee who is the subject of an investigation as a result of a report is to be given an opportunity to respond to any allegations made about them.

Subject to confidentiality obligations the Detmold Group Australian Risk and Compliance Committee must be notified of all reports, the status of any investigations underway and the outcome of all investigations. The status and/or outcomes of investigations may also be reported to the whistleblower and any persons affected as considered appropriate by disclosure office team.

Subject to the exceptions as per section 4 or as required by law, the identity of a whistleblower (or information that is likely to lead to their identity being known) must be kept confidential at all times during and after the investigation, including any reporting to the Board, the Risk and Compliance Committee and/or to any other persons affected. All persons involved in an investigation must take all reasonable steps to reduce the risk that the whistleblower will be identified.