



WHISTLEBLOWER POLICY

1. INTRODUCTION

PFD Food Services (PFD) is committed to upholding the highest ethical and professional standards consistent with our corporate values. This Whistleblower Policy exemplifies PFD's commitment to create a supportive environment and rights respecting workplace. PFD and its suppliers should act lawfully and ethically and in the best interests of the organisation, so if you see or experience something that's not right, it's important that you speak up.

We encourage you to raise concerns you have with your PFD contact (e.g. buyer or the Group Merchandise Manager). However, we understand you may not always want to raise matters that way for reasons including:

- suspected adverse consequences;
- an expectation your report may not be dealt with objectively;
- the matter has already been raised, but you think it has not been addressed appropriately;
- or
- you wish to remain anonymous

For that purpose, PFD has a Whistleblower Program, which is externally hosted by a third-party provider and supported by Woolworths Group.

2. WHO DOES THIS POLICY APPLY TO?

Our Whistleblower service is available to any current or former supplier, contractor, or consultant, as well as their relatives and dependants, which provides goods or services to PFD (referred to as 'you' and 'your'). In addition, affected community members can also raise concerns regarding human rights issues in our supply chain.

3. OVERVIEW

This Policy contains important information about how to make a Whistleblower report (including a 'protected disclosure'), how these reports will be handled and the support and protections available. It covers:

- Making a Whistleblower report
 - What can you use Whistleblower for?
 - What should you NOT use Whistleblower for?
 - What is a 'protected disclosure'?
- How to make a Whistleblower report?
- How we manage Whistleblower matters
 - Confidentiality and anonymity
 - Report handling, assessment and investigation
 - No victimisation
- Whistleblower Governance
- Annexures A - more detailed information about protected disclosures in Australia



4. MAKING A WHISTLEBLOWER REPORT

What can you use Whistleblower for?

The Whistleblower Program is a dedicated alternative channel for PFD suppliers (as defined above) to raise concerns about conduct that does not meet PFDs values or applicable laws. Some examples of such conduct include:

- A breach of the law, including employment, workplace, discrimination, or safety laws
- Bullying, harassment (including sexual harassment), discrimination, or human rights and modern slavery issues
- Sanctioned activities, such as importing and exporting goods or dealing with sanctioned individuals and companies
- Improper use or disclosure of confidential information
- Dishonest or unethical behaviour, including conflict of interest
- A breach of PFD Code of Conduct
- Improper use or disclosure of confidential information
- Fraud, theft, bribery, 'kickbacks', money laundering, corruption, secret commissions
- Conduct that may cause harm to the public or the financial system (even if it does not involve a breach of particular law)
- Misconduct, in relation to PFD or one of its related entities

To enable us to investigate reports in a fair and comprehensive manner, it's important that you have reasonable grounds for your concern. Making knowingly false reports may lead to regulatory action.

What should you NOT use Whistleblower for?

Where appropriate, you are encouraged to raise concerns in the first instance with your internal PFD contact (such as your buyer, Group Merchandise Manager or Management) if you have one and feel comfortable doing so. This includes any interpersonal conflicts or grievances.

Whistleblower is available for situations where you may not feel comfortable raising a concern directly. Examples of when you might report via Whistleblower include where:

- your concerns involve systemic issues or an improper state of affairs at PFD;
- you wish to remain anonymous;
- you think that speaking to your PFD contact would be a conflict of interest.

Whistleblower should never be used in emergency situations. If you or someone you know require emergency assistance, please contact your local emergency authorities, including police and ambulance services.

5. WHAT IS A PROTECTED DISCLOSURE?

Whistleblower reports on involving a breach of some laws, misconduct or an improper state of affairs which may be a 'protected disclosure' and receive 'whistleblower' protections under the law, including a statutory right to anonymity and protection from victimisation.



PFD has appointed the Whistleblower Program (made available via a third party provider) as an eligible recipient for receiving protected disclosures, as well as other Whistleblower reports. Matters reported to the Whistleblower Program are referred to PFD for assessment, triage and management in accordance with this Policy and applicable whistleblower legislation.

Please note there are other channels, beyond the Whistleblower program, to other eligible recipients for 'protected disclosures'. Please see Annexure A for further information in this regard.

6. HOW TO MAKE A WHISTLEBLOWER REPORT

Reports can be made via phone or in writing in 130 commonly spoken languages. (Note: phone reporting in some languages is subject to interpreter availability)

	Australia - 1800 772 173
	WoolworthsGroup.com.au/SpeakUp
	

7. HOW WE MANAGE WHISTLEBLOWER MATTERS

Confidentiality and Anonymity

When making a Whistleblower report you are provided with the option to remain anonymous. If you disclose your identity, you can also ask us to keep your identity confidential, or only disclose it for limited purposes.

If you do identify yourself, we are committed to protecting your identity and maintaining confidentiality in line with this policy and applicable legislation. Your identity will not be disclosed without your consent, unless we are required to do so by law, or need to do so in seeking confidential legal advice. We may disclose information about your report - but not your identity - if reasonably necessary for investigating a matter raised in your report or (in some circumstances) under applicable legislation.

The Whistleblower Program allows anonymous communication with you. During such conversations, you can choose not to answer any follow-up questions, including if you feel it could reveal your identity.

In some cases, choosing to remain anonymous or to have your identity kept confidential may limit PFDs ability to investigate and deal with the matter. Once we have received the report, you may choose to change your mind about anonymity at any time, if that will assist in responding to and investigating the issues raised. It is your choice.



Report handling, assessment and investigation

- **Acknowledgement** - On receipt of a Whistleblower report you will receive an acknowledgement. You will be able to set a password that will enable you to log into a confidential portal to communicate with us, anonymously if you would prefer, and will also be able to elect to receive email notifications.
- **Assessment** - The report will be assessed by PFDs Whistleblower Manager or their delegate, to determine whether the report is a protected disclosure (and whether statutory protections apply), and to triage, review, and allocate the Whistleblower report so that it is appropriately addressed and investigated.
- **Addressing your Whistleblower report** - in the normal course, Whistleblower reports will be investigated, as appropriate in the circumstances.
 - The purpose of an investigation is to determine what has happened, including whether an alleged incident has or has not occurred, and who was involved.
 - We may correspond with you if we have not received enough information from you in your report. If you do not provide the information requested, this may limit our ability to conduct an investigation and we may not be able to take any further steps.
 - Investigations will follow fair and due process, without bias. Our investigations will be conducted independently of the relevant matter disclosed, and will generally allow any persons against whom allegations are made an opportunity to respond. The duration of an investigation will depend on the circumstances, including the number of allegations and witnesses, amongst other factors.
- **Storing your information** - The information you provide (including your identity) will be stored confidentially and securely in access-controlled systems.
- **Communication with you** - Periodic progress updates will be provided to you, as appropriate. The nature of these updates will depend on the circumstances. For example, we will not provide information that may compromise the investigation or the disclosure of confidential information.
- **Outcome** - You will be informed when the action taken to address your report has been completed. You will receive information regarding the outcome as appropriate in the circumstances.

No Victimisation

Victimisation of a person because they have made a Whistleblower report, protected disclosure or other complaint is **not permitted and will not be tolerated at PFD**. We take this issue very seriously. Any team member who takes any action which results in victimisation and/or has adverse impacts on you for making a Whistleblower report, may face disciplinary action, up to and including termination.

If you feel that you have been victimised, you may raise a new Whistleblower report for this purpose, or contact PFDs Whistleblower Protection Officer (WPO) Mark Price-O'Loughlin on 03 9756 2033. The WPO is independent of the investigation process, and equipped to review or escalate your concern.



8. WHISTLEBLOWER GOVERNANCE

PFDs Chief Financial Officer (CFO) and HR Director oversee the PFD Whistleblower program.

This policy (including Annexures) is PFDs whistleblower policy for the purpose of the Corporations Act. It also applies to all related bodies corporate as defined in that Act.

Authorisation:	PFD Board
Date approved:	June 2024
Date effective:	June 2024
Policy owner:	Chief Executive Officer



Annexure A - Legal protections under the Australian Corporations Act and Tax Act

Whistleblower protections for 'protected disclosures' - key facts

- Whistleblowers can identify and call out misconduct and improper affairs, and are provided special protections under legislation, including a right to anonymity and protection from victimisation
- Whistleblower protections apply when an '**eligible whistleblower**' makes a '**disclosable matter**' to someone who is '**authorised**' to receive the disclosure. The information in this annexure provides further detail about these important concepts.
- If you wish to make a disclosure as a whistleblower, we encourage you to direct your disclosure to a Protected Disclosure Officer (the Chief Financial Officer or National Risk Manager). More information about how you can make a protected disclosure and how to contact our Protected Disclosure Officers are set out in this annexure. Note that the Whistleblower Service is not authorised to receive protected disclosures.
- If you make a protected disclosure that attracts whistleblower protections, we will manage the matter in accordance with the legal requirements.
- In addition to the notes below, you can find out more information about whistleblower protections on ASIC's website [here](#).

Introduction

In Australia, you can make a "protected disclosure" if:

1. you are an "eligible whistleblower" (this is explained in Part A, paragraph 1. below);
2. you make a disclosure directly to a person or entity who is eligible to receive a protected disclosure (this is explained in Part A, paragraph 2 below); and
3. you have reasonable grounds to suspect your disclosure is about a "disclosable matter" (this is explained in Part A, paragraph 3 below).

Protected disclosures are also disclosures of information to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act and Tax Act.

Making a "protected disclosure" means that you will qualify for relevant legal protections under the Corporations Act or Tax Act (where applicable) from the time you make the disclosure, in addition to the protections that you would receive under this policy if you use supplier Whistleblower. The protections apply even if you make your disclosure anonymously, and even if you or the recipient do not recognise that the disclosure qualifies for protection. The protections also apply if your disclosure turns out to be unsubstantiated, as long as you had reasonable grounds to suspect the subject of the disclosure at the time you made it.

Note that the protections do not grant immunity for any misconduct you have engaged in that is revealed in your disclosure or subsequently discovered.

A. How do I make a protected disclosure?

The requirements for making a protected disclosure on or after 1 July 2019 under the Corporations Act or Tax Act are set out below:

1. You must be an "eligible whistleblower"

An "eligible whistleblower" who may make a protected disclosure under the Australian whistleblower laws is anyone who is or has been in respect of PFD:

- a. an officer;
- b. an employee;
- c. an individual who supplies goods or services, and employees of suppliers (whether paid or unpaid);
- d. an individual who is an associate of the company;
- e. either:
 - in relation to the Corporations Act, a spouse or relative, dependent, or dependent of a spouse of



- any of the above individuals; or
- in relation to the Tax Act, a spouse, child, dependent, or spouse of a dependent, of any of the above individuals.

2. You must make the disclosure to someone authorised to receive a protected disclosure

Protected Disclosures can be made through the PFD **Whistleblower Program**.

Alternatively, PFD has appointed the following Protected Disclosure Officers:

Title	Name	Email	Telephone
Chief Financial Officer	Dave Hughson	dave.hughson@pfdfoods.com.au	+61 3 9756 2031
HR Director	Carmen May	cmay@pfdfoods.com.au	+61 3 9756 2028
National Risk Manager	Mark Price O'Loughlin	mpriceo'loughlin@pfdfoods.com.au	+61 3 9756 2033

Additional eligible recipients include:

- an officer or senior manager of PFD;
Note: 'officers' include a PFD director or company secretary;
A 'senior manager' is a person whose decisions affect at least a substantial part of PFD, or have the capacity to significantly affect PFDs' financial standing.
- an auditor, or a member of an audit team conducting an audit, of PFD; or
- an actuary of PFD.

For disclosures under the Tax Act:

- any other employee or officer of PFD who has functions or duties that relate to the tax affairs of PFD; or
- a registered tax agent or BAS agent who provides tax agent services or BAS services to PFD.

The Whistleblower service is not an authorised way of making a protected disclosure.

Reporting outside of PFD

While PFD encourages eligible whistleblowers to make disclosures internally, an eligible whistleblower may also make a protected disclosure under the Corporations Act to the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA) or a prescribed Commonwealth authority. An eligible Whistleblower may also make a protected disclosure under the Tax Administration Act to the Commissioner of Taxation.

Disclosures to legal practitioners

Under the Corporations Act and Tax Act, disclosures of information to legal practitioners in order to obtain legal advice or legal representation in relation to the whistleblower provisions in that legislation may also be protected disclosures.

Public interest disclosures

There is an additional category of disclosures called 'public interest disclosures' that qualify for protection under the Corporations Act only. These can be made to journalists and members of Parliament, but only if the eligible whistleblower complies with the following strict requirements:

- the eligible whistleblower must have first made a qualifying disclosure under the Corporations Act to



- ASIC, APRA, or a prescribed Commonwealth authority;
- b. at least 90 days has passed since the qualifying disclosure was made;
- c. 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;
- d. the eligible whistleblower has reasonable grounds to believe that making a public interest disclosure would be in the public interest;
- f. after 90 days has passed, the eligible whistleblower must give the body to which the qualifying disclosure was originally made, a written notification that:
 - i. includes sufficient information to identify the qualifying disclosure; and
 - ii. states that the eligible whistleblower intends to make a public interest disclosure; and
- g. 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 Whistleblower Protection Scheme.

Emergency disclosures

There is an additional category of disclosures called 'emergency disclosures' that qualify for protection under the Corporations Act only. These can be made to journalists and members of Parliament, but only if the eligible whistleblower complies with the following strict requirements:

- a. the eligible whistleblower must have first made a protected disclosure under the Corporations Act to ASIC, APRA or a prescribed Commonwealth authority;
- b. 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;
- c. the eligible whistleblower gave notice to the body to which the qualifying disclosure was made that states:
 - i. that they intend to make an emergency disclosure; and
 - ii. includes sufficient information to identify the qualifying disclosure; and
- d. 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 an eligible whistleblower understands the criteria for protection under the relevant legislation.

3. Your disclosure must be about a "disclosable matter"

Only disclosures of certain types of information will qualify for protection under the Australian whistleblower laws.

Information is a "disclosable matter" under the Corporations Act if the eligible whistleblower has reasonable grounds to suspect that the information disclosed:

- a. concerns misconduct or an improper state of affairs or circumstances in relation to PFD, in circumstances where misconduct may include
 - i. illegal conduct by PFD, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
 - ii. fraud, money laundering or misappropriation of funds;
 - iii. offering or accepting a bribe;
 - iv. financial misstatement or irregularities;
 - v. failure to comply with, or breach of, legal or regulatory requirements; and
 - vi. engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure.
 - vii. negligence,
 - viii. breach of trust and breach of duty (not just the personal conduct of an individual); or
- b. indicates that PFD or any employee or officer has engaged in conduct that:
 - i. constitutes an offence against, or a contravention of, a provision of any of the following:
 - the Corporations Act;



- the Australian Securities and Investments Commission Act 2001;
 - the Banking Act 1959;
 - the Financial Sector (Collection of Data) Act 2001;
 - the Insurance Act 1973;
 - the Life Insurance Act 1995;
 - the National Consumer Credit Protection Act 2009;
 - the Superannuation Industry (Supervision) Act 1993;
- ii. constitutes an offence against any other law of the Commonwealth that is punishable by at least 12 months' imprisonment;
 - iii. represents a danger to the public or the financial system; or
 - iv. is prescribed by any regulations made under the Corporations Act.

Except in certain circumstances, personal work-related grievances will not be protected under the Corporations Act unless they relate to victimisation (see section 3 of part B below).

A disclosure is a 'personal work-related grievance' if:

- a. it concerns the whistleblower's employment and has implications for them personally; and
- b. the information:
 - i. does not have significant implications for PFD, or another regulated entity, that do not relate to the eligible whistleblower; and
 - ii. does not concern conduct, or alleged conduct, referred to at 3(b) above of this Annexure

Examples of personal work-related grievances that do not qualify for protection may include:

- the eligible whistleblower having an interpersonal conflict within the workplace;
- the eligible whistleblower (only) being bullied;
- the eligible whistleblower being inadvertently underpaid once;
- the eligible whistleblower being subjected to discipline or not receiving a promotion; or
- any matters that don't have significant implications for PFD as a whole, unless they relate to the eligible whistleblower being victimised for making a previous protected disclosure.

A personal work-related grievance may still qualify for protection if:

- it relates to a disclosable matter and a personal work related grievance (ie, it is a mixed disclosure); or
- the eligible whistleblower seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

Information is a "disclosable matter" under the Tax Act if:

- a. the eligible whistleblower has reasonable grounds to suspect that the information concerns misconduct or an improper state of affairs or circumstances in relation to tax affairs of PFD or an associate; or
- b. the eligible whistleblower considers that the information may assist the eligible recipient to perform functions or duties in relation to the tax affairs of PFD or an associate.

B. What are the legal protections that apply if I make a protected disclosure?

If you have made a protected disclosure under the Australian whistleblower laws, the protections outlined in the Supplier Whistleblower policy will apply as well as the following additional legal protections:

1. Protection from Legal Action

Eligible whistleblowers who make a protected disclosure under the Australian whistleblower laws are protected from certain action in relation to having made the disclosure, including:

- any civil, criminal, and administrative (including disciplinary) action against the whistleblower; and
- contractual action, including termination of a contract on the basis that making a disclosure is a breach of that contract.

Any information that is disclosed as part of a protected disclosure to either:

- ASIC, APRA or a prescribed Commonwealth authority, under the Corporations Act; or
- The Commissioner of Taxation, under the Tax Administration Act,

will not be admissible in evidence against the whistleblower in criminal proceedings or in proceedings for the



imposition of a penalty, except for proceedings in respect of the falsity of the information.

2. Protection of your identity

If you make a protected disclosure, and in doing so, reveal your identity (or information by which you can likely be identified), it is a legal offence for a person to disclose your identity or identifying information without your consent (subject to the exceptions set out below).

If an eligible whistleblower makes a protected disclosure, it is likely that the eligible whistleblower will be asked to provide consent to the disclosure of their identity. This would be to facilitate any investigation and/or resolution of the matter. If consent is withheld, it may not be possible to adequately investigate and respond (if at all) to the disclosure.

If an eligible whistleblower does not consent to their identity being disclosed, it will still be lawful to disclose their identity to:

- ASIC, APRA, the AFP or the Commissioner of Taxation (in relation to protected disclosures under the Tax Act);
- a legal practitioner for the purposes of obtaining legal advice or legal representation about the disclosure; or
- a body prescribed by the Corporations Regulations.

It will also be lawful to disclose information (other than your identity) which you share that may lead to your identity becoming known if it is reasonably necessary in order to investigate the issues raised, in which case PFD will take all reasonable steps to protect your identity.

ASIC, APRA or the AFP can disclose the identity of an eligible whistleblower, or information that is likely to lead to the identification of the eligible whistleblower, to a Commonwealth, State or Territory authority to help the authority in the performance of its functions or duties.

As set out in the body of the Policy, disclosures can be made anonymously. Such disclosures are still capable of being protected under the Corporations Act and Tax Act.

PFD seeks to protect the confidentiality of an eligible whistleblower's identity, including by:

- storing information about a disclosure securely;
- redacting the whistleblower's identity from relevant documents; and
- only sharing the whistleblower's identity with those who have a legitimate need to know, subject to the consent provided by the whistleblower.

3. Prohibition against victimisation

It is a legal offence for a person or a company to:

- engage in any conduct that causes, or will cause, any detriment; or
- make a threat to cause any detriment (whether express, implied, conditional or unconditional),

to an eligible whistleblower or another person because the person engaging in the conduct believes or suspects that the other person or a third person made, may have made, proposes to make, or could make, a protected disclosure. This includes where such belief/suspicion was only part of the reason why the action is taken.

"Detriment" includes dismissal, disciplinary action, harassment, discrimination, property damage, reputational damage and other types of damage to a person. "Detriment" does not include administrative action that is reasonable to protect you from detriment (e.g. when the disclosure relates to wrongdoing in your immediate work area). Protecting you from detriment also does not prevent PFD from managing unsatisfactory work performance.

Each protected disclosure is assessed upon receipt to determine the risk of detriment against you and other persons mentioned in the report. Appropriate actions are taken to reduce this risk, and to ensure fair treatment of those mentioned in the disclosure, including respondents.



To protect you from the risk of detriment, eligible recipients have been trained to ensure they are aware of their responsibilities to seek to ensure your confidentiality and that you are not victimised for making the disclosure. Additionally, PFD may, on a case-by-case basis, allow you to perform your duties from another location or in another role at the same level, or make other modifications to your workplace or the way you perform your work duties, or reassign or relocate other staff involved in the disclosable matter.

PFD will investigate allegations of such behaviour, and penalties and/or disciplinary action may apply for engaging in any of the conduct referred to above. Any person involved in the contravention may be found liable. If detriment is found to have occurred, PFD may, on a case-by-case basis, allow you to take extended leave, develop an alternative career development plan, or offer compensation or other remedies.

If you believe you suffer, or are threatened with, detriment in contravention of the Australian whistleblower laws, you may

- raise a further protected disclosure by following the steps set out above
- raise a Whistleblower report for this purpose (note, disclosures made to the Whistleblower service are not protected disclosures),
- contact PFD WPO Mark Price-O'Loughlin on 03 9756 2033. The WPO is independent of the investigation process, and equipped to review or escalate your concern.

Court Orders

Courts are given broad scope to make orders remedying a detriment or threatened detriment. These include injunctions, compensation orders (including against individual employees and their employer), reinstatement, exemplary damages and the making of apologies. Civil and criminal sanctions also apply to breaches of the Corporations Act and Tax Act.

C. Handling and investigating a disclosure

If a protected disclosure is made, it will be provided to the PFD Whistleblower Manager or their delegate, subject to applicable confidentiality requirements.

Subject to the requirements of the Corporations Act and the Tax Act, protected disclosures will be investigated in the same way as other disclosures made under this Policy. The timeframe for investigations of protected disclosures will be different depending on the nature and scope required. However, PFDs intent is to complete an investigation as soon as practicable.

Where appropriate, PFD will report findings of an investigation to the Chief Financial Officer. The method for documenting and reporting the findings of an investigation will depend on the nature of the disclosure and the circumstances. Reporting of findings will have regard to applicable confidentiality requirements.