

Whistleblower policy
Cattle Australia Limited

1. Purpose

Cattle Australia Limited (CA) is committed to conducting its activities with integrity, accountability and transparency and to providing a safe environment in which concerns about serious misconduct can be raised without fear of retaliation.

This policy has been adopted to meet CA's obligations under Part 9.4AAA of the *Corporations Act 2001* (C'th) (Act), including section 1317AI, and to provide an appropriate framework for receiving and managing whistleblower disclosures.

2. Who can make a protected disclosure

An eligible whistleblower includes a current or former:

- director or officer of CA;
- employee of CA;
- individual who supplies goods or services to CA, whether paid or unpaid;
- employee of a supplier of goods or services to CA;
- unpaid worker or volunteer of CA; or
- associate of CA.

Certain relatives, dependants and spouses of the above persons are also eligible whistleblowers under the Act.

A person does not need to identify themselves when making a disclosure and may remain anonymous.

3. What can be reported

A disclosure may qualify for protection where the person has reasonable grounds to suspect that information concerns misconduct or an improper state of affairs or circumstances relating to CA.

Examples include suspected:

- fraud, theft, bribery or corruption;
- dishonest, unethical or unlawful conduct;
- serious breaches of CA policies or governance requirements;
- improper use of CA funds or assets;
- financial, accounting or taxation irregularities;
- conduct that breaches the Act or other relevant Commonwealth legislation;
- conduct constituting an offence against a Commonwealth law punishable by imprisonment for 12 months or more;
- conduct that represents a danger to the public or the financial system;
- serious conflicts of interest that have not been appropriately disclosed or managed; or
- deliberate concealment of any of the above.

A whistleblower does not need to prove their allegation. However, they must have reasonable grounds for their concerns.

A disclosure that is not about a matter covered by the whistleblower provisions of the Act will not receive the statutory whistleblower protections under the Act, although CA may nevertheless investigate the matter where appropriate.

4. Personal work-related grievances

Personal work-related grievances will generally be dealt with under CA's normal employment or grievance processes rather than this policy.

Examples include interpersonal conflict between employees or a decision relating solely to an individual's employment, remuneration, promotion or performance.

However, a personal work-related grievance may qualify for whistleblower protection in some circumstances, including where it:

- has significant implications for CA beyond the individual;
- involves or alleges detrimental conduct because of a whistleblower disclosure;
- concerns conduct constituting an offence against Commonwealth law punishable by imprisonment for 12 months or more; or
- otherwise qualifies for protection under the Act.

A person may seek independent legal advice if uncertain whether their concern qualifies for whistleblower protection.

5. Who can receive a disclosure

CA encourages disclosures to be made to any of the following:

- Chief Executive Officer (**CEO**);
- Chair of the Board (**Chair**); or
- Chair of the Governance, Audit & Risk Committee (**GARC Chair**).

A person may choose whichever recipient they feel most comfortable approaching. If the concern involves one of these people, the disclosure should be made to another recipient.

Under the Act, a protected disclosure may also be made to:

- another director, officer or senior manager of CA;
- CA's external auditor or a member of the audit team;
- ASIC;
- APRA or another prescribed Commonwealth authority, where applicable; or
- a legal practitioner for the purpose of obtaining legal advice or representation concerning the whistleblower provisions.

A person who requires further information before making a disclosure may confidentially contact the CEO, Chair, GARC Chair or an independent legal practitioner.

Public interest and emergency disclosures

In limited circumstances, disclosures to a journalist or a member of an Australian Parliament may also qualify for protection as a public interest or emergency disclosure.

Specific statutory requirements must be satisfied before these protections apply. A person considering making such a disclosure is strongly encouraged to obtain independent legal advice beforehand.

6. How to make a disclosure

A disclosure may be made verbally or in writing to one of CA's nominated recipients.

CA will maintain and communicate appropriate contact details for the CEO, Chair and GARC Chair so that disclosures can be made directly and confidentially.

A disclosure may be made anonymously. A whistleblower may:

- remain anonymous when making the disclosure and during and after any investigation;
- use an anonymous email address or other means that does not identify them; and
- refuse to answer questions they believe may reveal their identity.

Where possible, an anonymous whistleblower should maintain a means of ongoing two-way communication with CA so that further information can be sought and feedback provided.

Anonymous disclosures will be assessed and, where sufficient information is available, investigated in the same manner as other disclosures.

7. Protections available to whistleblowers

A person who makes a disclosure that qualifies for protection under the Act is entitled to statutory protections.

7.1 Confidentiality

CA will protect the confidentiality of a whistleblower's identity in accordance with the law.

A whistleblower's identity, or information likely to identify them, will not be disclosed except:

- with their consent;
- to ASIC, APRA, the Australian Federal Police or another body where permitted by law;
- to a legal practitioner for the purpose of obtaining legal advice or representation; or
- otherwise as permitted or required by law.

Information relating to a disclosure will only be provided to people who need the information to assess, investigate or respond to the matter and, where practicable, identifying information will be removed.

7.2 Protection from detrimental conduct

CA will not tolerate retaliation or detrimental conduct against a person because they have made, may make, or are suspected of making a protected disclosure.

Detrimental conduct may include:

- dismissal or demotion;
- discrimination, harassment or intimidation;
- alteration of duties or position to the person's disadvantage;
- harm or injury;
- damage to reputation, business or financial position; or
- threats to cause any such detriment.

Reasonable administrative or management action taken for legitimate reasons and unrelated to a disclosure is not detrimental conduct.

Any person who believes they have suffered or been threatened with detriment because of a disclosure should immediately notify the Chair, GARC Chair or CEO.

7.3 Protection from liability

A person who makes a qualifying disclosure is protected from certain civil, criminal and administrative liability in relation to making the disclosure.

For example, CA cannot take legal action against a whistleblower merely because making the disclosure breached a confidentiality obligation.

These protections do not provide immunity for misconduct by the whistleblower that is revealed by their disclosure.

7.4 Compensation and other remedies

A whistleblower or other person who suffers loss, damage or injury because of detrimental conduct relating to a protected disclosure may be entitled to seek compensation and other remedies through the courts.

A person who believes they have suffered detriment may wish to obtain independent legal advice about their rights.

8. Support and protection

CA will take reasonable steps appropriate to the circumstances to support whistleblowers and protect them from detriment.

Depending on the circumstances, this may include:

- maintaining confidentiality and limiting access to information about the disclosure;

- considering the risk of detriment to the whistleblower;
- making reasonable adjustments to working arrangements where necessary;
- addressing any actual or threatened detrimental conduct; and
- providing appropriate support and information about the process.

The appropriate measures will depend on the nature of the disclosure and the circumstances of the whistleblower.

9. Assessment and investigation

All disclosures will be considered promptly, objectively and confidentially.

On receiving a disclosure, the recipient will assess:

- whether the disclosure falls within this policy;
- whether an investigation is required;
- the nature and scope of any investigation;
- who should conduct the investigation; and
- what measures are required to protect confidentiality and the whistleblower.

An investigation may be undertaken internally or, where appropriate having regard to independence, expertise or the seriousness of the allegations, by an independent external investigator.

The investigation process and timeframe will depend upon the nature and complexity of the matter. CA will seek to commence its assessment promptly and complete any investigation within a reasonable period.

Where practicable and where CA is able to contact the whistleblower, CA will acknowledge receipt of the disclosure and provide appropriate updates on progress.

Investigation findings will be documented and reported to the appropriate decision-maker, which may include the CEO, Chair, GARC Chair, GARC or Board depending upon the nature and seriousness of the matter.

Where appropriate and legally permissible, the whistleblower will be advised when the investigation has been completed and provided with information about the outcome. The extent of information provided may be limited by confidentiality, privacy, legal or other considerations.

10. Fair treatment of persons mentioned in a disclosure

CA will ensure that employees and other persons referred to in a disclosure are treated fairly.

This includes:

- keeping information relating to the disclosure confidential where appropriate;
- conducting investigations objectively and impartially;
- not treating an allegation as established merely because it has been made; and
- providing a person who is the subject of allegations with an appropriate opportunity to respond before adverse findings are made, subject to applicable confidentiality requirements.

11. Reporting and oversight

The GARC Chair will oversee the operation of this policy.

Material whistleblower matters will be reported, as appropriate, to GARC or the Board, or both, while protecting the identity of whistleblowers and complying with confidentiality requirements.

A disclosure concerning:

- the CEO will be referred to the Chair;
- the Chair will be referred to the GARC Chair; and
- the GARC Chair will be referred to the Chair.

Where a matter involves more than one of these persons, or where independence would otherwise be compromised, an independent external adviser or investigator may be appointed.

12. False reports

A person will not be disadvantaged because a disclosure made on reasonable grounds is ultimately found to be incorrect or unsubstantiated.

However, a person who knowingly makes a deliberately false or malicious allegation will not receive protection in relation to that conduct and may be subject to appropriate action.

13. Access to this policy

This policy will be:

- provided or made readily accessible to all CA directors, officers and employees;
- included as part of the induction process for new employees and directors;
- available through CA's normal internal policy resources; and
- published on CA's website so that employees, former employees, contractors, suppliers and other eligible whistleblowers can readily access it.

CA will periodically remind employees and directors of the policy and the available reporting channels.

14. Related documents and legislation

This policy should be read in conjunction with CA's:

- Board director code of conduct;
- Board conflict of interest policy;
- relevant employment and grievance procedures; and
- other applicable governance policies.

Relevant legislation:

- *Corporations Act 2001* (C'th), Part 9.4AAA; and
- *Taxation Administration Act 1953* (C'th), where applicable.

Policy owner: Governance, Audit & Risk Committee (GARC)

Approval: Board of Cattle Australia

Review: Every two years, or earlier if required by legislative or organisational change

Version	Date	Reason	Author	Approved	Next review
1	7 October 2026	Created	GARC Chair	Board	October 2028