

Whistleblower Policy

Control

Policy Name:	Whistleblower Policy		
Number:	BP BRD 008	Version:	004
Policy Approver:	Board	Approved Date:	December 2019
Policy Owner	Company Secretary	Next Review:	December 2022

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1. Context

- 1.1 SRA is committed to maintaining good corporate governance in addition to supporting and promoting a culture of honest and ethical behaviour in compliance with all laws and regulations. This commitment is assisted by creating and maintaining a Whistleblower policy for detecting corrupt, illegal or other undesirable conduct within SRA.

2. Purpose

2.1 This Policy's objectives are to:

- (a) encourage SRA Staff and Officers (Relevant Persons) to report matters that may cause financial or non-financial loss to SRA or damage SRA's reputation;
- (b) enable SRA to effectively deal with reports from Whistleblowers in a manner that protects the identity of the Whistleblower and provide secure storage of the information provided; and
- (c) protect any Whistleblower against reprisal by any person internal or external to SRA.

3. Application

3.1 This Policy applies to all Relevant Persons and must be made available on SRA's website and to all SRA Staff.

4. Policy

Whistleblower Protection Officer

4.1 SRA must appoint a person to the position of Whistleblower Protection Officer (who is not the Whistleblower Investigation Officer) whose role is to safeguard the interests of the Whistleblower in terms of this Policy, other applicable SRA policies and applicable legislation.

Whistleblower Investigations Officer

4.2 SRA must appoint a person to the position of Whistleblower Investigations Officer (who is not the Whistleblower Protection Officer) whose role is to investigate or facilitate the investigation of the substance of the report/complaint to determine if there is evidence in support of the matters raised, or alternatively, to refute the report made.

4.3 If the complaint is against either of the Whistleblower Officers, then the Executive Manager - Operations must assume the Whistleblower Officer role that the complaint is a Protected Disclosure.

4.4 Where a Relevant Person wishes to report Reportable Conduct (a '**Protected Disclosure**') then such disclosure may be made to the following SRA Whistleblower Officers:

Whistleblower Investigations Officer

Manager - Human Resources who is currently Nicole Green and can be contacted by phone (07 3331 3328) or by email (ngreen@sugarresearch.com.au);

Whistleblower Protections Officer

Company Secretary who is currently Michael Shannon and can be contacted by phone (07 33313326) or by email (mshannon@sugarresearch.com.au).

- 4.5 Where the Relevant Person wishes to remain anonymous he or she can make an anonymous phone call or send a written statement directly to one of the above-named Whistleblower Officers, by email or to c/- SRA, PO Box 86, Indooroopilly Qld 4068.

Investigation

- 4.6 All reports of Reportable Conduct must be thoroughly investigated with the aim of locating evidence that either substantiates or refutes the claims made by the Whistleblower.
- 4.7 The Whistleblower Investigations Officer must investigate the matter, or appoint an external investigator to do so, as soon as practicable and in a timely, thorough, fair and confidential manner.
- 4.8 Where practicable, the investigation should:
- (a) include interviews with the Whistleblower and all other witnesses;
 - (b) provide all persons against whom allegation/s of Reportable Conduct has been made with an opportunity to respond to the allegation/s; and
 - (c) ensure that the Relevant Person is provided with updates on progress, where this is considered appropriate;
- 4.9 At the conclusion of the investigation, the Whistleblower Investigations Officer must report the matter to the Chairman of the SRA Board and SRA's Chief Executive Officer (CEO). SRA's CEO shall determine the appropriate response, or where this is not appropriate, the matter shall be determined by the Chair of the SRA Board.
- 4.10 If the report of Reportable Conduct is made against the CEO then the Whistleblower Investigations Officer must report the matter to the Audit and Risk Committee Chair.
- 4.11 The determination or response under section 4.8 of this Policy may include, but is not limited to:
- (a) rectification of the Reportable Conduct;
 - (b) taking any action required to prevent future occurrences of the same or similar conduct;
 - (c) disciplinary or legal action; and/or
 - (d) reporting of the matter to appropriate government authorities or regulators.
- 4.12 To the extent possible within commercial, legal and confidentiality constraints, the Whistleblower Investigations Officer must inform:
- (a) the Whistleblower; and
 - (b) any persons against whom allegation/s of Reportable Conduct were made
- of the outcome of the investigation within a reasonable time.

Protection of Whistleblowers

- 4.13 Relevant Persons who make a Protected Disclosure in accordance with this Policy (Whistleblowers) are protected from being victimised, including being dismissed or penalised by SRA because of that disclosure.

- 4.14 SRA Officers and Staff must not victimise any Whistleblower or cause that person to be victimised, because the Whistleblower has made a Protected Disclosure.
- 4.15 Victimization under this Policy includes (without limitation):
- (a) intimidation;
 - (b) harassment;
 - (c) threats;
 - (d) action causing injury, loss or damage;
 - (e) discrimination;
 - (f) disadvantage; and/or
 - (g) adverse or detrimental treatment in relation to a person's employment, career, profession, trade or business e.g. dismissal, disciplinary action, threats, unfavourable treatment connected with making a report.
- 4.16 Staff who are found to have engaged in victimisation, may be subject to disciplinary action including, in serious cases, dismissal.
- 4.17 SRA Staff who are subjected to victimisation should:
- (a) inform a senior supervisor within his or her business unit immediately, where appropriate; and/or
 - (b) if the action under 4.15(a) is not appropriate, or is not remedied, raise the matter with a Whistleblower Protection Officer.
- 4.18 The making of a Protected Disclosure does not protect a person from the consequences of being involved in Reportable Conduct themselves, although this may be taken into account as a mitigating factor in determining the appropriate disciplinary action to be taken in respect of the Reportable Conduct.

False reporting by a person purporting to be a Whistleblower

- 4.19 In the event that it is shown that a staff member purporting to be a Whistleblower has made a false report of Reportable Conduct, SRA may take disciplinary action in accordance with SRA's policies and procedures. No action will be taken against a staff member where the report was made in good faith but no wrongdoing was identified.

Confidentiality and Privacy

- 4.20 SRA must take reasonable steps to protect a Whistleblower's identity and to maintain confidentiality and fairness in all matters reported under this Policy.
- 4.21 SRA will not disclose the identity of a Whistleblower who makes a Protected Disclosure unless:
- (a) the Whistleblower consents to the disclosure;
 - (b) the disclosure is required by law;
 - (c) the disclosure is necessary to prevent or lessen a serious threat to a person's health or safety; or
 - (d) the disclosure is necessary to protect or enforce SRA's legal rights or interests or to defend any claims.
- 4.22 All records relating to a report of Reportable Conduct will be stored securely, remain confidential and are only to be accessible to the Whistleblower Investigations Officer to whom the Reportable Conduct was reported.

4.23 Unauthorised disclosure of:

- (a) a Whistleblower's identity; or
- (b) information from which the Whistleblower's identity could be inferred,

shall be a breach of this Policy and will be subject to SRA's disciplinary procedures.

4.24 In accordance with good corporate governance processes, a report on the general nature of all Protected Disclosures made pursuant to this Policy may be provided to SRA directors in accordance with section 5 of this Policy, provided that confidentiality is maintained.

Duties of SRA Staff in Relation to Reportable Conduct

4.25 SRA will not tolerate Reportable Conduct and it is therefore expected that Staff who become aware of known, suspected, or potential cases of Reportable Conduct will make a report under this Policy. Failure by an SRA Staff member to report Reportable Conduct of which the Staff member becomes aware may result in disciplinary action against the Staff member.

Complaints made under other SRA Policies

4.26 SRA's Codes of Conduct for both Officers and Staff and SRA's Discrimination, Harassment, Bullying and Grievance Policy provide specific complaints procedures for issues which may constitute a breach of that Code or Policy as well as constituting 'Reportable Conduct' under this Policy.

4.27 Where this occurs, SRA Officers and Staff may elect to follow either the complaints procedure set out in the specific Code or Policy or they may make a Protected Disclosure under this Policy. Regardless of the Staff member's course of action however, the protections afforded in this Policy will be provided where the complaint concerns 'Reportable Conduct' as defined under this Policy.

Protection under the *Corporations Act*

4.28 Under the *Corporations Act*, protection is given to a person (discloser) who discloses a breach of the *Corporations Act*, provided the following conditions are met:

- (a) the disclosure is made by an Officer or Staff member, a contractor or an employee of a contractor;
- (b) the disclosure is made to:
 - (i) the Australian Securities and Investments Commission (ASIC);
 - (ii) SRA's external auditor or a member of the external audit team;
 - (iii) a Director, the CEO, Company Secretary or member of SRA's Executive Management Team; or
 - (iv) a Whistleblowing Officer.
- (c) the discloser provides his or her name before disclosing the information (i.e. it is not an anonymous report);
- (d) the discloser has reasonable grounds to suspect that the information disclosed indicates a breach of the *Corporations Act* by SRA or an Officer or employee; and
- (e) the discloser makes the disclosure in good faith.

4.29 Where a disclosure is made in accordance with these criteria:

- (a) the discloser is not subject to any civil or criminal liability for making the disclosure;
- (b) the discloser's employment contract may not be terminated for making the disclosure;
- (c) any person who causes, or threatens to cause, any detriment to another person because of the disclosure commits an offence and is liable to compensate that other person for any damage; and
- (d) the following information must be kept confidential by the person receiving the disclosure:
 - (i) the information disclosed;
 - (ii) the identity of the discloser; and
 - (iii) any information that is likely to lead to the identification of the discloser and such confidential information may only be disclosed:
 - I. to ASIC, the Australian Prudential Regulation Authority or the Australian Federal Police; or
 - II. to another person with the discloser's consent.

4.30 Accordingly, where a person discloses his or her identity prior to reporting information relating to a possible breach of the *Corporations Act*, SRA will be unable to investigate the report unless the person consents to the information being released for use in the investigation.

5. Reporting

- 5.1 Without disclosing the names or particulars of a matter that would suggest the identity of a Whistleblower, the Chairmen of the SRA Board and the Audit and Risk Committee (ARC) and the Chief Executive Officer shall be immediately notified by the relevant Whistleblower Investigations Officer of any reports of Reportable Conduct that are serious and/or material.
- 5.2 A summary of all Reportable Conduct that has been reported shall be submitted to the Board Audit and Risk Committee, on a no names basis, with the status, recommendation and proposed course of action being taken, as soon as possible after the report is made and the Whistleblowing officer shall keep the Audit and Risk Committee updated as appropriate.
- 5.3 The SRA Board shall receive an annual report summarising all cases of Reportable Conduct that have been reported in the previous twelve (12) month period and the outcome of any investigations, provided that any specific details that might identify the person who made the Protected Disclosure are omitted.

6. Definitions

	Term	Definition
6.1	Corporations Act	<i>Corporations Act 2001</i> (Cth)

	Term	Definition
6.2	Protected Disclosure	A disclosure of Reportable Conduct made by an employee, director or contractor made in good faith and managed under this Policy. Does not include a trivial, malicious or vexatious disclosure.
6.3	Officer	<ul style="list-style-type: none"> • an SRA Director • an SRA Company Secretary • a person: <ul style="list-style-type: none"> ○ who makes, or participates in making, decisions that affect the whole, or a substantial part, of SRA's business; ○ who has the capacity to affect significantly SRA's financial standing; or ○ in accordance with whose instructions or wishes SRA's directors are accustomed to act (excluding advice given by the person in the proper performance of functions attaching to the person's professional capacity or their business relationship with the directors or SRA); <p>or such other persons who may be deemed to be an 'Officer' under the Corporations Act.</p>
6.4	Reportable conduct	Conduct by a person or persons connected with SRA which, in the view of the Whistleblower acting in good faith, is conduct that is: <ul style="list-style-type: none"> • corrupt, illegal, fraudulent or dishonest; • is unethical (either representing a breach of SRA's Code of Conduct or generally) e.g. altering company records, adopting questionable accounting practices • significant mismanagement of SRA's resources or might cause financial loss to SRA; • an unsafe work-practice; and/or • any other conduct which may cause financial or non-financial loss to SRA or be otherwise detrimental to the interests of SRA.
6.5	SRA Staff	All SRA employees including permanent, fixed engagement and casual employees or contractors.
6.6	SRA	Sugar Research Australia Limited, ACN 163 670 068
6.7	Whistleblower	A person being an officer, employee or contractor of SRA who, whether anonymously or not, makes, attempts to make or wishes to make a report in connection with Reportable Conduct and where the Whistleblower wishes to avail themselves of protection against reprisal for having made the report. A Whistleblower may or may not wish to remain anonymous

	Term	Definition
6.8	Whistleblower Investigations Officer	A person or persons being an officer, employee or contractor of SRA who has responsibility for conducting preliminary investigations into reports received from a Whistleblower. A person who is a Whistleblower Protection Officer should not be appointed a Whistleblower Investigations Officer within the same entity
6.9	Whistleblower Protections Officer	A person or persons being an officer, employee or contractor of SRA who has responsibility for protecting Whistleblowers within the meaning of this Policy. A person who is a Whistleblower Protection Officer should not be appointed a Whistleblower Investigations Officer within the same entity.

7. References

7.1	<i>Corporations Act 2001</i> (Cth)
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8. Review

- 8.1 This Policy must be reviewed at least every three years or as legislation is amended, in light of current good practice and regulatory advice provided that amendments to the names and contact details of Whistleblowing Officers under 'Section 4.1' of this Policy may be authorised by SRA's Company Secretary where there has been a change in personnel.

9. Australian Standards

- 9.1 This Policy has been drafted to comply with the following Australian Standards:
- (a) AS 8004-2003 Whistleblowers Protection Programs for Entities.