

WHISTLEBLOWER POLICY

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1 Context

Sugar Research Australia (SRA) is committed to transparency and to building an environment in which people feel safe to raise legitimate issues regarding SRA's operations. SRA is also committed to protecting eligible whistleblowers from detriment.

This commitment is assisted by creating and maintaining a Whistleblower Policy (**Policy**), which provides a mechanism to deal with concerns relating to corrupt, illegal, or other undesirable conduct within SRA.

This Policy is also available on SRA's website at [Policies | Sugar Research Australia](#).

2 Purpose

The *Corporations Act 2001* (Cth) and the *Tax Administration Act 1953* (Cth) provide protections for whistleblowers (Whistleblowers Protection Scheme).

The purpose of this Policy is to set out information relating to the Whistleblowers Protection Scheme, including information about:

- a) the type of disclosures that qualify for protection;
- b) the protections available to whistleblowers;
- c) who disclosures can be made to and how they can be made;
- d) how SRA will support whistleblowers and protect them from detriment;
- e) how SRA deals with disclosures;
- f) how SRA will ensure fair treatment of employees who are the subject of or mentioned in disclosures; and
- g) how this Policy is to be made available to officers and employees of SRA.

3 Whistleblower Protection

This policy and Part 9.4AAA of the Corporations Act 2001 (Cth) provide protection for a whistleblower against any reprisals, provided that the disclosure is:

- a) submitted in good faith and without any malice or any intentionally false allegations; and
- b) based on the Whistleblower's reasonable belief that reportable matter has occurred.

To the maximum extent practicable, a person who genuinely discloses an allegation or concern about compliance with laws or other standards of behaviour (**Whistleblower**) will be protected from any adverse action (such as dismissal, demotion, suspension, harassment, or other forms of discrimination) because they have raised such allegations. Subject to this Policy, a Whistleblower is protected, even if the allegations prove to be incorrect or unsubstantiated (although a person who maliciously or vexatiously makes disclosures or makes false disclosures may be subject to disciplinary action).

Employees who participate, or assist in, an investigation involving Reportable Matter will also be protected. Every effort will be made to protect the anonymity of the Whistleblower but there may be situations where anonymity cannot be guaranteed. In such situations, the Whistleblower will be informed accordingly.

4 Who is an 'eligible whistleblower'?

The following persons are capable of being an 'eligible whistleblower' (**Eligible Whistleblower**):

- a) an officer or employee of SRA (including, but not limited to employees who are permanent, part-time, fixed-term or temporary);
- b) an individual who is an associate of SRA; and
- c) an individual who supplies goods or services to SRA (whether paid or unpaid) or an employee of a supplier (which may include contractors, consultants and service providers).

An Eligible Whistleblower also includes an individual who:

- d) previously held any of the above positions or functions; or
- e) is a relative of the individuals set out above or a dependant of one of those individuals, or the spouse of such an individual.

5 What is a 'reportable matter'?

A reportable matter that can be the subject of a protected Whistleblower report is anything the Eligible Whistleblower has reasonable grounds to suspect concerns misconduct or an improper state of affairs or circumstances (**Reportable Matter**).

Examples of things that may be considered misconduct or an improper state of affairs or circumstances include:

- Fraud, negligence, dishonesty, breach of trust and breach of duty;
- illegal activities (including theft, drug sale/use, violence, threatened violence, or criminal damage against SRA's assets/property);
- discrimination, vilification, sexual harassment, bullying and victimisation;
- acts or omission in breach of Commonwealth or State legislation or local authority by-laws;
- unethical behaviour (including a breach of SRA's Code of Conduct);
- unsafe work-practices;
- other serious improper conduct (including gross mismanagement, serious and substantial waste of SRA resources, or repeated breaches of administrative procedures); and
- any other conduct which may cause financial or non-financial loss to SRA or be detrimental to the interests or reputation of SRA, or any of its employees.

An Eligible Whistleblower who makes a disclosure must have reasonable grounds to suspect the information to qualify for protection. This means that even if a disclosure turns out to be incorrect, the protections will still apply provided the Eligible Whistleblower had 'reasonable grounds to suspect'.

6 Conduct that is not Reportable Matter

A matter does not qualify for protection to the extent that the information disclosed:

- a) concerns a personal work-related grievance of the Eligible Whistleblower;
- b) health and safety hazards; or
- c) general employment grievances and complaints by a person about their own employment or situation.

If a complaint is not a Reportable Matter, then SRA may choose to disregard the complaint or deal with it under a different policy that is more relevant to the complaint. In that case, SRA will inform the Whistleblower of its decision to do so.

7 How to submit a Reportable Matter

For the protections under the Whistleblower Protection Scheme to apply, a disclosure must be made directly to an eligible recipient. These people are detailed below as Authorised Recipients. If you are an Eligible Whistleblower your disclosure qualifies for protection from the time it is made to an Authorised Recipient, regardless of whether Whistleblower or the recipient recognises that the disclosure qualifies for protection at that time.

Any person who has reasonable grounds to suspect that Reportable Matter, as defined in clause 5, or a breach of a law or other standard of behaviour has occurred, is encouraged to report that suspicion to that person's manager. If that is not appropriate, SRA encourages you to make a disclosure internally to the Chair, the CEO or the Company Secretary:

Chair of the Board Sugar Research Australia GPO Box 133, Brisbane QLD 4001 Email: SRAChair@sugarresearch.com.au	Chief Executive Officer Sugar Research Australia GPO Box 133, Brisbane QLD 4001 Email: CEO@sugarresearch.com.au
Company Secretary Sugar Research Australia GPO Box 133, Brisbane QLD 4001 Email: CompanySecretary@sugarresearch.com.au	*Chair of the Audit and Risk Committee Sugar Research Australia GPO Box 133, Brisbane QLD 4001 Email: ARCChair@sugarresearch.com.au

There are several Authorised Recipients in the event that a Reportable Matter relates to any one of the persons above. For example, if a complaint relates to the CEO or a director, then the report should be submitted to the Chair or the Company Secretary. *If the complaint relates to the Chair, the CEO and the Company Secretary, then the complaint should be sent to the Chair of the Audit and Risk Committee as a back up.

If the Eligible Whistleblower chooses to remain anonymous, then the report can be sent by post to GPO Box 133, Brisbane QLD 4001. The report should be addressed to at least one of the above Authorised Recipients.

All reports should provide specific, adequate and pertinent information with respect to, among other things, dates, places, persons, witnesses, amounts, and other relevant information, in order to allow for a reasonable investigation to be conducted.

If the Whistleblower's name is disclosed in the report, the person receiving the report will acknowledge having received the report and may initiate a follow-up meeting. However, if the report is submitted on an anonymous basis, no follow-up meeting can occur and SRA will be unable to communicate with the Whistleblower if more information is required, or if the matter is to be referred to external parties for further investigation.

All reports received will be dealt with on a confidential basis and Whistleblowers are encouraged to disclose their identities to obtain the protection afforded to them at law.

8 Confidentiality and anonymity

SRA recognises that maintaining appropriate confidentiality is crucial in ensuring that potential Whistleblowers come forward and make disclosures in an open and timely manner and without fear of reprisals being made against them.

SRA will take all reasonable steps to protect the identity of the Whistleblower and will adhere to any statutory requirements in respect of the confidentiality of disclosures made. In appropriate cases, disclosure of the identity of the Whistleblower, or the allegation made by them, may be unavoidable (e.g. if court proceedings result from a disclosure pursuant to this policy or there is a threat to life or property or if the company has an obligation to do so).

9 How the company will action the Whistleblower report

Once a disclosure has been received from a Whistleblower, SRA will consider the most appropriate action. This might include an investigation of the alleged conduct, either by an appropriate person or a group of people, such as a committee.

Any investigation in relation to a disclosure will be conducted promptly and fairly, with due regard for the nature of the allegation and the rights of the persons involved in the investigation.

Any evidence gathered during an investigation, including any materials, documents or records, must be held by the investigator, and held securely.

During the investigation, the investigator will have access to all of the relevant materials, documents, and records. The directors, officers, employees and agents of SRA must co-operate fully with the investigator.

Following the investigation, a final report of the investigations will be issued and appropriate action taken where applicable.

10 Support and protection of an Eligible Whistleblower

10.1 When the policy will operate

This policy protects the Whistleblower against any reprisals, provided that the Whistleblower identifies himself or herself to SRA, and the disclosure is:

- (a) Reportable Matter under clause 5 of this Policy;
- (b) submitted in good faith and without any malice or intentionally false allegations;
- (c) based on the Whistleblower's reasonable belief that the alleged conduct, or issue related to the alleged conduct constitutes, or may constitute, a material breach of a law or other standard of behaviour; and
- (d) does not result in a personal gain or advantage for the Whistleblower.

10.2 No reprisals

- (e) SRA will not take any adverse action against a Whistleblower because they have made a disclosure that meet the above-mentioned conditions, unless the Whistleblower is a participant in the prohibited activities with respect to which the complaint is made.
- (f) If the Whistleblower was involved in the conduct that was the subject of the disclosure, the fact that the Whistleblower has made the disclosure may be taken into account in determining the severity of the disciplinary measures, if any, that may eventually be taken against the Whistleblower.
- (g) Any reprisals against a Whistleblower by SRA staff are a serious breach of this policy and may result in disciplinary action, including dismissal. This protection applies to anyone providing information related to an investigation pursuant to this policy.
- (h) While the Whistleblower has the right to remain anonymous, it may be difficult for SRA to protect them if the Whistleblower does not identify themselves and requires complete anonymity.

11 Communications to the Whistleblower

Provided the disclosure was not made anonymously, SRA will ensure that the Whistleblower is kept informed of the outcomes of the investigation of the allegations, subject to the considerations of privacy of those against whom allegations are made.

12 References

Corporations Act 2001 (Cth)

Tax Administration Act 1953 (Cth)

13 Review

This Policy must be reviewed at least every three years or as legislation is amended, in light of current good practice and regulatory advice.