

Costa Group Holdings Ltd ACN 151 363 129

Whistleblower Policy

1 Introduction

The purpose of this Policy is to provide a mechanism which encourages concerns to be raised about illegal or unethical conduct or behaviour by Costa and its employees and others authorised to represent Costa. This Policy is intended to encourage the reporting of wrongdoing which may be unlawful, unethical or inconsistent with any of Costa's values or policies or may otherwise expose any part of Costa to financial loss, prosecution by a regulatory body or other damage (including reputational loss or damage).

For the purposes of this Policy, a **Whistleblower** includes anyone who is or has been:

- (a) an employee (whether full time, part time or casual), officers and contractors of Costa;
- (b) suppliers of goods or services to Costa, or an employee (whether paid or unpaid) of such a person;
- (c) Costa's customers and their employees, or other individuals Costa deals with (including an associate of Costa, such as a person with whom Costa acts in concert);
- (d) a relative or dependant or spouse of an individual who otherwise constitutes a Whistleblower under this section; and
- (e) any other person who is an eligible whistleblower in accordance with applicable legislation, including the *Corporations Act 2001 (Cth)* (**Act**), from time to time.¹

This Policy supports Costa's Code of Conduct, promotes adherence to Costa's values (which can be found at <https://costagroup.com.au/Values>) and is designed to promote and reinforce Costa's culture of, and commitment to, honest and ethical behaviour. Employees are reminded that the terms of their employment include an obligation to ensure that they behave ethically and act in accordance with the law at all times.

1.2 Who does this policy apply to?

This Policy applies to Costa Group Holdings Ltd and all of its related bodies corporate, including those operated outside Australia (**Costa**). The reporting mechanism is available to all Whistleblowers.

A person qualifies for protection under this Policy if they are a Whistleblower and have made a report of Reportable Conduct in accordance with this Policy.

Joint ventures controlled by Costa must also comply with this Policy. Where Costa is involved in a joint venture that it does not control, Costa will use its influence to assist the joint venture to act in a manner consistent with this Policy.

¹ A person may also be an Eligible Person and eligible for protection under this policy in accordance with the provisions of the [Taxation Administration Act 1953 \(Cth\)](#).

2 Matters that should be reported

2.1 Reportable Conduct

Reportable Conduct includes conduct of any person connected with Costa, which the Whistleblower has reasonable grounds to suspect constitutes misconduct, or an improper state of affairs or circumstances in relation to Costa. This includes conduct which a Whistleblower genuinely believes:

- (a) is dishonest or illegal;
- (b) is fraudulent, negligent, corrupt, default, a breach of trust or breach of duty or constitutes financial malpractice;
- (c) is unethical or improper;
- (d) manipulates the internal or external audit process;
- (e) constitutes a substantial mismanagement of Costa's resources;
- (f) is adverse to basic human rights;
- (g) is a breach of Costa's Code of Conduct or other governance policies;
- (h) is in breach of any prescribed Commonwealth legislation (as set out in the Act) (including any breach that amounts to an offence under the relevant legislation that could be punishable by a term of imprisonment of 12 months or more);
- (i) is in breach of any applicable industry practices;
- (j) constitutes misconduct or improper affairs or circumstances;
- (k) is causing an unsafe workplace or unsafe work practices;
- (l) represents a danger to the public or financial system;
- (m) represents a substantial risk to the environment;
- (n) is potentially damaging to Costa's reputation;
- (o) constitutes retaliation against someone who has made a report under this policy;
or
- (p) is prescribed by regulation.

2.2 Matters that are not covered by this Policy

Disclosures that relate to Personal work-related grievances are not Reportable Conduct and do not qualify for protection for the purposes of this Policy. Employees or officers who believe that they have a Personal work-related grievance (which also include being the subject of harassment, discrimination or bullying, decisions relating to the terms and conditions of their employment (or cessation of employment) and other similar matters) should raise the matter with their local HR representative. **Personal work-related grievances** concern a grievance about any matter in relation to the person's employment, or former employment which may have implications for the discloser personally, but which does not have significant implications for Costa, or relates to any Reportable Conduct, which include:

- (a) interpersonal conflicts with other employees;
- (b) decisions relating to engagement, transfer or promotion of the Whistleblower;

- (c) decisions about the terms and conditions of employment of the Eligible Whistleblower; or
- (d) suspension, termination or disciplinary decisions in relation to the Eligible Whistleblower.

A disclosure involving a personal work-related grievance can still qualify for protection under this Policy if:

- (a) the disclosure also includes information about misconduct or an improper state of affairs
- (b) the Whistleblower suffers from or is threatened with detriment for making the report; or
- (c) the Whistleblower seeks legal advice or legal representation about the operation of the whistleblower protections under the Act (even if the legal practitioner concludes that the disclosure does not involve Reportable Conduct).

3 Reporting

3.1 Matters to consider before reporting

A Whistleblower who makes a report under this Policy must do so only if they have reasonable grounds to believe that Reportable Conduct has occurred. All Whistleblowers making genuine reports will be protected from reprisal for making the disclosure, as outlined in section 9 of this Policy and the Act, even if the disclosure subsequently turns out to be incorrect. Further, all investigations into any reports made under this Policy (and in accordance with the Act) will be conducted in accordance with principles of fairness and natural justice.

Raising concerns about ethics or legal compliance is not always easy but it is the right thing to do.

This Policy is designed to complement Costa's normal internal communication channels and is not intended to restrict Costa personnel from raising issues and discussing concerns with appropriate supervisors or with its directors and senior managers.

A person who makes a false report knowingly, maliciously, with an ulterior motive, for personal gain or with reckless disregard as to the truth or falsity of the contents of the report will not be able to access the protections under this Policy. Costa reserves the right to take appropriate action against that person, including any disciplinary action.

Without limiting the above, if any Whistleblower is concerned as to whether any disclosure they may seek to make in respect of Reportable Conduct is covered by this Policy, that person may seek legal advice. Disclosure of Reportable Conduct to a legal practitioner will remain eligible for protection under this Policy. Disclosing the information to a lawyer for the purpose of obtaining that legal advice or legal representation will not change the application of this Policy or the protection provided to any Whistleblower under it.

3.2 How to make a report

There are a number of ways a Whistleblower can raise a concern about Reportable Conduct. This can be done internally (such as reporting to the Company's directors) or externally (such as reporting to the Company's auditors, APRA or ASIC). To facilitate disclosures, Costa has established dedicated internal and external reporting channels, with people who are trained in how to deal with disclosures made under this Policy. Details of these dedicated reporting channels are set out below. A Whistleblower must make a disclosure directly to one of Costa's eligible recipients to be able to qualify for protection under the Act (or the *Taxation Administration Act*, where relevant). These include the Whistleblower Officers in Schedule A and the External Hotline.

Raising a concern internally

Costa has appointed internal Whistleblower Officers, who are provided with training as to how to receive and handle reports made under this Policy. The Whistleblower Officers' details are set out in Schedule A to this Policy.

A Whistleblower:

- (a) who is a Costa employee or contractor can report suspected Reportable Conduct to the Whistleblower Officer for the category in which they are employed or engaged using the details set out in Part 1 of Schedule A; or
- (b) who is not a Costa employee or contractor (or who is a Costa employee or contractor but feels unable to report the matter to a Whistleblower Officer in Part 1 of Schedule A), can report suspected Reportable Conduct to Costa's Company Secretary or Chief Financial Officer by using the contact details set out in Part 2 of Schedule A.

While Costa acknowledges that Whistleblowers may not have absolute proof or evidence of Reportable Conduct, a report should, where possible, include the reasons for their concerns and make full disclosure of the relevant details and supporting documentation.

Raising a concern externally

How you choose to raise a concern is ultimately up to you. If a Whistleblower is not comfortable disclosing Reportable Conduct with any of the internal Costa Whistleblower Officers, then the disclosure can be made to an independent hotline which is operated externally by Deloitte, an independent third party, and which is secure and confidential (**External Hotline**).

A disclosure to the External Hotline may be made anonymously or on the basis that the Whistleblower's identity is only disclosed to Deloitte and kept confidential from Costa (although it is important to understand that if any report remains anonymous it may impede the subsequent investigation). All disclosures to the External Hotline will be notified to Costa, but details of the Whistleblower's identity will not be disclosed to Costa without the Whistleblower's consent.

Reports to the External Hotline can be made as follows:

By telephone in English, French, Arabic and Mandarin using the following numbers:

- Calls from Australia (English): 1800 717 558
- Calls from outside Australia (English, French and Arabic): + 61 3 9667 3538
- Calls from outside Australia (English and Mandarin): + 61 3 9667 3537

By email at costawhistblower@deloitte.com.au

By visiting the website: www.costawhistblower.deloitte.com.au

For the sake of completeness, a diagram setting out the dedicated reporting channels for a Whistleblower is set out in Schedule B to this Policy.

Reports may also be made to ASIC, APRA or to a prescribed Commonwealth authority in accordance with the Act. This includes reporting Reportable Conduct, breaches of a Whistleblower's confidentiality or if a Whistleblower experiences detriment following a disclosure of Reportable Conduct.

Concerns can be reported to ASIC via their online reporting form: <https://asic.gov.au/about-asic/contact-us/how-to-complain/report-misconduct-to-asic/>. Concerns to APRA can be emailed to whistleblower@apra.gov.au.

All reports made to ASIC and APRA are confidential and reports can be made anonymously. Costa must comply with the Whistleblower protections outlined by this Policy where Reportable Conduct is disclosed to ASIC or APRA.

Emergency and/or public interest disclosure

In limited circumstances the law allows a Whistleblower to make an emergency disclosure to a member of Parliament or a journalist. This applies where:

- (a) the matter has previously been reported to ASIC, APRA or a prescribed Commonwealth authority in accordance with the Act;
- (b) the Whistleblower has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- (c) the Whistleblower provides written notice to the person to whom the initial disclosure was made under this Policy, that includes sufficient information to identify the previous disclosure and states that the discloser intends to make an emergency disclosure; and
- (d) the emergency disclosure is no greater than necessary to inform the recipient of the substantial and imminent danger.

In addition to emergency disclosures, a Whistleblower may also have the ability to make a public interest disclosure in respect of any disclosure they have previously made to ASIC, APRA or a prescribed Commonwealth authority at least 90 days before, if they have reasonable grounds to believe that no action has or will be taken in respect of that prior disclosure, they have notified the body to which they initially disclosed their intention to make a public interest disclosure and which otherwise meets the criteria and conditions set out in the Act in respect of such disclosures.

Whistleblowers who make disclosures to members of Parliament or journalists that do not meet the conditions of an emergency or public interest disclosure do not qualify for the protections set out in this Policy in respect of those disclosures.

A Whistleblower should seek independent legal advice before making any emergency disclosure or public interest disclosure. Disclosing information to a lawyer for the purpose of obtaining that legal advice or legal representation will not change the application of this Policy or the protection provided to any Whistleblower under it (even in the event that the legal practitioner concludes that the disclosure does not relate to Reportable Conduct).

Further information before making disclosure

Whistleblowers may also contact a Whistleblower Officer or the External Hotline for additional information before making a disclosure.

3.3 Anonymity

A Whistleblower may elect to make a report anonymously and still be protected under the Act. This includes that a Whistleblower may refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations regarding their report.

Costa will at all times respect the Whistleblower's right to report any Reportable Conduct under this Policy on an anonymous basis, but if a Whistleblower elects to make a report anonymously, this may hinder Costa's ability to fully investigate the matter (but will in no way affect their ability to obtain protection under this Policy). Costa is subject to obligations of confidentiality in relation to information received from Whistleblowers. Costa will not disclose:

- (a) any information provided by a Whistleblower; or

- (b) the Whistleblower's identity, or any information that could lead to a Whistleblower's identity being revealed,

to any person who is not connected with the investigation into the Reportable Conduct, unless:

- (a) the Whistleblower who made the report consents in writing to the disclosure;
- (b) the disclosure is required by law; or
- (c) the disclosure is:
 - (i) to a professional legal advisor on a confidential basis where necessary for the purposes of seeking legal advice in relation to the Reportable Conduct; or
 - (ii) to auditors and appropriate and authorised regulatory authorities, such as ASIC, APRA and the Australian Federal Police,

unless there is a real risk of damage, injury, loss or a safety concern arises in connection with the health or wellbeing of any person, in which case Costa will only disclose information or identities to the extent necessary to prevent or mitigate the risk of damage, loss or a safety concern.

Costa will implement measures and/or mechanisms to protect the confidentiality of a Whistleblower's identity, including by:

- (a) ensuring that all Whistleblower Officers and Investigation Officers participate in mandatory training, including receiving information on their confidentiality obligations and procedures for handling disclosures made under this Policy;
- (b) establishing the External Hotline, which enables Whistleblowers to make reports to the External Hotline on the basis that their personal information is accessed only by Deloitte and not provided to Costa (or anonymously);
- (c) instructing Whistleblower officers to refer to the Whistleblower in a gender-neutral context;
- (d) ensuring that reports of disclosures made to the Board do not include personal information of the Whistleblower;
- (e) allowing Whistleblowers to use anonymised email addresses;
- (f) allowing Whistleblowers to adopt a pseudonym for the purpose of their disclosure (for example, where the Whistleblower's identity is known by the person who received the report, but they do not wish to disclose their identity to others); establishing information sharing and storage protocols for those handling and managing information relating to a disclosure, including secure and limited-access electronic storage; and
- (g) ensuring that all Whistleblower Officers have access to secure printing facilities.

4 Investigating a report

All Whistleblower reports received by Costa's Whistleblower Officers must be immediately notified to Costa's General Counsel (or the Chair of the Audit and Risk Committee, if the General Counsel, Chief Executive Officer or Chief Financial Officer is in any way referenced in, or implicated by, the Reportable Conduct). Costa's General Counsel will immediately notify the Chair of Costa's Audit and Risk Committee of reports that implicate any member of Costa's Executive team or allege serious fraud.

Investigations into reports of Reportable Conduct will be conducted by the person designated by Costa's General Counsel or the Chair of the Audit and Risk Committee (**Investigation Officer**). How the investigation is conducted will vary from case to case, however, the Investigation Officer will generally:

- (a) document the report and determine whether it qualifies for protection under this Policy;
- (b) determine whether a formal, in-depth investigation is required;
- (c) if necessary, commence an investigation into the report, as soon as practicable after the matter has been reported;
- (d) consider whether an external investigator is required;
- (e) review all supporting information and obtain further information as required; and
- (f) consider any possible remedial action that may be required.

The purpose of any investigation under this Policy is to carefully and fairly examine each concern raised and where possible locate evidence that either substantiates or refutes the claims made in the report.

Investigations will be conducted in a timely manner.

All investigations will be conducted without bias and all parties will be given adequate notice of meetings to discuss the issues raised and have time to prepare. All parties will be given the opportunity to be heard and will have the right to representation and any employee mentioned in a disclosure of Reportable Conduct will be treated fairly at all times.

In the interests of objectivity and the perception of objectivity, the Investigation Officer may employ other investigators in relation to an investigation. Further, where reasonably practicable, in order to ensure proper process and to prevent actual or perceived unethical conduct, the offices of the Whistleblower Officer who receives the disclosure and Investigation Officer will not be held by the same person.

To avoid jeopardising an investigation, a Whistleblower who has made a report under this Policy is required to keep confidential the fact that a report has been made (subject to any legal requirements).

5 Progress and conclusion of investigations

Once an investigation is completed, the Investigation Officer will report the findings of the investigation to Costa's General Counsel who will report on all whistleblower incidents quarterly to the Audit and Risk Committee. For the avoidance of doubt if the General Counsel, Chief Executive Officer or Chief Financial Officer is in any way referenced in, or implicated by, the Reportable Conduct, findings will be provided directly to the Chair of the Audit and Risk Committee.

If the General Counsel (or Chair of the Audit and Risk Committee, as appropriate) is satisfied that Reportable Conduct has occurred, they will make a recommendation, to either the Chief Executive Officer or the Chairperson of Costa, as to the action which should be taken. The findings of the investigation will also be reported to the Audit and Risk Committee and the Board.

6 Feedback to Whistleblower

A Whistleblower who has made a report of Reportable Conduct will, where appropriate (and if identifiable), be advised within a reasonable period of making the report:

- (a) whether an investigation has been undertaken;

- (b) whether the investigation has been completed; and
- (c) what action is to be taken to address the Reportable Conduct, subject to any applicable confidentiality, privacy and other relevant considerations.

For the avoidance of doubt, if a Whistleblower has disclosed on an anonymous basis, Costa may not be in a position to advise the Whistleblower of the outcome of any investigation. A failure to notify feedback as a result will not of itself give rise to the basis of a public interest disclosure.

7 Individuals mentioned in a disclosure

Costa will make every effort to ensure that natural justice and procedural fairness is afforded to a person mentioned in, or who is the subject of a report of Reportable Conduct that qualifies for protection under the Act. Where an investigation does not result in a finding of Reportable Conduct being made, the fact that the investigation has been carried out, the results of the investigation and the identity of the person who is the subject of the disclosure or mentioned in the disclosure, will remain confidential.

The person who is the subject of any disclosure or who is mentioned in a disclosure has the right to:

- (a) be informed of any allegations made against them;
- (b) be given the opportunity to answer any allegations made against them prior to any final decision being made; and
- (c) access the Company's Employee Assistance Program.

8 Protections and support

8.1 General

- (a) Costa is committed to the protection of any Whistleblower who makes a report under this Policy where the Whistleblower has reasonable grounds to suspect that Reportable Conduct may have occurred.

Confidentiality

- (b) As outlined in section 3.3 of this policy, Costa has a legal obligation to protect the confidentiality of a discloser's identity. It is illegal for a person to identify a discloser or disclose information that is likely to lead to the identification of the discloser outside the exceptions discussed in section 3.3 of this policy.

Detriment

- (c) A person must not engage in, or threaten to engage in, conduct which intentionally causes detriment to any Whistleblower because that person reported Reportable Conduct. Where a disclosure of Reportable Conduct is made with reasonable grounds to suspect such conduct has occurred, Costa will take all reasonable steps to ensure that the Whistleblower will not be personally disadvantaged or suffer any detriment including the following:
 - (i) dismissal or alteration of a person's position or duties to his or her disadvantage;
 - (ii) injury to the person in their employment;
 - (iii) discrimination, harassment or intimidation;
 - (iv) harm or injury including psychological harm;

- (v) damage to a person or his or her property, reputation, business or financial position.
- (d) In addition, any Whistleblower who makes a disclosure of Reportable Conduct in accordance with this Policy has protection under Australian law from criminal, administrative and contractual liability in relation to the making of the disclosure.
- (e) If any Whistleblower considers that they have suffered any of the above disadvantages or detriment as a result of making a report in respect of Reportable Conduct under this Policy, they should contact the person to whom the report was made and provide all relevant details accordingly. A Whistleblower may also seek independent legal advice regarding any detriment they consider has come from their disclosure of Reportable Conduct.
- (f) A Whistleblower who has made a report of Reportable Conduct will be protected from detriment by:
 - (i) Costa conducting a risk assessment of the disclosure to manage the risk of detriment to the Whistleblower; and
 - (ii) where applicable, Costa making such reasonable adjustments as required to allow the Whistleblower to perform their duties at work without being potentially exposed to detriment (eg by changing reporting lines or moving the Whistleblower to another location).

Where a Whistleblower considers that they have suffered detriment as a result of a disclosure of Reportable Conduct, they should report this matter to Costa who will take appropriate steps to investigate the matter.

8.2 Compensation and other remedies

A Whistleblower can seek compensation and other remedies through the courts if:

- (a) they suffer loss, damage or injury because of making a disclosure of Reportable Conduct; and
- (b) Costa failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

8.3 Civil, criminal and administrative liability protection

In addition to the protections set out in this Policy, the Act provides that a Whistleblower will qualify for further special protection where certain conditions prescribed in Part 9.4AAA of the Act are satisfied. Those protections include:

- (a) the Whistleblower is immune from any civil or criminal liability for making the disclosure (but not necessarily immune from liability for their involvement in any conduct which is the subject of the disclosure);
- (b) no contractual or other remedies may be enforced, and no contractual or other right may be exercised (including any purported termination), against the Whistleblower for making the report (or on the basis that disclosure constitutes a breach of that contract);
- (c) the Whistleblower may have qualified privilege in respect of the disclosure;
- (d) in some circumstances, the reported information may not be admissible against the Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty;
- (e) anyone who causes or threatens to cause detriment to a Whistleblower or another person on the belief or suspicion that a report has been made, may have

been made, proposes to or could be made, may be guilty of an offence and may be liable for damages to the Whistleblower;

- (f) a Whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
- (g) the person receiving the report commits an offence if they disclose the substance of the report or the Whistleblower's identity, without the Whistleblower's consent, to anyone except ASIC, APRA, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

These protections do not grant the Whistleblower immunity for any misconduct the Whistleblower has engaged in that may be revealed in their disclosure of Reportable Conduct.

8.4 Availability of the Policy

A copy of the Policy will be made available on Costa's intranet for internal staff, and will also be made publicly available for the reference of other stakeholders at Costa's Investor Centre - <http://investors.costagroup.com.au/Investor-Centre/>.

9 Support and Training

Costa will periodically provide training and support to employees about this Policy and new staff inductions will include education about this Policy. Costa will also provide training and support to Whistleblower Officers and other senior managers who may receive disclosures of Reportable Conduct and how to respond to them in accordance with this Policy.

10 Review of this Policy

Costa's General Counsel and the Board will monitor and review the effectiveness of this Policy periodically.

A report will be made to the Board of the outcome of each review including any recommended changes. The review will also address the efficiency of the Policy. In particular, it will consider the fairness of any investigations undertaken, the actual consequences of making disclosures for people who contact the Whistleblower Officers and the External Whistleblower Hotline and the performance of the Whistleblower Officers and the External Whistleblower Hotline generally.

11 Amendment

This Policy can only be amended with the approval of Costa's Board.

Schedule A – Whistleblower Officers

Part 1 – Category specific Whistleblower Officers

Avocado and Banana category (all sites)

Angeline Mulder - National HR/WHS Manager - Avocado
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Citrus category (all sites)

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Corporate (Ravenhall)

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Casuarina site

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All other sites

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Tomato category

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Part 2 – Company Secretary & CFO

Company Secretary

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Chief Financial Officer

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Schedule B – Reporting procedure

Schedule B – Reporting procedure

Dealing with Costa

Dealing with external parties

