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| <b>Document Name:</b>  | <b>Whistleblower Policy (Australia)</b> |                       |     |
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| <b>Responsible For:</b>  | HR Director Oceania & SEA               |                       |     |
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## 1. Purpose

DeLaval is committed to fostering a culture of legal, ethical and moral behavior and exemplary corporate governance. It recognises the value of transparency and accountability in its administrative and management practices, and supports the reporting of improper conduct.

This Whistleblower Policy has been developed so that people can raise concerns regarding situations where they believe that DeLaval or anybody connected with DeLaval has acted in a way that constitutes serious wrongdoing, including unethical, illegal, corrupt or other inappropriate conduct, as set out below. The Policy 17 on Whistleblowing Policy will continue to operate except in the event of a conflict with this policy.

This Policy aims to:

- (a) encourage a person to report improper conduct in good faith if they know or have reasonable grounds to suspect such conduct;
- (b) provide a mechanism to report misconduct or dishonest or illegal activity that has occurred or is suspected within the organisation;
- (c) enable DeLaval to deal with reports from whistleblowers in a way that will protect the identity of the whistleblower and provide for secure storage of the information;
- (d) ensure that any Reportable Conduct is identified and dealt with appropriately;
- (e) ensure that individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported; and
- (f) help to ensure that DeLaval maintains the highest standards of ethical behaviour and integrity.

## 2. Scope

This Policy applies to all current and past employees, directors, officers, contractors, suppliers and consultants (“**Workers**”) at DeLaval Australia.

Although they are under no obligation to do so, any associate, family member or dependent of any Worker may also speak up. If they do choose to speak up in line with this Policy, we will extend to them the relevant rights and protections under this Policy.

## 3. Principles

**Higher Standard** - This Policy is designed to comply with DeLaval’s legal obligations. If anything in this Policy is inconsistent with any law imposed on DeLaval, that legal obligation or the “higher standard” will prevail over this Policy.



**Speak Up and Report It!** – We encourage Workers at DeLaval to report concerns in line with our policies and procedures.

**Our Expectations of You** – DeLaval expects you to act honestly and ethically, and to make any report on reasonable grounds.

**Our Responsibility to You** – Our obligations to you are spelled out in this policy, but in particular in section 6 'Protection'.

**Confidentiality and Consent** – DeLaval will maintain confidentiality of all reports and protect your identity as a reporter to the fullest extent possible.

## **4. Reportable Conduct**

### **4.1. Who can make a report**

A Whistleblower is a person who, whether anonymously or not, attempts to report misconduct or dishonesty or illegal activity that has occurred in connection with DeLaval and wishes to avail themselves of protection against reprisal for having made the report.

### **4.2. What is Reportable Conduct?**

A person may disclose any information that the person has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances in relation to:

- (a) DeLaval; or
- (b) A related body corporate of DeLaval

**(Reportable Conduct).**

Reportable Conduct is defined as any past, present or likely future activity, behavior or state of affairs considered to be:

- (a) dishonest;
- (b) corrupt (including soliciting, accepting or offering a bribe, or facilitating payments or other such benefits);
- (c) fraudulent, money laundering or misappropriation of funds;
- (d) illegal (including theft, drug sale or use, violence or threatened violence, or property damage);
- (e) in breach of regulation, internal policy or code;
- (f) improper conduct relating to accounting, internal controls, compliance, actuarial, audit or other matters of concern to the whistleblower;
- (g) a serious impropriety or an improper state of affairs or circumstances;
- (h) endangering health or safety;
- (i) damaging or substantially risking damage to the environment;
- (j) a serious mismanagement of DeLaval's resources;
- (k) detrimental to DeLaval's financial position or reputation;
- (l) maladministration (an act or omission of a serious nature that is negligent, unjust,

oppressive, discriminatory or is based on improper motives); or

(m) concealing reportable conduct.

Reportable Conduct usually relates to the conduct of employees or directors, but it can also relate to the actions of a third party, such as a funder, customer/client, supplier or service provider.

#### **4.3. What is not Reportable Conduct?**

While everybody is encouraged to speak up and report any concerns to DeLaval, not all types of conduct are intended to be covered by this Policy or by the protections under the *Corporations Act 2001* (Cth). This Policy does not apply to personal work-related grievances.

Personal work-related grievances are those that relate to the discloser's current or former employment with DeLaval that might have implications for the discloser personally but do **not**:

- (a) Have any other significant implications for DeLaval (or another entity); or
- (b) Relate to any conduct or alleged conduct, about a disclosable matter (as set out above).

Personal work-related grievances include grievances such as interpersonal conflicts, decisions about promotions, decisions that do not involve a breach of workplace laws or terms and conditions of employment.

However, personal work-related grievances may be covered by this policy where it includes information about misconduct, an allegation that the entity had breached employment or other laws punishable by imprisonment by a period of 12 months or more or the grievance includes victimisation due to whistleblowing.

#### **4.4. What information do I need to make a report?**

To make a protected report you must know of or have reasonable grounds to suspect the Reportable Conduct.

For a report to be investigated, it must contain enough information to form a reasonable basis for investigation. It is important therefore that you provide as much information as possible. A report should ideally include any known details about the events underlying the report such as the:

- (a) date;
- (b) time;
- (c) location;
- (d) name of person(s) involved;
- (e) possible witnesses to the events; and
- (f) evidence of the events (e.g. documents, emails).

In your report, include any steps you may have already taken to report the matter elsewhere or to resolve the concern.

#### **4.5. How can I make a report?**

A report can be made to:

- (a) Corporate Governance Council or Head of Audit by email to [corporategovernance@delaval.com](mailto:corporategovernance@delaval.com);

- (b) HR Director Oceania & SEA by email to [gail.vitale@delaval.com](mailto:gail.vitale@delaval.com);
  - (c) Senior Legal Counsel, Asia Pacific by email to [cecilia.wu@delaval.com](mailto:cecilia.wu@delaval.com); or
  - (d) Your line manager or other member of management;
- (Collectively, the “**Whistleblower Protection Officers**” or “**WPOs**”)

DeLaval will also protect individuals who have made a report in connection with DeLaval:

- (a) To Australian Securities and Investments Commission (ASIC) or the Australian Prudential Regulation Authority (APRA) or another Commonwealth regulatory body prescribed in legislation;
- (b) To a legal practitioner for the purposes of obtaining legal advice or legal representation about whistleblower protections; or
- (c) That qualifies as an emergency or public interest disclosure under the *Corporations Act 2001*(Cth). It is important that you understand the criteria for making a public interest or emergency disclosure and you may wish to consult an independent legal adviser before making a public interest or emergency disclosure.

While DeLaval encourages you to identify yourself to one of the WPOs, you may also opt to report your concerns anonymously. For DeLaval employees, you are encouraged to report by using the [Tetra Laval Whistleblowing Platform](#).

## 5. Protection

### 5.1. How will I be protected if I speak up about Reportable Conduct?

If you have reasonable grounds to suspect Reportable Conduct, even if it turns out your concerns are mistaken, DeLaval will support and protect you and anyone else assisting in the investigation.

DeLaval will not tolerate any detriment inflicted on you because you or somebody else has made, or might make, a report of Reportable Conduct. Examples of a detriment include:

- (a) retaliation, dismissal, suspension, demotion, or termination of your role;
- (b) bullying, harassment, threats or intimidation;
- (c) discrimination, subject to current or future bias, or derogatory treatment;
- (d) harm or injury;
- (e) damage or threats to your property, business, financial position or reputation; or
- (f) revealing your identity as a Whistleblower without your consent or contrary to law;
- (g) threatening to carry out any of the above actions.

This protection applies regardless of whether any concerns raised in a report are found to be true, provided that you are acting honestly and ethically and made the report on reasonable grounds. This protection also applies to individuals conducting, assisting or participating in an investigation. You will also be entitled to the protection if you make a report of Reportable Conduct to an external body under paragraph 4.5 of this Policy.

Anyone found to be victimising or disadvantaging another individual for making a disclosure under this Policy will be disciplined and may be dismissed or subject to criminal or civil penalties.

If you believe you have suffered a detriment in violation of this Policy, we encourage you to report this immediately to the WPOs. Your concerns of being disadvantaged will be treated as a report of Reportable Conduct in line with this Policy.

Anyone engaging in detrimental conduct may be subject to serious consequences, including disciplinary action and/or termination of engagements or contracts, as applicable. They may also be subject to civil and criminal penalties.

You may also be entitled to the following legal protections for making a report:

- (a) protection from civil, criminal or administrative legal action;
- (b) protection from having to give evidence in legal proceedings; and/or
- (c) compensation or other legal remedy.

## **5.2. How will DeLaval ensure confidentiality?**

A discloser can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalized.

However, we encourage all individuals to disclose their identity when raising a concern. This will assist us to gather further information on your report. If you choose to disclose your identity, your details will be treated confidentially to the fullest extent possible in connection with the investigation. DeLaval will take measures to protect your identity such as by redacting your personal information, storing your information and disclosure securely, referring to you in a gender neutral context and only allowing qualified staff to investigate your disclosures.

DeLaval will not disclose your identity or information that is likely to lead to your identity unless:

- (a) you consent in writing to the disclosure;
- (b) the disclosure is made to ASIC, APRA or a member of the Australian Federal Police (AFP);
- (c) the disclosure is made to a Legal Practitioner for the purpose of obtaining advice;
- (d) the disclosure is authorised under the *Corporations Act 2001* (Cth); and/or
- (e) disclosure is necessary to prevent or lessen a threat to a person's health, safety or welfare.

It is illegal for a person to identify a discloser, or disclose information that is likely to lead to the identification of the discloser unless an exception above applies. If you feel that your confidentiality has been breached, you can lodge a complaint with a regulator such as ASIC, APRA or the ATO for investigation. DeLaval may also take disciplinary action against individuals that breach the confidentiality of a discloser, including summary dismissal.

## **5.3. How will DeLaval support disclosers?**

If you are one of our employees or officers, you are entitled to support through our Employee Assistance Program (EAP), which is administered by Assure. We may explore options such as taking leave, relocation to another area of business or a secondment arrangement while the disclosure is being investigated.

If you are one of our employees, you will not be subject to disciplinary action for making a disclosure on reasonable grounds. You may however still be subject to disciplinary action for misconduct that is revealed as a result of your disclosure. We may take the disclosure into account when determining the nature of any disciplinary action taken against you.

If you think your disclosure has not been dealt with sufficiently, you may raise the concern with Corporate Governance Council or Head of Audit if you have not already done so, or report this concern under this policy.

#### **5.4. False reports or disclosures**

Protected Disclosures must be made on reasonable grounds. Anyone who knowingly makes a false report/disclosure of Reportable Conduct may be subject to disciplinary action, including dismissal.

The disciplinary action will depend on the severity, nature and circumstance of the false disclosure.

### **6. Public Interest Disclosure Act 2013 (Cth) (PID Act)**

The PID Act deals with disclosures by a “public official”. A “public official” includes an officer or employee of a contracted service provider who is party to a Commonwealth contract. A Commonwealth contract is a contract with the Commonwealth or any statutory agency as defined in the Public Service Act 1999 (Cth).

DeLaval Pty Ltd. is a contracted service provider for the purposes of the PID Act.

The PID Act offers protection from reprisal action. The protection applies to public officials who disclose suspected illegal conduct, corruption, maladministration, abuses of public trust, deception relating to scientific research, wastage of public money, unreasonable danger to health or safety, danger to the environment or abuse of position or conduct which may be grounds for disciplinary action.

In the case of officers or employees of a contracted service provider to the Commonwealth, the disclosure must relate to the Commonwealth contract.

If you wish to make a disclosure in relation to a contract between DeLaval Pty Ltd. and the Commonwealth or an agency you may do so under this policy. Alternatively, you may make the disclosure to the Commonwealth agency that is party to the contract, the Commonwealth Ombudsman or the Inspector-General of Intelligence and Security.

### **7. Handling and investigating a disclosure**

Upon receiving a Protected Disclosure, the WPO must report it to Corporate Governance Council or the Head of Audit as soon as practicable (normally within three working days). Within 10 working days, DeLaval will assess the disclosure to determine whether;

- (a) It qualified for protection; and
- (b) A formal, in-depth investigation is required.

The person who made the Protected Disclosure will receive confirmation that their disclosure has been received within 7 working days. DeLaval will provide the discloser with regular



updates.

It is important to note that DeLaval may not be able to investigate a disclosure or provide updates if it is unable to contact the discloser.

DeLaval will handle and investigate Protected Disclosures in accordance with the Whistleblowing Procedure below.

## **8. Monitoring and assurance**

This Policy will be distributed and available to all DeLaval Australia Employees via MyDeLaval and within the New-Starters Pack. The Policy will also be publicly available on DeLaval Australia website.

To ensure effective protection under the Policy, the HR Director, Oceania and SEA will monitor and review this Policy every two years or immediately when changes on the legislation take effect in coordination with the Senior Counsel, Asia Pacific and the Corporate Governance Council.

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## 1. Responsibilities

- 1.1 The **Human Resources Department** is responsible for ensuring that:
- a) Arranging role-specific training as and when required.
  - b) Assisting the Whistleblower Protection Officer(s) (WPO) in the assessment and oversight of whistleblower reports;
  - c) Providing advice and support to reporters;
  - d) Workers are made aware of their rights and responsibilities in relation to whistleblowing at induction; and
  - e) Workers are regularly encouraged to speak up about concerns of Reportable Conduct.
- 1.2 **Whistleblowing Protection Officer(s)** are responsible for:
- a) Receiving whistleblower reports and protecting the interests of reporters;
  - b) Determining whether the report falls within the scope of the Policy;
  - c) Determining whether and how a report should be investigated;
  - d) Appointing a Whistleblowing Investigator where an investigation is deemed appropriate;
  - e) Ensuring investigations are conducted in accordance with this Policy;
  - f) Any line manager receiving a Whistleblowing report must report it as soon as practicable (normally within three working days) to the next superior level (e.g. local VP receiving information to report to Cluster EVP). If the potential recipient is implicated, communication must be escalated to the next higher level or to the functional next level (e.g. Market HR receiving information to report to Cluster EVP or Cluster HR leader if allegations implicate local top manager);
  - g) Updating reporters on progress and details of outcomes to the fullest extent possible;
  - h) Maintaining to the fullest extent possible confidentiality of Identity and reports received;
  - i) Determining the appropriate courses of action to remediate or act on the investigation;
  - j) Reporting matters to relevant authorities;
  - k) Making recommendations to prevent future instances of reportable misconduct;
  - l) Completing any training mandated by Human Resources Department; and
  - m) Seeking to ensure the integrity of the Whistleblower Program is maintained
- 1.3 **Whistleblower Investigators** are responsible for:
- a) Investigating reports in accordance with this Policy and Procedure;
  - b) Maintaining confidentiality of Identity and the reports they are investigating;
  - c) Gathering evidence and taking steps to protect or preserve evidence;
  - d) Making findings based on a fair and objective assessment of the evidence gathered during the investigation, and formalising this in a report;

- e) Keeping comprehensive records about the investigation;
  - f) Making recommendations to the WPO about how to implement the strategy in relation to how reported misconduct can be stopped, prevented and or mitigated in future;
  - g) Reporting back to the WPO on the progress of their investigation 7 working days after the report and every 14 working days thereafter; and
  - h) Complying with the directions of the WPO in relation to any further follow up, reporting action and requirements, including the implementation of any recommendations.
- 1.4 **Workers** (including employees, directors, officers, contractors, volunteers, suppliers and consultants) are responsible for:
- a) reporting misconduct or dishonest or illegal activity that has occurred or is suspected within the company as quickly as possible, whether anonymously or otherwise.

## 2. Procedures

### 2.1. How do I make a report?

Whistleblowing protections will only apply to reports of Reportable Conduct made in accordance with this Policy and Procedure.

Where you have reasonable grounds to suspect that an individual has engaged in Reportable Conduct, you may report the concern to a manager, and/or any other person authorised by DeLaval to receive Whistleblower disclosures. Authorised people are:

- (a) any member of Corporate Governance Council or Head of Audit;
- (b) HR Director, Oceania and SEA;
- (c) Senior Legal Counsel, Asia Pacific;
- (d) Your line manager or other member of management;

(Collectively, the “**Whistleblower Protection Officers**” or “**WPOs**”)

### 2.2. How are reports investigated?

After receiving your report DeLaval will:

- a) assess the report of Reportable Conduct;
- b) consider whether there are any conflicts of interest prior to investigating;
- c) determine whether external authorities need to be notified;
- d) determine whether and how to investigate; and
- e) appoint a Whistleblowing Investigator if appropriate.

If an investigation is deemed necessary, it will be conducted fairly, objectively and in a timely manner. The investigation process will vary depending on the nature of the Reportable Conduct and the amount of information provided.

Any individuals who are accused of misconduct in a report (a Respondent) will have an opportunity to respond to allegations before any adverse findings are made and before any disciplinary action (if appropriate) is taken.

DeLaval may need to speak with you as part of an investigation. If your identity is known, we will endeavour to keep you informed about the status of an investigation.



If there is insufficient information to warrant further investigation, or the initial investigation immediately identifies there is no case to answer, the individual who reported the Reportable Conduct will be notified at the earliest possible opportunity.

### **2.3. Outcome of an investigation**

At the conclusion of the investigation, a report will be prepared outlining:

- a) a finding of all relevant facts;
- b) a determination as to whether the allegation(s) have been substantiated or otherwise;
- c) the disciplinary or other action, which may include dismissal, that is to be taken.

The disciplinary action will be dependent on the severity, nature and circumstances of the Reportable Conduct. If you are named in a disclosure, DeLaval will provide you with an opportunity to respond unless an exception applies.

Where possible and appropriate, having regard to DeLaval's privacy and confidentiality obligations, the Whistleblower will be informed of the outcome of any investigation into their concerns.