

WHISTLEBLOWER CHEAT SHEET

Whistleblowing at Lactalis Australia is governed by both a global and a local policy. This is necessary for compliance with Australian laws. Please make sure you read both policies so that you are fully informed.

Outlined below is some of the key points addressed in the policies.



Are you a whistleblower?

You must be:

- a current or former employee
- an independent contractor
- a job applicant
- a service provider

How do you make a report?

- Via the Lact@Lert platform
- To General Counsel, General Manager HR or CFO

How are you protected?

- Option to be anonymous
- Identity is kept confidential*
- Fair treatment



What can you make a report about?

- Misconduct or an improper state of affairs/circumstances
- Any breach/suspected breach of the Anti-Corruption Lact@Policy/Lactalis Group internal procedures/rules
- A crime/an offence
- Violation of a law/regulation/international commitment
- A serious infringement of human rights/fundamental freedoms, health/safety of individuals or the environment
- A threat or harm to the public interest
- The concealment/attempted concealment of such acts

*subject to limited circumstances where Lactalis is permitted to disclose

Lact@Lert Lact@Policy

Lactalis Whistleblowing Platform

The Lactalis Group conducts its activities in accordance with applicable laws and regulations, and its employees share these commitments on a daily basis. They perform their professional roles and activities responsibly, with discernment and professional integrity, and in accordance with the internal rules and procedures, including the Anti-Corruption Lact@Policy.

The Lactalis Group encourages and promotes open communication and dialogue, and invites all its employees to promptly report any compliance violations.

To this end, and in accordance with the legal obligations applicable to the entire Group under French law, the Lactalis Group has set up a system for receiving and processing reports by individuals of potential violations of law or of the group's internal policies and rules, including the Anti-Corruption Lact@Policy.

This system ("Whistleblowing Platform" or 'Lact@Lert') has been established to supplement the traditional channels for reporting such violations (senior management, Human Resources representatives, employee representative bodies, Group Legal Affairs, Group Internal Audit, etc.), and is an optional alternative to these traditional channels. In addition to these traditional channels, whistleblowers may report to the authorities listed in the relevant applicable national law.

Lact@Lert offers a **secure, confidential** and **anonymous** system of reporting, and guarantees that individuals making a report are protected against any direct or indirect retaliation, disciplinary action, or pressure of any kind as a result of making their report.

The **Lact@Lert Lact@Policy** is available on the Lactalis Group Internet Website and on the Lactalis intranet. A **Frequently Asked Questions** ('FAQ') document is also available on the platform homepage (<https://www.bkms-system.com/lactalis>), with responses to the most common questions.

Who can submit a report?

Lact@Lert allows for voluntary reporting by individuals who, either **personally** or **in the course of their work**, have become aware of behaviour or situations as set out in the list below under "*What can I report?*" and **relating to things that have occurred or are likely to occur in the Lactalis Group**.

Lact@Lert is available to **any current or former employee of the Lactalis Group** (full-time or part-time employees, managers, interns or apprentices), to external and temporary staff (interims), to applicants for vacancies within the Lactalis Group, **as well as to all contractors of the Lactalis Group and their employees (for example, suppliers, consultants and other service providers)**.

To benefit from the **protective status of a whistleblower** and the rights associated with it, the informant must act **in good faith and not receive any direct financial compensation**. This means in particular (i) the whistleblower has, in the light of the circumstances and the information available at the time of reporting, reasonable grounds to believe that the facts reported are true and based on objective data, and (ii) they have no intention to harm. A whistleblower must not report facts that they know to be false.

Use of the Lact@Lert in good faith will not **result in disciplinary action under any circumstances**, even if the facts reported turn out to be incorrect, or if no action is taken in response to the report. However, any abusive use of the Lact@Lert will result in disciplinary action. Any individual who knowingly makes an abusive report (e.g. defamatory, in bad faith or seeking to harm others or the Lactalis Group) is therefore liable to disciplinary proceedings, or even criminal sanctions as the case may be under applicable law.

What can I report?

The following may be reported within the framework of the **Lact@Lert**:

- Any **breach or suspected breach of the Anti-Corruption Lact@Policy** or of the Lactalis Group internal procedures and rules;
- A **crime** or an **offence**;
- **Violation of a law or regulation** or of an **international commitment (including EU law)**;
- **A serious infringement of human rights and fundamental freedoms, the health and safety of individuals or the environment**;
- A **threat or harm to the public interest**;
- The concealment or attempted concealment of such acts.

To facilitate use of the **Lact@Lert**, the Lactalis Group has defined **seven areas** where a report may be submitted:

1. Corruption, insider influence, conflict of interest
2. Fraud, theft, false declaration
3. Anti-competitive practices
4. Harassment, discrimination, violation of employee health and safety, violations of human rights and fundamental freedoms
5. Violation of food safety
6. Harm to the environment or breach of environmental regulations
7. Other (other ethical reports, threats to the public interest, etc.)

Note: *Lact@Lert* is not intended to deal with routine human resources issues such as questions or complaints concerning pay, performance, career development etc. These must be addressed to your local management team or human resources department and will not be dealt with through this Platform.

How do I submit a report?

Anyone wishing to submit a report is invited to use the Lact@Lert, which can be accessed here: <https://www.bkms-system.com/lactalis>, and is also available on the Group intranet site or directly on the Compliance Intranet Page.

To facilitate the processing of their report, the whistleblower is invited to provide **contact details**, to describe the facts as **clearly as possible** and to provide **full and accurate** information in support of the

report. All the information provided in a report must be **objective and factual**, must relate directly to the facts reported, and be strictly necessary to prove or verify the allegations.

The whistleblower is encouraged to maintain **confidentiality with respect to the report** to ensure integrity of processing, and not to risk retaliation.

Reports made via traditional channels of reporting will also be dealt with.

What is the procedure for processing a report?

Lactalis verifies, processes and analyses reports in a **neutral and impartial manner** and respects the confidential nature of reports.

The Lactalis Group Compliance Committee, composed of representatives of Group Compliance and Group Internal Audit, is designated as responsible for receiving and processing reports. Where a local or regional Compliance Committee exists, it shall be principally responsible for receiving and processing the reports.

The protection of whistleblowers is a fundamental concern for the Lactalis Group. Consequently, BKMS® System, Business Keeper's external platform, has been selected to host all exchanges and information relating to reports and their processing. This platform guarantees encryption and confidentiality of data on a highly secure external server located in Germany. BKMS® System guarantees that there can be no access by third parties or by even by BKMS itself.

Analysis of the admissibility of reports

All reports will be acknowledged with a return receipt. They will then be subject to a preliminary admissibility analysis to ensure that:

- the report falls within the scope of the Lact@Lert as defined in the sections '*Who can submit a report?*' and '*What can I report?*';
- the matters reported are serious, plausible and sufficiently detailed to be subject to verification.

This analysis is performed by the Compliance Committee, and the individual who submitted the report is informed, via the secure platform (using the dialogue box created when the report was submitted), within a reasonable time, as to whether their report is admissible.

Reports considered to be:

- inadmissible: are filed with no further action and kept in anonymous form for a period of five years in accordance with applicable data privacy laws,
- admissible: are subject to appropriate investigation, as described below (hereinafter referred to as 'alerts').

Processing of alerts

The Compliance Committee, subject to a strict obligation of confidentiality, and acting in accordance with its internal regulations, then takes all necessary measures, in a neutral and impartial way and within a reasonable period of time, to process an alert, in particular by launching an internal investigation if deemed necessary, in order to determine potential remedial actions.

This investigation may be conducted either internally or, if the facts warrant it, by expert third parties, all bound by a strict confidentiality obligation. The progress of this investigation, and its contents, are strictly confidential, including towards the whistleblower.

As part of the investigation, the Compliance Committee may need to contact the whistleblower via the Platform (secure dialogue box) to request additional information or clarification.

In all cases, the identity of the whistleblower, as well as the identity of the individuals referred to in the report, shall remain **strictly confidential**. Any breach of this confidentiality obligation will be subject to disciplinary measures.

The whistleblower is kept informed within a reasonable time (and within a maximum of 3 months after the acknowledgement receipt of his report) of the progress of the investigation and whether any actions have been taken to remedy the object his report.

Conclusion and closure of the investigation

At the end of any investigation, the Compliance Committee issues a report recommending appropriate remedial or disciplinary actions as appropriate. **The whistleblower is informed of any follow-up action taken in response to the report.**

Where the alert is not followed by a disciplinary or judicial procedure, the data relating to the alert are archived for a duration of 5 years, following their anonymisation, within 2 months of closure of the investigation.

Where disciplinary or legal proceedings are initiated in response to an investigation or against the initiator of an abusive report, the data relating to the report will be retained until the end of the proceedings, or the end of the locally applicable prescription rules.

What guarantees are given to the whistleblowers?

Lactalis Group guarantees **strict confidentiality of (i) the identity of the whistleblower**, who enjoys the protection granted to whistleblowers provided that the terms of use set out in this policy are respected, (ii) the identity of any individuals referred to in the report, **as well as (iii) the content of the report and information received in the course of processing the report**, and takes all appropriate measures to ensure strict confidentiality of reports at all stages of processing.

Any person taking **retaliatory measures** against the whistleblower will be subject to disciplinary measures. Additionally, any individual who obstructs, impedes or denies the right of an individual to make a report may be subject to criminal prosecution.

Any retaliatory actions against a whistleblower, or suspicion thereof, must be immediately disclosed to the Compliance Committee.

What are the rights of the individual referred to in the report?

The Compliance Committee notifies the individual who is the subject of an admissible report within one month that their personal data are being processed. This notification shall not contain any information regarding the identity of the whistleblower.

This information may be **delayed** if it risks compromising the integrity or the requirements of the investigation, for example if there is a risk of evidence being destroyed. The information will then be provided once the risk has been eliminated.

If you wish to exercise your rights to information, access, rectification, erasure or objection to the processing of your personal data, you may contact our DPO at the following email address: DPO@fr.lactalis.com or by postal mail at Data Protection Officer – LGPO – Direction Affaires Juridiques Groupe 10 à 20 rue Adolphe Beck 53000 Laval (France).

The individual may not, on the basis of the right of access, obtain communication concerning the identity of the whistleblower, data relating to third parties, or information gathered in the course of the investigation into the report. Similarly, since the alert system is a legal requirement, the data subject cannot object to the processing. They may simply request the deletion of erroneous or inaccurate data.

You will find all the necessary information regarding the processing of your personal data and its archiving in the context of this alert system in the personal data policy which is available on the Whistleblowing Platform.



Whistleblower Policy

1. Introduction

Lactalis Australia Pty Ltd ABN 072 928 879 (**Lactalis Australia**) as a member of the Lactalis Group, is committed to ensuring Lactalis and all its officers and employees, act at all times in compliance with all laws and to the highest standards of personal and corporate ethics.

Lactalis Australia is bound by the Lactalis Group Lact@Lert Lact@Policy, which outlines the Group's position with respect to whistleblowing and how to use the Lact@Lert platform available to all employees worldwide, as well as third parties. This policy is designed to complement the Lact@Lert Lact@Policy and applies to Lactalis Australia and its Associated Entities (as that term is defined under the Corporations Act 2001 (Cth) (**Corporations Act**) in addition to the Lact@Lert Lact@Policy.

This policy will be made available to employees and officers of Lactalis Australia by:

- (a) posting the policy and the Lact@Lert Lact@Policy on the staff intranet or other communication platform;
- (b) posting information on staff noticeboards; and
- (c) upfront and ongoing education and training.

2. Can I make a protected disclosure?

In Australia, the Corporations Act provides for protection of whistleblowers (**Australian Whistleblower Regime**).

Disclosures made on or after 1 July 2019 in accordance with the requirements of the Australian Whistleblower Regime are called "protected disclosures".

You can make a "protected disclosure" under the Australian Whistleblower Regime if:

- (a) you are an "eligible whistleblower";
- (b) the disclosure you make is about a disclosable matter; and
- (c) you make the disclosure to a person who is eligible to receive a protected disclosure.

3. What is a disclosable matter?

Only disclosures of certain types of information will qualify for protection under the Australian whistleblower laws.

Information is a "disclosable matter" under the Corporations Act if the eligible whistleblower has reasonable grounds to suspect that the information disclosed:

- (a) concerns misconduct or an improper state of affairs or circumstances in relation to Lactalis Australia. Misconduct includes fraud, negligence, default, breach of trust and breach of duty. Conduct does not necessarily need to be "unlawful" to fall within the scope of "misconduct or an improper state of affairs or circumstances", and may include:

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- (i) systemic improper conduct within Lactalis Australia that is causing, or may cause, harm;
 - (ii) conduct that indicates a significant risk to public safety or the financial system;
 - (iii) conduct that is not in the interests of the public; and
 - (iv) unsafe work practices and other significant safety concerns (including serious risks to psychosocial safety such as sexual harassment and bullying); or
- (b) indicates that Lactalis Australia or any employee or officer has engaged in conduct that:
- (i) constitutes a contravention of specific legislation, including the Corporations Act or the *Australian Securities and Investments Commission Act 2001*;
 - (ii) constitutes an offence against any other law of the Commonwealth that is punishable by at least 12 months' imprisonment; or
 - (iii) represents a danger to the public or the financial system.

The Lact@Lert Lact@Policy lists and describes other matters that can be disclosed on the Lact@Lert platform.

4. Who can I make a protected disclosure to?

In addition to the avenues outlined in the Lact@Lert Lact@Policy, and more specifically through this link: [Lact@Lert Platform](#), an eligible whistleblower may make a protected disclosure to one of the following recipients, who have been appointed as the main recipients for Lactalis Australia for the purposes of receiving protected disclosures under the Corporations Act:

General Counsel Jacqui Bayles	Phone: 07 3840 0187 Email: jacqui.bayles@au.lactalis.com
General Manager Human Resources Tiffany Milhench	Phone: 07 3840 0754 Email: tiffany.milhench@au.lactalis.com
Chief Financial Officer Meabh O'Carroll	Phone: 07 3840 0201 Email: meabh.ocarroll@au.lactalis.com

If you feel uncomfortable reporting a matter internally to Lactalis Australia, protected disclosures can also be made to:

- (a) the Australian Securities and Investments Commission (**ASIC**) or a prescribed Commonwealth authority. ASIC has issued an information sheet on whistleblowers' rights and protections, which is available [here](#);
- (b) a legal practitioner in order to obtain legal advice or legal representation in relation to the Australian Whistleblower Regime;
- (c) in limited circumstances, a journalist or member of Parliament. This would need to meet the strict criteria set out under the Corporations Act.

You may make a protected disclosure on an anonymous basis.

5. What protections are available if I make a protected disclosure?

If you have made a protected disclosure under the Australian Whistleblower Regime, which includes protected disclosures made on the Lact@Lert platform, the following protections will apply to you.

Confidentiality regarding your identity

The Australian Whistleblower Regime sets strict confidentiality obligations regarding your identity information if you make a protected disclosure.

It is unlawful for Lactalis Australia to disclose the identity or information that may lead to the identification of a whistleblower (**Confidential Identity Information**) unless Lactalis Australia is authorised to do so under the Australian Whistleblower Regime.

There are limited circumstances in which Lactalis Australia is authorised to disclose Confidential Identity Information, including:

- (a) if the disclosure is made with the whistleblower's consent; and
- (b) the disclosure is made to ASIC, a member of the Australian Federal Police (**AFP**) or another body prescribed by the regulations.

If you do disclose your identity when making a protected disclosure, the person who received your disclosure will treat your identity confidentially in accordance with the above confidentiality protections. This includes how Lactalis Australia will handle and store documents regarding your protected disclosure.

In some circumstances, it may be necessary for Lactalis Australia to request your consent to disclose your identity in order to effectively progress with dealing with your protected disclosure. You are under no obligation to provide your consent, but we encourage you do so as it will enable us to fully investigate a protected disclosure and take appropriate action.

If you do not consent to the disclosure of your identity, the matter may nevertheless be referred for investigation, but the investigator will be required to take all reasonable steps to reduce the risk of you being identified as a result of the investigation.

Protection from legal action

Eligible whistleblowers who make a protected disclosure under the Australian Whistleblower Regime are protected from certain legal action taken by Lactalis Australia or any individuals for making the disclosure, including:

- (a) civil, criminal, and administrative (including disciplinary) action against the whistleblower; and
- (b) contractual action, including termination of a contract on the basis that making a disclosure is a breach of that contract.

Prohibition against victimisation

It is unlawful for a person to:

- (a) engage in any conduct that causes any detriment; or
- (b) make a threat to cause any detriment,

to a whistleblower or another person because the person engaging in the conduct believes or suspects that the other person or a third person made, may have made, proposes to make, or could make, a protected disclosure.

"Detriment" includes dismissal, disciplinary action, harassment, discrimination, property damage, reputational damage and other types of damage to a person.

Penalties apply for engaging in any of the conduct referred to above. Any person involved in the contravention may be found liable.

If a person suffers, or is threatened, detriment in contravention of the Australian Whistleblower Regime, the person may apply to the court for an order of compensation or another remedy against those who were involved in the contravention.

6. Support for whistleblowers

By this policy, Lactalis Australia is committed to ensuring all personnel feel supported and able to raise issues which relate to any misconduct or improper state of affairs or circumstances within Lactalis Australia. To this end, Lactalis Australia has an Employee Assistance Program which provides free and confidential support and advice to employees who have work-related and/or personal problems. This can be accessed by calling 1800 808 374.

Where a protected disclosure is made, Lactalis Australia will reiterate the requirements of this policy and the Australian Whistleblower Regime with any person concerned in the investigation of the disclosure.

Lactalis Australia will conduct investigations into protected disclosures in a manner which is fair in all of the circumstances and will have regard to the protections afforded to the whistleblower and the privacy and fair treatment of persons referred to in the disclosure, including those to whom the disclosure relates.

Lactalis Australia will determine whether any disciplinary outcomes or other remedies are appropriate after an investigation into a protected disclosure is completed.

7. Fair treatment

Lactalis Australia will not tolerate any reprisals or threats of reprisals made against whistleblowers and will take appropriate steps to protect whistleblowers from such retaliation.

It is important that all investigations into protected disclosures are conducted in a procedurally fair and confidential manner, to ensure the fair treatment of any individuals named in the

protected disclosure or to whom the protected disclosure relates.

No action will be taken against any individual implicated in a protected disclosure until an investigation has determined whether any allegations against them are substantiated. However, if appropriate, an implicated employee or officer may be temporarily stood down on full pay pending the outcome of the investigation.

8. Other information

If you would like further information about how this policy works and what it covers, please contact our General Counsel via one of the following methods:

Jacqui Bayles

Phone: 07 3840 0187

Email: jacqui.bayles@au.lactalis.com

Any discussions will be treated confidentially.