

## Asahi Beverages Whistleblowing Procedure – For Disclosures by External Persons

### *Applies to*

In Australia this procedure applies to individuals including:

- former officers, employees and associates;
- relatives of our current and former officers, employees and associates;
- our current and former contractors, consultants, service providers, suppliers, and their employees; or
- relatives of current and former contractors, consultants, service providers, suppliers and their employees, including a spouse (including de facto), or dependant.

In New Zealand, this procedure applies to the following persons who are eligible to make protected disclosures under the *Protected Disclosures (Protection of Whistleblowers) Act 2022 (NZ) (PD Act)* but are not currently employed, engaged, or involved in the Asahi Beverages business:

- former volunteers, employees, or secondees;
- persons who were formerly engaged or contracted under a contract of services to do work for Asahi Beverages; or
- persons who were formerly concerned in the management of Asahi Beverages.

### *Procedure - Australia*

In Australia, if you have a concern about Improper Conduct (as defined below) occurring in relation to our business, you may use our **Speak Up System**, operated by Navex and accessible via [asahigroup.ethicspoint.com](https://asahigroup.ethicspoint.com) or by telephone on 1800 518 251 (Australia). The Speak Up System is confidential and is independently operated by Navex 24 hours a day, 7 days a week.

You can raise your concern anonymously. A disclosure made to our whistleblowing hotline will be treated with discretion. The identity of a discloser (or information likely to lead to a discloser being identified as a discloser) will be kept confidential, except to the limited extent advised otherwise. You may be required to sign a confidentiality agreement in relation to information we provide to you about the investigation.

Your concern must be based on reasonable grounds **and** relate to Improper Conduct outlined below:

Improper Conduct	Example/s
Misconduct in relation to Asahi Beverages.	Deliberately or negligently breaching laws in the conduct of our business or the person's duties.

<b>Misconduct</b> includes fraud, negligence, default, breach of trust, or breach of duty in relation to Asahi Beverages.	Deliberately overcharging customers or charging customers for services they did not receive.
An improper state of affairs or circumstances, in relation to the Asahi Beverages.	Unethical conduct, such as systemic or serious breaches of our Code of Conduct, Bribery and Anti-Corruption Policy.  Conduct which may cause financial or non-financial loss to Asahi Beverages or be otherwise detrimental to the interests of Asahi Beverages, such as financial mismanagement.
Information that indicates that the Asahi Beverages or any of our officers or employees have engaged in conduct that constitutes a breach of the Corporations Act or other laws administered by ASIC and APRA, such as: <i>Corporations Act; ASIC Act 2001; Banking Act 1959; Financial Sector (Collection of Data) Act 2001; Financial Accountability Regime Act 2023; Insurance Act 1973; Life Insurance Act 1995; National Consumer Credit Protection Act 2009; Superannuation Industry (Supervision) Act 1993; or any instrument made under those Acts.</i>	Insider trading.  Trading while insolvent.  Breach of continuous disclosure rules.  Engaging in detrimental conduct towards a person who is, or is thought to be, a discloser. Revealing the identity (or information likely to lead to identification) of a discloser (except in permitted circumstances).  Falsification of accounts.  Failure of a director, or another officer, to act with the care and diligence a reasonable person would exercise, or to act in good faith in the best interests of the corporation, or to give notice of any material personal interest relating to the affairs of Asahi Beverages.
Information that indicates that Asahi Beverages or any of our officers or employees have engaged in conduct that breaches any other Commonwealth laws, that is punishable by 12 months or more imprisonment.	Bribing a government official.  Breach of work, health and safety laws.
Information that indicates that Asahi Beverages or any of our officers or employees have engaged in conduct that represents a danger to the public or the financial system.	Deliberately or negligently misleading the public about the safety of a product.
Information that indicates misconduct or an improper state of affairs or circumstances, in relation to the tax affairs of Asahi Beverages or associated entity.	Information about a tax evasion scheme within the business.

Concerns about the actions of a third party.	A supplier asking you for a kickback arrangement.
Conduct contrary to, or a serious breach of, codes and practices (including work practices) of Asahi.	
Any attempt to conceal or delay disclosure of any of the above conduct.	

#### *Procedure – New Zealand*

In New Zealand, if you have a concern about Improper Conduct (as defined below) occurring in relation to our business, you may use our **Speak Up System**, operated by Navex and accessible via [asahigroup.ethicspoint.com](http://asahigroup.ethicspoint.com) or by telephone on 0800 459 601 (New Zealand). The Speak Up System is confidential and is independently operated by Navex 24 hours a day, 7 days a week.

In New Zealand, Improper Conduct means **serious wrongdoing** as defined in the PD Act, which includes any act, omission, or course of conduct in or by Asahi Beverages that is one or more of the following:

1. an offence;
2. a serious risk to public health, public safety, the health or safety of any individual or the environment;
3. a serious risk to the maintenance of law, including the prevention, investigation and detection of offences or the right to a fair trial;
4. an unlawful, corrupt or irregular use of public funds or public resources;
5. oppressive, unlawfully discriminatory, grossly negligent, or that constitutes gross mismanagement, and is done (or is an omission) by an employee (if the organisation is a public sector organisation); or a person performing (or purporting to perform) a function or duty or exercising (or purporting to exercise) a power on behalf of a public sector organisation or the Government.

A report of Improper Conduct will be a protected disclosure under the PD Act in New Zealand provided that you believe on reasonable grounds that there is, or has been, serious wrongdoing within Asahi Beverages, you disclose that serious wrongdoing in accordance with the PD Act, and do not disclose it in bad faith.