



## Vita Group Whistleblower Policy

### Summary

Vita Group is committed to promoting and supporting a culture of corporate compliance, honest and ethical behaviour, and good corporate governance.

Team Members of Vita Group may report concerns regarding potentially unethical, unlawful or improper practices or behaviours, and will be protected from reprisal when their reporting is made in good faith.

The policy does not replace Vita Group's Appropriate Workplace Behaviour Policy and team members who wish to report inappropriate workplace behaviour or potential breaches of this policy should do so in line with the procedure outlined here.

### Purpose

The purpose of this policy is to set out information about the following matters:

- the types of disclosures that qualify for protection;
- the persons to whom disclosures that qualify for protection under the Legislation and company's policies may be made, and how they may be made;
- the protections available to Whistleblowers under the Legislation and Vita Group's policies;
- how Vita Group will support Whistleblowers and protect them from detriment;
- how Vita Group will investigate disclosures that qualify for protection;
- how Vita Group will ensure fair treatment of Team Members who are mentioned in disclosures that qualify for protection, or to whom such disclosures relate; and
- information about how this policy is to be made available to officers and Team Members of Vita Group.

### Who does it affect/who needs to know?

This policy applies to Vita Group in Australia and to any Whistleblower defined in this Policy who wishes to report 'Reportable Conduct' in relation to Vita Group's activities.

### What is the policy?

#### What should be reported?

'Reportable Conduct' includes any conduct, or circumstances that is illegal, improper, unacceptable or undesirable, or relates to the concealment of such conduct. It includes, but is not limited to, conduct engaged by Vita Group (or its officers or team members) that:

- breaches any law or regulatory requirement, or is a failure to comply with any legal obligation;

- is unethical or breaches Vita Group's policies, protocols or codes of conduct;
- is dishonest (or involves deception that is intended to mislead), fraudulent or corrupt;
- is coercion, harassment, victimisation or discrimination;
- is misleading or deceptive conduct of any kind (including conduct or representations which amount to improper or misleading accounting or financial reporting practices either by, or affecting, Vita Group);
- is potentially damaging to Vita Group, a Person or a third party, including unsafe work practices, environmental damage, health risks or substantial wasting of corporate resources;
- may cause actual or potential financial or non-financial loss to Vita Group or damage its reputation, or be otherwise detrimental to Vita Group or its interests;
- represents a danger to the public or the financial system;
- involves any other serious impropriety;
- is prescribed by the regulations as an additional offence or contravention of the regulations for the purposes of section 1317AA of the Corporations Act.

### **To provide and improve services and products**

Vita Group Team members, leaders and contractors as well as several eligible persons who may make a report beyond team members, including;

- Relatives, spouses or dependants of Vita Group team members, leaders or contractors;
- Suppliers and their team members (and their Relatives, spouses or dependants);
- External consultants and their team members (and their Relatives, spouses or dependants);
- Associates (and their Relatives, spouses or dependants);
- Trustees, panel members or secondees;
- trainees, intern, work experience students or volunteers; and
- in-country partners receiving funds from Vita Group.
- If an eligible person makes a qualifying report under this Policy, they are considered a Whistleblower.
- These eligible persons may make a report (anonymously or not) in accordance with this policy to a designated Vita Group Whistleblower Protection Officer or to a Relevant Regulatory Body (i.e. ASIC, APRA or a Commonwealth authority as per section 1317AA of the Corporations Act) in connection with an actual or potential instance of Reportable Conduct within Vita Group. However, these eligible persons must be acting honestly, reasonably and with genuine belief in relation to the conduct which he or she wishes to report.

- If team members or leaders of Vita group fail to raise issues that should be reported under this policy, it may result in disciplinary action.

### **Clarifying if a matter is reportable**

If an eligible person is unsure whether conduct constitutes 'Reportable Conduct', they should seek guidance from a Whistleblower Protection Officer.

### **Deliberate false reports not tolerated**

Vita Group will treat all disclosures of Reportable Conduct seriously and endeavour to protect team members and leaders who raise concerns in good faith. However, while protection is provided to Whistleblowers under this policy, deliberate false reports will not be tolerated. Anyone found making a deliberate false claim or report will be subject to disciplinary action, which could include termination of employment.

### **Who are our Vita Group Whistleblower Protection Officers?**

If you wish to make a disclosure as outlined in this policy Vita Group encourages you to initially contact the Whistleblower Protection Officers.

Vita Group has appointed the following Whistleblower Protection Officers:

Kendra Hammond – Chief People Officer	07 3624 6840	Kendra.Hammond@vitagroup.com.au
George Southgate - General Manager Legal Services	07 3624 6866	George.Southgate@vitagroup.com.au

The Whistleblower Protection Officer's role is to:

- seek to protect you from Detrimental Conduct;
- assist you in maintaining your wellbeing; and
- maintain your confidentiality, where relevant, as required by law.

### **Reporting Procedure**

An Eligible Person employed by Vita group can report an actual or potential instance(s) of Reportable Conduct directly:

- to their immediate supervising manager in accordance with normal day-to-day escalation processes; or
- if they feel unable to raise the Reportable Conduct with their supervising manager or, if preferred, to a Whistleblower Protection Officer, by email or phone.

An Eligible Person who is not employed by Vita Group can report Reportable Conduct directly to the Whistleblower Protection Officer, by email or phone.

### **Anonymity**

When making a report, an eligible person may advise that he or she wishes to make a Whistleblower report and to remain anonymous.

Reporting anonymously may hinder Vita Group's ability to fully investigate a reported matter (particularly if the Whistleblower Protection Officer is not able to disclose the identity of the Person, in the absence of consent, in any engagement with the board of directors and internal functions within Vita Group, such as legal, risk and company secretarial). Further, in certain circumstances reporting anonymously may prevent a Whistleblower from accessing additional protection at law.

Even though a Whistleblower may wish to remain anonymous, Vita Group may be compelled or permitted by law, regulatory obligations or broader external and management requirements to disclose a Whistleblower's identity.

In particular, disclosures that involve; a threat to life or property, illegal activities; or legal action against the Person, may require actions that do not allow for complete anonymity and in such cases will be referable to the local police department.

### **Making disclosure to persons outside of Vita Group**

While a Whistleblower is strongly encouraged to disclose to Vita Group's Whistleblower Protection Officers, they can also report an actual or potential instance(s) of Reportable Conduct directly to:

- an officer or senior manager of Vita Group (a member of GLT);
- Vita Group's auditor, or a member of the audit team;
- Vita Group's actuary, if one has been appointed; and
- a legal practitioner, but only for the purpose of obtaining legal advice or legal representation;
- a Relevant Regulatory Body in respect of conduct concerning the actions of the Australian arm of Vita Group; and
- if Vita Group is a superannuation entity, an individual who is a trustee of the superannuation entity or a director of the body corporate that is the trustee.

Vita Group will take all reasonable steps to ensure that it does not constrain, impede, restrict or discourage (whether by confidentiality clauses, policies or other means) any person from disclosing information or providing documents to, or discussing issues with, any recipient.

### **Investigation and use of qualifying disclosures**

#### **Handling of reports**

All genuine reports of Reportable Conduct will be investigated by a Whistleblower Protection Officer (or delegate Whistleblower investigation officer) on a timely basis for the purposes of seeking evidence that either substantiates or refutes the claims made by the Whistleblower. Appropriate corrective action will be taken as warranted by the investigation.

The Whistleblower Protection Officer is responsible for:

- conducting or coordinating the investigation into any report received from a Whistleblower;
- documenting and handling all matters in relation to the report and investigation; and
- finalising all investigations.

The Whistleblower Protection Officer will:

- act impartially, fairly and objectively without any pre-conceived opinion on the Whistleblower or the subject matter, or any conflicts of interest; and
- have direct and unrestricted access to reasonable financial, legal and operational assistance when it is required for any investigation.

Any investigative activities required with respect to the Reportable Conduct will be conducted without regard to the suspected wrongdoer's length of service, position, title or relationship with or to Vita Group.

The Whistleblower will be kept appropriately informed of the progress of action taken in respect of their report and of the outcome of the investigation.

### **Findings and next steps**

The Whistleblower Protection Officer will provide to the Vita Group Audit, Compliance & Risk Committee a report setting out the findings on the allegations raised by the Whistleblower and a summary of evidence. The findings may be that an allegation has been fully substantiated, partially substantiated, is not able to be substantiated or is disproven. The Whistleblower Protection Officer will inform the Whistleblower of the findings, however they will not receive a copy of the investigation report.

Subject to any confidentiality restrictions, at the conclusion of the investigation, the Human Resources function of Vita Group will be engaged to consider appropriate next steps in relation to any substantiated allegations. Any findings that relate to possible criminal activity will be reported to police and/or relevant regulatory bodies.

### **Consent to further disclosure of Reportable Conduct**

Unless prevented by Legislation or other applicable laws, a person who is the subject of an investigation is entitled to be:

- informed as to the allegations being made against them and the substance of any adverse comment that may be included in a report or other document arising out of the investigation; and
- given a right to respond to the allegations or put their case to the Whistleblower Protection Officer who is investigating the report. A decision regarding the report should not be made until the person has been given the opportunity to be heard.

Vita Group and each person investigating the notified Reportable Conduct may make disclosure of any reported matter (but not the identity of a Whistleblower) as is considered reasonably necessary for the purpose of investigating the matter. Such disclosure may be made without consent of the Whistleblower, provided that all reasonable steps have been taken to reduce the risk that the Whistleblower will be identified in the disclosure.

### **Divulging the identity of the Whistleblower**

Vita Group and/or any person receiving the reported matter on behalf of Vita Group will take reasonable steps to reduce the risk and protect the identity of the Whistleblower. All files and records created from an investigation will be retained under security.

Subject to Legislation, Vita Group and any persons receiving reports will not disclose particulars of reported matters that would suggest the identity of the Whistleblower without obtaining the Whistleblower's prior consent (preferably in writing). Any such disclosure to which the Whistleblower consents will be made on a confidential basis.

Nothing in this policy prevents Vita Group from divulging the identity of a Whistleblower to a Relevant Regulatory Body, the Australian Federal Police, a legal practitioner for the purposes of obtaining legal advice or representation and to any other individual or entity where not prohibited by Legislation.

A Whistleblower's identity may also be disclosed by Vita Group with the consent of the Whistleblower.

### **Unauthorised release of information**

Subject to this policy, Legislation and applicable laws, unauthorised release of information about Reportable Conduct without a Whistleblower's consent to any person not involved in the investigation is a breach of this policy and will be the subject of disciplinary action, which could include dismissal.

### **Protections for Whistleblowers**

#### **Protection from reprisal corporate actions**

Vita Group will take reasonable steps to protect Whistleblowers who report Reportable Conduct in good faith under this policy and ensure such persons are free from reprisal as a direct result of making the report, including protection from:

- dismissal;
- harm or injury, including psychological harm;
- alteration of position or duties to their disadvantage, including demotion;
- any form of harassment, intimidation or victimisation;
- discrimination;
- damage to their property, reputation, or business or financial position
- current or future bias; or
- threats of any of the above.

If any Vita Group leader or team member takes any such action against a Whistleblower as a direct result of making a report, it will be treated as serious misconduct, and will result in disciplinary action, which could include dismissal.

Vita Group and Whistleblower Protection Officer will conduct their activities in accordance with the requirements of the Legislation.

### **Civil or criminal liability for Reportable Conduct may be unaffected**

A Whistleblower may not be protected from civil or criminal liability for any of their conduct which may be revealed by a report.

Where a Whistleblower reports conduct and actively cooperates in an investigation in which they may be implicated, in some cases there may be a mitigating factors when determining penalty or other actions to be taken against them. However, Vita Group cannot and does not give any assurance that this will be the position in any reported matter.

### **Availability of this policy**

This policy is available on Vita Group's website and on the intranet sites of the relevant businesses in Vita Group.

### **Review of this policy**

The Audit, Compliance and Risk Committee of Vita Group Limited will monitor and annually review the effectiveness of this policy.

### **Amendment of this policy**

This policy may only be amended with the approval of the Audit, Compliance and Risk Committee of Vita Group Limited.

### **Definitions**

Journalist means a person who is working in a professional capacity as a journalist for any of the following:

- (a) a newspaper or magazine;
- (b) a radio or television broadcasting service;
- (c) an electronic service (including a service provided through the internet) that is operated on a commercial basis, or operated by a body that provides a national broadcasting service (within the meaning of the Broadcasting Services Act 1992); and
- (d) is similar to a newspaper, magazine or radio or television broadcast.

Legislation means Part 9.4AA of the Corporations Act (Cth) and Part IVD of the Tax Administration Act 1953 (Cth).