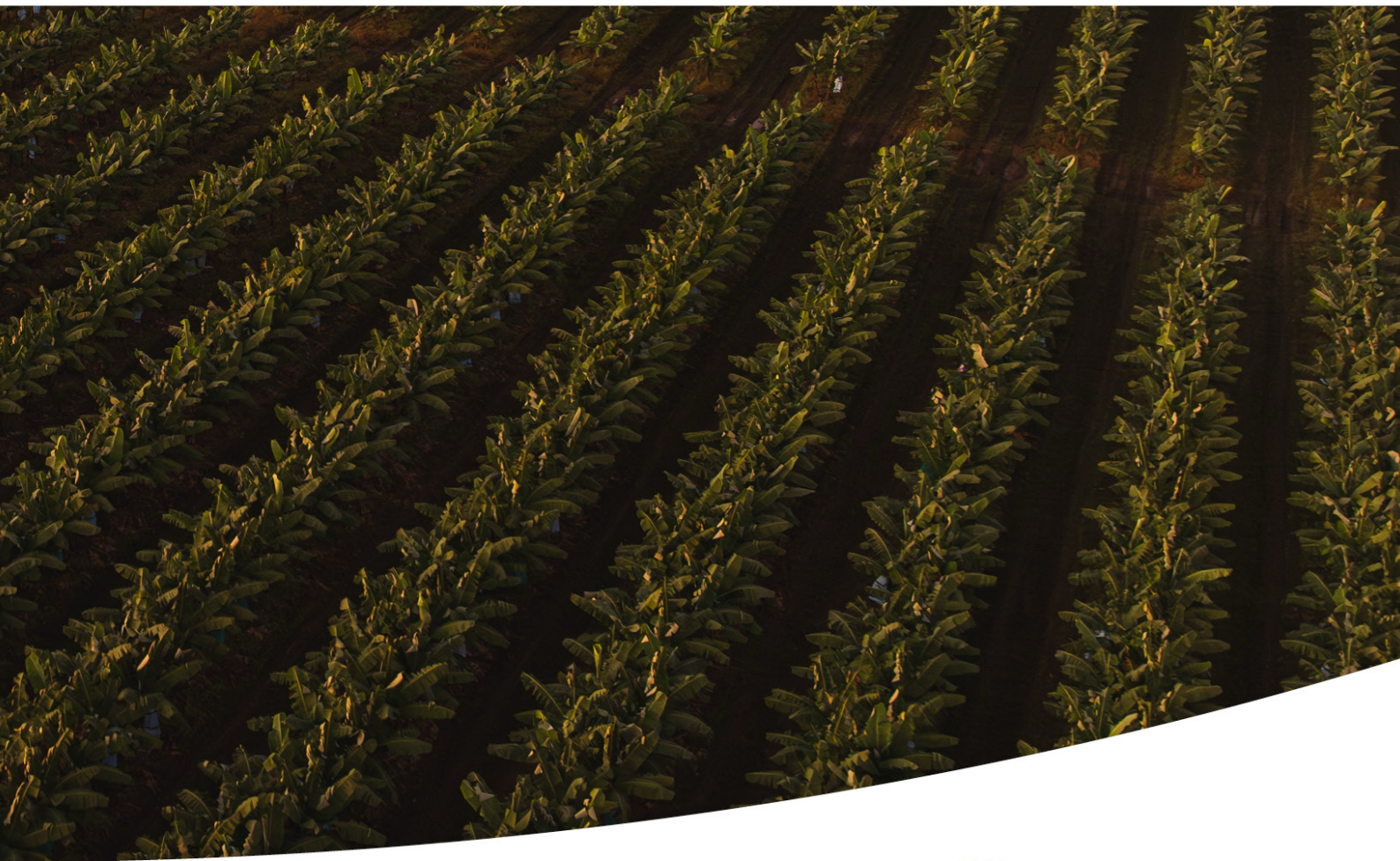


# Whistleblower Policy



November 2024

**Hort**  
**Innovation**

# Whistleblower Policy

## Quick Guide to Making a Disclosure

A disclosure can be made quickly and anonymously under this policy using the following methods:

Report to the Whistleblower Protection Officer who is the General Manager of People and Culture:

Tel: +61 2 8295 2342

Address: Level 7, 141 Walker Street North Sydney 2060

Email: [whistleblower@horticulture.com.au](mailto:whistleblower@horticulture.com.au)

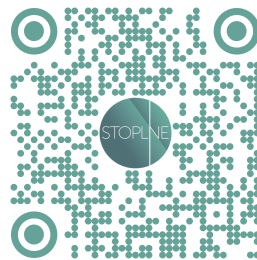
Report to Stopline (Hort Innovation's independent and confidential whistleblower service):

Email: [horticulture@stopline.com.au](mailto:horticulture@stopline.com.au)

Mail: Hort Innovation c/o Stopline, PO Box 403, Diamond Creek, Victoria, 3089, Australia

Telephone: (with interpreter services): 1300 30 45 50

On-line: <https://horticulture.stoplinereport.com> or scan the QR code below.



## 1. Purpose

- 1.1. The purpose of this policy is to:
  - 1.1.1. document the commitment of Horticulture Innovation Australia Limited ('Hort Innovation') to a fair, honest, open, ethical, safe and supportive workplace.
  - 1.1.2. encourage the reporting of issues where there is a reasonable belief that there has been misconduct or an improper state of affairs or circumstances.
  - 1.1.3. protect individuals making disclosures that qualify for protection under the whistleblower protection provisions as set out in Part 9.4AAA of the Corporations Act 2001 (Cth) and the Taxation Administration Act 1953 (Cth) (Whistleblower Laws) and inform individuals of the protections available under those laws.
  - 1.1.4. This policy will be made available to all employees and officers upon commencement with Hort Innovation during the induction process and will be available on an ongoing basis on SharePoint, the Hort Innovation intranet and the Hort Innovation website.

## 2. Scope

- 2.1. Reports may be made under this policy by anyone who is, or has been:
  - 2.1.1. A Director or officer of Hort Innovation;
  - 2.1.2. An employee of Hort Innovation;
  - 2.1.3. A contractor, supplier or consultant (including their employees) of Hort Innovation;
  - 2.1.4. A volunteer who provides services to Hort Innovation;
  - 2.1.5. An associate of Hort Innovation; or
  - 2.1.6. A relative, spouse or dependent of any of the above.

- 2.2. A Discloser is any individual listed above who has made a report in accordance with this policy.
- 2.3. A discloser will be eligible for the protections under this policy when they make a disclosure about a Disclosable Matter (as described in [section 5.1 below](#)) using any of the reporting methods set out in this policy.
- 2.4. Disclosers may also be able to access legal protections under the Corporations Act and the Taxation Administration Act.
- 2.5. Further information about these legal protections available to Disclosers under the Corporations Act and the Taxation Administration Act is set out in [Appendix A](#).

### 3. Principles

- 3.1. Hort Innovation is committed to creating and maintaining an open working environment in which individuals are able to raise concerns regarding actual or suspected unethical, unlawful or undesirable conduct without fear of reprisal.

### 4. Accountabilities and Responsibilities

- 4.1. Board: is responsible for:
  - 4.1.1. This policy as part of Hort Innovation's broader risk management and corporate governance framework.
  - 4.1.2. Receiving regular reports on any disclosures and approve any updates to the policy.
  - 4.1.3. Reviewing this policy, and its whistleblowing process, on a periodic basis, or as deemed necessary by the board, to ensure that it is operating effectively, to rectify any issues identified in the review, and to ensure that it reflects any legislative changes.
- 4.2. CEO: is responsible for demonstrating commitment to the policy by ensuring Disclosures are taken seriously, acted on immediately and disclosers are provided with adequate protection and support.
- 4.3. Eligible Recipients: are responsible for receiving eligible disclosures under the terms of this policy. See [Section 5.4](#) for list of eligible recipients at Hort Innovation.
- 4.4. Whistleblower Protection Officer (WPO): is responsible for:
  - 4.4.1. protecting or safeguarding Disclosers and ensuring the integrity of the reporting mechanism.
  - 4.4.2. Reporting to the board on an as-needed basis regarding the effectiveness of this policy, and the whistleblowing process.
  - 4.4.3. If a report under this policy relates to serious misconduct or involves a serious risk to Hort Innovation, the WPO may immediately notify the board.
  - 4.4.4. All such reports shall be de-identified and shall ensure confidentiality of disclosers.
  - 4.4.5. If no disclosures have been received under this policy in the relevant period, no report to the board will be required.
- 4.5. Investigator: is responsible for investigating disclosures and will be appointed on an as-needed basis. Outline who is responsible for enforcing and complying with the policy (what you must and must not do).

### 5. Procedures

#### Matters that should be disclosed under this policy

- 5.1. A Disclosable Matter under this policy is any information about Hort Innovation (or an officer or employee of Hort Innovation) that the discloser has reasonable grounds to suspect indicates:
  - 5.1.1. dishonest, fraudulent or corrupt activity, including bribery, misappropriation of funds and misuse of a person's position for personal gain;
  - 5.1.2. unethical conduct (such as acting dishonestly, altering company records, making false entries in books and records, breaching the Code of Conduct or other policies);
  - 5.1.3. deliberate unsafe work practices or wilful disregard for the safety of others;

- 5.1.4. a criminal offence (including theft, illicit drug sale/use, violence or threatened violence and criminal damage against property);
- 5.1.5. a danger to the public or the financial system;
- 5.1.6. misconduct or an improper state of affairs or circumstances in relation to Hort Innovation;
- 5.1.7. misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of Hort Innovation;
- 5.1.8. an offence against or a contravention of the Corporations Act 2001 (Cth), or any other law applicable to Hort Innovation;
- 5.1.9. any conduct or circumstance that is potentially damaging to Hort Innovation (e.g. gross mismanagement, serious or substantial waste of company resources or repeated breaches of administrative procedures);
- 5.1.10. any other kind of serious impropriety, including retaliatory action against a discloser for having disclosed reportable conduct; or
- 5.1.11. Deliberate concealment of any of the above.
- 5.2. A discloser must have reasonable grounds for a report made under this policy. A rumour or a mere allegation with no supporting information is unlikely to be considered as having "reasonable grounds".
- 5.3. However, a discloser does not need to prove their allegations. A discloser will still qualify for protection under this policy even if their disclosure turns out to be incorrect.

### Matters that are not covered under this Policy

- 5.4. Personal Work-Related Grievances of current or former employees are not disclosable matters and are not covered under this policy.
- 5.5. These kinds of matters should be reported to an employee's or human resources representative and will be handled under the Complaints and Grievances Policy.
- 5.6. An employee may be entitled to protection in relation to these matters under other legislation such as the Fair Work Act 2009 (Cth).
- 5.7. A personal work-related grievance means a grievance about any matter in relation to the discloser's employment, or former employment, having (or tending to have) implications for the Discloser personally. This includes:
  - 5.7.1. an interpersonal conflict between the discloser and another employee;
  - 5.7.2. a decision relating to the engagement, transfer or promotion of the discloser;
  - 5.7.3. a decision relating to the terms and conditions of engagement of the discloser; and
  - 5.7.4. a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.
- 5.8. Personal Work-Related Grievances do not include:
  - 5.8.1. any conduct that would be considered victimisation of an individual because they have made, may have made, or propose to make a report under this Policy; or
  - 5.8.2. any matter that would have significant implications for Hort Innovation.

### How to make a disclosure

- 5.9. Prior to making a disclosure, a discloser may confidentially seek information or advice from the Whistleblower Protection Officer. Disclosures can be made using any of the reporting channels outlined below.
- 5.10. To the Whistleblower Protection Officer (WPO) who is the General Manager of People and Culture  
 Tel: +61 2 8295 2342  
 Address: Level 7, 141 Walker Street North Sydney 2060  
 Email: [whistleblower@horticulture.com.au](mailto:whistleblower@horticulture.com.au)

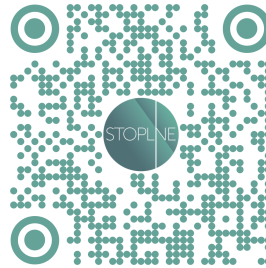
To Stoptline (Hort Innovation's independent and confidential whistleblower service):

Email: [horticulture@stopleveline.com.au](mailto:horticulture@stopleveline.com.au)

Mail: Hort Innovation c/o Stopleveline, PO Box 403, Diamond Creek, Victoria, 3089, Australia

Telephone: (with interpreter services): 1300 30 45 50

On-line: <https://horticulture.stoplevelinereport.com> or scan the QR code below.



- 5.11. To an Eligible Recipient: If a discloser is unable to use any of the above channels for reporting, a report can be made to an eligible recipient within the company. Eligible recipients in relation to Hort Innovation are:
  - 5.11.1. officers,
  - 5.11.2. directors;
  - 5.11.3. senior managers (including the executive team); and
  - 5.11.4. internal or external auditors (including a member of an audit team conducting an audit).
- 5.12. Disclosures relating to tax issues can also be made to any employee or officer who has functions or duties relating to the tax affairs of Hort Innovation.
- 5.13. An eligible recipient may direct the discloser to make the report to a Whistleblower Protection Officer (WPO), if they consider it appropriate in the circumstances.
- 5.14. Disclosure to an External Body: A discloser may also make a report about a reportable matter to an external party such as ASIC, APRA or the ATO. More information on this is set out in [Appendix A](#).

### Information to include in the Disclosure

- 5.15. A disclosure should contain sufficient information to form a reasonable basis for investigation. For this reason, disclosers should provide as much information as possible about the disclosable matter. By way of example, this information could include (but must not necessarily include):
  - 5.15.1. the date, time and location of the events mentioned in a disclosure;
  - 5.15.2. the name(s) of person(s) involved and possible witnesses to the events;
  - 5.15.3. evidence of the events (e.g. documents, emails etc); and
  - 5.15.4. steps the discloser or another person may have already taken to report the matter or to resolve the concern.

### Confidentiality and Anonymity

- 5.16. Disclosers are encouraged (but not required) to disclose their identity when making a report. A discloser can choose to make an anonymous disclosure and will still be protected under applicable law. However, providing a discloser's identity will assist in:
  - 5.16.1. monitoring their wellness and protections against detriment; and
  - 5.16.2. investigating their report and obtaining further information from them as is necessary to complete the investigation.
- 5.17. In circumstances where the discloser has not consented to the disclosure of their identity, the matter may still be referred for investigation, but the investigator will be required to take all reasonable steps to reduce the risk that the discloser will be identified as a result of the investigation.

## Discloser's right to anonymity

- 5.18. Information about a Discloser's identity may only be disclosed in the following circumstances:
  - 5.18.1. Where the Discloser consents;
  - 5.18.2. Where the information is disclosed to ASIC, APRA, the Australian Federal Police, the ATO Commissioner (for tax-related disclosures) or to a person or body prescribed by regulations; or
  - 5.18.3. Where the information is disclosed to a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of applicable whistleblowing protection laws.

## Exception for the purpose of investigation

- 5.19. Information that may be likely to lead to the identification of the discloser may be disclosed if:
  - 5.19.1. The information does not include the discloser's identity; and
  - 5.19.2. Hort Innovation and/or the investigator has taken all reasonable steps to reduce the risk that the discloser will be identified from the information; and
  - 5.19.3. It is reasonably necessary for investigating the issues raised in the report.
- 5.20. It is an offence for a person to identify a discloser or disclose information that is likely to lead to the identification of a discloser, apart from the exceptional circumstances described above.

## Investigation of Disclosures

### Assessment

- 5.21. When a disclosure is made under this policy an initial assessment will be made by the WPO to determine whether it concerns a disclosable matter, whether a formal investigation is possible and/or appropriate, and whether the matter may be investigated, confirmed or addressed in other ways.
- 5.22. An investigation may not be possible if the discloser is unable to be contacted (for example, if a report is made anonymously and the information provided is not sufficient to enable an investigation).
- 5.23. If the WPO is unavailable or has a conflict of interest in relation to the disclosure, the assessment will be carried out by Hort Innovation's Company Secretary.
- 5.24. If the disclosure does not relate to a disclosable matter, the WPO may determine that the matter is best handled under the Complaints and Grievances Policy or another applicable policy.

### Appointment of Investigator

- 5.25. If the result of the initial assessment is that the report concerns or potentially concerns a Disclosable Matter, that an investigation is able to be conducted, and that an investigation is appropriate in all the circumstances, the Company may appoint an investigator to investigate the matter. The investigator can be:
  - 5.25.1. a manager or senior executive;
  - 5.25.2. an external independent resource; or
  - 5.25.3. another suitably qualified person,
- 5.26. who, in whichever case, is not implicated directly or indirectly in the Disclosure.

### Conduct of the Investigation

- 5.27. Where an investigation is deemed appropriate, the disclosure will be investigated as soon as practicable after the matter has been reported.

- 5.28. The investigator will use his or her best endeavours to conduct the investigation in a timely, thorough, confidential, objective and fair manner, as is reasonable and appropriate having regard to the nature of the issues disclosed and all of the circumstances.
- 5.29. Where appropriate, any individuals who are implicated by the disclosure will be informed of the allegations and have an opportunity to respond.
- 5.30. Where appropriate, the discloser will be updated on the progress of the investigation. A discloser must keep confidential any details of the investigation, its progress or its outcome.
- 5.31. The investigator will prepare an investigation report.
- 5.32. This report will be confidential and will be disclosed only to those people within Hort Innovation who have a need to know the information in connection with their responsibilities and duties to the company.

### Investigation Outcomes

- 5.33. Where appropriate, and where the identity of the discloser is known, the discloser will be informed of the outcome of an investigation.
- 5.34. The outcome of the investigation that confirms a disclosable matter will be reported to the board.
- 5.35. A finding of misconduct may result in disciplinary action for officers and employees up to and including dismissal without notice.
- 5.36. Serious criminal matters will be reported to the police or the appropriate regulatory authorities.
- 5.37. The WPO will keep a confidential record of all whistleblower disclosures, complaints, investigations and investigation reports.

### Protections for Disclosers

- 5.38. It is a breach of this Policy to subject a Discloser to any Detriment because they have made, or propose to make, a report under this Policy. It will also be a breach of this Policy to make a threat to cause Detriment to a Discloser (or another person) in relation to a report.
- 5.39. Disclosers are encouraged to discuss any concerns about possible Detriment with the WPO, so that appropriate measures can be put in place to prevent any potential Detriment to a Discloser.

### What is Detriment?

- 5.40. "Detriment" includes (without limitation):
  - 5.40.1. dismissal from employment;
  - 5.40.2. injury of an employee in his or her employment;
  - 5.40.3. alteration of an employee's position or duties to his or her disadvantage;
  - 5.40.4. discrimination between an employee and other employees of the same employer;
  - 5.40.5. harassment or intimidation;
  - 5.40.6. harm or injury (including psychological harm);
  - 5.40.7. damage to a person's property; and
  - 5.40.8. reputational, financial or any other damage to a person.
- 5.41. Detriment does not include administrative action that is reasonable to protect a Discloser from Detriment (for example, a temporary transfer or arrangements for the Discloser to work from home or another location), or reasonable management action in relation to managing an employee's work performance, if the action is in line with Hort Innovation's performance management framework.
- 5.42. If a Discloser believes they have suffered or may suffer Detriment because they have made a report under this Policy, or if any person has threatened to cause Detriment to them or another person in connection with a report, they should immediately report the matter to the WPO.

## Civil, Criminal and Administrative Immunity

- 5.43. A Discloser cannot be subject to civil, criminal or administrative liability for making a report under this Policy (although, he or she may be subject to civil, criminal or administrative liability for any personal misconduct revealed by the report or the investigation).
- 5.44. Hort Innovation has the discretion to provide the Discloser (or anyone assisting with the investigation) with immunity from its disciplinary procedures. However, Hort Innovation has no power to provide immunity from criminal prosecution.
- 5.45. Causing Detriment to a Discloser because they have made or propose to make a report about a Disclosable Matter may also be an offence under applicable laws. Further information on the protections and remedies available to Disclosers under applicable laws is set out in the Annexure.

## Support for Disclosers

- 5.46. Support available for Disclosers includes:
  - 5.46.1. connecting the Discloser with access to the Employee Assistance Program (EAP)
  - 5.46.2. appointing an independent support person to deal with any ongoing concerns they may have
  - 5.46.3. connecting the Discloser with third party support providers such as Lifeline (13 11 14) and Beyond Blue (1300 22 4636)
  - 5.46.4. changes to an employee's working arrangements may be considered on a case-by-case basis.
- 5.47. Use of these support services by a Discloser may require the Discloser to consent to the disclosure of their identity or of information that is likely to lead to the discovery of their identity.

## Fair Treatment of Persons Implicated

- 5.48. Each Disclosure will be assessed and may be the subject of an investigation, which will be carried out in a fair and impartial manner. No action will be taken against employees or officers who are implicated in a report under this Policy until an investigation has determined whether any allegations against them are substantiated.
- 5.49. An employee or officer who is implicated in a Disclosure may be temporarily stood down on full pay whilst an investigation is in process, or may be temporarily transferred to another workplace (including working from home), if appropriate in the circumstances. If the investigation determines that the allegations are not substantiated, the employee or officer will be reinstated to full duties.

## Confidentiality

- 5.50. Any reports that implicate an employee or officer must be kept confidential (even if the Discloser has consented to the disclosure of their identity) and should only be disclosed to those persons who have a need to know the information for the proper performance of their functions under this Policy, or for the proper investigation of the report.
- 5.51. Subject to the Discloser's right to anonymity, an employee or officer who is implicated in a disclosure has a right to be informed of the allegations against them and must be given an opportunity to respond to those allegations and provide additional information, if relevant, in the course of an investigation into those allegations. An employee or officer who is implicated in a report will be informed of the outcome of any investigation.
- 5.52. Support available for persons implicated in a report under this Policy includes:
  - 5.52.1. connecting the person with access to the Employee Assistance Program (EAP)
  - 5.52.2. appointing an independent support person to deal with any ongoing concerns they may have
  - 5.52.3. connecting the person with third party support providers such as Lifeline (13 11 14) and Beyond Blue (1300 22 4636).



## 6. Compliance

- 6.1. The WPO will report to the Board on an as-needed basis regarding the effectiveness of this policy, and the whistleblowing process.
- 6.2. If a report under this policy relates to serious misconduct or involves a serious risk to Hort Innovation, the WPO may immediately notify the Board. All such reports shall be de-identified and shall ensure confidentiality of Disclosers.
- 6.3. If no Disclosures have been received under this policy in the relevant period, no report to the Board will be required.

## 7. Review

- 7.1. This governance policy is required to be endorsed by the Audit and Risk Committee (ARC) and approved by the board.
- 7.2. This policy is not intended to create any contractually binding obligation on Hort Innovation and is not incorporated into any contract of employment.

## 8. Contact Information

- 8.1. For any questions about the content of this policy, please contact the Governance and Risk team.

## Appendix A - Legal Protections Available to Disclosers

### Legal Protections

A Discloser may qualify for protection as a whistleblower under Part 9.4AAA of the Corporations Act 2011 (Cth) if they are an 'eligible whistleblower' in relation to the Company, and:

- They have made a disclosure of information relating to a 'disclosable matter' directly to an 'eligible recipient', or to ASIC, the Australian Prudential Regulation Authority (APRA) or another Commonwealth body prescribed by regulation;
- They have made a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act (Disclosures to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower protection provisions in the Corporations Act are protected, even if the disclosure does not relate to a "disclosable matter"); or
- They have made an 'emergency disclosure' or a 'public interest disclosure'.

A Discloser may qualify for protection as a whistleblower under the Taxation Administration Act 1953 (Cth) if they are an 'eligible whistleblower' in relation to the Company, and:

- They have made a disclosure of information relating to misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the Company directly to an 'eligible recipient' or to the Commissioner for Taxation; or
- They have made a disclosure to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower protection provisions in the Taxation Administration Act.

### Public Interest Disclosures and Emergency Disclosures

Disclosures can be made to a journalist or a parliamentarian under certain circumstances and qualify for protection under the Corporations Act. Such disclosures must first be made to ASIC, APRA or another Commonwealth body prescribed by regulation, and must meet other specific requirements. A Discloser should obtain independent legal advice to ensure that they understand the criteria for making an emergency disclosure or a public interest disclosure that qualifies for protection.

The following protections are available to whistleblowers who make a protected disclosure under the Corporations Act or the Taxation Administration Act (whether that disclosure is made internally to the Company, or to an external body such as ASIC, APRA, a legal practitioner or is a public interest or an emergency disclosure):

- Protection of the Discloser's identity, if he or she wishes to remain anonymous;
- Protection from Detriment because of making a protected disclosure;
- The right to claim compensation for loss, damage or injury caused to the Discloser because of a protected disclosure; and
- Protection from civil, criminal and administrative liability because of making the protected disclosure.

### Legal Remedies

A Discloser that suffers loss, damage or injury because of a protected disclosure, or because their identity has been disclosed without their consent, may seek compensation and other remedies through the courts. A Discloser should seek independent legal advice if they wish to obtain such a remedy.

A Discloser may also contact regulatory bodies such as ASIC, APRA or the ATO (in relation to tax related disclosures) if they believe that they have suffered Detriment due to making a report about a disclosable matter, or if there has been a breach of confidentiality such as a disclosure of their identity without their consent.