

Australian Grain Technologies Pty Ltd

Whistleblower Policy

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17 August 2023	V 1.0	New Policy
10 June 2026	V 1.1	Minor Updates
10 June 2026	V 1.2	Addition of an External Reporting Contact

1. Purpose

The Board of Australian Grain Technologies Pty Ltd (“AGT”) recognises that any genuine commitment to detecting and preventing illegal and other undesirable conduct must include, as a fundamental cornerstone, a mechanism whereby employees and others can report their concerns freely and without fear of repercussion. This Whistleblower Policy (“Policy”) provides such a mechanism and encourages the reporting of such conduct.

2. Scope

This Policy affects the following parties:

- All Directors of the Board of AGT;
- All members of Committees of the Board of AGT (both called “Directors” for the purposes of this Policy);
- AGT Executive Team, including Chief Executive Officer (CEO), and Chief Financial Officer (CFO);
- All AGT staff; and
- All AGT contractors and suppliers.

3. Definitions

- References to “AGT”, “We”, “Us” and “Our” are references to Australian Grain Technologies Pty Ltd ACN 100 269 930.
- **Legal Counsel** means the internal legal counsel of AGT.
- **Making a Report** means informing (orally and/or in writing) the appropriate person identified in this Policy if you have reasonable grounds to suspect that potential wrongdoing has occurred or is occurring in relation to AGT.
- **Other Eligible Recipients (OER)** means AGT Chair and Board members, CEO and other members of the AGT Executive and the Legal Counsel, who are required to handle the disclosure in accordance with this Policy.
- **Policy** means this Whistleblower Policy.
- **Potential Misconduct** means any suspected or actual misconduct or improper state of affairs or circumstances in relation to AGT. It also means (but is not limited to) a breach of law or information that indicates a danger to the public or to the financial system.
- **Whistleblower** means the person Making a Report.
- **Whistleblower Investigation Officer (WIO)** means the Company Secretary, the person who has responsibility for investigating the report of Potential Misconduct.
- **Whistleblower Protection Officer (WPO)** means AGT’s Human Resources (HR) Manager, the person who has specific whistleblower responsibilities under this Policy including the protection and safeguarding of the interests of the Whistleblower. In the absence of the HR Manager, the Legal Counsel will act as WPO.

4. Objectives of the Policy

The objectives of this Policy are to:

- a) encourage disclosures of Potential Misconduct;
- b) help deter Potential Misconduct, in line with AGT’s risk management framework;

- c) ensure that individuals who disclose Potential Misconduct can do so safely, securely and with confidence that they will be protected and supported;
- d) ensure that disclosures are dealt with appropriately and on a timely basis;
- e) provide transparency around AGT's framework for receiving, handling and investigating disclosures; and
- f) meet AGT's legal and regulatory obligations.

AGT will not tolerate anyone being discouraged from Making a Report or being subject to detriment because they want to Make a Report or they have done so.

Anyone who discourages Making a Report may be subject to disciplinary action. Such disciplinary action may include termination of employment or engagement.

5. To Whom the Policy Applies

Anyone with information about Potential Misconduct is encouraged to Make a Report.

This Policy applies to an individual who is:

- a) a current or former AGT employee, including employees who are permanent, part-time, fixed term or temporary, interns, secondees and managers;
- b) a current or former officer or associate of AGT, for example a Director or Company Secretary;
- c) a service provider or contractor who is providing, or has provided goods or services to AGT, whether paid or unpaid (e.g. volunteering), including their employees; and
- d) a relative, dependent, or spouse of an individual identified in (a) to (c) above.

6. What Matters can be Reported Under the Policy

AGT encourages any individual identified in 5(a) to (d) above to Make a Report about Potential Misconduct. You should provide as much information as possible, including details of the Potential Misconduct, people involved, dates, locations and whether any more evidence may exist.

When Making a Report, you will be expected to have reasonable grounds to suspect the information you are disclosing is true and accurate from first-hand knowledge, but you will not be penalised if the information turns out to be incorrect. You must, however, not Make a Report that you know is untrue or misleading. Deliberate false reporting will not be covered by this Policy and will not be a protected disclosure. Where it is found that the Whistleblower has knowingly made a false report, this may result in disciplinary action.

Examples of Potential Misconduct include, but are not limited to:

- failure to comply with, or breach of legal or regulatory requirements;
- breach of AGT's Code of Conduct or serious breaches of other AGT policies, standards or codes;
- engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure, or is believed or suspected to have made, or be planning to make a disclosure of a Potential Misconduct;

- criminal activity, including theft, dealing in, or use of illicit drugs, violence or threatened violence and criminal damage against property;
- fraud, money laundering or misappropriation of funds;
- bribery or corruption, including offering or accepting a bribe;
- conduct endangering health and safety of any person or persons or causing damage to the environment;
- dishonest, unethical or irresponsible behaviour;
- conflicts of interest, including those relating to outside business interests, relationships, improper payments and donations;
- victimisation or harassment;
- modern slavery, which exists if a person is not working of their own free will, is treated like property, or is seriously exploited or abused. Examples of modern slavery are human trafficking, slavery and slavery-like practices, forced labour, servitude, early and forced marriage, debt bondage and forms of child labour;
- misleading or deceptive conduct, including conduct or representations which amount to improper or misleading accounting, taxation or financial reporting practices;
- financial irregularities;
- misconduct, or an improper state of affairs or circumstances in relation to the tax affairs of an entity;
- breaches of privacy;
- unauthorised use of AGT's confidential information;
- concerns that pose a danger to the public or financial system (even if it does not involve a breach of law); and
- deliberate concealment of any of the above.

7. Personal Work-Related Grievances

Disclosures that relate solely to personal work-related grievances, and do not relate to detriment or threat of detriment to the person Making a Report, are not covered by this Policy, and are not protected by the whistleblower protections under the Corporations Act or Tax Administration Act.

Personal work-related grievances are those that relate to your current or former employment and only have implications for you personally, with no other significant implications for AGT or other matters of misconduct beyond your personal circumstances.

Examples of personal work-related grievances include:

- an interpersonal conflict between you and another employee;
- a decision that does not involve a breach of workplace laws;
- a decision about your engagement, transfer or promotion;
- a decision about your terms and conditions of engagement; or
- a decision to suspend or terminate your engagement, or otherwise to discipline you.

However, if the personal work-related grievance includes information about Potential Misconduct, or suggests misconduct beyond your personal circumstances, the personal work-related grievance may qualify for whistleblower protections under this Policy.

Examples of a personal work-related grievance mixed with a Potential Misconduct include:

- where your personal grievance also includes a potential breach of employment or other laws punishable by imprisonment for a period of 12 months or more;
- you believe you are being asked to engage in conduct that represents a danger to the public; or
- you suffer from or are threatened with detriment for making a disclosure.

If you wish to report a personal grievance, you should do that in the usual manner i.e. to report to your manager, or your manager's manager or the AGT HR Manager.

Where you are uncertain, We encourage you to seek independent legal advice about your rights and protections under employment and contract law, and to resolve work-related grievances if you are concerned about raising your concerns directly with Us.

8. How to Report Potential Misconduct

You are encouraged to Make a Report to the Whistleblower Protection Officer (**WPO**) in the first instance. The WPO is the individual within AGT who has specific whistleblower responsibilities under this Policy. This includes protecting and safeguarding the interests of the Whistleblower. The mobile number of the WPO is 0447 611 510, and the relevant email address is

whistleblower@agtbreeding.com.au.

If a Whistleblower does not feel comfortable making an internal report to AGT, in addition to the external bodies noted below, an online ASIC portal is available to Make a Report of Potential Misconduct:

<https://www.asic.gov.au/about-asic/contact-us/reporting-misconduct-to-asic/make-a-report-of-misconduct-to-asic/>.

If you have any questions about how to obtain additional information, or how a report would be handled, you can contact the WPO or seek independent legal advice. You may however make a report to any OER. Any reports received by persons listed as an OER will be referred to the WPO unless there are exceptional circumstances. No report will be referred to the WPO or a member of the OER group where that person is the subject of the report.

This Policy does not prevent a Whistleblower from reporting any matter to a regulator under an applicable law.

You will qualify for *protection as a whistleblower under the Corporations Act* if you are an eligible Whistleblower (such as an officer, employee, service provider of AGT, or relative of these) in relation to AGT, and you make the Make a Report of Potential Misconduct to any of the following:

- the WPO or OER of AGT;
- regulatory bodies: Australian Securities and Investments Commission (ASIC) and Australian Prudential Regulation Authority (APRA);
- an auditor, or member of an audit team conducting an audit, or an actuary, of AGT;
- a legal practitioner for the purposes of obtaining legal advice or legal representation about whistleblower protections (even if the advice is that the report would not otherwise qualify for protection);

- in certain circumstances, public interest disclosures or emergency disclosures can be made to a journalist or parliamentarian. There are criteria for making public interest disclosures or emergency disclosures and it is strongly recommended that you contact AGT's WPO, or obtain independent legal advice in the first instance, to ensure you understand the criteria for making a public interest or emergency disclosure that qualifies for whistleblower protection under law; and
- tax disclosures may be made to the Australian Taxation Office (ATO) or the Tax Practitioners Board (TPB) or to eligible recipients under the tax legislation, including internal auditors or tax agents.

9. Can I Make a Report Anonymously?

You can choose to Make a Report in a confidential manner, anonymously or in a partially anonymous manner. You can make a confidential disclosure where your identity is known to the WPO and relevant stakeholders involved in the investigation and reporting of the Potential Misconduct. This is the preferred option as it allows the matter to be fully investigated whilst providing you with ongoing protection and support. You can also choose to be partially anonymous where only the WPO is aware of your identity and a pseudonym is used so your identity is not known to others. This may create some limitations to the investigation process.

You can make an anonymous disclosure if you do not want to reveal your identity. This is the least preferred option as it may not be possible to investigate the report if AGT is unable to contact you for further information and it may make it difficult to offer you the same level of practical support if AGT does not know your identity. If you report anonymously, you will still be protected as a Whistleblower under the Corporations Act. The right to remain anonymous continues until after the investigation is finalised, and you may refuse to answer questions if you consider that this may reveal your identity. In order to assist with the investigation, we suggest that you maintain an ongoing two-way communication on an anonymous basis.

A fully anonymous disclosure can be made via anonymous email, or letter to the WPO or an OER. AGT also has available a web-based form (available on the [AGT Website](#)) that can be completed and submitted anonymously.

10. Protecting your Identity

AGT will protect the identity of Whistleblowers. Your identity (and any information AGT has because of your report that someone could likely use to work out your identity) will only be disclosed if you give your consent to AGT to disclose that information or in exceptional circumstances where the disclosure is allowed or required by law.

All information, documents, records and reports relating to the investigation of Potential Misconduct will be confidentially stored and retained in an appropriate and secure manner. Access to all information relating to the disclosure will be limited to those directly involved in managing and investigating the disclosure. Only a restricted number of people who are directly involved in handling and investigating the disclosure will be made aware of your identity (subject to your consent) or information that is likely to lead to the disclosure of your identity. It is illegal for a person to identify a Whistleblower, or disclose information that is likely to lead to identification, outside the exceptions referred to above.

You can lodge a complaint with the WPO, or a regulator, for investigation if you believe that there is a breach of confidentiality under this Policy.

11. Protecting You from Detriment

You will not be penalised or subject to any detriment for Making a Report. It is unlawful to cause detriment to you or another person, or threaten to do so, on the belief or suspicion that a report has been, or will be, made, regardless of whether the report was made. AGT will not tolerate such unlawful behaviour.

Examples of detrimental conduct include (but is not limited to):

- a) dismissal of an employee;
- b) injury of an employee in their employment;
- c) alteration of an employee's position or duties to his or her disadvantage;
- d) discriminatory behaviour towards the employee;
- e) harassment or intimidation of a person;
- f) harm and injury to a person, including psychological harm; or
- g) damage to a person's property, reputation, business or financial position.

Reasonable administrative or management action such as managing your unsatisfactory work performance does not constitute a detriment if the action taken is consistent with AGT's performance management process. An administrative action that is reasonable for the purpose of protecting you from risk of detriment is not detrimental conduct. For example, AGT may ask you to perform your duties from another location, reassigning you to another role at the same level, make other modifications to your workplace or the way you perform your work duties.

If you believe you have been subjected to a detriment because of the actual or intended disclosure, you should immediately report the matter to the WPO so that prompt action can be taken to protect against further detrimental acts or omissions. Reports of detrimental conduct will be treated confidentially. You may also seek independent legal advice or contact regulatory bodies if you believe you have suffered a detriment.

Anyone engaging in unlawful detrimental conduct may be subject to disciplinary action. The action taken will depend on the severity of the breach, and may include a reprimand, formal warning, demotion, and/or termination of employment in the case of employees, or termination of contract in the case of suppliers or agents.

12. Protection from Civil, Criminal and Administrative Liability

You may be entitled to protection from civil liability, criminal liability and administrative liability (including disciplinary action) in respect of the disclosure. Note that the Whistleblower protections do not grant immunity for any Potential Misconduct you have engaged in that is revealed in the report.

13. Compensation and Other Remedies

Any person who has suffered a detriment because of AGT's failure to take reasonable precautions and exercise due diligence to prevent the detrimental conduct may be entitled to compensation or some

other legal remedy through the courts. A person who is unsure of the protections or rights to compensation under the Whistleblower laws should seek independent legal advice from a legal practitioner.

14. Investigating the Disclosure

All reports of misconduct under this Policy will be dealt with promptly, fairly and objectively. AGT's response to a report will vary depending on the nature of the report and the amount of information provided. Your report may be addressed and resolved informally or through formal investigation.

While Making a Report does not guarantee a formal investigation, all reports will be properly assessed and considered by the WPO and a decision made as to whether it qualifies for protection and whether it should be investigated.

If the WPO determines that an investigation is required, the WPO will brief the Whistleblower Investigation Officer (**WIO**) to undertake an investigation with the objective of locating evidence that either substantiates or refutes the claims of Potential Misconduct. The WIO may engage external professionals to assist in any investigation. The WPO will monitor the WIO's investigation to ensure the confidentiality of the investigation is maintained.

The WIO will conduct the investigation in a timely manner and will be fair and independent from any persons to whom the report relates. All employees and contractors must cooperate fully with any investigation. Where appropriate, and at an appropriate time, a person being investigated will be provided with details of the report that involves them (to the extent permitted by law) and as a matter of fairness, be given an opportunity to respond. Where a person is mentioned in a report, it may be beneficial to advise them and confirm the accuracy of the report in relation to their role, provided that your identity can be protected.

The WIO will gather documents, information and evidence relating to the report including ensuring that all documentation and information relating to the report is kept secure and protected. The WIO will draw objective conclusions based on the evidence gathered during the investigation and present findings and recommendations to the WPO. The WPO will determine appropriate response and necessary action to remediate, or act on the investigation findings.

AGT is committed to implementing the findings and recommendations of any investigation with a view to rectifying any wrongdoing as far as is practicable in the circumstances.

15. Confidentiality of Your Identity

AGT will maintain the confidentiality of your identity unless the disclosure is authorised under law, or you consent to the disclosure of your identity. Information obtained from you will only be disclosed to the extent reasonably necessary to conduct an investigation into the matter and AGT will take all reasonable steps to reduce the risk that your identity will be disclosed as a result of the disclosure.

16. Keeping You Informed

Assuming your identity is known, and where appropriate, you will be kept informed and updated during the following key stages of the investigation:

- a) when the investigation process has begun;

- b) while the investigation is in progress; and
- c) after the investigation has been finalised.

There may be some circumstances where it may not be appropriate to provide details of the outcome to you. You will not be provided with a copy of the investigation report.

17. Reporting

The WPO will report the findings and actions directly to the Board Chair and the Finance, Audit, Investment and Risk (FAIR) Committee.

In cases where the CEO, or a member of the Board or the FAIR Committee has been accused of reportable conduct, or where they have a close personal relationship with the person against whom the accusation is made, they will be excluded from the reporting process.

If the WPO determines that they require support to maintain the independence, integrity and confidentiality of reporting, the WPO will engage independent external assistance where appropriate.

18. Changes to this Whistleblower Policy

This Policy may change from time to time. Any updated versions of this Policy will be posted on our website and will be effective from the date of posting.