

## WHISTLEBLOWER POLICY

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## 1 Purpose

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At Casella Wines Pty Limited (**Casella**) we are committed to maintaining a high standard of integrity, honesty and a culture of ethical corporate governance.

Casella's whistle-blower policy will form part of Casella's risk management framework which includes a number of associated risk and compliance policies and procedures designed to allow discloser's to feel confident and comfortable about raising concerns about conduct which appears to be illegal, unethical or otherwise improper.

Casella's Whistle-blower Policy will detail the framework for receiving, investigating and addressing allegations of reportable conduct where that conduct concerns the activities of Casella, current and former directors, officers, agents, employees, contractors and suppliers of the group.

### 1.1 Objectives

The objectives of Casella's Whistle-blower Policy is to:

- (1) Provide any person/s making an allegation of reportable conduct with a clear framework within which, to make that allegation as a Protected Disclosure;
- (2) Ensure any reports of reportable conduct are dealt with appropriately and in the correct manner;
- (3) Provide Disclosers with a clear understanding of how allegations will be handled and managed;
- (4) Protect Disclosers from victimization and retaliation by others;
- (5) Support Discloser's throughout the entire reporting process and afterwards;
- (6) Afford natural justice and procedural fairness to anyone who is subject of an allegation of reportable conduct.

## 2 Definitions

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- (1) In this policy:

**APRA** refers to the Australian Prudential Regulation Authority.

**ASIC** refers to the Australian Securities and Investments Commission.

**ATO** refers to the Australian Taxation Office.

**Casella** refers to Casella Wines Pty Limited and any other subsidiaries of Casella Wines Pty Limited.

**Direct-line Manager** refers to any person whom a Discloser reports to in relation to day-to-day activities.

**Discloser(s)** refers to any persons eligible to make a Protected Disclosure of Reportable Conduct protected by Whistleblower Laws. These persons are identified in section 6 below.

**Human Resources** refers to employees of Casella whom are members of the Human Resources team.

**Person(s)** refers to any employees, managers, directors or the Whistleblowing Officer in receipt of, or with awareness of the information contained in a Protected Disclosure.

**Protected Disclosure** is Reportable Conduct made in accordance with this policy.

**Reportable Conduct** refers to matters of serious wrongdoing as described in clause 5.1. below which are protected by Whistleblower Laws and the terms of this policy.

**Reporting Part(ies)** refers to the people as describes in clause 6.2.

**Senior Manager** refers to any person who:

- i. Makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the Company; or
- ii. Has the capacity to significantly affect the Company's financial standing.

**Tax Act** refers to the regime under Part IVA of the *Taxation Administration Act 1953* (Cth).

**Whistleblower Laws** refers to any protections contained in Part 9.4AAA of the *Corporations Act 2001* and *Treasury Laws Amendment (Strengthening Corporate and Financial Sector Penalties) Act 2019*.

**Whistleblowing Officer** refers to Kenneth Stanton of 43 Brown Street, Paddington NSW 2021. appointed pursuant to the Whistleblower Laws on 1 July 2019, or any other officer as notified by Casella from time to time.

**Whistleblower Policy** refers to the Casella Whistleblower Policy as contained in this policy.

### 3 Commencement & Scope

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The Whistleblower Policy will commence on 1/07/2019. It replaces all other Casella policies dealing with Disclosers and Whistleblower Laws.

This policy applies to all Disclosers, as defined in **section 6** below.

To be protected under the Whistleblower Policy, a Discloser must:

- (a) Act honestly with reasonable belief that the information in the allegation is true or likely to be true;
- (b) Make the disclosure in accordance with the Whistleblower Policy; and
- (c) Not have engaged in serious misconduct, or illegal conduct in relation to the Reportable Conduct.

The policy is not intended to create any contractually binding obligation on Casella and does not form part of any contract of employment or other contract for engagements with Casella.

### 4 Protected Disclosures

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A Protected Disclosure is protected by Whistleblower Laws if:

- (1) The disclosure relates to Reportable Conduct;
- (2) The information is disclosed by a Discloser identified in **section 6** below; and
- (3) The disclosure is made to one of the persons identified in **section 6.2** below or **section 6.3** below (provided the pre-requisites in section 6.5 and 6.6 have been satisfied).

All of the above three (3) conditions must be satisfied for a disclosure to be protected by Whistleblower Laws.

### 5 Reportable Conduct

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#### 5.1 Reportable Conduct

Casella supports the reporting of allegations of serious wrongdoing where the Discloser has reasonable grounds to suspect that Casella, any former or current employees or officers of Casella are participating in, or have participated in Reportable Conduct which includes, but is not limited to:

- (1) Unlawful, corrupt or irregular use of company funds or practices;
- (2) Fraudulent activity including theft, bribery or corruption;
- (3) Unethical or dishonest practices and behaviour, abuse of influence, or any behaviour which involves a conflict of interest;
- (4) A contravention of the *Anti-Money Laundering and Counter-Terrorism Financing Act 2006* (Cth);
- (5) A contravention of the *Corporations Act 2001*, the *ASIC Act*, the *Superannuation Industry (Supervision) Act 1993*, the *Banking Act 1959* or any insurance or life insurance statutes;
- (6) An offence against a law of the Commonwealth which is punishable by imprisonment for 12 months or more; and/or
- (7) Represents a danger to the public or the financial system.

#### 5.2 Personal Grievances

- (1) The disclosure of information related to a personal work-related grievance is not protected by Whistleblower Laws. A personal work-related grievance relates to information where:
  - (a) The report concerns a grievance in relation to the Discloser's employment or former employment which has implications for the Discloser personally. For example, interpersonal conflicts between the Discloser and other employees, decisions regarding engaging, transferring or promoting a Discloser and decisions to discipline a Discloser or suspend or terminate the engagement of a Discloser; and
  - (b) The conduct reported does not have any significant implications on Casella independent of the Discloser; and
  - (c) The report does not concern conduct or alleged conduct referred to at clause 5.1 above.
- (2) In the event any past or present Casella employees experience or experienced a grievance which does not satisfy the requirements of Reportable Conduct outlined in clause 5.1, Casella encourages them to report it in accordance with the Complaint and Grievance Handling Policy (CFB-POL-042).
- (3) Should the employee experience a grievance which does not fall under the Complaint and Grievance Handling Policy (CFB-POL-042), the employee must reference any of the following relevant policies for guidance with handling conduct:
  - (a) WHS Policy (CFB-POL-046);
  - (b) Code of Conduct Policy (CFB-POL-048);
  - (c) Code of Conduct for Managers & Supervisors (CFB-POL-049);
  - (d) Sexual Harassment Policy (CFB-POL-043);
  - (e) Discrimination, Harassment and Bullying Policy (CFB-POL-039);
  - (f) Discipline Policy (CFB-POL-038).

## 6 Disclosers

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### 6.1 Disclosers

Each of the following persons may make a Protected Disclosure to a Whistleblowing Officer, or any of the parties in clause 6.3, below:

- (1) Any current, or former employees and officers as well as their relatives and dependents of Casella;
- (2) Any current, or former suppliers of goods or services to Casella;
- (3) Any current, or former employees of suppliers of goods or services to Casella; and
- (4) Casella related bodies corporate (and including both their current and former directors/secretaries)

There is no requirement for a Discloser to identify themselves to be protected by Whistleblower Laws. That is, Protected Disclosures may be made anonymously.

### 6.2 Whistleblowing Officer and other Reporting Parties

Any Protected Disclosure under the Whistleblowing Policy can be made via any of the following, noting it may depend on the matter and the person who is subject to the matter. However, in order to be protected by Whistleblower Laws, the Protected Disclosure of a Protected Matter must be made to:

- (1) The Whistleblowing Officer;
- (2) A director or Senior Manager of Casella;
- (3) An auditor or member of an audit team conducting an audit on the Company or its related bodies corporate;
- (4) A legal practitioner for the purposes of obtaining legal advice or representation in relation to Whistleblower Laws;

- (5) ASIC; and/or
- (6) APRA.

### 6.3 Disclosing to Politicians & Journalists

A Protected Disclosure to a journalist or member of State or Federal Parliament will be protected by Whistleblower Laws only if it qualifies for the public interest requirements or emergency requirements outlined in clause 6.5.

### 6.4 Public interest disclosures

- (1) A Protected Disclosure of Reportable Conduct to a member of State or Federal Parliament or journalist will be protected by Whistleblower Laws if all the following requirements are satisfied:
  - (a) The Discloser has previously made a Protected Disclosure of the information pursuant to this policy;
  - (b) At least 90 days have passed since the previous Protected Disclosure was made;
  - (c) The Discloser does not have reasonable grounds to believe that action is being or has been taken to address the previous disclosure;
  - (d) The Discloser has reasonable grounds to believe that making a further Protected Disclosure of the information to a Member of Parliament or journalist would be in the public interest;
  - (e) The Discloser has given Casella written notification that identifies the previous Protected Disclosure and states that the Discloser intends to make a public interest disclosure; and
  - (f) The extent of information disclosed is no greater than is necessary to inform the journalist or Member of Parliament of the relevant misconduct or improper state of affairs.

### 6.5 Emergency disclosures

- (1) A Protected Disclosure of Reportable Conduct to a journalist or member of State or Federal Parliament will be protected by Whistleblower Laws if all the following requirements are satisfied:
  - (a) The Discloser has previously made a disclosure of the information pursuant to this policy;
  - (b) The Discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
  - (c) The Discloser has given Casella written notification that identifies the previous disclosure and states that the Discloser intends to make an emergency disclosure; and
  - (d) The extent of information disclosed is no greater than is necessary to inform the journalist or Member of Parliament of the substantial and imminent danger.

## 7 Confidentiality and Privacy

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- (1) Ensuring the confidentiality of Disclosers is of utmost importance to Casella.
- (2) Where a Protected Disclosure is protected by Whistleblower Laws, the Laws prohibit any Persons from disclosing the identity of a Discloser or disclosing any information that is likely to lead to the identification of the Discloser.
- (3) Persons can only disclose the identity of a Discloser with the Discloser's consent or to ASIC, APRA, the Australian Federal Police or a legal practitioner for the purposes of obtaining legal advice about the Whistleblower Laws.
- (4) Persons should disclose the existence of the Reportable Conduct (without disclosing the identity of the Discloser) to the extent necessary for the matters to be investigated, provided all reasonable steps are taken to reduce the risk that the Discloser's identity can be discovered. These disclosures may include disclosures to:

- (a) Any director of Casella or its related bodies corporate;
  - (b) Any delegate in the finance and strategy team;
  - (c) Any delegates to HR or other managers to make inquiries or to conduct investigations or order external investigations as is deemed appropriate; and
  - (d) Disclosures to respondents to complaints to ensure that the person/s against whom allegations are made are given the opportunity to respond to any allegations.
- (5) The Discloser must also keep all information relating to the Protected Disclosure, confidential at all times, both during the investigation process and following any resolution of an allegation.
- (6) Any breach of these confidentiality protections, specifically breaching the confidentiality of the identity of a Discloser, or victimising or threatening to victimise a Discloser may incur the following maximum civil penalties under the *Treasury Laws Amendment (Strengthening Corporate and Financial Sector Penalties) Act 2019* (Cth):
- (a) For individuals, the greater of:
    - (i) 5,000 penalty units (as at June 2019, \$1.05 million); or
    - (ii) Three times the benefit derived, or detriment avoided; and
  - (b) For companies, the greater of:
    - (i) 50,000 penalty units (as at June 2019, \$10.5 million); and
    - (ii) Three times the benefit derived, or detriment avoided, and either
    - (iii) 10% of the body corporate's annual turnover for the 12 month period ending at the end of the month in which the body corporate contravened, or began to contravene, the civil penalty provision; or
    - (iv) Up to 1 million penalty units (currently \$210 million).

## 8 Discloser Immunity

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- (1) If a Discloser makes a Protected Disclosure, the Discloser cannot be subject to any civil or criminal liability for making the Protected Disclosure and cannot be subject to any contractual breach or other civil claim on the basis of the Protected Disclosure.
- (2) No contract of employment or contract for services can be terminated on the basis that a Protected Disclosure constitutes a breach of contract.

## 9 Victimisation of Discloser

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- (1) Where a Discloser has made a report under the Whistle-blower policy, Casella will not tolerate any behaviour which breaches the protections of the Discloser or any other person as a result of the report.
- (2) Where a person or company engages in breaches of these protections by:
  - (a) Engaging in any conduct that causes detriment to the Discloser (or another person) for making the Protected Disclosure; or
  - (b) Carrying out any threats to cause detriment to any person (whether express or implied threats) because the person (or another person) made a disclosure about a Protected Matter pursuant to Whistleblower Laws.

Casella may respond with disciplinary action if the person is a current employee. Significant fines may apply under the federal whistleblowing regime, and Disclosers or any other Persons who are adversely affected may obtain compensation orders from a Court in relation to any detriment caused.

- (3) Persons who have their contracts terminated in contravention of these protections may also have their contracts reinstated by a Court.

## 10 Reporting Protected Matters

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### 10.1 Internal Reporting

- (1) Past or present employees of Casella may wish to first discuss an incident informally with their Senior Manager, or a Human Resources team member in order to determine whether serious misconduct has occurred. This is an opportunity to clarify the incident, ask questions and determine whether the matter is a Protected Matter. At all times, these discussions will remain confidential.
- (2) If a Person determines that a matter is a Protected Matter, they may make a report by either of the following steps:
  - (a) Submit a written complaint or report and any relevant documentation on any Reportable Conduct to the Senior Manager or any of the Reporting Parties identified in clause 6.3 of the Whistleblower Policy;
  - (b) If a Discloser has a concern with clause 10.1(2)(a)) (for example the Discloser reasonably believes that their Direct-line Manager is involved in the Reportable Conduct or the Discloser does not feel comfortable reporting it to their Direct-line Manager for any other reason), then the Discloser may submit a report directly to the Whistleblowing Officer.

### 10.2 External Reporting

- (1) Where the Discloser does not feel comfortable making an internal disclosure, the disclosure may be made to any of the third parties mentioned in section 6.2.

## 11 Investigations

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### 11.1 Process

- (1) Any Protected Disclosure made by a Discloser to any Direct-line Manager or any other Reporting Parties, must be referred to the Whistleblowing Officer for investigation into whether misconduct or some other improper state of affairs exists.
- (2) Once received, all allegations of Reportable Conduct pursuant to the Whistleblower Policy must be referred to the Whistleblowing Officer and include the following details:
  - (a) The date the Discloser made the Protected Disclosure;
  - (b) The date and substance of the Protected Matter;
  - (c) The identity and position of the alleged wrongdoer; and
  - (d) The level of risk associated with the alleged wrongdoing.
- (3) The Whistleblowing Officer will investigate the Reportable Conduct in a manner compliant with the confidentiality obligations outlined in clause 7 of the Whistleblower Policy to determine whether sufficient information exists to allow the Protected Disclosure to be investigated, whether an investigation is required, and, if so, determine the appropriate investigation process, including:
  - (a) The nature and scope of the investigation;
  - (b) Who will conduct the investigation and whether that person should be external to Casella;
  - (c) The nature of any technical, financial or legal advice that may be required; and
  - (d) A timeframe for the investigation (having regard to the allocated level of risk).
- (4) The Whistleblowing Officer may alternatively:
  - (a) Appoint an appropriately qualified and impartial person or entity to investigate the Reportable Conduct; or
  - (b) Refer the Reportable Conduct directly to ASIC, APRA or the Australian Federal Police.

- (5) Whilst every investigation process will differ according to the relevant circumstances, the Whistleblowing Officer will ordinarily ensure that appropriate enquiries are made to determine whether:
  - (a) The Protected Disclosure of the Reportable Conduct is substantiated; and
  - (b) Responsive action needs to be taken in order to address any Reportable Conduct.

## 12 Record Keeping & Accountability

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- (1) Casella will establish and maintain a record of all Protected Disclosures received, the investigation process undertaken, and any actions taken to resolve the matter.
- (2) The Whistleblowing Officer will:
  - (a) Coordinate and support the impartial investigation of Protected Disclosures;
  - (b) Submit a quarterly summary report to the Company which provides statistics of:
    - (i) The number of Protected Disclosures received per quarter;
    - (ii) For each Protected Disclosure, the type of misconduct alleged, the level of seniority of the alleged wrongdoer and the level of perceived risk;
    - (iii) For each Protected Disclosure, the time taken to investigate it; and
    - (iv) The outcome of each investigation including the nature of the action taken.

## 13 Protection of Disclosers

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Casella supports Disclosers making Protected Disclosures and has implemented the following procedures to promote fair treatment of Disclosers and protect them from detriment:

- (1) Providing access to EAP counselling services to all Disclosers. These services may be accessed by contacting your Manager or Human Resources Department.
- (2) Investigating all Protected Disclosures in accordance with the procedures outlined in this Whistleblower Policy.
- (3) Implementing investigation processes which are procedurally fair to both Disclosers and respondents to allegations.
- (4) In circumstances where a Discloser consents, having an appropriate Direct-line Manager monitor the Discloser's treatment in the workplace for relevant periods to ensure no victimisation takes place.
- (5) Communicating the Whistleblower Policy to Casella employees and officers.
- (6) Taking appropriate disciplinary action against any employees or contractors whom breach the victimisation or confidentiality provisions of the Whistleblower Laws.

We understand that making a complaint and being involved in any consequent investigation can be stressful. Therefore, we encourage EAP counselling services which can provide strategies on how to reduce and manage stress, or any other difficulties arising as a result from your report or its investigation.

## 14 Policy Access

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This policy is available to all Casella employees and officers by the following means:

- (1) The policy will be uploaded to the Casella intranet under Policies.

The policy will be made available on Casella Family Brands external website, <https://www.casellafamilybrands.com/>.

- (2) On implementation, the Whistleblower Policy will be communicated to all employees and officers by way of email.



- (3) The Whistleblower Policy will be physically available on notice boards at all workplace locations.
- (4) The Whistleblower Policy is disclosed to employees on commencement of employment.

## 15 Breach of Policy

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- (1) All past and present employees, officers, suppliers and contractors of Casella are required to comply with the Whistleblower Policy at all times as well as with Whistleblower Laws.
- (2) Non-compliance with the Whistleblower Policy or Whistleblower Laws may result in disciplinary action up to and including termination of employment or termination of a contractor's services.

### 15.2 Reasonable Grounds

- (1) A disclosure may have serious consequences, including potential damage to the career prospects and reputation of alleged wrongdoer. Therefore, it is very important that those who make a disclosure under this policy do so with reasonable grounds for believing that the information is correct, or likely to be correct.

### 15.3 Consequences of making a false disclosure

- (1) Disciplinary action may be taken against any Discloser who makes a Protected Disclosure without reasonable grounds to suspect misconduct. A Protected Disclosure will be considered false if it is frivolous, raised for a malicious reason or ulterior motive, or if it is not based on facts and/or circumstances that provide a reasonable basis for the disclosure. Repeated disclosures about trivial matters may also be considered false.
- (2) Anyone who knowingly makes a false disclosure, or who otherwise fails to act honestly and with reasonable belief in respect of the Protected Disclosure may be subject to disciplinary action, including dismissal (in the case of employees) or professional conduct sanction (in the case of external Disclosers).
- (3) The disciplinary action or sanction will depend on the severity, nature and circumstance of the false report.

## 16 Tax Whistle-Blowers

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- (1) To qualify for protection as a tax whistle-blower, an individual must meet certain conditions including:
  - a) You must be or have been in a specific relationship with the entity you are reporting about:
    - (i) An employee;
    - (ii) A former employee;
    - (iii) A dependant; or
    - (iv) A spouse
  - b) Report the entity to the ATO or to an eligible individual within the entity who is able to take appropriate action, being the Whistle-blower Officer or an internal auditor.
- (2) As a tax whistle-blower, you will be protected in the following ways:
  - a) Your identity will be and remain protected;
  - b) Any disclosures to your legal practitioner are protected;
  - c) From civil, criminal and administrative liability in relation to your disclosure
  - d) From detrimental conduct

## 17 Variations & Review

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This policy may be varied, amended, replaced or terminated from time to time and at any time at the absolute discretion of the Company.

The Policy including processes and procedures will be reviewed on a periodic basis being every two (2) years.

## Where to Get More Information?

For more information on Casella's Whistle-blowing Policy:

- For employees: speak to your senior manager or contact the Whistleblowing Officer on [Complaints@stantonandstanton.com](mailto:Complaints@stantonandstanton.com).
- For suppliers: contact our Whistleblowing Officer on [Complaints@stantonandstanton.com](mailto:Complaints@stantonandstanton.com).

If you wish to obtain further information about making a formal report or before making a disclosure under the Whistle-blower Policy, you can contact the Whistleblowing Officer at [Complaints@stantonandstanton.com](mailto:Complaints@stantonandstanton.com).