

Whistle-Blower Policy

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Policy Owner	GM Corporate Affairs
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Policy Approver	Chief Executive Officer
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Review	Every three years on anniversary
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Whistle-Blower Policy

Purpose

The purpose of this policy is to:

- Encourage people to report serious wrongdoing in their workplace by providing protection for Employees who want to 'blow the whistle'
- Promote responsible reporting relating to serious wrongdoing
- Ensure all Employees feel supported in speaking up in confidence and reporting matters they suspect may involve serious wrongdoing
- Provide clear procedures for the reporting of serious wrongdoing, and
- Provide assurance that all disclosures of serious wrongdoing made in good faith will be taken seriously, treated as confidential and managed without fear of retaliation.

Key Points

- Employees are encouraged to report serious wrongdoing in their workplace.
- Provided the disclosure is raised in good faith, the Discloser is protected under this policy.
- Subject to consideration of privacy obligations to other people, PGW will ensure that the Discloser is kept informed of the outcome of the investigation of their disclosure.
- If an allegation of serious wrongdoing is reported, it must be made in good faith and as per the process set out in this policy to gain protection. Bad faith or untrue disclosures may result in disciplinary action under the Disciplinary Policy.

Scope

This policy applies to all current and former Employees, Directors and Officers of the PGW Group.

And:

The PGW Group of Companies – e.g. PGG Wrightson Ltd, Subsidiaries of PGG Wrightson Ltd, associated companies over which PGW has significant influence; JV companies or consortia which are under the day-to-day management of PGG Wrightson Ltd or a subsidiary of PGG Wrightson Ltd.

PGW Team members include permanent and fixed term employees, temporary and casual workers, independent contractors (including Real Estate and Livestock agents), and any third-party contractors (including consultants). PGW businesses include: PGG Wrightson Ltd, business units, its subsidiaries, associated companies over which PGW has significant influence and joint ventures.

Definitions

Act	means the Protected Disclosures (Protection of Whistleblowers) Act 2022.
Appropriate Authority	has the meaning in the Act . Refer section 3.5 for examples.
Discloser	means a current or former Employee, Director or Officer of PGW who reports serious wrongdoing. A Discloser may or may not wish to remain anonymous.
Employee	means solely for the purposes of this policy: <ul style="list-style-type: none"> a) Employees (full time and part time) b) Casual employees c) Fixed term (temporary/seasonal) employees d) Former employees e) Contractors engaged under a contract for services f) Volunteers
Protected Disclosure	Refer below to section 1.1
Receiver	means the receiver of a protected disclosure who is either: <ul style="list-style-type: none"> a) PGW as the organisation concerned; or b) an appropriate authority.
Serious Wrongdoing	includes any act, omission or conduct by PGW that is: <ul style="list-style-type: none"> a) an offence; b) a serious risk to public or individual health or safety, or the environment; c) a serious risk to the maintenance of law, including the prevention, investigation, and detection of offences; or the right to a fair trial. d) unlawful, corrupt or irregular use of public funds or resources e) fraud, as defined in PGW's Fraud Policy;

General Rules

PGW supports the disclosure of wrongdoing by staff, and is committed to properly handle disclosures, including regular updates, risk management, and support. PGW recognises that employees who report wrongdoing are helping to promote integrity, accountability and good management within PGW, and that reporting is highly valued. This Policy provides an internal procedure for Employees to report any serious wrongdoing.

To make a protected disclosure, you must be a former or current PGW Employee, Director, Contractor, or Officer. You need to believe on reasonable grounds that the information you are disclosing is true, or likely to be true.

1. When is a Disclosure Protected?

- 1.1 A disclosure will be protected (referred to as a “protected disclosure”) if:
- The disclosure is made in accordance with the Act or this policy – see section 3 for information on how, and to whom, to make a protected disclosure,
 - The Discloser believes on reasonable grounds that there is or has been serious wrongdoing in or by PGW, and
 - The Discloser does not disclose it in bad faith.
- 1.2 As a Discloser you are entitled to protection even if you —
- are genuinely mistaken and there is no serious wrongdoing; or
 - do not refer to the name of the Act when making the disclosure; or
 - technically fail to comply with section 3.3 (as long as you substantially comply); or
 - you also make the disclosure to another person, as long as you do so confidentially; and only to seek advice about whether or how to make a protected disclosure in accordance with the Act.

2. What are the Protections?

- 2.1 As a Discloser you will receive the following protections in the case of raising a genuine concern in good faith:
- the receiver must use their best endeavours to keep your identity confidential (with certain exceptions, see section 4);
 - you are not at risk of losing your job or suffering any form of retaliation against your employment;
 - you (and your relatives and associates) cannot be treated less favourably, victimised, harassed or discriminated against. Such conduct will be dealt with under the Disciplinary Policy;
 - you have an immunity from civil or criminal proceedings for disclosing the information; and
 - if you believe that you have been unfairly treated in your job or unreasonably dismissed following a disclosure, you can raise this as a personal grievance.
- 2.2 A disclosure won't be protected if the Discloser:
- Knows the allegations are false; or
 - acts in bad faith.
- 2.3 If a disclosure is made other than in good faith or which raises a matter which a Discloser knows or believes to be untrue, then this will be regarded as misconduct and will be dealt with through the Disciplinary Policy.
- 2.4 A Discloser is not exempt from investigation if they may be party to the serious wrongdoing.

3. How do you make a Protected Disclosure?

- 3.1 Follow the flow chart in Appendix 1. If the serious wrongdoing relates to fraud, follow the PGW Fraud Policy instead.

Internal Disclosure

- 3.2 This can be done verbally or in writing. You should identify that the disclosure is being made under this policy, provide detail of the complaint/disclosure, and who the complaint is against. The suspected

wrongdoer(s) must be identified, and the nature of the serious wrongdoing should be specified in sufficient detail to enable proper evaluation of it.

3.3 You can make the disclosure to:

- a) **Option 1** - The reporting portal provided on Bushwire: This reporting method provides the opportunity to remain anonymous. All disclosures made here will be reviewed by the CEO and discussed with the relevant GMs where appropriate. The GM Corporate Affairs and Risk and Assurance Contractor will also receive a notification when a disclosure is made to ensure that if a potential reviewer of the report is alleged to be involved in the reported wrongdoing, there is another person to consider the report and elevate the matter to the Chair or Deputy Chair of PGW if appropriate.
- b) **Option 2** – CEO: If you believe that the CEO is involved in the wrongdoing or is associated with the wrongdoer such that it is inappropriate to disclose to them, then you can disclose direct to the Chair of the Audit Committee.

3.4 The person that you disclose to will inform the GM Corporate Affairs (unless implicated in your disclosure). It is then up to those two to decide if the matter disclosed could be serious wrongdoing, and whether the allegations need investigating. They will determine how to address the allegations in the disclosure, bearing in mind the guidelines in section 5.

External Disclosure

3.5 You can disclose directly to an external appropriate authority at any time instead of/as well as disclosing internally to PGW. Whether a particular authority is an appropriate authority depends on the type of serious wrongdoing. The head of a relevant public sector organisation and any officer of Parliament are appropriate authorities. Any actions taken by the external authority will be decided by that authority. Further examples are set out in Schedule 2 of the Act and include:

Nature of Concern	Appropriate Authority
Professional or Trade Conduct	Ministry of Business, Innovation and Employment
Crime	Commissioner of Police Director of the Serious Fraud Office
Sector Regulation	Commerce Commission

4. Confidentiality

4.1 Every receiver of a protected disclosure must use their best endeavours to keep confidential information that might identify the Discloser.

4.2 The exceptions are if the Discloser consents to the disclosure of their identifying information, or if disclosure is essential to:

- a) the effective investigation of the allegations;
- b) prevent serious risk to public or individual health or safety, or the environment;
- c) comply with the principles of natural justice; or
- d) an investigation by a law enforcement or regulatory agency for the purpose of law enforcement.

- 4.3 Before releasing identifying information for a reason described in section 4.2, internal legal advice must be obtained and if the release is for the reason set out in:
- a) section 4.2 (a) or (c), the receiver must consult the Discloser about the release; or
 - b) section 4.2 (b) or (d), the receiver must, if practicable, consult the Discloser about the release.
- 4.4 After releasing identifying information for a reason described in section 4.2 (b), the receiver must inform the Discloser.
- 4.5 Anyone may seek information and guidance from an Ombudsman about the duty of confidentiality in this section.

5. Process for Receivers of Protected Disclosures

Specific Guidelines in Act

- 5.1 There are non-binding guidelines in the Act as to what the Receiver should do when receiving a protected disclosure. Therefore, PGW has flexibility but may observe the below process where practical and subject to the specific circumstances.
- 5.2 Within 20 working days of receiving a protected disclosure, the receiver should:
- a) Acknowledge receipt (including the date, method of disclosure and their understanding of the disclosure).
 - b) Consider the disclosure and whether it warrants investigation. Legal advice should be sought before deciding it does not warrant investigation.
 - c) Check with the Discloser whether they have disclosed elsewhere and any outcome.
 - d) Deal with the matter by investigating, addressing any serious wrongdoing by acting or recommending action, referring the disclosure to an appropriate authority, or deciding no action is required. Legal advice should be sought before deciding no action is required.
 - e) Inform the Discloser (with reasons) about what is happening in relation to the disclosure.
- 5.3 If it is impractical to carry out the above within 20 working days, then the receiver should inform the Discloser how long they expect to take to deal with the matter, update the Discloser appropriately regarding progress and deal with the matter as set out in section 5.2.

Other Guidance Regarding Process

- 5.4 On being approached by an Employee who wishes to make a protected disclosure in Appendix 1, the Receiver needs to:
- a) Ensure that any discussions with the Employee are carried out in a manner that protects their confidentiality. Meeting away from the office may be appropriate. The Receiver needs to be cautious not to reveal the Discloser by beginning the investigation in a way that identifies the Discloser.
 - b) Inform the Discloser of the protections they have in section 2, including any reasons why information that may identify them may be disclosed, and remind them that those protections only exist if the disclosure is made in good faith.
- 5.5 The Receiver needs sufficient information to decide if the disclosure fits into the category of serious wrongdoing and to investigate the allegation.
- 5.6 Normally the Receiver would discuss with the Employee making the disclosure what steps would be taken to investigate the serious wrongdoing.

- 5.7 The Receiver may consider that the allegation does not fit the criteria for serious wrongdoing. In this case, the Receiver should identify that to the Discloser and consider with them other forms of action if necessary.
- 5.8 The Receiver can arrange a further meeting time with the Discloser to discuss any outcome of an investigation that can be shared. It is important that the Discloser knows that the allegation has been investigated even if they cannot be told the final outcome of that investigation, e.g. for privacy reasons relating to the alleged wrongdoer.
- 5.9 It is good practice to keep confidential records of any meetings, notes, and investigation reports in a secure place.
- 5.10 If it is necessary for the Discloser to be involved in an investigation (for example by providing evidence), the fact that they made the original disclosure will, so far as reasonably practicable, be kept confidential and all reasonable steps will be taken to protect the Discloser from any victimisation or retaliatory action.
- 5.11 The Discloser may request special leave during any investigation if it is not possible to maintain the Discloser's anonymity.

About this Policy

Breaches

Compliance with this policy is monitored by the General Manager, Corporate Affairs. Any violation of this policy will be considered a breach and will be dealt under the Disciplinary Policy.

Clarification and Exceptions

If you require clarification about any aspect of this policy, please contact General Manager, Corporate Affairs, your manager, or the Policy Owner. Exceptions to this policy can only be approved by the Policy Owner or Policy Approver.

The PGG Wrightson Board can authorise deviations from policy or standard approach or activity outside policy except where to do so would contradict the Act.

Legislation

The following is a list of legislation that is relevant for this policy: -

Protected Disclosures (Protection of Whistleblowers) Act 2022	Protected Disclosures (Protection of Whistleblowers) Act 2022 No 20 (as at 26 January 2025), Public Act Contents – New Zealand Legislation
Employment Relations Act 2000	Employment Relations Act 2000 No 24 (as at 27 August 2025), Public Act Contents – New Zealand Legislation

Related Policies and Documents

The following is a list of documents that support this policy, including standards, processes, procedures, guidelines, templates:

Fraud Prevention and Response Policy	Fraud Prevention and Response Policy.pdf
Conflicts of Interest Policy & Procedures	Conflict of Interest Policy.pdf
Disciplinary Policy	Disciplinary Policy.pdf
Code of Conduct	Code of Conduct.pdf

Review

This Policy is to be reviewed every 3 years. Minor changes to this policy can be approved at any time by GM Corporate Affairs.

APPENDIX 1 : Making a Protected Disclosure (refer Section 3)

