



1 Scope

This policy applies to a2MC and its operations globally. However, as a2MC is a multinational company operating in various jurisdictions, this policy may be supplemented with specific guidance relevant to a local jurisdiction provided that such local supplement does not in any way undermine the scope, intent and application of this policy. Refer to Schedule 1 for an Australian supplement that summarises certain legal protections of whistleblowers under Australian law, and to Schedule 2 for a New Zealand supplement that summarises certain legal protections of whistleblowers under New Zealand law.

a2MC requires all a2MC Team Members to comply with this policy.

This policy does not form part of any Employee's contract of employment, does not impose contractual obligations on a2MC, and may be amended, withdrawn or replaced at any time at the discretion of the Board.

Some terms used in this policy are defined in section 19.

2 Introduction

At a2MC (also referred to as **our**, **we** or **us**), we strive to produce products and conduct business in ways that benefit our stakeholders, which include our consumers, customers, suppliers, shareholders, environment and the communities we operate in around the world.

We understand that our long-term future success relies on our corporate reputation and brand health, meeting the needs of consumers, developing new products, expanding into new markets, partnering with our customers and suppliers, enabling our team to thrive, minimising our impact on the planet and delivering attractive returns to our shareholders.

We are committed to promoting integrity in our business and financial activities and a culture of ethical behaviour.

We pay particular attention to the requirements and concerns of our stakeholders, while respecting and working to improve the communities and environment in which we operate, as reflected in our [values](#).

3 Purpose

The purpose of this policy is to promote and support a culture of openness, transparency and integrity in a2MC's business and deter wrongdoing by outlining:

- the protections and other support available for the reporting of reasonably held concerns about the conduct referred to in this policy as Disclosable Information; and
- the procedures for reporting and investigating such conduct,

to encourage the disclosure of Disclosable Information.

If you do not understand any part of this Policy, or how it applies to you, you should raise the matter with the a2MC Legal Team for guidance.



4 Whistleblowers

Under this policy, a **Whistleblower** may be:

- a current or former a2MC Team Member;
- or any person who is recognised as an eligible whistleblower (or equivalent) under Relevant Legislation.

In Australia, other eligible whistleblowers includes individuals who supply goods or services to a2MC (whether paid or unpaid), employees of a person that supplies goods or services to a2MC (whether paid or unpaid), individual associates of a2MC¹, and relatives² or dependants of such individuals or dependants of a spouse of such an individual, whether currently or in the past.

5 Disclosable Information

A Whistleblower may make a report under this policy if the Whistleblower has reasonable grounds to suspect that there is Disclosable Information, meaning there must be some supporting information for the suspicion, and not a mere allegation. The definition of Disclosable Information that will apply for the purposes of this policy depends on the jurisdiction to which the disclosure relates as outlined below.

a. Australia

In Australia, **Disclosable Information** is the types of conduct or information that may be reported under the Relevant Legislation or under this Policy and includes:

- any misconduct or an improper state of affairs or circumstances in relation to a2MC or a related body corporate of a2MC (examples include without limitation fraudulent activity, dishonest or corrupt behaviour, mismanagement of company resources, conduct endangering health or safety, concealment of wrongdoing);
- information that a2MC or a2MC Team Members have engaged in conduct that:
 - represents a danger to the public or the financial system;
 - constitutes an offence against any Commonwealth Act that is punishable by imprisonment for a period of 12 months or more ;
 - constitutes an offence or contravention of Relevant Legislation; or
 - is otherwise prescribed by Relevant Legislation to be a disclosable matter;together, **Disclosable Conduct**; and
- information may assist a2MC in performing functions or duties in relation to its tax affairs.

¹ Associate in this context means an individual who is an associate of a2MC within the meaning of the *Corporations Act 2001* (Cth) or the *Income Tax Assessment Act 1936* (Cth). This includes directors and company secretaries of the Company and any related body corporate, and may also include a range of individuals with whom a2MC acts in concert or is otherwise associated in a formal or informal way.

² A relative of a person means the spouse, parent or remoter lineal ancestor, child or remoter issue, or brother or sister of the person.



Disclosable Information usually relates to conduct of persons performing work for a2MC but can also relate to conduct of third parties, such as customers, suppliers or service providers.

Disclosable Information does not cover Personal Work-related Grievances, as defined in this Policy, unless the grievance:

- has significant implications for a2MC and indicates Disclosable Conduct;
- relates to actual or threatened detrimental treatment of a Whistleblower;
- is a mixed report that includes Reportable Information and a Personal Work-related Grievance; or
- relates to information suggesting misconduct beyond the Whistleblower's circumstances.

b. New Zealand

In New Zealand, **Disclosable Information** is information relating to 'serious wrongdoing' in or by a2MC. **Serious wrongdoing** includes any act, omission, or course of conduct in or by a2MC that is one or more of the following:

- an offence;
- a serious risk to public health, public safety, the health or safety of any individual or the environment;
- a serious risk to the maintenance of the law, including the prevention, investigation and detection of offences and the right to a fair trial;
- an unlawful, corrupt or irregular use of public funds or public resources; or
- oppressive, unlawfully discriminatory, or grossly negligent conduct or gross mismanagement by a person performing (or purporting to perform) a function or duty or exercising (or purporting to exercise) a power on behalf of a New Zealand public sector organisation or the New Zealand Government.

Without limiting the type of conduct that can be disclosed, examples of suspected conduct that is appropriate to disclose under this policy includes:

- fraud or corruption, such as money laundering or misappropriation of funds;
- breaches of Relevant Legislation;
- insider trading;
- insolvent trading;
- breaches of continuous disclosure rules;
- failure to comply with financial reporting obligations;
- falsification of accounts;
- breaches of director duties (e.g. failing to act with the care, diligence and skill that a reasonable director would exercise in the relevant circumstances, failing to act in good faith and in the best interests of the company, not exercising powers for a proper purpose and engaging in reckless trading);



- theft, the sale or use of prohibited substances, violence or threatened violence, harassment or criminal damage to property; and
- endangering the health or safety of a2MC Team Members or consumers.

c. Other jurisdictions

Outside of Australia and New Zealand, Disclosable Information will be the type of conduct or information that may be reported under the Relevant Legislation applicable in the Whistleblower's jurisdiction. If there is no Relevant Legislation in the applicable jurisdiction, or if such Relevant Legislation does not prescribe the type of conduct or information that may be disclosed under that legislation, the type of conduct or information that constitutes Disclosable Information will be any which falls within the definition of Disclosable Information in paragraph 5.1 above.

Disclosures of Disclosable Information made outside Australia and New Zealand may not receive the same legal protections as disclosures made within those jurisdictions. Potential Whistleblowers are encouraged to seek independent legal advice to confirm whether a disclosure is protected in their jurisdiction.

6 Reporting Disclosable Information

a. To whom to report?

a2MC has the following internal and external channels through which a Whistleblower can report Disclosable Information.

These channels are in addition to any procedure outlined in Relevant Legislation (which is discussed in Schedules 1 and 2). However, we encourage Whistleblowers to make reports through the following channels – before approaching regulatory agencies directly – so that we are able to take timely and appropriate action in response to the report.

Internal channels	CEO or ELT member (preferred): Without limiting who is eligible to receive a report through internal channels, preferably, a report will be made to the CEO or another ELT member. Officer or senior manager: A report can also be made to another officer of senior manager of a2MC. Post: A report can be made by mail to Level 4, 182 Blues Point Road, McMahon's Point NSW 2060, Australia marked to the attention of the Chief Legal Officer & Company Secretary. If the Whistleblower believes that a report to the above persons is inappropriate because: • the alleged conduct involves any of the persons referred to above; or • the Whistleblower considers that the matter should not be referred to any of those persons, the Whistleblower is encouraged to make a report to the Chair of the Audit and Risk Management Committee or any other director.
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External channels	Reports should be made via the independent Deloitte Whistleblower Service. Telephone: 1800 981 382 (Australia), 4001 070 770 (China), 0800 100 176 (New Zealand), 18772050758 (US) Email: whistleblowerservice@deloitte.com.au Website: https://australia.deloitte-halo.com/whistleblower/website/a2MC
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This policy is not intended to prevent a Whistleblower making a protected disclosure to a2MC's internal or external auditor or to the relevant regulators or appropriate authority in accordance with Relevant Legislation or any other applicable law or procedure. In limited circumstances Whistleblowers may make public interest or emergency disclosures in accordance with Relevant Legislation. See Schedules 1 and 2 for further details.

Whistleblowers may seek legal advice from, or be legally represented by, an independent lawyer at their own expense in relation to the Whistleblower's report of Disclosable Information.

b. When to report?

Generally, Whistleblowers are encouraged to make a report of Disclosable Information as soon as possible.

While a Whistleblower should not conduct their own investigation, the Whistleblower must ensure they have reasonable grounds before making a report of Disclosable Information under this policy.

c. What to report?

When making a report, a Whistleblower will be expected to disclose as much factual corroborating evidence about the Disclosable Information as is possible, to assist a2MC in investigating the matter. For example, wherever possible, a report should include:

- a statement describing the Disclosable Information;
- name of the person(s) involved, including the position(s) held;
- dates, times and locations;
- details of any relevant transactions;
- copies of any relevant documents;
- names of possible witnesses;
- if the Whistleblower is concerned about any possible victimisation or acts of reprisal for reporting the matter, or have been subject to detrimental conduct for a previous report of a Disclosable Information, and any assistance or support sought from a2MC; and
- steps already taken to report or address the matter (if any).



7 Anonymous disclosures

A Whistleblower can elect to report Disclosable Information under their name or the report can be anonymous and still protected. A Whistleblower can choose to remain anonymous while making a disclosure, during the course of the investigation and/or after the investigation is finalised. A Whistleblower may also consent to partial or full disclosure of their identity. However, anonymity may affect a2MC's ability to investigate the matter properly and to communicate with the Whistleblower about the report.

If a Whistleblower elects to report anonymously, it is helpful if the Whistleblower provides an anonymised email address or otherwise maintains ongoing two-way communications for the purpose of responding to follow up questions or providing feedback. The Whistleblower could also consider adopting a pseudonym for the purposes of the report. If a2MC is not able to establish two-way communications with an anonymous Whistleblower, the Whistleblower may not be able to provide further information or answer questions in relation to the report, and may have difficulty relying upon legal protections as a2MC will not be aware of the Whistleblower's identity.

If a report is not made anonymously, or an anonymous Whistleblower consents to limited disclosure of their identity (for instance, to the Investigator), a2MC will take all reasonable steps to ensure that the Whistleblower's identity remains confidential in accordance with section 10.

8 Investigation of a Report of Disclosable Information

Reports of Disclosable Information will be referred to the Chief Legal Officer & Company Secretary, or, if that person is conflicted, the Chief People and Culture Officer, who will determine the most appropriate person or person(s) within a2MC to conduct an initial review of the report.

The person conducting the initial review will make inquiries and determine at their discretion whether:

- the disclosure falls within the scope of this policy, or whether it is more appropriately managed under another workplace policy of a2MC;
- the disclosure triggers a need for a2MC to seek legal advice in respect of its legal obligations, including the conduct of a factual investigation into the disclosure to assist in the provision of that advice; and
- it is appropriate or necessary to make further inquiry or conduct an investigation, or whether the concern can be resolved by other appropriate action.

If there is to be further inquiry or an investigation, that inquiry or investigation may be conducted by an officer or senior manager of a2MC, a member of the People & Culture team or, at the discretion of a2MC, an external person (**Investigator**). The Investigator will not be implicated directly or indirectly in the report.

All inquiries and/or investigations will be conducted, as far as practicable, on a privileged (where applicable) and confidential basis.



Generally, where their identity is known, a Whistleblower will be kept informed of the nature, progress and outcome of the investigation of a report (including any remedial actions), subject to considerations of the privacy of those against whom allegations are made, maintenance of privilege and normal confidentiality requirements.

a2MC may be required to refer a report of Disclosable Information to the police or other government agency in some circumstances. All reports of Disclosable Information will ultimately be reported to the Audit and Risk Management Committee, either as part of the Whistleblower register or as standalone agenda item in circumstances where Chair of the Audit and Risk Management Committee (in consultation with the Chief Legal Officer & Company Secretary) determines this is warranted or necessary, unless a member of the Audit and Risk Management Committee is involved in the Disclosable Information.

The Chief Legal Officer & Company Secretary is, where requested by the Board of Directors, responsible for the provision of legal advice to a2MC in respect of a report under this policy, or the application of this policy. In accordance with section 6a, the Chief Legal Officer & Company Secretary is authorised to receive reports of Disclosable Information.

All a2MC Team Members must:

- subject to a claim of privilege or against self-incrimination, cooperate with an Investigator, including by providing relevant documents and information or answering questions during the conduct of any investigation under this policy;
- strictly maintain the confidentiality of a Whistleblower's identity, whether they obtain that information directly or indirectly;
- refrain from attempting to identify an anonymous Whistleblower without the Whistleblower's consent; and
- refrain from committing, or threatening to commit, any act of detrimental conduct to a Whistleblower or any other person, because they believe or suspect that the person has made, may have made, proposes to make or could make a disclosure that qualifies for protection under Relevant Legislation.

a2MC aims to complete the initial review within six weeks of receipt of a report under this policy, where possible, while further inquiries or investigations may take up to 12 weeks or more. However, timeframes for inquiries or investigations will vary depending on the nature of the report and are at the Company's discretion.

9 Support of Whistleblowers

The Company will appoint an ELT member as a2MC's Whistleblower Protection Officer. The primary role of the Whistleblower Protection Officer is to support and safeguard the interests of Whistleblowers, and thereby assist in upholding the integrity of the reporting regime a2MC has adopted. The Whistleblower Protection Officer may delegate responsibility to another ELT member where, having regard to all relevant circumstances, they consider it appropriate to do so.

The current Whistleblower Protection Officer is the Chief People and Culture Officer.

The Whistleblower Protection Officer will support Whistleblowers as appropriate and act as a liaison between an Investigator and a Whistleblower.

Where the identity of a Whistleblower is known, the Whistleblower Protection Officer will also assist with the protection of the Whistleblower from any Detrimental Treatment because they have made, or are considering making, a report under this policy.

Whistleblowers may access the Employee Assistance Program (EAP). Information on a2MC's EAP is available from <https://wellbeing.lifestreet.com.au/>.

In situations where a Whistleblower may have been involved in conduct connected with the report of Disclosable Information, the Whistleblower may be afforded credit for the fact that the Whistleblower made a report when a2MC is considering any remedial or disciplinary action.

10 Protections for Whistleblowers and Other Persons

a. General

a2MC will endeavour to:

- conduct inquiries or investigations of Whistleblower reports on a confidential basis;
- monitor and manage the behaviour of other persons involved with the Disclosable Information; and
- protect a Whistleblower from Detrimental Treatment (or threats of Detrimental Treatment) because the Whistleblower has made, is proposing to make or is able to make a report of Disclosable Information to a2MC under this policy.

A Whistleblower should immediately inform the Whistleblower Protection Officer of any concerns that the Whistleblower may have in relation to their report.

However, protections for a Whistleblower should not be misused by anyone to achieve improper benefits. For instance, a Whistleblower must not misuse this policy to prevent themselves from receiving disciplinary actions (including termination) that the Whistleblower would have received had the Whistleblower not made the report.

b. Confidentiality protections

i. Australia

a2MC must not disclose the identity of a Whistleblower unless:

- the Whistleblower consents to the disclosure;
- the disclosure in Australia is made to ASIC, APRA, a member of the Australian Federal Police, the Commissioner of Taxation (if tax-related) or other prescribed body in accordance with Relevant Legislation;
- the disclosure is made to a legal practitioner for the purposes of a2MC obtaining legal advice or representation in accordance with Relevant Legislation;
- a court or tribunal determines it is necessary in the interests of justice; or
- the disclosure is otherwise required or permitted by law (including Relevant Legislation).



a2MC will use reasonable efforts not to disclose information that is likely to lead to the identification of the Whistleblower unless:

- it is permitted to disclose the Whistleblower's identity (as above);
- the disclosure is reasonably necessary for purposes of investigating the Disclosable Information and a2MC takes all reasonable steps to reduce the risk that the Whistleblower will be identified as a consequence of the disclosure; or
- the disclosure is otherwise required by law (including Relevant Legislation).

Outside of the exceptions above, under Australian law, it is illegal for a person to identify a Whistleblower, or disclose information that is likely to lead to the identification of a Whistleblower.

ii. New Zealand and other jurisdictions

a2MC will use its best endeavours to keep information that might identify a Whistleblower confidential unless:

- the Whistleblower consents to the disclosure; or
- the disclosure is otherwise required or permitted by law (including Relevant Legislation).

c. Protections of Whistleblowers under Relevant Legislation

Whistleblowers may have protection under Relevant Legislation in their jurisdiction. Schedules 1 and 2 of this policy set out summaries of the current key protections and immunities under Relevant Legislation in Australia and New Zealand; however, a2MC encourages all potential Whistleblowers to seek independent legal advice. If a disclosure is not made in accordance with the Relevant Legislation, the Whistleblower may not be afforded the full protections and support under the Relevant Legislation.

d. Fair treatment of employees other than the Whistleblower

a2MC will endeavour to provide any Employee referred to in a Whistleblower's report, who then becomes subject to an allegation as a consequence of that report, with fair treatment, including an opportunity to respond to any allegations made against them.

Employees who are mentioned in or involved in any Whistleblower report may access the Assistance Program (EAP). Information on a2MC's EAP is available from <https://wellbeing.lifestreet.com.au/>.

Employees mentioned in a Whistleblower's report, or to whom the disclosures relate, may also be entitled to protection under Relevant Legislation.

e. Breaches of this policy

An a2MC Team Member who breaches this policy, including breaching an obligation to keep a Whistleblower's identity confidential, attempting to identify an anonymous Whistleblower without their consent, refusing to participate or cooperate with an investigation into a Whistleblowers report, or engaging in or threatening Detrimental Treatment against a Whistleblower or another person, will face a disciplinary process in accordance with a2MC's policies, which could result in the termination of their employment or other engagement.



a2MC may terminate its relationship with other individuals and entities with which it carries on business if they take action that is inconsistent with this policy.

11 Post Disclosure Issues

If a report of Disclosable Information subsequently leads to regulatory or court proceedings, the Whistleblower who made the report may be requested by a2MC to provide assistance, including as a witness.

12 Reasonable Grounds

Whistleblowers must ensure that there are reasonable grounds for their reports otherwise the protection and support provided under this policy or Relevant Legislation may not apply.

13 Local Laws and Regulations

In the case of conflict between this policy and Relevant Legislation, including rules of professional misconduct, the Relevant Legislation will prevail.

14 Records

The Audit and Risk Management Committee will maintain a record of all whistleblowing incidents and actions taken under this policy, so that it can be periodically reviewed to ensure that proper processes are being followed.

15 Conflicts

The Chair of the Audit and Risk Management Committee (in consultation with the Chief Legal Officer & Company Secretary) will resolve any conflicts arising from this policy.

16 Review of this Policy

This policy will be reviewed regularly by the Board to check that it is effective and having regard to a2MC's changing circumstances and changes in law or practice. At a minimum, this policy will be formally reviewed once every two years. Comments and concerns about this policy may be communicated to the Chief Legal Officer & Company Secretary.

17 Accessing this Policy

This policy can be accessed via thea2milkcompany.com website or the a2MC intranet.

18 Further Information

Please contact the Whistleblower Protection Officer to obtain additional information before making a disclosure or with any queries regarding this policy.



19 Definitions

In this policy, the following definitions apply:

a2MC means the Company and its related companies (as that term is defined in the Companies Act 1993 (NZ)) or any company that is managed, advised or controlled by any of the above;

a2MC Team Members means all Employees, directors and officers, consultants, contractors or subcontractors (and their employees), volunteers, employees of labour hire organisations, work experience students, trainees and volunteers employed or engaged by a2MC in any jurisdiction;

Company means The a2 Milk Company Limited;

Disclosable Conduct has the meaning given in section 5;

Detrimental Treatment includes dismissal, injury, alteration to position discrimination, harassment, harm or injury or damage to property or reputation.

Disclosable Information has the meaning given in section 5 and, where New Zealand law applies, includes reasonable grounds to believe there has been 'serious wrongdoing' as summarised in Schedule 2;

ELT means the a2MC Executive Leadership Team;

Employee means all employees (including full time, part time, fixed term, maximum term and casual employees, unless stated otherwise) of a2MC in any jurisdiction;

Investigator has the meaning given in section 8;

Relevant Legislation means applicable laws that provide legal protections to persons who disclose information about breaches of applicable legislation or other specified conduct, such as fraud and corruption, including protection from retaliation and the maintenance of the confidentiality of their identity, although the specific legal requirements and protections vary by jurisdiction. For example, as at the date of this policy:

- in New Zealand, the *Protected Disclosures (Protection of Whistleblowers) Act 2022*; and
- in Australia, the *Corporations Act 2001 (Corporations Act)*, the *Australian Securities and Investments Commission Act 2001*, the *Banking Act 1959*, the *Financial Sector (Collection of Data) Act 2001*, the *Insurance Act 1973*, the *Life Insurance Act 1995*, the *National Consumer Credit Protection Act 2009*, the *Superannuation Industry (Supervision) Act 1993*, the *Competition and Consumer Act 2010*, the *Taxation Administration Act 1953 (Tax Administration Act)*, other tax laws administered by the Federal Commissioner of Taxation and regulations under or instruments referred to in these Acts; and
- in China, the Food Safety Law of the PRC, the Labor Law of the PRC, the Rules of the Supreme People's Procuratorate on Protecting the Citizens' Tip-off Rights, and the Several Provisions of the Supreme People's Procuratorate, the Ministry of Public Security and the Ministry of Finance on Protecting and Rewarding Whistleblowers of Occupational Crimes.



Personal Work-related Grievance means a grievance about any matter relating to the discloser's employment or former employment which has or tends to have implications for the discloser personally. Examples of personal work-related grievances, which are not Disclosable Information, include:

- interpersonal conflict between the Whistleblower and another employee;
- decisions relating to the engagement, transfer or promotion of the Whistleblower;
- decisions relating to the terms and conditions of engagement of the Whistleblower; and
- decisions relating to the disciplinary treatment, suspension or termination of engagement of the Whistleblower; and

Whistleblower has the meaning given in section 4 and, where New Zealand law applies, includes a 'discloser' as summarised in Schedule 2.



Schedule 1 – Australia supplement

1.1 Application of this Schedule

This Schedule summarises aspects of the whistleblower protections under the Corporations Act and the Tax Administration Act (each a **relevant Act**). As a summary, it is not a substitute for a review of the relevant Acts and there are differences between the relevant Acts that may not be apparent from the summary.

1.2 Disclosure under the relevant Acts

An 'eligible whistleblower' (as defined in the relevant Act) may make a disclosure which qualifies for protection under the relevant Acts if they meet the following criteria.

- The disclosure is made to:
 - an 'eligible recipient', which includes an officer or senior manager or internal or external auditor (or audit team member) of a2MC, or a person authorised by a2MC to receive disclosures that may qualify for protection; or
 - ASIC, APRA or, if related to taxation, the Commissioner of Taxation or a registered tax agent or BAS agent who provides tax agent services or BAS services to an a2MC.
- The information disclosed qualifies under the relevant Act, including that the whistleblower has reasonable to suspect that the information concerns misconduct, or an improper state of affairs or circumstances, in relation to a2MC or involves tax matters.

Also, disclosure to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of protections for whistleblowers qualifies for protection under the relevant Acts even if the legal practitioner concludes that the information would not otherwise qualify under the relevant Acts.

A whistleblower's disclosure may be anonymous and still be protected under the relevant Act.

A whistleblower may also be able to make a public interest or emergency disclosure to a journalist or parliamentarian in accordance with the relevant Act in limited circumstances which are summarised below.

- The whistleblower has already made a disclosure of the qualifying information to ASIC or APRA, and 90 days have passed since that disclosure.
- The whistleblower does not have reasonable grounds to believe that any action has been taken (or is being taken) to address the disclosure.
- The whistleblower has given written notice to the body to which the original report was made that included sufficient information to identify the original report and which states that the whistleblowers intends making a 'public interest disclosure' or an 'emergency disclosure.'
- In the case of a public interest disclosure:
 - the whistleblower has reasonable grounds to believe that making a further disclosure is in the public interest; and



- the information disclosed is no greater than necessary to inform the journalist or parliamentarian of the particular misconduct or improper state of affairs or circumstances as set out in the original report.
- In the case of an emergency disclosure:
 - the whistleblower 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; and
 - the information disclosed is no greater than necessary to inform the journalist or parliamentarian of the particular substantial and imminent danger.

Before making a public interest or emergency disclosure, we recommend that a whistleblower first seek independent legal advice to ensure that the disclosure is protected under the relevant Act.

We encourage whistleblowers to make reports through the channels described in section 6a – before disclosing under a relevant Act or approaching regulatory agencies directly – so that we are able to take timely and appropriate action in response to the report. Alternatively, to also assist a2MC, the whistleblower can promptly provide a copy of any disclosure it makes under a relevant Act also to a2MC through the channels described in section 6a.

1.3 Protections under the relevant Acts

The relevant Acts include a number of statutory protections for disclosures that qualify for protection under them. Reports made under this policy that do not qualify for these statutory protections if they do not meet the criteria set out in the relevant Act (and summarised above).

The statutory protections cover:

- confidentiality relating to identity;
- immunity from any civil, criminal or administrative liability (including disciplinary action) for making the disclosure (but not conduct revealed in the disclosure);
- immunity from enforcement of a contractual or other remedy, or exercise of contractual or other right, on the basis of the disclosure (but not conduct revealed in the disclosure);
- if the disclosure qualifies for protection and is made to ASIC or APRA, or is a public interest disclosure or an emergency disclosure, the information will not be admissible in evidence against the whistleblower in criminal proceedings or civil penalty proceedings, other than proceedings in respect of the falsity of the information;
- prohibition of whistleblower victimisation by causing detriment or threatening to cause detriment; and
- ability to seek compensation and other remedies for detrimental conduct.



Schedule 2 – New Zealand supplement

1.1 Application of this Schedule

This Schedule summarises aspects of the whistleblower protections under the *Protected Disclosures (Protection of Whistleblowers) Act 2022* (**Protected Disclosures Act**). As a summary, it is not a substitute for a review of the Protected Disclosures Act.

1.2 Disclosure under the Protected Disclosures Act

In New Zealand, the Protected Disclosures Act provides legal protection to ‘disclosers’ who have reasonable grounds to believe there has been ‘serious wrongdoing’ and report such wrongdoing in accordance with the Protected Disclosures Act.

A ‘discloser’ includes an individual who is a current or former:

- employee of a2MC;
- secondee to a2MC;
- contractor who supplies services to a2MC;
- member of the a2MC management team (including directors); or
- volunteer working for a2MC.
- As set out in section 5 of this policy, ‘serious wrongdoing’ includes any act, omission or course of conduct in or by a2MC that is one or more of the following: an offence;
- a serious risk to public health, public safety, the health or safety of any individual or the environment;
- a serious risk to the maintenance of the law, including the prevention, investigation and detection of offences and the right to a fair trial;
- an unlawful, corrupt or irregular use of public funds or public resources; or
- oppressive, unlawfully discriminatory, or grossly negligent conduct or gross mismanagement by a person performing (or purporting to perform) a function or duty or exercising (or purporting to exercise) a power on behalf of a New Zealand public sector organisation or the New Zealand Government.

A disclosure will be a protected disclosure under the Protected Disclosures Act if:

- the discloser believes on reasonable grounds that there is, or has been, serious wrongdoing at a2MC (even if their belief is mistaken);
- the discloser discloses information about the serious wrongdoing:
 - in accordance with this Global Whistleblower Policy and any other applicable internal a2MC procedures;
 - to the head or deputy head of a2MC, or
 - to an ‘appropriate authority’; and
- the disclosure is not made in bad faith.



An 'appropriate authority' includes:

- the head of any New Zealand public sector organisation;
- any officer of the New Zealand Parliament (e.g. the Ombudsmen); and
- certain New Zealand bodies set out in the Protected Disclosures Act including the Commerce Commission, WorkSafe New Zealand, the Human Rights Commission and the Ministry of Health.

New Zealand Government ministers and members of the New Zealand Parliament are not considered to be an 'appropriate authority'.

We encourage whistleblowers to make reports through the channels described in section 6a – before disclosing under the Protected Disclosures Act or approaching regulatory agencies directly – so that we are able to take timely and appropriate action in response to the report. Alternatively, to also assist a2MC, the whistleblower can promptly provide a copy of any disclosure it makes under the Protected Disclosures Act also to a2MC through the channels described in section 6a. However, nothing in this policy requires any person to act in a manner inconsistent with the Protected Disclosures Act.

1.3 Protections under the Protected Disclosures Act

When someone makes a protected disclosure under the Protected Disclosures Act, they will be protected in the following ways:

- the receiver of the protected disclosure must use their best endeavours to keep the discloser's identity confidential (although confidentiality will not be able to be maintained in all situations);
- they will be protected from civil, criminal and disciplinary proceedings that might otherwise arise because of making the disclosure;
- they will be protected from retaliatory action or unfavourable treatment by a2MC; and
- they will be protected by the anti-victimisation provisions of the New Zealand Human Rights Act.