

Policy details			
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Policy Owner	General Counsel & Company Secretary		
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Version	Reason for Release	Date Released	Author
2.1	Editorial amendments	2 July 2024	General Counsel & Company Secretary

1. PURPOSE

1.1 The JBS Australia Group* ("**the Group**" or "**the Employer**") is committed to:

- creating a work environment with the highest standards of conduct and ethical behaviour; and
- operating transparently and honestly, in compliance with the letter and spirit of the law.

The purpose of this Policy is to meet this commitment and to encourage team members and others to report wrongdoing with confidence that they will be protected and supported.

2. SCOPE

2.1 **When this policy will apply**

This policy applies when:

- a person is an **eligible whistleblower** (see section 2.2 below);
- the person makes a **qualifying disclosure** (see section 2.3 and 2.4 below); **and**
- the qualifying disclosure is disclosed directly to specified **eligible recipients** (see section 2.5 below), a journalist or Member of Parliament (see section 2.6 below);

such that the person (a "**Whistleblower**") is to be protected (see section 3 below) under the Corporations Act 2001 or the Taxation Administration Act 1953 ("**Corporations Act**" and "**Tax Act**" respectively, and collectively the "**Acts**").

The Acts are detailed and Whistleblowers (or potential Whistleblowers) requiring further information are encouraged to seek legal advice from an independent legal practitioner.

2.2 **Who is an eligible whistleblower?**

An eligible whistleblower is:

- a current or former officer or team member of the Group;
- a current or former supplier or contractor (or team member of a supplier or contractor) to the Group; or
- certain relatives, including a spouse or dependant, of the persons listed above.

2.3 What is a qualifying disclosure?

The disclosure will be a qualifying disclosure if the eligible whistleblower has reasonable grounds to suspect misconduct, or an improper state of affairs or circumstances (even if this conduct does not involve a breach of a particular law), in relation to a Group entity such as JBS Australia Pty Ltd, Primo Foods Pty Ltd, Seven Point Pork Pty Ltd, Primo Retail Pty Ltd, Rivalea (Australia) Pty Ltd, Huon Aquaculture Company Pty Ltd, Andrews Meat Industries Pty Ltd and White Stripe Foods Pty Ltd.

Examples include where a JBS Australia Group entity, officer or team member:

- has engaged in conduct representing a danger to the public;
- has breached the Acts or the Australian Securities and Investments Commission Act 2001 based on:
 - (a) the failure to keep accurate financial records;
 - (b) the falsification of accounts;
 - (c) insolvent trading; or
 - (d) the failure of a director or other officer to disclose a material conflict of interest or act with due care and diligence;
- has engaged in conduct constituting an offence under federal law punishable by imprisonment for a period of 12 months or more, such as:
 - (a) bribing a union official, or a federal or foreign public official;
 - (b) cartel conduct, such as price fixing or bid rigging;
 - (c) contravening a sanctions measure;
 - (d) fraud, money laundering or misappropriation of funds;
 - (e) serious criminal offences including theft, dealing in illicit drugs, violence or threats of violence and criminal damage; or
 - (f) sharing a Whistleblower's identity, victimising or threatening to victimise a Whistleblower.

A Whistleblower can still qualify for protection even if their qualifying disclosure turns out to be incorrect. However, raising a concern without reasonable grounds, that has no basis in truth or fact, or is otherwise frivolous or vexatious, may result in disciplinary consequences managed consistent with our policies.

2.4 What is not a qualifying disclosure?

Generally, personal work-related grievances will not be a qualifying disclosure and will not qualify for protection under the Acts.

Examples of personal work-related grievances include:

- a conflict between team members;
- the terms and conditions of employment;
- a decision about engagement, transfer or promotion; or
- a decision about disciplinary action.

Personal work-related grievances may still be a qualifying disclosure and, if so, will be covered by this policy and protections will apply if it:

- also involves a concern about the sort of conduct outlined in section 2.3 above; or
- has significant implications for the Group beyond an individual; for example, conduct indicating a systemic issue.

The Group encourages reporting of personal work-related grievances and other concerns which fall outside the scope of this Policy. These reports can be raised with a team member's Manager, HR or via the JBS Ethics Line. Please refer to JBS Values, the Code of Conduct and Ethics, the Team Member Handbook or any other policies or standards for further information. Such disclosures may be protected by other legislation such as the Fair Work Act 2009.

2.5 To who, and how, can a qualifying disclosure be made?

Qualifying disclosures may be made to a person authorised by the Group to receive it. The Group has authorised the Ethics Line, an independent multi-lingual means of reporting concerns. For further information regarding the Ethics Line, please refer to the JBS Global Governance & Compliance website [here](#).

Log on to jbsethicsline.jbssa.com or call 1800 763 983.

Reporting through the Ethics Line:

- enables qualifying disclosures to be made at any time (including outside of business hours); and
- in circumstances where a Whistleblower wishes to retain anonymity, provides a means for the Group to source additional information that may

be necessary to complete an investigation and provide updates on the progress of the investigation.

Whistleblower's may also make qualifying disclosures directly to eligible recipients including:

Disclosure does not involve tax affairs of the Group	Disclosure involves tax affairs of the Group
A Director, Company Secretary, Senior Manager* or other officer* of a JBS Australia group entity.	A Director, Company Secretary, Senior Manager* or other officer* of a JBS Australia group entity.
The Group's appointed external auditor or the internal audit team.	The Group's appointed external auditor or the internal audit team or registered tax or business activity statements agent.
Australian Securities and Investments Commission (ASIC) or Australian Prudential Regulation Authority (APRA).	Commissioner of Taxation (ATO).
In limited circumstances, a journalist or Member of Parliament (see section 2.6 below).	Team members or officers of the Group who have functions or duties that relate to tax affairs of the Group.

*As defined in the Corporations Act.

Other than the Ethics Line, reporting options include contacting:

- in person or in writing, the Company Secretary, Internal Audit Manager or Head of Tax (tax matters only) at JBS Australia, Level 2, 215 Adelaide Street, Brisbane, QLD 4000;
- the Group's external auditors, KPMG, via their 7-day a week, 24 hours a day Hotline operated by Clearview Connects on 1300 849 145; or
- ASIC (non-tax matters) at asic.gov.au or 1300 300 630 or the ATO (tax matters) at ato.gov.au or 1300 558 849.

To assist in the handling of a qualifying disclosure, as much information as possible should be provided when raising a concern with the Group including:

- The Whistleblower's name and contact details. Whistleblowers can choose to remain anonymous when making a qualifying disclosure, over the course of the investigation and after the investigation is finalised, so this is not required to qualify for protection. It would however greatly assist the Group to investigate the matter and provide appropriate protections to the Whistleblower;
- the entity, division or department involved;
- the nature of the alleged wrongdoing;
- where known or relevant, details of persons involved;

- when and where the wrongdoing occurred;
- any other potential witnesses;
- any supporting information including emails, documents, text messages or photos; and
- whether the Whistleblower is concerned about possible victimisation for reporting the matter.

Qualifying disclosures may also be made to an independent legal practitioner for the purpose of obtaining legal advice about the operation of the whistleblower provisions of the Acts.

2.6 Emergency or public interest disclosure

Disclosure to a journalist or Member of Parliament will qualify for protection in limited circumstances, that is where specified criteria for an emergency disclosure or a public interest disclosure are met. It is important that the criteria are well understood before making an emergency or public interest disclosure. Some of the specified criteria are:

- the disclosure must have previously been made to ASIC, APRA or another prescribed body;
- the Discloser has given a written notice to the relevant body to whom the disclosure was made; and
- in the case of a public interest disclosure, at least 90 days must have passed since the disclosure was made to the relevant body.

Independent legal advice should be sought **before** making a public interest disclosure or emergency disclosure.

3. SUPPORT AND PROTECTION FOR WHISTLEBLOWERS

3.1 Identity Protection

Team members must strictly maintain the confidentiality of a Whistleblower's identity. In most cases, it is an offence to disclose the identity of a Whistleblower or information which could lead to the identification of a Whistleblower. There are exceptions including if the disclosure:

- is to ASIC or the Australian Federal Police;
- is to a legal practitioner for the purpose of obtaining legal advice; or
- made with the consent of the Whistleblower.

Where a Whistleblower wishes to remain anonymous, all or part of the information they disclose may be disclosed by the recipient if:

- the information does not include the Whistleblower's identity and is not likely to lead to their identification;
- all reasonable steps are taken to reduce the risk that the Whistleblower will be identified from the information; and
- it is reasonably necessary for investigating the issues raised in the disclosure.

If the qualifying disclosure is not made anonymously, or an anonymous Whistleblower consents to limited disclosure of their identity, the Group will take steps to ensure confidentiality of a Whistleblower's identity including that:

- the person receiving the qualifying disclosure will seek consent from the Whistleblower to share their identity with a limited number of people involved in managing or investigating the qualifying disclosure, and only those persons will be made aware of the Whistleblower's identity;
- paper and electronic documents and other materials relating to the disclosures will be stored securely; and
- persons handling and investigating qualifying disclosures will receive appropriate training in their obligations with respect to the confidentiality of a Whistleblower's identity.

If the qualifying disclosure is made anonymously, the Group has measures in place for protecting anonymity. In particular, Whistleblowers can report a concern and then communicate anonymously with the Group via the Ethics Line.

Whistleblowers should be aware that in some circumstances people may be able to guess or establish their identity.

3.2 Protection Against Detrimental Conduct

Team members must not victimise, threaten or otherwise engage in conduct that cause detriment to a Whistleblower, or another person, due to a belief or suspicion that a qualifying disclosure has been made. Such conduct is an offence. Detrimental conduct includes dismissal of a team member or damage to a person's property, reputation, business or financial position. Administrative action (such as moving a Whistleblower to another work area for their protection) or management action (such as managing a Whistleblower's unsatisfactory work performance in line with usual business practices) will generally not constitute detrimental conduct.

If a Group entity has failed to take reasonable precautions and exercise due diligence to prevent detrimental conduct, a Whistleblower or another suffering loss, injury or damage due to a qualifying disclosure may be entitled to compensation and other remedies through the courts. Independent legal advice should be sought.

If a Whistleblower feels they have suffered detriment, pursuant to this policy they can raise a complaint which will then be investigated.

3.3 Other Protection Available

Where a Whistleblower qualifies for protection under the Acts, the Whistleblower is protected from any of the following in relation to the disclosure:

- Civil liability (for instance, legal action against the Whistleblower for breach of an employment contract, duty of confidentiality or another contractual obligation);
- Criminal liability (for instance, the attempted prosecution of the Whistleblower for unlawfully releasing information, or other use of the disclosure against the Whistleblower in a prosecution, other than making a false disclosure); or
- Administrative liability (for instance, disciplinary action for making the disclosure).

The protections do not; however, grant the Whistleblower immunity for any misconduct that the Whistleblower has engaged in that is revealed in their qualifying disclosure.

3.4 Support services for Whistleblowers who are team members

Whistleblowers who are team members may seek, or be offered, support via the Employee Assistance Program.

3.5 Breaches of this Policy

Breaches of this Policy will be treated seriously. Team members who fail to comply with this Policy, including by failing to maintain the confidentiality of a Whistleblower's identity or engaging in detrimental conduct against a Whistleblower, may face disciplinary action up to and including termination of employment, and other consequences as permitted by law.

4. HOW THE GROUP HANDLES AND INVESTIGATES QUALIFYING DISCLOSURES

On receiving what may be a qualifying disclosure via the Ethics Line, Group General Manager, People and Culture or other internal recipients identified in section 2.5 will contact the JBS Legal team for advice.

Consideration will be given to:

- confidentiality requirements;
- whether this policy applies and, if it does, whether the disclosure should be investigated (including whether as a first step further information should be sought from the Whistleblower) and the nature and scope of that investigation;
- the risk of detrimental conduct to the Whistleblower, or any other person; and
- whether the disclosure is sufficiently serious to notify the board of directors.

Note: the Group may have difficulty investigating a matter without receiving detailed information (as listed in 2.5 above).

The investigation process will depend on the nature of the matter being investigated and may be either:

- a fair and independent investigation where:
 - (a) a suitably objective internal or external investigator will be appointed and recipients of the resultant report determined (which may be the board of directors and/or other heads of department depending on the disclosure);
 - (b) consent will be sought from a Whistleblower whose identity is known to disclose their identity to that investigator;
 - (c) the timeframe for the investigation will be determined;
 - (d) consideration will be given to whether further documentation is to be gathered or information is needed from the other persons, including specialist advice;
 - (e) the investigator will document the nature and scope of the investigation, findings and recommendation in a report, maintaining confidentiality;
 - (f) recipient/s of the report will consider whether the case was investigated properly and if so, if it is agreed the investigation be concluded; and
 - (g) where appropriate, progress, and outcome of and actions arising from the investigation may be reported to the Whistleblower; or
- a request by the Group for the provision of confidential and privileged legal advice, including the conduct of a factual investigation to support the provision of that advice.

Where the Group is supplied with a Whistleblower's identity and a means of contacting them, the Group will endeavour to provide them with initial feedback within two weeks of the receipt of the qualifying disclosure, and progress updates as necessary and appropriate thereafter, depending on the nature and scope of the investigation.

Subject to a claim of privilege or self-incrimination, team members must cooperate with an investigator, including by providing relevant documents and information or answering questions during the conduct of any investigation under this policy.

5. HOW THE GROUP ENSURES THE FAIR TREATMENT OF INDIVIDUALS MENTIONED IN A QUALIFYING DISCLOSURE

The Group will ensure the fair treatment of team members mentioned in a qualifying disclosure, through the following actions:

- to the extent it is practical and appropriate in the circumstances, handle disclosures confidentially;
- assess each disclosure on its merits and investigate as appropriate in accordance with section 4 above; and
- for team members, make available on request, or offer, access to support via the Employee Assistance Program.

6. HOW THE GROUP WILL MAKE THIS POLICY AVAILABLE

This Policy will be available via the intranet and internet. Information about this Policy will also be posted on staff noticeboards including that a full copy can be accessed from HR Representatives or at www.jbssa.com.au under the 'Our Policies and Accreditations' link.

This Policy will be periodically reviewed and updated.

*Being Baybrick Pty Ltd and its subsidiaries excluding listed entities.

CHANGE LOG

<u>Name</u>	<u>Date</u>	<u>Change</u>	<u>Reason</u>
Angela Rye, General Counsel & Company Secretary	23 April 2024	Substantive review	Endorsed version released
Angela Rye, General Counsel & Company Secretary	18 June 2025	Editorial amendments	Update registered address and other editorial amendments