

WHISTLEBLOWER POLICY

<p>Purpose</p>	<p>Goodman Fielder is committed to the highest standards of professional and ethical behaviour in conducting business.</p> <p>Goodman Fielder’s Whistleblower Policy is an essential ingredient in our corporate governance and risk management framework. It promotes a culture of honesty and integrity in business dealings and creates a safe and supportive environment for individuals to report genuine concerns about potential, suspected or actual misconduct. This Policy explains how Whistleblowers may report their concerns and the protections they will receive by doing so.</p> <p>Goodman Fielder encourages the reporting of concerns, including instances of suspected or actual misconduct. Such misconduct may involve unethical, corrupt, illegal, undesirable or fraudulent behaviour and activities. It may also include any actual or potential breach of the Goodman Fielder Workplace Behaviour Policy. Goodman Fielder will not tolerate such behaviours, which can lead to financial and non-financial losses, damage the company’s reputation and undermine its culture and values.</p> <p>Goodman Fielder is committed to ensuring confidentiality in respect of all matters raised under this Policy and in ensuring that any individual reporting a matter is protected and treated fairly. If an individual suspects that actual or potential misconduct has occurred or is occurring, they can be confident that their disclosure will be acted upon timely and dealt with appropriately. They can also be confident that they will not be subject to any disadvantage, retribution or victimisation for raising their concerns.</p>
<p>Coverage</p>	<p>This Policy applies to eligible Whistleblowers who have reasonable grounds to suspect that actual or potential misconduct has occurred or is occurring within or against Goodman Fielder.</p> <p>Eligible Whistleblowers can be current and former employees and officers of Goodman Fielder (and all subsidiaries and affiliate companies over which it exercises control), including permanent, part-time, fixed-term contractors, casual or temporary employees, interns and secondees. They can also be other individuals who may be connected with or to the Group, including bread and dairy delivery contractors and drivers; associates of the company; suppliers and contract manufacturers (including their employees); as well as relatives, dependents or spouses of the above individuals.</p>
<p>What are “Disclosable Matters” under the Policy?</p>	<p><i>Disclosable matters</i> involve information that the Whistleblower has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances in relation to Goodman Fielder’s business operations and practices. <i>Reasonable Grounds</i> means that a reasonable person in the Whistleblower’s positions would also suspect the information also indicates misconduct or breach of laws.</p> <p><i>Disclosable matters</i> do not always involve a breach of laws and regulations and may include, but are not limited to, the following types of wrongdoing:</p> <ul style="list-style-type: none"> • breach of Goodman Fielder’s Workplace Behaviour Policy; • fraud, money laundering or misappropriation of funds; • offering or accepting a bribe; • financial irregularities; • illegal and/or criminal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property; • conflicts of interest; • anti-competitive behaviour;

	<ul style="list-style-type: none"> • conduct endangering health and safety; • conduct damaging the environment; • unauthorised release of confidential information; • breach of Goodman Fielder’s Modern Slavery Policy; • failure to comply with, or breach of, legal or regulatory requirements; • conduct which represents a danger to the public or to the financial system; • engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure; and • deliberate concealment of any of the above matters. <p>A Whistleblower must have reasonable grounds to believe that the information disclosed is true. Goodman Fielder acknowledges that an individual may have some information leading to a suspicion but not all the details. If the information disclosed turns out to be incorrect, a Whistleblower will not be penalised and will still qualify for protection under this Policy. However, if an individual knowingly makes a false report containing untrue and misleading information, this will be considered a serious matter and may result in disciplinary action. There may also be legal consequences if an individual knowingly makes a false report.</p>
<p>Are Work-Related Personal Grievances Disclosable Matters?</p>	<p>Personal work-related grievances are not within the scope of this Policy.</p> <p>Personal work-related grievances are issues which may relate to an individual’s current or former employment that have implications for them personally (i.e. matters solely related to their employment). Examples of personal work-related grievances include, but are not limited to, the following:</p> <ul style="list-style-type: none"> • a conflict with another employee; • a decision relating to an individual’s promotion, transfer or re-assignment; • a decision relating to the termination or suspension of an individual’s employment. <p>In some cases, however, a personal work-related grievance may be covered by this Policy and will qualify for protection. (Refer Appendix 1).</p> <p>Goodman Fielder encourages employees to raise personal work-related grievances through established channels in the business. Goodman Fielder’s Workplace Behaviour Policy provides more details concerning the procedure for raising a personal work-related grievance.</p>
<p>How do I make a Disclosure and to Whom?</p>	<p>Goodman Fielder has a number of formal and informal ways in which concerns can be raised depending on the circumstances and the level of seriousness of the issue.</p> <p>Depending on the circumstances and seriousness of the issue, you may feel comfortable raising your concerns directly with your Line Manager or with your Human Resources Advisor or Human Resources Manager. However, it is important to emphasise that you must make a disclosure directly to one of Goodman Fielder’s designated “Eligible Recipients” to be able to qualify for protection as a Whistleblower under relevant legislation in either Australia or New Zealand. Your Line Manager or Human Resources Manager may not be an “Eligible Recipient”.</p> <p><i>Eligible Recipients</i> are authorised to receive disclosures that qualify for protection. Disclosures must be made directly to an <i>Eligible Recipient</i> to qualify the discloser for protection as a Whistleblower. An <i>Eligible Recipient</i> under this Policy includes: (1) <i>Protected Disclosure Recipients (below)</i>; (2) <i>Officers and Senior Managers of Goodman Fielder and related Body Corporates (refer Appendix 1)</i>; and Other Parties (refer Appendix 1).</p>

<p>Who is a “Protected Disclosure Recipient” under the Policy?</p>	<table border="1"> <tr> <td colspan="2">Protected Disclosure Officers</td> </tr> <tr> <td>Susan Milne Chief People Officer</td> <td>Susan.Milne@goodmanfielder.com.au</td> </tr> <tr> <td>Phillip Hart Group Head of Finance</td> <td>Phillip.Hart@goodmanfielder.com.au</td> </tr> <tr> <td>Emily Forsyth General Counsel & Company Secretary</td> <td>Emily.Forsyth@goodmanfielder.com.au</td> </tr> <tr> <td>Madelaine Kloucek Senior Corporate Counsel Whistleblower Protection Officer</td> <td>Madelaine.Kloucek@goodmanfielder.com.au</td> </tr> <tr> <td>Ralph Kahn Audit & Risk Assurance Director Whistleblower Investigation Officer</td> <td>Ralph.Kahn@goodmanfielder.com.au</td> </tr> <tr> <td>Aroha Willis Head of Human Resources (New Zealand)</td> <td>Aroha.Willis@goodmanfielder.co.nz</td> </tr> <tr> <td>Gary Binion-Cooper Head of Supply Chain & Logistics (New Zealand)</td> <td>Gary.Binion-Cooper@goodmanfielder.co.nz</td> </tr> <tr> <td>Nicole Dixon Group Head of Health Safety & Environment</td> <td>Nicole.Dixon@goodmanfielder.co.nz</td> </tr> <tr> <td colspan="2">Additional contact details for the above <i>Protected Disclosure Recipients</i> can be accessed on the Goodman Fielder Intranet.</td> </tr> </table>	Protected Disclosure Officers		Susan Milne Chief People Officer	Susan.Milne@goodmanfielder.com.au	Phillip Hart Group Head of Finance	Phillip.Hart@goodmanfielder.com.au	Emily Forsyth General Counsel & Company Secretary	Emily.Forsyth@goodmanfielder.com.au	Madelaine Kloucek Senior Corporate Counsel Whistleblower Protection Officer	Madelaine.Kloucek@goodmanfielder.com.au	Ralph Kahn Audit & Risk Assurance Director Whistleblower Investigation Officer	Ralph.Kahn@goodmanfielder.com.au	Aroha Willis Head of Human Resources (New Zealand)	Aroha.Willis@goodmanfielder.co.nz	Gary Binion-Cooper Head of Supply Chain & Logistics (New Zealand)	Gary.Binion-Cooper@goodmanfielder.co.nz	Nicole Dixon Group Head of Health Safety & Environment	Nicole.Dixon@goodmanfielder.co.nz	Additional contact details for the above <i>Protected Disclosure Recipients</i> can be accessed on the Goodman Fielder Intranet.	
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Phillip Hart Group Head of Finance	Phillip.Hart@goodmanfielder.com.au																				
Emily Forsyth General Counsel & Company Secretary	Emily.Forsyth@goodmanfielder.com.au																				
Madelaine Kloucek Senior Corporate Counsel Whistleblower Protection Officer	Madelaine.Kloucek@goodmanfielder.com.au																				
Ralph Kahn Audit & Risk Assurance Director Whistleblower Investigation Officer	Ralph.Kahn@goodmanfielder.com.au																				
Aroha Willis Head of Human Resources (New Zealand)	Aroha.Willis@goodmanfielder.co.nz																				
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<p>Goodman Fielder Awareline</p>	<p>If you do not wish to make a disclosure to an <i>Eligible Recipient</i>, you may contact the Goodman Fielder Awareline (“GF Awareline”). The GF Awareline is an independent, free, confidential whistleblower service run by Deloitte. Anyone covered by this Policy may use GF Awareline to report actual or potential misconduct.</p> <p>GF Awareline provides a number of avenues for reporting <i>Disclosable matters</i> under the Policy (refer below). You can report a matter to GF Awareline by calling, emailing or accessing the GF Awareline website. You may make an anonymous report or disclose your identity to GF Awareline. When contacting the GF Awareline, please provide as much information as possible, including details of the actual or potential misconduct, including people involved, dates, locations and any evidence that may exist.</p> <p>You can contact GF Awareline toll free as follows:</p> <ul style="list-style-type: none"> • Telephone: (Australia) 1 800 050 722 • Telephone: (New Zealand) 0800 608 257 • Email: gfareline@deloitte.com.au • Web: www.gfareline.deloitte.com.au (username: gfareline /password: conduct) • Mail: (Australia) GF Awareline, Reply Paid 12628, A’Beckett Street, Victoria 8006 • Mail: (New Zealand) Freepost GF Awareline, PO Box 912028, Auckland Mail Centre, Auckland • Mail: (outside Australia or NZ) GF Awareline, PO Box 12628, A’Beckett Street, Victoria 8006 Australia • Fax: (Australia) +61 3 9691 8182 <p>GF Awareline will ensure that all information, documents, reports and files relating to a disclosure are stored securely and treated confidentially.</p>																				

<p>Can I make an Anonymous Disclosure?</p>	<p>If you do not want to reveal your identity, you can make an anonymous disclosure.</p> <p>While Goodman Fielder encourages you to provide your name – as it may further assist the investigation of the matter - you are not required to do so. You also have the option of disclosing your identity to GF Awareline, but instructing GF Awareline to withhold your identity from Goodman Fielder. In this situation, your report will be treated as anonymous.</p> <p>If you remain anonymous, Goodman Fielder will assess your disclosure in the same way as if you had revealed your identity, and any investigation will be conducted as best as possible in the circumstances. However, you should be aware that an investigation may not be possible unless sufficient information is provided. You will still be entitled to protections under the law if a protected disclosure is made and the information received will be held in strict confidence.</p>
<p>Protection of Whistleblowers</p>	<p>Goodman Fielder is committed to protecting a person who makes a disclosure under this Policy and will ensure that they are treated fairly and do not suffer detriment. To this end, Goodman Fielder will ensure compliance with the protections available to Whistleblowers under the Corporations Law, including:</p> <ul style="list-style-type: none"> • identity protection (confidentiality); • protection from detrimental acts or omissions; • compensation and other remedies; and • civil, criminal and administrative liability immunities. <p>Goodman Fielder will protect your identity and any information related to the disclosure that could be used by someone else to ascertain your identity. Your identity will only be disclosed if you provide your consent to Goodman Fielder or the disclosure is allowed or required by law (for example, disclosure by Goodman Fielder to a lawyer to obtain legal advice on the whistleblower provisions of the Corporations Act 2001 (AUS) or the Protected Disclosures (Protection of Whistleblowers) Act 2022 (NZ)). Goodman Fielder will ensure that all information, documents, reports and files relating to a disclosure are maintained on confidential basis and stored securely.</p> <p>Goodman Fielder will not tolerate any detrimental conduct against a Whistleblower (or another person) that has made a disclosure which qualifies for protection – or where there is a belief or suspicion that a disclosure will or could be made. In this situation, “another person” could be a Whistleblower’s co-worker, relative or employer (e.g. if the person is a driver employed by a delivery contractor). Detrimental conduct may include, but is not limited to, the following behaviours:</p> <ul style="list-style-type: none"> • discrimination; • reputational damage; • harassment or intimidation; • demotion or unfavourable treatment; • dismissal; • threats. <p>Goodman Fielder will consider taking disciplinary action against anyone involved in conduct which is considered detrimental to a Whistleblower (or another person) in connection with a disclosure under this Policy.</p> <p>If a Whistleblower or another person is concerned that they have been – or are being - subject to detrimental conduct as a result of making a disclosure they should immediately report the matter to the Whistleblower Protection Officer (refer contact details on page 3). Goodman Fielder is committed to protecting against any form of detrimental conduct. While it will not be possible to provide former employees and those persons outside the company with the same type and level of support that it provides to</p>

	<p>current employees, Goodman Fielder will nevertheless offer as much support as practicable under the circumstances. Such additional protections may include:</p> <ul style="list-style-type: none"> • assisting in maintaining and supporting the wellbeing of any persons subject to such conduct; • monitoring and managing the behaviour of other employees; • administrative changes, including relocating the Whistleblower from the immediate work environment; • suspending certain employees (including people allegedly involved in the potential misconduct); • providing the opportunity for a leave of absence or flexible workplace arrangements while a matter is investigated; • rectifying any detriment that may have been suffered. <p>The legislation in both Australia and New Zealand provides special protections for Whistleblowers. Refer to Appendix 1 for the particular protections in Australia. Protections for NZ Whistleblowers are set out in Appendix 2. .</p>
<p>Investigation of a Disclosure</p>	<p>All reports of actual or potential misconduct made in accordance with this Policy (“Potential Misconduct”) will be taken seriously. Each disclosure will be assessed to determine whether:</p> <ol style="list-style-type: none"> (a) it qualifies for protection; (b) the Potential Misconduct relates to an actual or potential breach of the Goodman Fielder Modern Slavery Policy; and (c) a formal, in-depth investigation is required. <p>The response to a disclosure will necessarily vary depending on the nature of the disclosure (including the amount of information and evidence provided).</p> <p>If the Potential Misconduct relates to an actual or potential breach of the Goodman Fielder Modern Slavery Policy, the details of the disclosure will be referred to the Modern Slavery Grievance Panel to determine whether the matter is eligible to be assessed under the Modern Slavery Policy’s Grievance Procedure. If the matter is eligible, an investigation will be carried out in accordance with the Modern Slavery Policy’s Grievance Procedure in lieu of an investigation in accordance with this section. However, if a person qualifies as a Whistleblower under this Policy, the protections for Whistleblowers as set out in this Policy will apply to that person notwithstanding the referral of the matter to the Modern Slavery Grievance Panel.</p> <p>If the disclosure was made directly to an <i>Eligible Recipient</i> or to the GF Awareline, they will maintain communication with the Whistleblower until the matter is resolved.</p> <p>If appropriate, Whistleblowers will be informed of how Goodman Fielder has decided to respond to their disclosure, including whether an investigation will be conducted. Feedback on the progress of the investigation and /or the outcome may also be provided. However, it may not always be appropriate to provide Whistleblowers with such information, especially if they do not provide contact details or do not maintain contact with the GF Awareline or the <i>Eligible Recipient</i>.</p> <p>Any investigations commenced will be conducted in a timely manner and will be fair and independent from any persons to whom the disclosure relates. Except for where the Goodman Fielder Modern Slavery Policy applies, investigations will generally be overseen by the Whistleblower Investigation Officer (WIO). Other people, including certain employees or external consultants, may also be involved.</p> <p>Full cooperation is required in respect of any investigations. Unless there are confidentiality or other reasons not to do so, persons to whom the disclosure relates will be informed of the allegation at an appropriate time, and will be given a chance to</p>



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	<p>respond to the allegations made against them. The identity of the Whistleblower will always be protected.</p> <p>The Whistleblower Protection Officer (WPO) will safeguard the interests of employees making reports under the Policy and will ensure the integrity of the reporting mechanism. The WPO usually acts as the contact point for communication with the Whistleblower. The WPO and WIO act independently of each other and the responsibilities of these roles do not reside with one person.</p>
<p>What happens after an investigation?</p>	<p>Following completion of the investigation, a formal report will be prepared of the results of the investigation. The formal report will be confidential and will remain the property of Goodman Fielder. A summary of the results of the investigation will be reported to Senior Executive Management and the Board.</p> <p>Whistleblowers will generally be informed of the results of the investigation. However, there may be certain circumstances where it may not be appropriate to do so. Where appropriate, the persons to whom the disclosure relates may also be informed of the findings of any investigation.</p> <p>Where an investigation identifies a breach of law or a breach of company policies, appropriate disciplinary action may be taken. This may include but is not limited to terminating or suspending the employment or engagement of the person(s) involved in the misconduct or referral of the matter to the relevant authority.</p>
<p>Periodic Reporting, Availability and Policy Review</p>	<p>The Board will receive an annual summary of disclosures made under this Policy. The summary provided to the Board will not identify individual Whistleblowers.</p> <p>This Policy and the GF Awareline program will be reviewed every two years.</p> <p>Goodman Fielder will ensure that employees (including new employees) are informed about and understand this Policy. Each employee will have access to this Policy on the GF Intranet and the Goodman Fielder website.</p>
<p>Related Policies</p>	<p>This Policy should be read in conjunction with the following Goodman Fielder Policies:</p> <ul style="list-style-type: none"> • Workplace Behaviour Policy • Fraud Policy • Conflict of Interest & Disclosure Policy • Competition Law Policy • Gifts, Entertainment and Gratuities Policy • Modern Slavery Policy
<p>Approved By</p>	<ul style="list-style-type: none"> • Chief People Officer • General Counsel & Company Secretary
<p>Revised</p>	<p>9 January 2026 (Protected Disclosure Officers and Whistleblower Protection Officer updated)</p>

Appendix 1: Protections under Australian Law

Protected Disclosures

As described in this Policy, there are legislative protections available to certain persons (including employees, former employees, suppliers and other persons connected with the Group, as well as their relatives and dependants) who make a "protected disclosure" to certain people within Goodman Fielder.

The law offers the same protections if you make a "protected disclosure" to certain other persons in some cases. Details of those persons to whom a "protected disclosure" can be made are set out below. Protections and remedies available to those who make a "protected disclosure" are also set out below. If you make a "protected disclosure" that does not comply with the Policy, you will still be entitled to the legal protections under applicable Australian law.

Please contact the Goodman Fielder Legal Department if you would like more information about the protections or remedies available under the law. To be classified as a "protected disclosure," information must relate to a "*Disclosable matter*" and be made to "*Eligible Recipients*" or organisations, as follows:

Information Reported or Disclosed	Recipient of Disclosable Matters
<ul style="list-style-type: none"> • Information about actual or potential misconduct, or an improper state of affairs or circumstances in relation to Goodman Fielder or a related body corporate. • Information that Goodman Fielder or any officer or employee of the company has engaged in conduct that: <ul style="list-style-type: none"> • contravenes or constitutes an offence against certain legislation including without limitation the Corporations Act and certain Financial Sector Laws; • represents a danger to the public or the financial system; or • constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more. 	<ul style="list-style-type: none"> • A person authorised by Goodman Fielder to receive protected disclosures – i.e. <i>Protected Disclosure Recipients</i> under this Policy. • An officer or senior manager of Goodman Fielder or of a related body corporate. (An 'officer' includes a Director or Company Secretary of Goodman Fielder. A 'senior manager' is a senior executive of Goodman Fielder, including the Chief Executive Officer and members of the Senior Leadership Team). • An auditor, or a member of an audit team conducting an audit, of Goodman Fielder or of a related body corporate. • An actuary of Goodman Fielder or of a related body corporate. • Regulatory bodies, including ASIC and APRA. • A legal practitioner for the purposes of obtaining legal advice or representation in relation to the operation of the Whistleblower provisions in the Corporations Act.
<p style="text-align: center;">Tax Related Disclosable Matters</p>	<ul style="list-style-type: none"> • A person authorised by Goodman Fielder to receive protected disclosures – i.e. <i>Protected Disclosure Recipients</i> under this Policy. • An auditor, or a member of an audit team conducting an audit, of Goodman Fielder or of a related body corporate. • A registered tax agent or BAS agent who provides tax services or BAS services to Goodman Fielder or the associate. • A director, secretary or senior manager of Goodman Fielder. • An employee or officer of Goodman Fielder, or a related body corporate, who has functions or duties that relate to the tax affairs of Goodman Fielder or the associate. • A legal practitioner for the purpose of obtaining legal advice or legal representation. • The Commissioner of Taxation.
<ul style="list-style-type: none"> • Information about misconduct, or an improper state of affairs or circumstances in relation to the tax affairs of Goodman Fielder or an associate of Goodman Fielder, which the Whistleblower considers may assist the recipient to perform functions or duties in relation to the tax affairs of the Company or an associate. 	

Appendix 1: Protections under Australian Law (Continued)

The law also protects certain disclosures made in "emergency" and "public interest" situations, in which case disclosures can be made to additional recipients, including journalists and Members of Parliament. Please contact Goodman Fielder's Legal Department if you would like more information about emergency and public interest disclosures.

Personal Work Related Grievances

There are limited circumstances where the law will provide protection for disclosures about personal work-related grievances. A personal work-related grievance may still qualify for protection if:

- it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report);
- the entity has or is alleged to have breached employment or other laws punishable by imprisonment for a period of **12 months** or more;
- it relates to conduct that represents a danger to the public or the financial system;
- the Whistleblower suffers from or is threatened with detriment for making a disclosure;
- the Whistleblower seeks legal advice or legal representation about the operation of the Whistleblower protections under the Corporations Act.

Specific Protections and Remedies

Certain legislative protections and remedies may also be available, but are not limited to, the following:

- compensation for suffering loss, damage or injury because of a disclosure.
- immunity from civil, criminal or administrative legal action (including disciplinary action) for making the disclosure.
- in some circumstances (e.g. if the disclosure has been made to a regulator), the information provided is not admissible in evidence in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information.
- No contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the Whistleblower for making a disclosure.

Appendix 2: Protections under New Zealand Law

Protected Disclosures

New Zealand has its own Whistleblower legislation, the Protected Disclosures (Protection of Whistleblowers) Act 2022 (PDA), which outlines how a Whistleblower disclosure of information may qualify as a 'Protected Disclosure' and what additional legislative protections a Whistleblower will receive if they make a 'Protected Disclosure' in New Zealand.

Whistleblowers can make a "Protected Disclosure" about Goodman Fielder New Zealand Limited (GFNZ) under the PDA if they are (or were formerly):

- an employee of GFNZ;
- a person seconded to GFNZ;
- an individual engaged by or contracted under a contract for services to do work for GFNZ;
- an individual who is concerned in the management of GFNZ; or
- a volunteer working for GFNZ.

A disclosure will only be protected under the PDA if the person making the disclosure:

- believes on reasonable grounds that there is, or has been, serious wrongdoing in or by GFNZ;
- discloses information about that serious wrongdoing in accordance with the PDA; and
- does not disclose that information in bad faith.

Information Reported or Disclosed	Recipient of Disclosable Matters
<ul style="list-style-type: none"> • Information about actual or potential misconduct, or an improper state of affairs or circumstances in relation to GFNZ or a related body corporate. • Information that GFNZ or any officer or employee of the company has engaged in conduct that: <ul style="list-style-type: none"> • contravenes or constitutes an offence against any NZ legislation. • represents a serious risk to public health, public safety the health or safety of any individual or the environment. • represents a serious risk to the maintenance of law, including the prevention, investigation and detection of offences. • An unlawful, corrupt or irregular use of public funds or public resources. 	<ul style="list-style-type: none"> • A person authorised by Goodman Fielder to receive protected disclosures – i.e. <i>Protected Disclosure Recipients</i> under this Policy. • An officer or senior manager of Goodman Fielder or of a related body corporate. (An 'officer' includes a Director or Company Secretary of Goodman Fielder. A 'senior manager' is a senior executive of Goodman Fielder, including the Chief Executive Officer and members of the Senior Leadership Team). • An auditor, or a member of an audit team conducting an audit, of Goodman Fielder or of a related body corporate. • An actuary of Goodman Fielder or of a related body corporate. • Regulatory bodies, including the Commerce Commission or Worksafe. The PDA contains a list of appropriate authorities in New Zealand.

Appendix 2: Protections under New Zealand Law (Continued)

<p>General Protections</p>	<p>A Discloser is entitled to Protection under the PDA even if:</p> <ul style="list-style-type: none"> • they are mistaken and there is no Serious Wrongdoing; or • they do not indicate that the disclosure is being made under the PDA; • they technically fail to comply with sections 11 or 14 of the PDA (as long as they have substantially complied); or • they also make the disclosure to another person, so long as they do so on a confidential basis and for the purposes of seeking advice about whether or how to make a “Protected Disclosure” in accordance with the PDA. <p>‘Protected Disclosures’ must not contain information that is known to be untrue. Deliberate false reports of information that a Whistleblower knows to be untrue will not qualify for protections under this this policy or the PDA. However, if a Discloser has reasonable grounds for believing that Serious Wrongdoing has occurred and the Discloser’s concern later turns out to be incorrect, the Discloser will still be entitled to the protections under this Standard and under the PDA.</p>
<p>Specific Protections and Remedies</p>	<p>Protections against retaliation and victimisation</p> <p>Disclosers are not to be subject to retaliation or victimisation because the Discloser intends to make or has made a ‘Protected Disclosure’ under this policy and/or the PDA. Where a Discloser experiences retaliation or victimisation upon disclosing a ‘Protected Disclosure’, they may have grounds to raise a personal grievance under the Employment Relations Act 2000 or bring an action under the Human Rights Act 1993 (as applicable). In addition, a Discloser may seek recourse under privacy laws, depending on the circumstances.</p> <p>Retaliation includes (in relation to an employee) dismissal, demotion, being subject to detriment or disadvantage in circumstances which other employees employed in work of that description would not be subjected to detriment or disadvantage, or retiring an employee (including requiring or causing the employee to retire or resign), or organising to do any of these things.</p> <p>Victimisation is where a person receives actual or threatened unfavourable treatment (compared to other persons in the same or substantially similar circumstances) connected with making, intending to make, encouraging, or giving information in support of, a ‘Protected Disclosure’ (provided that disclosure is not a knowingly false allegation or otherwise made in bad faith).</p> <p>Immunity from civil, criminal and disciplinary proceedings</p> <p>Where a Whistleblower has made or referred a ‘Protected Disclosure’, the PDA prevents civil, criminal or disciplinary proceedings being taken against them for the reason that they made or referred a ‘Protected Disclosure’.</p> <p>Confidentiality</p> <p>The PDA requires ‘Protected Disclosures’ to be kept confidential. Every person, to whom a ‘Protected Disclosure’ is made or referred, must use their best endeavours not to disclose information that might identify the Whistleblower as Discloser, unless:</p> <ul style="list-style-type: none"> • they consent in writing to the disclosure of the information; or •

Appendix 2: Protections under New Zealand Law (Continued)

Specific Protections and Remedies (continued)

- there are reasonable grounds to believe that disclosure of that information is essential;
- for the effective investigation of the 'Protected Disclosures';
- to prevent a serious risk to public health, public safety, the health or safety of any individual or the environment;
- to comply with the principles of natural justice; or
- for an investigation by a law enforcement or regulatory agency for the purpose of law enforcement.

Any disclosure of identifying information will be managed in accordance with GFNZ's obligations under law, including the PDA and Privacy Act 2020.