

Whistleblower Policy

1. Purpose and Commitment

Select Harvests Limited and each of its subsidiaries (Select Harvests) is committed to operating in a legal and ethical manner and to identifying and responding to any illegal, improper, or unethical conduct.

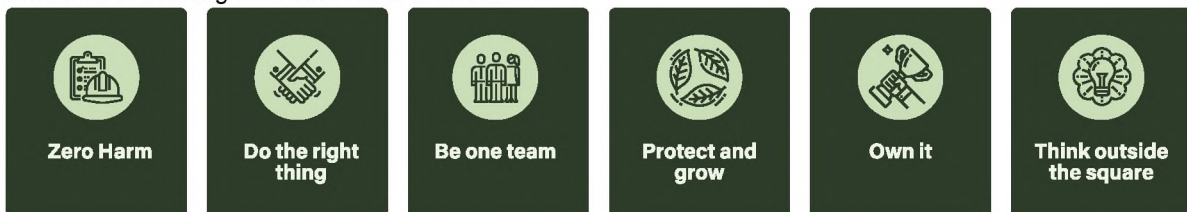
To support this commitment and ensure compliance with relevant legislation, Select Harvests encourages anyone to raise concerns about any known or suspected Reportable Conduct within our operations. The processes outlined in this Whistleblower Policy (Policy) are intended to encourage anyone to confidentially raise serious concerns without fear of reprisal, dismissal or discriminatory treatment. Prompt and appropriate action will be taken to investigate each report received to ensure Reportable Conduct is detected and addressed appropriately.

To the extent that this Policy refers to obligations on Select Harvests, they are guidelines for management or summaries of applicable legislative requirements only and are not contractual terms, conditions or representations on which a staff member may rely.

The Policy does not replace the standard channels for employees reporting concerns about workplace behaviour, and employees should continue to use existing processes, including raising issues to their managers or senior management in accordance with policies and procedures. The procedures under this Policy should only be used where the matter is so serious that there is a genuine and reasonable belief the matter has not been or cannot be appropriately dealt with using normal reporting channels.

2. Values

Select Harvests recognises that by living our values and maintaining a high level of trust and integrity, we all contribute to the long-term success of the business.



3. Scope of Policy

This policy applies to Reportable Conduct relating to Select Harvests. Anyone, being individuals who have, or have had, a relationship with Select Harvests (this can include officers, directors, employees, former employees, contractors, suppliers, as well as associates and family members of these individuals) who has actual knowledge of, or reasonable grounds to suspect, that Reportable Conduct has or is likely to occur is encouraged to raise their concerns.

4. Policy Objective

The purpose of this Policy is to:

- encourage and support the reporting of Reportable Conduct;
- give assurance that it is safe to report Reportable Conduct by outlining the protections and support that will be provided by Select Harvests;
- outline the processes to be followed in handling reports, including:
 - o how disclosures of Reportable Conduct can be reported and to whom;
 - o how reports will be investigated;
 - o how fair treatment of employees mentioned in disclosures (or to whom disclosures relate) will be ensured; and

- ensure that the Policy is made available and understood by all employees.

5. Definitions

In this Policy, words have the following meaning unless the context otherwise requires:

Protected Disclosure means a disclosure of Reportable Conduct by a person where the disclosure is based on reasonable grounds.

Reportable Conduct refers to any behaviour by Select Harvests or its officers/employees that could be considered misconduct, improper, or unethical. This includes breaches of law, policy, or ethical standards such as:

- dishonesty or unethical actions;
- violations of laws or regulations (e.g., negligence, theft, drug-related offences, property damage, insider trading, food safety, privacy);
- fraud, bribery, corruption, or practices causing financial/non-financial loss;
- misleading, deceptive conduct or false financial reporting;
- actions endangering health, safety, or the environment;
- behaviour harming Select Harvests' reputation or interests;
- concealing relevant information;
- retaliation against individuals who report under this Policy.

Reportable Conduct does not include a personal work-related grievance which is a grievance relating to your current or former employment that has implications for you personally, such as a personal conflict between employees, a decision relating to a promotion, transfer or relocation, or a decision to terminate your employment. Conduct that relates to a personal work-related grievance should be raised with your immediate manager or the People team. However, if you have raised a concern regarding Reportable Conduct, a matter that would have significant implications for Select Harvests, or a grievance relating to a detriment that you have suffered, or have been threatened with, because you have raised a concern about Reportable Conduct, then that grievance will be covered by this Policy and should be raised under this Policy.

Reprisal refers to any adverse action or threat made against someone for making or intending to make a disclosure under this Policy or being suspected of doing so. Examples include:

- dismissal or demotion;
- victimisation, intimidation, or harassment;
- discrimination;
- present or future bias;
- actions causing injury, financial loss, hardship, property damage;
- threats or actual harm.

6. How to report

It is encouraged to report concerns of Reportable Conduct which would constitute a breach of Select Harvests' policies through the standard channels set out in the particular policy.

Where a person, irrespective of the reason, feels unable to raise their concern(s) regarding Reportable Conduct via standard channels or where the matter relates to Reportable Conduct in relation to other parties or to Reportable Conduct disclosed by a third party, they should report the matter as a Protected Disclosure by:

- sending an email to our monitored email address – whistleblower@selectharvests.com.au or
- contacting the General Manager, People, Safety & Sustainability; or
- contacting the General Counsel & Company Secretary (who is the designated Whistleblower Protection Officer).

If an independent contact point is preferred the following option is available:

Dan Feldman – Partner of HR Legal
dfeldman@hrlegal.com.au
 +61 418 562 492

Protected Disclosures should include as much information as possible, including but not limited to:

- the names of any person(s) involved in the Reportable Conduct;
- the dates, times, location on which the Reportable Conduct occurred;
- the whereabouts of any evidence of the Reportable Conduct, if known; and
- a description of what the conduct involved.

Persons are not discouraged from making a report if they do not have evidence, as this is not a bar to the activation of Select Harvests' investigative procedures.

A person must have reasonable grounds to suspect that the information they are disclosing about Select Harvests concerns Reportable Conduct. Disciplinary or other action may be taken against a person making a report which is false, misleading or malicious, including possible termination of employment.

If a person does not wish to make a report of Reportable Conduct in accordance with this Policy, they can consider making reports to the legal authorities/regulator responsible for the enforcement of the law in the relevant area or their lawyer.

In limited extreme circumstances, public interest and emergency disclosures to a journalist or parliamentarian may also be protected, although Select Harvests recommends seeking legal advice before making such a disclosure.

7. Protection and Support

Select Harvests adopts the following principles in relation to its whistleblowing program:

- Select Harvests will support and protect individuals who act honestly and have reasonable grounds to make a Protected Disclosure from Reprisals;
- Select Harvests, or an independent third party appointed by Select Harvests, will conduct investigations in an objective and confidential manner. Appropriate corrective action will be taken as warranted by the investigation in Select Harvests' sole discretion;
- Select Harvests will take all reasonable steps to protect staff who have been requested to assist in investigating Protected Disclosures from any Reprisals;
- Select Harvests will not take any disciplinary action, or tolerate Reprisals, against a person where a Protected Disclosure is unable to be substantiated or is found to be untrue, when the Protected Disclosure was made with a genuine or reasonable belief regarding the Reportable Conduct;
- Select Harvests will not prevent (whether through confidentiality agreement or otherwise) a person from making a disclosure to a regulator; and
- Select Harvests prohibits its staff from undertaking Reprisals in respect of a person, or a third party outside of Select Harvests, who makes a Protected Disclosure.

8. Protection from Reprisals

Select Harvests prohibits its employees from undertaking Reprisals in respect of a person who has made a Protected Disclosure. In certain circumstances, victimisation of persons who have made a Protected Disclosure can result in a civil penalty and/or constitute a criminal offence and perpetrators may be liable to prosecution.

Any employee of Select Harvests who undertakes Reprisals in respect of a person who has made a Protected Disclosure will be subject to disciplinary action, up to and including termination of employment.

While the Corporations Act does not grant immunity to a person for any misconduct that they were involved in that is revealed in the disclosure, the Corporations Act protects a person against certain legal actions related to making the Protected Disclosure, including:

- criminal prosecution (and the Protected Disclosure cannot be used against the person in a prosecution, unless the disclosure is false);
- civil litigation (such as for breach of an employment contract, duty of confidentiality, or other contractual obligation); or
- administrative action (including disciplinary action).

A person's employment or their employment contract cannot be terminated on the basis that a Protected Disclosure constitutes a breach of that contract.

9. Duties relating to Reportable Conduct

It is expected that all Select Harvests employees will report known, suspected, or potential cases of Reportable Conduct, whether such cases involve Select Harvests, or other parties with which Select Harvests has (or did have) dealings. This includes reporting Reportable Conduct disclosed to Select Harvests by a third party to whom this Policy does not apply.

Failure to report Reportable Conduct may result in disciplinary action, up to and including termination of employment.

10. Confidentiality and anonymity

Protected Disclosures can be made anonymously. It is an offence to disclose the person's identity without their consent or Court order.

Select Harvests recognises that maintaining confidentiality is crucial in ensuring disclosure of Reportable Conduct in a timely manner and without fear of Reprisals.

While Protected Disclosures can be made anonymously, it is important to note that if a person chooses to make a Protected Disclosure anonymously, this may hinder Select Harvests' ability to fully investigate the matter.

In the event a person reveals their identity, subject to any legal requirements, all employees must protect and maintain the confidentiality surrounding Protected Disclosures, including the identity of people they know, or suspect may have made a Protected Disclosure, or those who are the subject of a Protected Disclosure.

It must be recognised that the identity of a person and the details of a report of Reportable Conduct may be disclosed in some circumstances. These include:

- disclosure to law enforcement bodies where potentially criminal behaviour is involved;
- disclosure required by law; and
- disclosure in the course of investigation which may involve interviewing people and providing them an opportunity to respond to allegations.

Select Harvests will also take all reasonable steps to reduce the risk of the person's identity becoming apparent while investigating the Reportable Conduct.

11. Investigation

a. *Investigation process*

All reports of Reportable Conduct will, so far as is reasonably practicable, be investigated in a timely, thorough, and impartial manner with due regard to the rights of all people involved in the allegation. Select Harvests will determine the appropriate method for the investigation. Select Harvests may elect to appoint an internal investigator or an independent body or person(s) as an investigator. Where appropriate, Select Harvests may ask for the assistance of any internal or external accounting expertise or legal counsel or any other professional services that Select Harvests deems necessary.

The mere making of a report does not guarantee that the matter will be formally investigated. Where an investigation is initiated, it will be a fair and independent process, without bias. Investigations will be independent of the business unit in respect of which allegations have been made, the person who has made the disclosure, or any person who is the subject of the Reportable Conduct.

Select Harvests will apply principles of procedural fairness and natural justice to the conduct of any investigation and any findings arising under this Policy. The Board and the Audit and Risk Committee are to be notified of the investigation and provided with updates, as appropriate.

All records relating to Protected Disclosures are to be retained in secure storage for a minimum period of seven years unless requirements in applicable legislation specify a greater retention period.

b. *Person against whom the Protected Disclosure is made*

Select Harvests aims to ensure that a fair process is afforded to the individual/s who is/are the subject of a Protected Disclosure and, unless special circumstances apply or as directed by a regulatory body, the individual/s has/have the right to:

- be informed as to the substance of the allegations against them; and
- be given the opportunity to answer the allegations before a final decision is made.

c. *Keeping the person who made the Protected Disclosure informed and protected*

The person who made the Protected Disclosure (if not anonymous) will be kept appropriately informed of the progress of action taken in respect of the Protected Disclosures made by them. The extent to which the person will be informed of actions taken in response to the Protected Disclosure will vary on a case-by-case basis at Select Harvests' discretion.

The person who made the Protected Disclosure (if not anonymous) will be contacted, as soon as practicable, to discuss their welfare, if appropriate, and to establish a process of communicating with them during the investigation, if needed.

Additional protections offered will depend on things such as the nature of the Reportable Conduct and the people involved. Protections may include monitoring and managing the behaviour of other employees, implementing investigation processes where appropriate, taking disciplinary

action where appropriate for conduct that amounts to detrimental conduct or breaches the confidentiality requirements under this Policy, re-locating individuals (which may include the people alleged to have been involved in the Reportable Conduct) to a different team, offering an individual a leave of absence or flexible workplace arrangements while a matter is being investigated, and/or providing support services such as access to the Employee Assistance Program.

At the conclusion of the investigation, the person may be informed of the outcome. The extent of the details provided to the person as to the outcome of the investigation will vary on a case- by-case basis at Select Harvests' discretion.

d. Findings

At the conclusion of the investigation, where there is a finding that the Reportable Conduct has occurred, corrective actions may be recommended to prevent the Reportable Conduct from occurring in the future, as well as any action that should be taken to remedy any harm or loss arising from the Reportable Conduct having regard to the gravity and sensitivity of the matter.

This may include disciplinary action against the individual/s responsible for the Reportable Conduct and the referral of the matter to appropriate authorities as is deemed necessary.

In finalising the matter, actions that may be taken by Select Harvests may include:


- disciplinary action against the individuals found to be involved in the Reportable Conduct such as warnings or termination of employment;
- deciding on the corrective actions to be taken to prevent the Reportable Conduct from occurring in the future as well as any action that should be taken to remedy any harm or loss arising from the Reportable Conduct (including implementing the investigator's recommendations);
- referring the matter to the appropriate law enforcement body;
- in the case of a Protected Disclosure involving other parties, a decision whether it is appropriate to notify the other party;
- no further action; or
- any other action deemed appropriate.

Provided the above terms are met, if an individual who discloses Reportable Conduct is also involved in such conduct, making a Protected Disclosure does not exempt them from any civil or criminal liability related to the matter. Select Harvests may consider an individual's cooperation during the Protected Disclosure process when deciding on disciplinary action and will factor in the circumstances.

12. Adoption of Policy and periodic review

This Policy was adopted by the Board on 17 February 2026 and takes effect from that date and replaces any previous Policy in this regard. The Policy will be reviewed and reassessed every three years and, on each occasion, obtain the approval of the Board to any amendments to the Policy.

13. Authorisation and Approval

Document Name	Whistleblower Policy
Document Manager	General Counsel & Company Secretary
Document Department	Legal
Contact	General Counsel & Company Secretary
Approval Authority	Managing Director
Approval Signature	
Release Date	14 June 2023
Renewed Date	17 February 2026
Review Date	+3 years
Version*	2.0