

## 1. Purpose

The purpose of this Policy is to ensure everyone at Synlait feels confident and supported to raise concerns about actual, suspected, or anticipated wrongdoings within Synlait without fear of retaliation.

This policy applies to all Synlait Milk Limited sites and subsidiaries (Synlait).

This Policy applies to all employees (current or previous) of Synlait, and all individuals performing services for and on behalf of Synlait, regardless of their employment status, wherever they are in the world. This includes (but not limited to):

- Directors, Executive, people leaders and employees
- Contractors providing services to Synlait and
- Other parties and their employees carrying out work on behalf of Synlait.

## 2. Scope

Synlait expects its people to be honest and trustworthy in everything they do, and to act in accordance with the Synlait Standards and operational policies and procedures.

This Protected Disclosures Policy forms part of the Fraud and Corrupt Conduct Framework. The Fraud and Corrupt Conduct Framework is supported by risk management mechanisms, which includes prevention, detection, and response.

It is recommended that you read both this Policy and the Fraud and Corrupt Conduct Policy and refer to the Protected Disclosures (Protection of Whistleblowers) Act 2022 (the Act) to support you with your decision making, to understand who to speak to and how to make a disclosure.

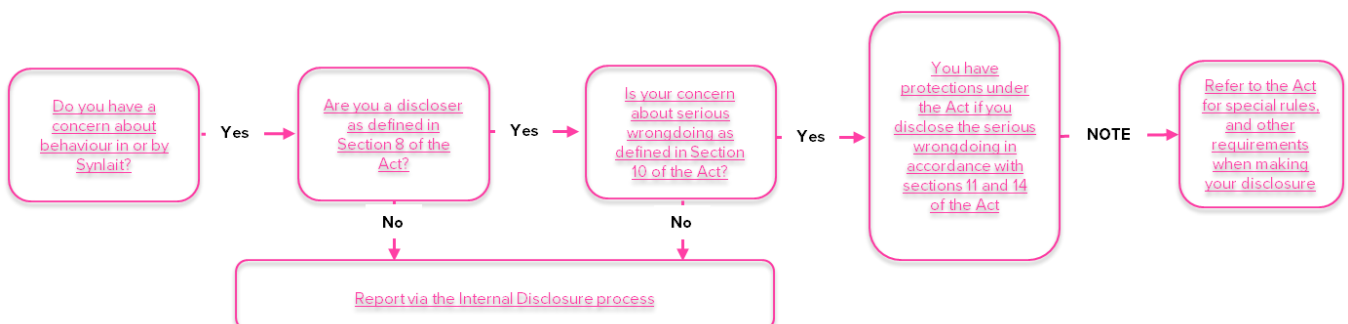
## 3. Reporting

The purpose of the Act is to facilitate the disclosure and investigation of serious wrongdoing (which includes fraud and corrupt conduct) in the workplace, and to provide protection for employees and other workers who report concerns.

Where fraud, corrupt conduct, or serious wrongdoing is suspected of occurring or has occurred, it is expected that you report this immediately.

Reporting can be completed via our **Internal Disclosure Form** or via the **Protected Disclosure process** (which includes anonymous reporting). You can use either reporting process for reporting of fraud, corrupt conduct or serious wrongdoing however, if you wish your disclosure to be fully anonymous you must use the Protected Disclosure process.

The following flowchart helps you decide which reporting method to use:



The Fraud and Corrupt Conduct Policy<sup>1</sup> provides definitions of Fraud and Corrupt Conduct and additional details of what to report, when and how.

<sup>1</sup> Fraud and Corrupt Conduct definitions are included in the Fraud and Corrupt Conduct Policy

Reporting must be done in good faith, be truthful and be able to be substantiated.

To make a Protected Disclosure use one of these mechanisms:

- Web form:** [Whistleblower Hotline Form](#) (password “synlait”)  
**Phone:** 0800 847 633  
**Email:** [synlait@whistleblowers.co.nz](mailto:synlait@whistleblowers.co.nz)  
**Post:** Whistleblowers Service, Incident Response Solutions Limited, PO Box 1946, Shortland Street, Auckland, 1140

You will be stepped through a series of questions when making a disclosure. Please include enough information about the situation to allow a thorough and fair initial assessment and investigation (if applicable) to take place.

## 4. Disclosure Acknowledgement and Review

Within 20 days of receiving a protected disclosure, a Disclosure Officer will acknowledge receipt of your disclosure (unless you report completely anonymously), will undertake an initial assessment of the information provided by you with another Disclosure Officer, and together the Disclosure Officers will consider next steps and whether further investigation is required<sup>2</sup> or possible based on the information provided.

Synlait Disclosure Officers (**Disclosure Officers**) are:

- Senior Independent Assurance Risk and Compliance Manager
- Head of HR Business Partnering
- Chief Commercial Officer
- Director, People & Culture
- Chief Executive Officer
- Chair of the Synlait Audit and Risk Committee.

You will also be kept informed about what has been done to deal with the matter (which could include investigating the disclosure, addressing any serious wrongdoing, referring the disclosure to an appropriate authority<sup>3</sup> or deciding that no further action is required<sup>4</sup>).

If it is impractical to complete all actions required in this time, the Disclosure Officer will inform you of how long they expect to take, update you on their progress, and inform you of what has been undertaken to deal with the matter.

If you believe a Disclosure Officer may be involved in serious wrongdoing, you may raise your concern directly with the Chair of the Board. Details on the Board Chair are available on the Synlait website.

Reports may be shared with other relevant parties, if required, to investigate and if appropriate, an investigation may involve external parties.

Anyone accused as part of a disclosure will have the right to answer the allegation. If the initial report was not made anonymously, you will also be able to be heard during the initial assessment and investigation stages.

## 5. Protections for Disclosers

Synlait will ensure all reasonable steps are taken to keep your identity confidential. Any information disclosed as part of the reporting process will be treated confidentially and only shared to the extent required to conduct a thorough and fair assessment, and if required, an investigation. In some situations, this may not be possible, including, but not limited to, where:

- your identity is essential to prevent serious risk to public health and/or safety or the environment
- a court order requires identification.

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<sup>2</sup> Refer to the *Fraud and Corrupt Conduct Policy* for details of the Initial Assessment and Investigation Stages

<sup>3</sup> *Protected Disclosures (Protection of Whistleblowers) Act 2022 Section 16*

<sup>4</sup> *Protected Disclosures (Protection of Whistleblowers) Act 2022 Section 15*

Anyone reporting in good faith will not face disciplinary action or retaliation as a result of the report being made. For this policy to be successful, the active participation and support of all our employees is essential.

## 6. Document Control

This document will be formally reviewed every two years or more frequently if operational or legislation changes require.

The Delegated Author for this document is the Senior Independent Assurance, Risk and Compliance Manager who is responsible for monitoring and managing areas of compliance, ensuring key subject matter experts and collaborators have been consulted during the review and coordinating the update to this document. Any proposed changes to this document should be provided through to the Delegated Author for consideration.

This document is owned by the Chief Commercial Officer who is responsible for endorsement of the any proposed changes and for ensuring that mechanisms are in place that ensure the policy is adhered to.

Responsibility for the final approval of the refreshed document (or roll-over of the document in its current form) is by the Audit and Risk Committee.



Paul Washer  
**Chair, Audit and Risk Committee (ARC)**  
**Synlait Milk Limited**



Rob Stowell  
**Chief Commercial Officer**  
**Synlait Milk Limited**

## Revision history

| Date       | Status      | Name            | Title  | Responsibility    |
|------------|-------------|-----------------|--|-------------------|
| 23/05/2024 | Reviewed by | Trish Telfer    | Head of HR Business Partnering                           | Delegated Author  |
| 22/05/2024 | Reviewed by | Madeleine Breen | Legal Counsel  | SME / Contributor |
| 23/05/2024 | Reviewed by | Wendi Watkins   | Senior Independent Assurance Risk and Compliance Manager | SME / Contributor |
| 31/05/2024 | Reviewed by | Cathy Gamlen    | Director People and Culture                              | Joint Endorser    |

## Endorsement and Approval

| Date       | Status      | Name        | Title                    | Responsibility |
|------------|-------------|-------------|--------------------------|----------------|
| 23/06/2024 | Endorsed by | Rob Stowell | Chief Commercial Officer | Owner          |
| 24/09/2024 | Approved by | Paul Washer | Synlait ARC Chair        | Approver       |

## Related Documents

- Protected Disclosures (Protection of Whistle-blowers) Act 2022
- Synlait Fraud and Corrupt Conduct Policy
- Synlait Standards Policy (Code of Conduct)
- Privacy Act 2020
- Synlait Disciplinary Procedure

## Version history

| Date Approval Requested | Revision | Step numbers and detailed description of changes (incl. any relevant QE/CC numbers)   |
|-------------------------|----------|---|
| June 2024               | 5        | <p>Definitions, roles and responsibilities have been refined and clarified</p> <p>Grammatical style and punctuation changes have been made to ensure the policy tone aligns to the content and to correct inconsistencies</p> <p>Additional reference documents included to ensure wider awareness of other Policy considerations</p> <p>Procedural references have been removed to align to Policy level document requirements</p> <p>Updated signatories</p> <p>A Document Control section has been added to reflect Synlait governance and compliance requirements.</p> <p>Change in storage location from MyQDocs to Sharepoint</p> |
| 26/06/2023              | 4        | <p>Updated header and footer</p> <p>Confirmed contact details referred to under reporting procedure</p> <p>Updated reference document list</p> <p>Updated Title: This was originally 05294 Whistleblower Policy – Synlait Milk Limited. Once published it will read 05294 Protected Disclosure Policy</p> <p>The reporting processes. Originally said</p>   |

| Date Approval Requested | Revision | Step numbers and detailed description of changes (incl. any relevant QE/CC numbers)  |
|-------------------------|----------|--|
|                         |          | <p>Wrongdoing is a breach of the Synlait Standards Policy and should be reported to your supervisor, your manager, and the Synlait Senior Audit and Compliance Manager</p> <p>Reworded and formatted</p> <p>The disclosure officers Originally read</p> <p>Chief Executive Officer</p> <p>Head of Legal and Governance</p> <p>Director, People &amp; Culture (if the report relates to either of the roles above) or</p> <p>Chair of the Audit and risk committee</p> <p>The ownership of the policy from Director Legal Risk and Governance to Director People and Culture</p> <p>Formatting and removal of pronouns to align with 05656 Synlait milk limited documentation management standards</p> <p>Updated revision history table</p> <p><b>Document controller:</b></p> <p>Title updated to SML naming convention</p> <p>Old issue date macro removed from the footer</p> <p>Reporting procedure section – 01689 added to the document and underlined. Human resource title updated.</p> <p>Throughout – bullet points corrected to listbullet1.</p> <p>Step 1.1 – bullet points corrected to listbullet2</p> |
| 30/07/2020              | 3        | Update of template   |

The previous revision of this document is available in the Document Control System. To access please contact the Document Controller.