

Purpose

Casino Food Company Ltd (“CFC” or “the Company”) is committed to upholding high standards of conduct and ethical behaviour across all business activities and promoting a culture of honest behaviour, corporate compliance and good governance. CFC encourages the reporting of any instances of suspected unethical, illegal, fraudulent or undesirable conduct and provides protections and measures so that those persons who make a report can do so confidentially and without fear of intimidation or reprisal.

This policy is developed and implemented having regard to the protections afforded to Eligible Whistleblowers pursuant to **Part 9.4AAA of the Corporations Act 2001 (Cth)** (‘Act’) and applies to CFC as an **unlisted public company**.

The Act provides protections for Eligible Whistleblowers in certain circumstances, and CFC is committed to recognising and upholding those protections.

To the extent that officers and employees of CFC have obligations under this policy, they are required to comply with the policy. Failure to do so may result in appropriate action being taken (including disciplinary action, up to and including termination of employment, for employees).

This Whistleblower Policy provides information about:

- What protections are available to Eligible Whistleblowers;
- What is an Eligible Disclosure;
- Who whistleblowers can report to safely and confidentially;
- How CFC will investigate protected disclosures; and
- How CFC will support an Eligible Whistleblower who makes an Eligible Disclosure under this policy.

Associated Policies

The policy should be read in conjunction with the following company policies:

- Code of Conduct
 - Anti-Bribery & Corruption Policy
 - Anti- Discrimination, Harassment & Bullying Policy
 - Complaints & Grievance Policy
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1. Policy

1.1 Effect of this Policy

This policy aims to provide guidance to officers and employees of CFC in respect of the protections afforded under legislation for whistleblowers.

2. What are the whistleblower protections all about ?

Where a person who is an Eligible Whistleblower, makes an Eligible Disclosure, to an Eligible Recipient, then the person making the disclosure has certain rights and protections under legislation.

The terms of this policy are not intended to impose contractual obligations on CFC or on any related body corporate. Further, the terms of this policy are not incorporated into any individual employee's contract of employment, nor any contractor's contract for services.

This policy may be amended, replaced or rescinded by CFC from time to time, and in its absolute discretion.

3. Who is an 'Eligible Whistleblower' ?

An 'Eligible Whistleblower' means an individual who is a current or former:

- Employee of CFC;
- Officer or director of CFC;
- Contractor or supplier (or an employee of a contractor or supplier) of goods or services to CFC;
- Associate of CFC (which includes a director or secretary of CFC or a related body corporate); or
- Relative, dependant, or dependant of a spouse of any of the above listed individuals

4. What Is an 'Eligible Disclosure'

The disclosures protected by the Act ('Eligible Disclosures') includes disclosures where a person has **reasonable grounds to suspect** that the information disclosed concerns:

- misconduct or an improper state of affair or circumstances relating to CFC or any of its related bodies corporate.
- CFC or any related body corporate (or any officer or employee of those entities) having engaged in conduct that:
 - a) is an offence against, or contravention of, the *Corporations Act 2001* (Cth), the *Australian Securities and Investments Commission Act 2001* (Cth), or a range of specified banking, insurance, life insurance and superannuation statutes;
 - b) is conduct that constitutes an offence against any Commonwealth law punishable by imprisonment for 12 months or more; or
 - c) represents a danger to the public or the financial system;

Some examples of Eligible disclosures include (but are not limited to):

- Fraud, corruption, bribery, money laundering or misappropriation of funds
- Misleading or deceptive practices
- Improper or dishonest accounting or financial reporting
- Avoidance or mismanagement of taxation obligations
- Unethical conduct
- Improper use of company funds
- Other illegal activity or breaches of legal obligations
- threats to engage in detrimental conduct against a person who has made a disclosure, or is believed or suspected to have made, or planning to make, a disclosure that qualifies for protection.

A disclosure made on reasonable grounds may still qualify for protection even if the disclosure turns out to be incorrect.

A disclosure may also be an Eligible Disclosure if the disclosure is made to a legal practitioner for the purpose of obtaining legal advice in relation to the operation of the protections for whistleblowers contained in Part 9.4AAA of the Act.

There is no requirement for a discloser to identify themselves for a disclosure to qualify for protection.

A whistleblower may have a right to make a public interest disclosure and an emergency disclosure (which relates to disclosures to a member of parliament and to journalist), pursuant to s 1371AAD of the Act. There is specific criteria applying to such disclosures, and a person should obtain specific independent legal advice about their rights before seeking to make such a disclosure.

A person may also have a right to make a disclosure in relation to misconduct concerning the tax affairs of CFC or its related bodies corporate, as set out in the *Taxation Administration Act 1953* (Cth).

Disclosures that are not 'Eligible Disclosures' do not qualify for protection under the Corporations Act.

5. What is NOT an Eligible Disclosure

Importantly, a "personal workplace grievance", being a grievance about any matter in relation to the discloser's employment, or former employment, having (or tending to have) implications for the discloser personally, will *not* qualify for protection, unless it concerns a contravention or alleged contravention of the Act, relating to a detriment caused or a threat made to a discloser. Examples of a personal workplace grievance include disclosures about:

- A decision relating to the engagement, transfer or promotion
- Interpersonal conflict between a discloser and another employee
- Decisions about taking disciplinary action against a discloser (including decisions about suspension and termination of employment)

However, a disclosure will not be a "personal workplace grievance" (and therefore will be capable of protection under the legislation), where the disclosure:

- has significant implications for CFC (or another regulated entity) that do not relate to the discloser; or
- concerns conduct or alleged conduct that is otherwise an offence against federal law, or represents a danger to the public or financial system.


Although a 'personal work related grievance' may not be reportable under the terms of this policy, CFC encourages employees and officers to raise issues with their manager or any other CFC leader that they feel comfortable raising the matter with, or otherwise raise such matters in accordance with the CFC complaints and Grievance policy.

6. Who Can Receive a Disclosure – who is an "Eligible Recipient"?

In order to qualify for protection under the Act, protected disclosures must be made to an 'Eligible Recipient', being those listed below.

It is up to an Eligible Whistleblower to decide to which Eligible Recipient they will report an Eligible Disclosure, however CFC encourages Eligible Whistleblowers to report a disclosure to Stopline or a Whistleblower Contact Officer (see below). The list of Eligible Recipients are those listed below:

- An officer (including a director or company secretary) of the Company or a related body corporate
- A senior manager of the Company or related body corporate (defined in section 9 of the Corporations Act, as a person in CFC or a related body corporate who makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the Company or a related body corporate, or who has the capacity to affect significantly CFC’s or a related body corporate’s financial standing. This includes, for example, the CEO.
- the external auditor (or a member of the audit team) or actuary of CFC or a related body corporate;
- the Australian Prudential Regulation Authority (APRA);
- the Australian Securities and Investments Commission (ASIC);
- A legal practitioner for the purpose of obtaining legal advice regarding whistleblower protections (such disclosure will still qualify for protection even if the legal practitioner concludes that the disclosure is not an Eligible Disclosure under the Act);
- Making a call to the following entity which is authorised by CFC to receive disclosures that may qualify for protection under the Act, being the confidential reporting facility that CFC has established through Stoplevel Pty Ltd (**Stoplevel**):

Email:	makeareport@stoplevel.com.au
Telephone:	1300 3045 50
Post:	The Casino Food Group c/o Stoplevel PO Box 403, Diamond Creek VIC 3089
QR Code	

Whistleblower Contact Officer means:

Tracey Mills
0412 598 020

Anne Toohey
0427 663636

The Whistleblower Protection Officer may be contacted for the purposes of:

- making an Eligible Disclosure; or
- seeking contact information of other Eligible Recipients.

7. Confidentiality and anonymous reports

Confidentiality: CFC will manage all reports raised under this policy confidentially (regardless of whether it is made anonymously or not). CFC will seek to protect the identity of anyone subject to or named in a report or connected with Reportable Conduct, as set out in section 10 of this policy.

CFC will keep confidential any information provided as part of a disclosure (to the extent possible under CFC's legal and regulatory obligations). CFC will share information only on a need-to-know basis with those who are involved in investigating, reporting or resolving the matter (except where information sharing is either prohibited or required by law or regulation).

Anonymous reports: Disclosures can be made anonymously and still be protected under the Corporations Act. Making a report anonymously may affect a person’s ability to receive feedback on the status of any investigation and CFC's ability to effectively investigate the matter or offer protection.

8. How to Make an Eligible Disclosure

It is up to an Eligible Whistleblower to decide to which Eligible Recipient they will report an Eligible Disclosure. A Whistleblower disclosure may be made verbally or in writing. It is preferred that a disclosure under this policy clearly:

- Describe the Eligible Disclosure
- Provide as much detail as possible of the facts which provide the basis of the reasonable grounds for the suspicion that the conduct constitutes an Eligible Disclosure
- Anything else the person wishes to add that would assist CFC to make an assessment of the conduct or to otherwise investigate it.

An Eligible Whistleblower may remain anonymous :

- while making a disclosure
- over the course of the investigation; and
- after the investigation is finalised.

See section 10(B) below for further detail.

An Eligible Whistleblower can refuse to answer questions that they feel could reveal their identity.

However, even if an Eligible Whistleblower wishes to remain anonymous, they are encouraged to maintain ongoing two-way communication with the Eligible Recipient, so the Eligible Recipient can ask follow-up questions or provide feedback.

9. Investigation of disclosures

Upon receipt of an Eligible Disclosure, CFC will first assess the disclosure and determine whether an investigation is appropriate. CFC may investigate such disclosures made pursuant to this policy and will approach the resolution of an issue on the basis of what is reasonably necessary to ensure appropriate responsible governance and corporate behaviour.

Without limiting CFC's discretion when deciding which disclosures it will investigate, CFC may decide not to investigate an Eligible Disclosure in circumstances where a previous disclosure(s) has been made to CFC relating to the same or similar circumstances, and where CFC has already investigated the matters the subject of that previous disclosure(s).

Where appropriate, the Executive Manager People & Culture, Chief Financial Officer or another person deemed appropriate by CFC, may be appointed to assist in the investigation of a disclosure. If considered appropriate, an external party may also undertake or assist in investigating.

In endeavouring to ensure fair treatment of persons identified in a disclosure, the investigation will be conducted independently of any person who is mentioned in, or is the subject of the disclosure. Where appropriate, such persons may be informed of the allegations and provided with the opportunity to respond.

While the particulars of the investigation process will be determined by the nature and substance of the disclosure, if the disclosure is not anonymous, contact with the whistleblower may be made shortly after receipt of the disclosure (within 5 days), and further information may be sought.

Where CFC considers it appropriate to do so, CFC will provide feedback to the whistleblower regarding the progress and/or outcome of the investigation, including any timeframes for completion of any investigation (assuming the disclosure has not been made anonymously and contact can be made).

Where a report is submitted anonymously, CFC may investigate based on the information provided.

Upon completion of an investigation, CFC will take any steps it considers appropriate. This includes but is not limited to:

- taking disciplinary action against those the subject of a disclosure;
- taking disciplinary action against a person who has knowingly made a false disclosure;
- reporting any findings of the investigation related to criminal activity, to the police and/or regulators (e.g. ASIC).

If the investigation determines the disclosure is not an Eligible Disclosure, CFC may decide to deal with any complaints or allegations in accordance with CFC's Complaint & Grievance policy or such other applicable policies of CFC.

10. Protections for Whistleblowers

An Eligible Disclosure which qualifies for protection under the Act, qualifies for protection from the time the disclosure is made, regardless of whether the discloser or recipient recognises that the disclosure qualifies for protection.

Where an Eligible Disclosure made under this policy qualifies for protection under the Act, CFC will endeavour to support the Eligible Whistleblower and protect them from detriment in the following ways:

(A) Protection from detrimental conduct

A person is prohibited from engaging in conduct which causes any detriment to another person if, when the first person engaged in the conduct, they believed or suspected that the other person made, may have made, proposes to make or could make a disclosure that qualifies for protection under Part 9.4AAA of the Act and their belief or suspicion is the reason, or part of the reason, for their conduct.

A person is likewise prohibited from making to a second person, a threat to cause detriment to that second person or to a third person, in circumstances where the first person:

- intends the second person to fear that the threat will be carried out or is reckless to causing the second person to fear that the threat will be carried out; and
- makes the threat because a person makes a disclosure that qualifies for protection, or may make a disclosure that would qualify for protection, under Part 9.4AAA of the Act.

Detrimental conduct includes (but is not limited to) the following conduct taken in respect of a whistleblower or potential whistleblower:

- termination of employment;
- injury of an employee in their employment;
- alteration of an employee's position or duties to their disadvantage;

- discrimination between the employee and other employees of CFC;
- harassment or intimidation of a person;
- harm or injury to a person, including psychological harm;
- damage to a person's property;
- damage to a person's reputation;
- damage to a person's business or financial position; and
- any other damage to a person.

Such conduct is strictly prohibited by this policy. If it is determined that an employee or contractor engages in conduct in breach of this direction, appropriate action (including disciplinary action, or termination of a contractor's engagement) will be taken. Such action will be separate from any penalties or damages that may be imposed by a court upon a person for having contravened the legislation.

If an Eligible Whistleblower considers that they have been subjected to detrimental conduct within the meaning of the above paragraphs, the Eligible Whistleblower may lodge a complaint by email to the CEO (simon.stahl@casinofoodco.com.au) or Company Secretary (annabelle@casinofoodco.com.au). CFC may investigate such complaints and take such action it determines to be appropriate in the circumstances. Eligible Whistleblowers may seek independent legal advice or contact regulatory bodies, such as ASIC or APRA, if they believe they have suffered detriment.

For the avoidance of doubt, protecting a discloser from detriment does not prevent CFC from managing a discloser's unsatisfactory performance, or from taking action to protect a discloser from detriment (for example, when the disclosure relates to wrongdoing in the discloser's immediate work area).

A discloser (or any other employee or person) can seek compensation and other remedies through the courts if: they suffer loss, damage or injury as a result of detrimental conduct; and the entity failed to take reasonable precautions and exercise due diligence to avoid the detrimental conduct. Disclosers are encouraged to seek independent legal advice in these circumstances.

CFC will protect disclosers from detriment in the following ways:

- assess the potential risk to a discloser upon the receipt of a disclosure;
- take steps to investigate any complaint relating to detriment of the kind outlined above;
- take appropriate disciplinary action where a complaint relating to detriment has been substantiated;
- implement steps (to the extent that they are reasonable and practicable) to avoid or minimise risks of detriment to a discloser (for instance, a change in the work environment).

(B) Protection of the identity of the whistleblower

Disclosures can be made anonymously and still qualify for protection under the Act. A person making a disclosure may choose to remain anonymous at the time of making a disclosure, during the course of any investigation into a disclosure, and at the completion of any investigation.

- Except in the circumstances below, where an Eligible Disclosure is made that qualifies for protection under the Act, CFC will not disclose the identify of the discloser, or any information that is likely to lead to the identification of the discloser, unless:
 - the discloser consents;
 - it is disclosed to ASIC, APRA, or a member of the Australian Federal Police;

- it is disclosed to a lawyer to obtain legal advice or legal representation in relation to the operation of the whistleblowing provisions; and/or
- it results in information being disclosed where it is reasonably necessary to do so for the purposes of CFC investigating a matter to which the qualifying disclosure relates (in which case CFC will ensure the disclosure does not identify the whistleblower and will take all reasonable steps to reduce the risk the discloser will be identified).

Simply because a discloser does not make a disclosure anonymously, does not mean that they have consented to their identity being disclosed.

It is illegal, and therefore specifically prohibited by CFC, for any person to disclose a person's identity or information likely to identify a discloser, unless any of the above exceptions apply.

CFC will also implement the following further measures to protect a person's identity from being disclosed, including:

- ensuring the safekeeping of any files and documentation concerning the disclosure;
- permitting a discloser to adopt a pseudonym which will then be used by CFC, and otherwise redacting a discloser's name and using gender neutral identifiers, where practicable;
- where contact is able to be made, by contacting a discloser to ascertain what parts of their disclosure could inadvertently identify them;
- making those persons who investigate a disclosure, aware of the terms of this policy; and
- any other reasonable measures suggested by a discloser, such as communication through an anonymised email address.

(C) Further protections

Further protections given by the Act when an Eligible Disclosure qualifying for protection under the Act is made, are:

- the whistleblower is immune from any civil, criminal or administrative liability (including disciplinary action) for making the disclosure;
- no contractual or other remedies may be enforced, and no contractual or other right may be exercised against the whistleblower, on the basis of the disclosure;
- in some circumstances, the reported information is not admissible in evidence against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, except where the proceedings are concerned with whether the information is false;
- a whistleblower's identity cannot be disclosed to a court or tribunal except where considered necessary; and
- unless the whistleblower has acted unreasonably or vexatiously, a whistleblower cannot be ordered to pay costs in any legal proceedings in which the whistleblower is seeking compensation for loss, damage or injury suffered as a result of the detrimental conduct.

(D) Protection of files and records

To the extent that CFC deems it appropriate, CFC will create records and maintain documents during any investigation. All protected disclosures and any files and records created from an investigation of a protected disclosure will be securely retained. A release of information in breach of this policy will be regarded as a serious matter and may have consequences for employment (or for contractors, their contract for services).

(E) Additional support

CFC recognises that making a disclosure as a whistleblower can be stressful. If a person who makes a disclosure is an employee of CFC, they may request additional support.

CFC will look at ways to provide support to the extent reasonably practicable. Examples of support which may be provided include:

- providing a first point of contact
 - providing information about protections provided
 - discuss what CFC intends to do with the disclosed information & potential timeframes for actions
 - referral to the Employee Assistance Program.
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11. Availability of Policy

The policy will be published on the Company intranet 'The Hub', corporate website & Diligent Boards.

12. Company Reporting

The Board will receive a report annually that includes the number and type of disclosures to enable CFC to address any issues or trends.

13. Training & Awareness

The Company will provide periodic training to Officers and Directors, Senior managers and Employees generally (as part of induction).

Training will cover:

- Whistleblower protections under the Corporations Act;
- How to receive and escalate disclosures;
- Confidentiality obligations;
- Prohibition on victimisation.

The Company will take reasonable steps to ensure contractors and suppliers are aware of the availability of this Policy.

14. Review of Policy

This policy will be reviewed at least every two years; or earlier if legislative changes occur.

The Board is responsible for monitoring compliance.