

METCASH WHISTLEBLOWER POLICY

Policy Statement

Metcash aims to maintain a high standard of legal and ethical business behaviour and to create an environment where individuals are able to make Protected Disclosures and are supported and protected if they do so.

If there are reasonable grounds to believe that a breach under laws referred to in the whistleblower provisions of the *Corporations Act 2001* (Cth) has occurred, the disclosure may be protected in accordance with this Policy.

Purpose

The key objectives of this Policy are to:

- confirm Metcash's commitment to maintaining a workplace and organisation that is free from fraudulent and dishonest activity;
- foster a culture of honest and ethical behaviour;
- encourage professional, ethical behaviours and corporate compliance throughout Metcash; and
- provide assurance that protected disclosures are appropriately handled.

Metcash understands that these objectives can only be achieved and maintained with the support and commitment of all its stakeholders, including members of the Board and its employees. The expectation is that all stakeholders will conduct themselves in a manner that achieves these key objectives and behavioural standards. Stakeholders should be prepared to draw attention to any behaviour that they have reasonable grounds to believe is in breach of this Policy, so that the conduct can be investigated and addressed as necessary.

Scope

This Policy applies to Protected Disclosures by any Whistleblowers (as defined below), and relevantly includes past and present employees, company officers and service providers.

This Policy outlines the procedure for making a Protected Disclosure and details the protections provided to Whistleblowers.

Definitions / Key Terms

| TERM | MEANING |
|--------------------|--|
| Act | <i>Corporations Act 2001</i> (Cth) as updated or amended from time to time. |
| Eligible Recipient | A Protected Disclosure can be made to: <ul style="list-style-type: none">• Group Head of Risk and Compliance (Whistleblower Protection Officer and Disclosure Officer) Gregory Greer P: +61 2 9741 3037 M: +61 418 797 892 E: Gregory.Greer@metcash.com• Group Compliance Manager (Disclosure Officer) Peter Louie P/M: +61 418 787 892 E: Peter.Louie@metcash.com• Group Resilience & Risk Manager (Disclosure Officer) Julio Adonis P/M: +61 400 270 437 E: Julio.Adonis@metcash.com |

- Chief People and Growth Officer (Disclosure Officer)
Danielle Jenkinson
P: +61 2 9741 7388
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- Chief Legal, Risk and Compliance Officer (Disclosure Officer)
Julie Hutton
P: +61 2 9741 3063
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- External Hotline
Your Call
www.yourcall.com.au/metcash
P: 1800 295 233 (Australia) 0800 527 500 (New Zealand)
- a director, officer or senior manager (i.e. Group Leadership Team member) of Metcash;
- an external auditor or member of an external audit team conducting an audit of Metcash;
- an actuary of Metcash;
- Australian Securities and Investments Commission (**ASIC**);
- Australian Prudential Regulation Authority (**APRA**);
- a Commonwealth Authority prescribed by the regulations of the Act;
- a legal practitioner if the Protected Disclosure is made for the purposes of obtaining legal advice or representation in relation to the operation of the Whistleblower protections under the Act; or
- in certain circumstances, a journalist or a member of the Commonwealth, State or Territory Parliament if the Protected Disclosure is a public interest or emergency disclosure made in accordance with the Act (a person relying on this exception should contact a legal adviser before making such a disclosure).

Metcash Means Metcash Limited (ACN 112 073 480) and each of its related bodies corporate (as that term is defined in the Act) (**Related Bodies Corporate**).

Personal Work-Related Grievance A grievance that relates to the discloser's current or former employment and has, or tends to have, implications for the discloser personally, but does not have any other significant implications for Metcash. For example, a grievance about:

- an interpersonal conflict with another employee;
- a decision regarding engagement, transfer or promotion;
- the terms and conditions of engagement; and/or
- a decision regarding suspension, termination or other disciplinary action.

Examples of Personal Work-Related Grievances may include (but are not limited to):

- bullying; harassment and unlawful discrimination;
- breaches of the Metcash Code of Conduct;
- workplace health and safety concerns.

Protected Disclosure A disclosure made by a Whistleblower to an Eligible Recipient in circumstances where the Whistleblower has reasonable grounds to suspect misconduct or an improper state of affairs or circumstances in relation to Metcash, including information that indicates that Metcash or an officer or employee of Metcash has engaged in conduct that:

- constitutes an offence against, or a contravention of, a provision of one of the following:
 - the Act;
 - the *Australian Securities and Investments Commission Act 2001* (Cth);
 - the *Banking Act 1959* (Cth);
 - the *Financial Accountability Regime Act 2023* (Cth);
 - the *Financial Sector (Collection of Data) Act 2001* (Cth);
 - the *Insurance Act 1973* (Cth);
 - the *Life Insurance Act 1995* (Cth);
 - the *National Consumer Credit Protection Act 2009* (Cth);
 - the *Superannuation Industry (Supervision) Act 1993* (Cth); or
 - regulations or other instruments made under those laws;
- constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- represents a danger to the public or the financial system;
- relates to the Tax Affairs of Metcash (or an “associate” of Metcash as defined in the *Income Tax Assessment Act 1936* (Cth)) and the Whistleblower considers that the information may assist the recipient to perform functions or duties in relation to the Tax Affairs of Metcash (or an associate of Metcash); and/or
- is prescribed by regulation.

“Misconduct” may include (but is not limited to) fraud, negligence, default, breach of trust and breach of duty.

An “improper state of affairs or circumstances” does not necessarily have to involve unlawful conduct in relation to Metcash but may indicate a systemic issue that the relevant regulator and/or Metcash should know about to properly perform its functions and/or relate to business behaviour and practices that may cause stakeholder harm.

Some examples of a Protected Disclosure include corrupt conduct, theft or fraud, dishonest conduct by a director, tax evasion, bribery and engaging in detrimental conduct against a Whistleblower.

For the avoidance of doubt, a disclosure that relates to a Personal Work-Related Grievance is not a Protected Disclosure.

Tax Affairs

Affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Commissioner of Taxation.

Whistleblower

An individual who is or has been any of the following in relation to Metcash:

- an officer;
- an employee;
- an individual who supplies goods or services or their employee;
- an associate of Metcash as defined by the Act;
- a relative, dependant, spouse (or the dependant of a spouse) of any of the above,

and who makes a Protected Disclosure to an Eligible Recipient.

Confidentiality

A Whistleblower can make a Protected Disclosure anonymously.

Metcash will endeavour to ensure the confidentiality of the Whistleblower’s identity is maintained. In this regard, unless an exception exists, Metcash will not disclose the Whistleblower’s identity or any information that is likely to lead to identification.

Exceptions to this include where:

- the Whistleblower gives consent; or
- Metcash is required or authorised by law to disclose.

Liability & Disciplinary Action

A Whistleblower who makes a Protected Disclosure, subject to certain legislative exceptions, cannot be exposed to:

- civil, criminal or administrative liability (including disciplinary action) for the making of the Protected Disclosure;
- contractual or any other remedies which may be enforced or exercised against the Whistleblower on the basis of making the Protected Disclosure; and/or
- the information disclosed in the making of the Protected Disclosure being used against the Whistleblower as evidence in criminal proceedings or in proceedings for the imposition of a penalty.

However, a Whistleblower may not be immune from liability if:

- the Whistleblower has provided false information; or
- wrongful conduct engaged in by the Whistleblower is revealed by the making of the Protected Disclosure.

Metcash may take action against a person who knowingly makes a deliberately false report (i.e., a report the person knows to be untrue).

Detrimental Conduct

Metcash will ensure that a Whistleblower does not face actual or threatened detrimental conduct or victimisation because of the Protected Disclosure.

Detrimental conduct may include:

- dismissal;
- adverse action and/or injury in the Whistleblower's employment;
- disadvantageous alteration to the Whistleblower's position or duties;
- discrimination against the Whistleblower;
- harassment or intimidation against the Whistleblower;
- harm or injury to the Whistleblower; including psychological harm; and/or
- damage to the Whistleblower's property, reputation, business or financial position.

Any person found to have engaged in detrimental conduct towards a Whistleblower will be subject to disciplinary action, up to and including the termination of that person's employment or engagement with Metcash.

Support

Metcash recognises that Whistleblowers who make a Protected Disclosure may require support during the handling and investigation of that disclosure. Metcash encourages the Whistleblower and any other party named as a potential witness or wrongdoer in a Protected Disclosure, to utilise the services of Metcash's Employee Assistance Program managed by Converge International (Call: 1300 687 327 (Aus) or 0800 666 367 (NZ)) or alternatively, reach out to Metcash's Whistleblower Protection Officer or a Metcash Disclosure Officer.

Further, Metcash will endeavour to ensure any party named as a potential wrongdoer in a Protected Disclosure is afforded an opportunity to properly respond to the allegations raised.

Reporting

For a disclosure to receive protection, it must be a Protected Disclosure reported by a Whistleblower to an Eligible Recipient (as defined above).

One way a Whistleblower can make a Protected Disclosure anonymously is by submitting a report to the independent External Hotline managed by Your Call:

- www.yourcall.com.au/metcash (select "Whistleblower Portal")
- Phone: 1800 295 233 (Australia) / 0800 527 500 (New Zealand)

The independent External Hotline has been established, external to Metcash, to provide an option for Whistleblowers to remain anonymous.

A Whistleblower can also choose to make the Protected Disclosure in writing to another Eligible Recipient as defined above.

All Protected Disclosures may be made anonymously. Whilst a Whistleblower can choose to remain anonymous when making a report, Metcash encourages Whistleblowers to provide their name and contact details to assist in the conduct of an investigation and resolution of the matter. If your name and contact details are not provided, or consent is not given for them to be shared as appropriate for the conduct of the investigation, this may limit Metcash's ability to conduct its investigation and take any action in respect of your disclosure. However, Whistleblowers are not required to provide their name and contact details and may choose to remain anonymous when making a report, over the course of the investigation and after the investigation is finalised.

Please note that reports made to the External Hotline may be received by the Disclosure Officers individually or collectively, by members of the Group Risk and Compliance team, or by internal or external legal counsel, in addition to the Whistleblower Protection Officer, after it has been reviewed by Your Call. The Group Risk and Compliance team and/or internal or external counsel is responsible for triaging and reviewing reports to determine what steps, if any, are taken to investigate or resolve reported issue/s.

Investigation

Initial steps

Initially, upon receipt of a disclosure, Metcash will assess the disclosure to determine whether it is in fact a Protected Disclosure under the terms of this Policy, or a 'personal work-related grievance' which is governed by the Say Something Policy. In the event that the assessment determines your disclosure is a 'personal work-related grievance' the Metcash Disclosure Officers would seek to share the details of your disclosure with the Metcash People Advice Centre (which would include your name and contact details if you have shared that in your disclosure). At the time of making your disclosure, you will be asked whether you agree with the details of your disclosure being shared with the Metcash People Advice Centre as described above – if you do not agree, your report will be immediately closed, and no further action will be taken. You can elect to raise another report via the Say Something Portal. For the avoidance of doubt, disclosures that are not Protected Disclosures are not afforded the protections available under this Policy and will not be investigated by the Whistleblower Protection Officer or Disclosure Officers.

Whilst making a Protected Disclosure under this Policy does not guarantee that the matter will be formally investigated, all reports will be assessed and considered and a decision made as to whether they should be investigated. If Metcash has made a decision to investigate, it will endeavour to instigate a fair and thorough investigation process, that is appropriate and reasonable to the circumstances identified in the Protected Disclosure and noting the limitations where the Whistleblower's name and contact details are not provided, or consent is not given for them to be shared as appropriate for the conduct of the investigation.

If Metcash determines that an investigation is required, Metcash will determine:

- the nature and scope of the investigation;
- whether an internal or external investigator should lead the investigation (an investigator (internal or external) may be any person, or group of people, an Eligible Recipient considers appropriate or necessary to lead or conduct the investigation);
- the nature of any technical, financial or legal advice that may be required to support the investigation; and
- the timeframe for the investigation.

Investigation

Metcash expects all participants in an investigation to participate fully and to maintain confidentiality. This may include the Whistleblower being asked to provide more information.

Where a Protected Disclosure has been made anonymously, Metcash may conduct an investigation or undertake initial enquiries based on the information provided to it. However, as noted above anonymity may prevent Metcash from taking the issue further, for example if the Whistleblower does not provide sufficient information in the original Protected Disclosure or any subsequent communication/s, or if the Protected Disclosure is particularly specific to the Whistleblower such that their identity could become known.

Please note that if a Whistleblower is unable to (or refuses to) provide sufficient particulars relating to the Protected Disclosure, this may also impact Metcash's ability to act upon and/or resolve any disclosures, and the matter will be closed.

Metcash will endeavour to ensure that a person who is the subject of a Protected Disclosure is given a proper opportunity to respond to the subject matter of the Protected Disclosure before any outcome is finalised.

Policy Management

Policy Administration

This Policy is administered by the Group Risk and Compliance function.

Monitoring Review

The Policy is reviewed annually to ensure it is operating effectively or more frequently if there is a major change to Metcash or change in relevant law.

Changes to the Policy are approved by the Audit, Risk and Compliance Committee.

Communication

This Policy is published on Metcash's website at <https://www.metcash.com/corporate-information/corporate-governance/> and on the Metcash Intranet.

Further Information

Any questions about this Policy or reporting a disclosure can be referred to the Whistleblower Protection Officer or a Disclosure Officer. Questions can be asked at any time, including before or after you have made a report under this Policy.

This Policy does not form part of terms of employment and may be amended from time to time.