

Policy	Speak Up
Foundation	<p>Disclosure of serious wrongdoing is strongly encouraged by T&G as a means of promoting openness and transparency, protecting personnel in respect of the impact of any serious wrongdoing, protecting the reputation of the Company and managing risk.</p> <p>By adopting this Policy, T&G is supporting the protection of personnel who choose to follow the procedures established by this Policy.</p>
Purpose	<p>This policy covers the disclosure of serious wrongdoing within T&G and is not intended to replace the standard internal procedures for employment issues or complaints contained in any individual or collective employment agreements.</p> <p>The aim of this Policy is to:</p> <ul style="list-style-type: none"> • Ensure all personnel feel supported in speaking up in confidence and reporting matters they suspect may involve anything improper, unethical or inappropriate; • Encourage all improper, unethical or inappropriate behavior to be identified and challenged at all levels of the organization; • Provide clear procedures for the reporting of such matters; • Manage all disclosures in a timely, consistent and professional manner; • Provide assurance that all disclosures will be taken seriously, treated as confidential and managed without fear of retaliation; and • Assist T&G in obtaining, where necessary, legal advice in relation to any such issues raised. <p>The Policy is for the specific purpose of whistleblowing and not to provide a mechanism through which personnel can question T&G's regular financial, business or other decisions, nor to revisit matters that have already been addressed under prescribed processes for dealing with harassment, employment relations, discipline or other staff matters.</p> <p>It is important for personnel to be aware that the protections afforded by this Policy only apply to those personnel who follow the procedures set out in this Policy. The collection of information regarding any serious (or alleged serious) misconduct by the Helpline is to enable T&G to seek and obtain legal advice as to how best address the issue.</p>
Scope	<p>This Policy is a group-wide policy that applies to T&G Global Limited (the Company) and all its majority-owned / controlled subsidiaries (together T&G or the Group).</p>
Protections	<p>Where the law of the relevant jurisdiction permits, personnel who make a disclosure in accordance with the procedures set out in this Policy may obtain the benefit of obtaining immunity from civil, criminal and/or disciplinary proceedings and may be entitled to take a personal grievance if their employer (or ex-employer) takes retaliatory action.</p> <p>T&G will not tolerate any attempt by any personnel to apply any sanction or detriment to any person who has reported serious wrongdoing in accordance with the procedures set out in this policy and will treat any such sanction or detriment by any personnel as a serious disciplinary matter.</p>
Procedure	<p>Prior to making the disclosure the person must have information about a serious wrongdoing and:</p> <ul style="list-style-type: none"> • Believe that the information is true or likely to be true; • Want that information investigated; and • Wish any disclosure of that information to be protected under this Policy and any supporting legislation. <p>1. Disclosure</p> <p>In order to receive the protections afforded by this policy, personnel are required to make disclosures internally within T&G rather than going public. Protection may be lost if the person discloses information publicly or through the media.</p> <p>Disclosure about a serious wrongdoing may be made by letter, e-mail, telephone or by contacting the Helpline.</p>

	<p>Contact details are as follows:</p> <p>Email: speakupline@deloitte.com</p> <p>Website: www.speakupline.deloitte.com</p> <p>Telephone: NZ – 0800 333385; AUS – 1800 779 204</p> <p>Facsimile: NZ +64 9336 0418; AUS +61 3 9691 8182</p> <p>Mail: <table border="0"> <tr> <td>Speak Up Line</td><td>Speak Up Line</td></tr> <tr> <td>PO Box 912028</td><td>Reply Paid 12628</td></tr> <tr> <td>Victoria St West</td><td>A'Beckett St</td></tr> <tr> <td>Auckland 1142</td><td>Melbourne Victoria 8006</td></tr> <tr> <td>New Zealand</td><td>Australia</td></tr> </table> </p> <p>2. Disclosure Information</p> <p>The person making the disclosure will be expected to:</p> <ul style="list-style-type: none"> • Identify themselves; • Identify the person(s) the person believes is/are involved in the serious wrongdoing; • Specify the nature of the serious wrongdoing; and • Disclose all relevant knowledge that they have regarding the matter being disclosed. <p>3. Responsibility & Authority</p> <p>a. Responsibility</p> <p>The Helpline will refer the concern to two designated persons within T&G, being the Chief Executive Officer (CEO) and the Company Secretary. These designated persons will consider the information made available and decide on the appropriate next steps. The next steps may involve:</p> <ul style="list-style-type: none"> • Establishing an internal investigation (where financial misuse is involved this is likely to involve an internal audit); • Establishing an independent enquiry using external and/or internal resources; • Referring the matter to the Police; or • Determining that no further action is required based upon the information received. <p>In the event that either of the designated persons is implicated in the alleged misconduct, the concern will be referred by the Helpline directly to the Chairman of the Audit Committee and the Deputy Chairman of the Board.</p> <p>b. Legal Advice</p> <p>The designated persons have the authority to seek legal advice in respect of any referred issue and to take all necessary steps to protect evidential information and T&Gs' assets when undertaking the investigation.</p> <p>c. Investigation</p> <p>The person to whom a disclosure is made will, in the course of the investigation, use all reasonable endeavours not to disclose information that might identify the person who made the disclosure unless:</p> <ul style="list-style-type: none"> • That person consents in writing to the disclosure of that information; or • The designated person who has acquired the knowledge of the disclosure reasonably believes that disclosure of that information is essential: <ul style="list-style-type: none"> ○ To the effective investigation of the allegations in the disclosure; ○ To prevent serious risk to public health, public safety or the environment; ○ Having regard to the principles of natural justice, which include: <ul style="list-style-type: none"> • The person investigating the allegation must be unbiased and impartial; • A decision must only be made once all parties involved (or alleged to be involved) in any allegation have been given the opportunity to be heard; • All parties involved (or alleged to be involved) in any allegation must be given reasonable notice of any interview; • All parties involved (or alleged to be involved) in any allegation must be advised that he/she may be represented at any interview • All parties involved (or alleged to be involved) in any allegation must be given a reasonable opportunity and period of time to respond to the allegation. 	Speak Up Line	Speak Up Line	PO Box 912028	Reply Paid 12628	Victoria St West	A'Beckett St	Auckland 1142	Melbourne Victoria 8006	New Zealand	Australia
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	<p>d. Timing The intention is that the relevant action or recommended action will be taken or made within 20 working days of the date on which the disclosure was made.</p> <p>e. Report The person investigating the allegation must produce or have a lawyer produce a report (which may include advice for the benefit of T&G) in writing setting out the nature of the allegation, any responses to the allegation, a copy of any supporting evidence and an assessment of the allegation with recommendations. This report must be presented to the Chairman of the Audit Committee and the Deputy Chairman of the Board.</p> <p>4. No Action Taken If no action is taken within 20 days, or the employee is not satisfied with the investigation or its conclusion, then the employee may inform the Chairman of the Board Audit Committee or Chairman of the Board of T&G.</p> <p>5. Inappropriate Use If it is determined that the Helpline has been used inappropriately (such as a complaint being laid maliciously or is unwarranted) appropriate feedback will be given to the whistleblower. Where warranted in such circumstances, action may be taken against the whistleblower.</p>
Authorities	Finance, Risk and Investment Committee (FRIC): Authority to review, change and approve this Policy; Company Secretary: Authority to review and make minor changes to this Policy.
Dependencies	All group-wide policies.
Approval	This Policy was approved by the FRIC on 01.12.2014. It was reviewed and updated with minor changes by the Company Secretary on 30 November 2017.
Further Information	For further information please refer to the Company Secretary or the Group Risk Manager.

APPENDIX 1 - Definitions

“employee” includes	<p>(a) A current or former T&G employee;</p> <p>(b) A spouse, de facto spouse or child of current or former T&G employee;</p> <p>(c) A person seconded to T&G;</p> <p>(d) A person concerned in the management of T&G.</p>
“investigator” includes	A person appointed by T&G who is independent of the person or persons who is or are alleged to have committed serious wrongdoing.
“personnel” or “person” includes	Employees, contractors to T&G, persons working for such contractors and any other person who may, directly or indirectly, be working for or the benefit of T&G.
“serious wrongdoing” includes (but is expressly not limited to)	<p>(a) An unlawful, corrupt, or irregular use of T&G’s funds, assets or resources; or</p> <p>(b) An act, omission, or course of conduct</p> <ul style="list-style-type: none"> • That constitutes a serious risk to health, safety or the environment; or • That constitutes a serious risk to the maintenance of law, including the prevention, investigation, and detection of offences and the right to a fair trial; or • That may put T&G or any person acting for or on behalf of T&G in breach of any law or regulation; or • That may bring T&G or any director, officer, employee or contractor of T&G into disrepute or adverse media attention; or • By any personnel that is oppressive, improperly discriminatory, or grossly negligent, or that constitutes gross mismanagement. <p>The wrongdoing can have occurred before the adoption of this Policy.</p>

APPENDIX 2 - Frequently Asked Questions:

What is the difference between whistleblowing and making a complaint?

- In practical terms, whistleblowing occurs when a worker raises a concern about danger or illegality that affects others (e.g. clients or their employer). The person blowing the whistle is usually not directly or personally affected by the danger or illegality. Consequently, the whistleblower rarely has a personal interest in the outcome of any investigation into their concerns. As a result, the whistleblower should not be expected to prove their case; rather he or she raises the concern so others can address it. This is different from a complaint. When someone complains that they have personally been poorly treated. This poor treatment could involve a breach of their individual employment rights or bullying and the complainant is seeking redress or justice for themselves. The person making the complaint therefore has a vested interest in the outcome of the complaint and, for this reason, is expected to be able to prove their case.

Can concerns be raised confidentially or anonymously?

- Usually, the best way to raise a concern is to do so openly. Openness makes it easier for the company to assess the issue, work out how to best investigate the matter, understand any motive and get more information. An individual raises a concern confidentially if he or she gives his or her name on the condition that it is not revealed without their consent. An individual raises a concern anonymously if he or she does not give his or her name at all. Clearly, if the company does not know who provided the information, it is not possible to reassure or protect them.

What information should a whistleblower provide?

- Supporting evidence for the allegations, if available, is clearly helpful. However, T&G does not require individuals to have evidence before reporting the matter, but it does say that the individual must reasonably believe the information is substantially true. Individuals should talk to the Helpline about their concern at the earliest opportunity rather than wait to collate any evidence.