

## WHISTLE BLOWER POLICY

### POLICY STATEMENT

Any Relevant Person of Arvida that becomes aware of a serious wrongdoing within the organisation, is encouraged to report it.

In order to claim the protections provided under the Protected Disclosures Act 2000 (the “Act”), Staff are required to follow the protected disclosure process set out in the steps below.

This policy applies to any current or former:

- employee, seconded employee, officer, agent, contractor, director, and volunteer engaged by any member of the Arvida group (**Staff**);
- person or entity (including employees or contractors of such person or entity) who supplies goods or services to any member of the Arvida group;
- a relative, spouse or dependent of any of the above persons,

(each a **Relevant Person**).

### MEANING OF SERIOUS WRONGDOING

Serious wrongdoing is conduct of serious concern to the Relevant Person and includes (but is not limited to) actions or conduct which:

- Puts any person’s health or safety at risk;
- Is corrupt, fraudulent or unlawful; or
- Is unethical in breach of Arvida’s Code of Ethics.

### REPORTING OF SERIOUS WRONGDOING

Any Relevant Person who wishes to make a protected disclosure concerning serious wrongdoing should follow the procedure below.

#### WHISTLE BLOWER HOTLINE

At any time, the Relevant Person may register their concern with a third party external to Arvida at the “Speak Up Hotline” (0800 000 457) or online at <https://eapworks.co.nz/whistleblower-hotline/>.

#### STEP 1 – DISCLOSURE TO MANAGER

The Relevant Person should, in the first instance, disclose to their direct manager any serious wrongdoing to investigate. Such a disclosure should be in writing and should be as specific as possible including (where possible):

- Names;
- Dates;
- Actions/ omissions; and

- Any supporting information/ evidence.

### **STEP 2 – DISCLOSURE TO SENIOR EXECUTIVE**

If either:

- The manager has taken no action within a reasonable timeframe; or
- The Relevant Person believes on reasonable grounds that their Manager may be involved in the serious wrongdoing,

they may disclose the information instead directly to the CEO or the General Manager Human Resources.

### **STEP 3 – DISCLOSURE TO CHAIRPERSON**

If the Relevant Person believes the CEO or a Director may be involved in serious wrongdoing, the Relevant Person may raise his or her concern directly with the Chairperson of the Board. If the Relevant Person believes the Chairperson of the Board may be involved in the serious wrongdoing, the disclosure may be made to the chairperson of the Audit and Risk Committee.

## **INVESTIGATION**

Once suspected serious wrongdoing has been reported, the person receiving the report will consider the information made available and decide on the type of investigation to be undertaken.

## **PROTECTIONS**

Protection under the Act may be claimed by Staff (but not other Relevant Persons) if the report relates to serious wrongdoing in or by Arvida, and the Staff member:

- Reports the concern to the appropriate Arvida person set out above or the independent WHISTLE BLOWER HOTLINE reporting service;
- Believes that the information is true or likely to be true;
- Wants that information investigated; and
- Indicates that disclosure of that information is to be protected under the Act.

## **REQUIREMENT TO ACT IN GOOD FAITH**

The protections offered by the Protected Disclosures Act 2000 and this Policy do not apply where the Relevant Person makes a disclosure, they know to be false or otherwise acts in bad faith. Allegations made maliciously or in bad faith may result in disciplinary action.

## **CONFIDENTIALITY**

Arvida representatives to whom a protected disclosure is made or referred will use their best endeavours not to disclose information that might identify the employee who made the protected disclosure unless:

- That Relevant Person consents in writing to the disclosure of that information; or
- Where identification of the Relevant Person :

- a) is essential to the investigation of the allegation;
- b) is essential to prevent serious risk to any person's health or safety; or
- c) is essential having regard to the principles of natural justice.

Arvida is committed to following up on all concerns of serious wrongdoing raised, whether they are made to an Arvida person or through the independent WHISTLE BLOWER HOTLINE. Concerns will be escalated to senior managers, the CEO, Board or government authorities if and as appropriate.

## REVIEW

This Policy has been approved by the Board and will be review as required and at least every two years.