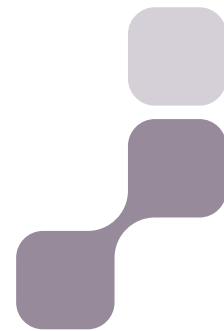


Whistleblowing policy





1. KEY PRINCIPLE

The Vitterra Group (“Vitterra”, hereinafter also referred to as “we”, “us” or “our”) is committed to creating a culture where employees, contractors, directors, officers and third parties such as customers, suppliers or other stakeholders (hereinafter referred to as “you” or “your”) feel comfortable reporting concerns without fear of retaliation. We are also committed to ensuring that concerns are treated seriously and handled and/or investigated in a manner that protects a whistleblower’s identity.

2. RATIONALE

Identification of concerns allows us to take appropriate action that could prevent further misconduct and limit potential financial, reputational and other impacts.

3. PURPOSE

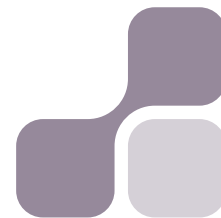
This policy sets out our approach in respect of the reporting, escalating, handling/investigating and remedying of reportable concerns related to our business.

This policy is intended to encourage and support you to report reportable concerns with the knowledge that we take your concerns seriously, handle and/or investigate them appropriately and respect your confidentiality. Furthermore, this policy aims to:

- reassure you that Vitterra will not tolerate any retaliation made against you for reporting a reportable concern, even if it turns out that the reportable concern cannot be substantiated; and
- guide you on how to report a reportable concern.

4. SCOPE

This policy applies to all offices and assets majority owned or controlled by us.



5. DEFINITIONS

Reportable concern – means any conduct which you reasonably suspect amounts to misconduct or an improper state of affairs or circumstances in relation to an entity within the Viterra Group. Examples of such conduct are:

- bribery or corruption;
- fraud, money laundering, theft or improper use of company property or funds;
- undeclared conflicts of interest;
- anti-competitive behavior;
- insider trading;
- breach of sanctions;
- financial irregularities;
- unsafe work practices and other significant safety concerns;
- conduct that represents a risk of causing harm to the natural environment;
- retaliation against a whistleblower where it occurs directly in relation to and in circumstances where the whistleblower has reported, or has proposed to report, a reportable concern;
- any other illegal or unlawful conduct;
- conduct which is unethical or in breach of our code of conduct, policies or procedures.

The above is not intended to be an exhaustive list of reportable concerns.

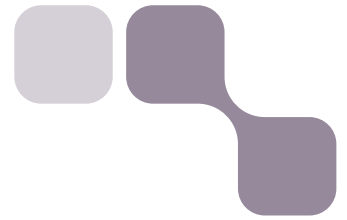
RCP – means Viterra’s Raising Concerns Programme.

Retaliation – means any actual or threatened detriment (whether the threat is express or implied, conditional or unconditional) which you may suffer because you have or have proposed to report a reportable concern. Retaliation may include:

- dismissal;
- adverse impact to employment;
- alteration of duties to his or her disadvantage;
- discrimination between you and other employees;
- harassment or intimidation;
- harm or injury, including psychological harm;
- damage to property;
- damage to reputation;
- damage to business or financial position; or
- any other damage.

Whistleblower – means the person reporting information that he/she suspects on reasonable grounds to be about or indicate a reportable concern.

Whistleblowing contact(s) – means the person(s) nominated by each applicable office or asset to receive reportable concerns as set out in 6.1.3 below.



6. REQUIREMENTS

6.1 Reporting concerns

6.1.1 What is reportable under this policy?

This policy applies when you report information you suspect on reasonable grounds to be about or indicate a reportable concern. A whistleblower may or may not be directly affected by the reportable concern.

The protections as set out in this policy do not extend to personal work-related grievances. Personal workplace grievances are dealt with under the applicable office or asset's grievance handling mechanism, relevant industrial agreements, applicable legislation and other relevant policies.

Personal work-related grievances means a grievance about any matter in respect of your employment or former employment that has or tends to have personal implications. This includes:

- an interpersonal conflict between you and another person;
- decisions not involving a breach of workplace laws, such as:
- your engagement, transfer or promotion;
- terms and conditions of your engagement;
- any discipline imposed upon you (including suspension and termination).

6.1.2 Who may report reportable concerns under this policy?

You may submit a reportable concern if you are a current or former director, officer, employee or associate of the Viterra Group, or a customer or supplier to the Viterra Group, or a relative or dependant of such persons.

6.1.3 How should you report a reportable concern?

If you wish to report a reportable concern and have the protections as established under this policy, you may contact any of the following with the details of the relevant reportable concern:

- any local reporting channel established at your office or asset (if applicable);
- a whistleblowing contact working at your office or asset;
- our RCP reporting channels:
 - I. web platform (available at viterra.raisingconcerns.org/);
 - II. telephone lines (available at viterra.raisingconcerns.org/);
 - III. email: codeofconduct@viterra.com



The whistleblowing contacts are specific individuals that have been nominated by a Viterra office or asset to receive reportable concerns. A whistleblowing contact holds one or more of the following roles within the applicable office or asset:

- directors;
- company secretary;
- senior management – the senior officers responsible for the management of the office or asset, such as its Chief Executive Officer, Chief Financial Officer, or General Manager;
- corporate function heads – individuals responsible for managing the corporate functions in and/or for that office or asset, for example, human resources, finance, corporate affairs, sustainability, legal or compliance; and
- any other individual listed as a whistleblowing contact for that office or asset.

The list of whistleblowing contacts for your applicable office or asset is available at the applicable office or asset's local intranet site.

The whistleblowing contacts will receive specialised training regarding their obligations and, in certain jurisdictions, are subject to specific penalties if they fail to comply with their obligations regarding the treatment of reportable concerns.

6.1.4 What should you include in a report about a reportable concern?

You are encouraged to provide as much detail as possible to ensure we can fully and promptly handle and/or investigate the reportable concern.

As a general guide, you should attempt to include the "who, what, where, when, how and why?" of the reportable concern, as well as any other information as to how we might best go about handling and/or investigating the reportable concern.

We take all reported reportable concerns seriously. However, we may not be able to fully handle and/or investigate your reportable concern if you:

- choose to remain anonymous;
- withhold consent to your identity being disclosed to persons involved in considering, handling and/or investigating the report; or
- fail to provide sufficiently detailed information to enable handling and/or investigation of the reportable concern.



6.1.5 What happens when you report a reportable concern?

Your reportable concern will be assessed against this policy to determine whether it qualifies for protection. Depending on the nature of your reportable concern:

- it may be handled and/or investigated by the applicable office or asset; or
- if it is of a particularly serious nature, handled and/or investigated by Vittera Corporate in Rotterdam (in some instances the reportable concern may also be referred for handling and/or investigation by external specialist third parties).

The nature of the reportable concern will be determined taking into account such factors as whether the reportable concern relates to a breach of applicable law, its potential consequence and/or exposure for us, and/or whether the reportable concern is ongoing or not.

Additionally, factors such as the nature of any technical, financial or legal advice that may be required to support the handling and/or investigation of the reportable concern, as well as options as regards the person(s) within and/or outside the applicable office or asset that may lead the handling and/or investigation thereof may be considered.

The above factors do not constitute a complete listing of the relevant factors in making such determination.

If a reportable concern does not qualify for protection under this policy, it may nevertheless be subject and handled in accordance with other applicable policies and procedures for that office or asset.

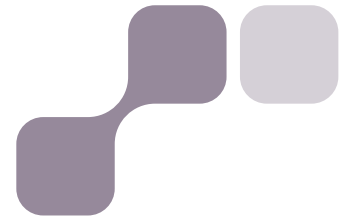
6.1.6 Do you need to disclose your identity when reporting a reportable concern, and if you disclose your identity, will it be kept confidential?

You may submit a reportable concern anonymously without disclosing your identity. However, proper handling and/or investigation is more difficult and sometimes impossible if we do not know the identity of the whistleblower.

The RCP channels specifically provide for anonymous reporting. The RCP platform allows for two-way communication even if you choose to report a reportable concern anonymously.

If you do disclose your identity, the person receiving your reportable concern will:

- treat your identity confidentially; and
- ask whether you consent to our disclosing your identity to persons who may be involved in handling and/or investigating the reportable concern, taking disciplinary action based on the outcome of the handling and/or investigation, or making other decisions in relation to the reportable concern. You are under no obligation to provide your consent, but we encourage you do so as it best enables us to fully handle and/or investigate the reportable concern and take appropriate action.



Individuals involved in the handling and/or investigation of a reportable concern will not share any information relating to the reportable concern that is likely to lead to your identification without your consent, unless:

- you have already consented to disclosing your identity for the purposes of handling and/or investigating the reportable concern; or
- it is necessary to pass on such information for the purposes of handling and/or investigating the reportable concern (in which case they will take all reasonable steps to reduce the risk that you will be identified as a result of the handling and/or investigation).

We will not disclose your identifying information to any individuals implicated in the handling and/or investigation of the reportable concern.

We may, however, disclose without your consent your name and contact details, or other information likely to lead to your identification to a regulator or other authority required by law, a legal practitioner (for the purpose of obtaining legal advice or legal representation in relation to applicable laws), or as otherwise required by law.

6.2 How will your reportable concern be handled and/or investigated?

The handling and/or investigation of your reportable concern will be done in a manner that complies with the protections as established under this policy.

All reportable concerns will be taken seriously, focusing on the substance of the reportable concern rather than motive.

The specific steps taken in order to handle and/or investigate the reportable concern will be dependent on the nature of the reportable concern.

We endeavour to complete the handling and/or investigation of reportable concerns in a timely manner. However, circumstances such as the complexity of the reportable concern, workload, priorities and other compelling reasons may justify extended periods for the completion of the handling and/or investigation of the reportable concern.

The handling and/or investigation of reportable concerns will be performed impartially, and without bias or prejudice against you or any other person involved in or a witness to the reportable concerns.

You may be contacted in order to obtain further information and/or evidence. However, if it is not possible to contact you (e.g. because you have chosen to report the reportable concern anonymously, are not responding to requests for further information and/or refuse to answer questions that you believe could reveal your identity) this step will not be taken. You may also not be contacted when the reportable concern is sufficiently clear for us to be able to handle and/or investigate it without further information.

The relevant handling and/or investigative team may examine evidence, such as relevant documents, records or data to determine whether there is credible information indicating that the reportable concern has occurred or not. Interviews with relevant people may be conducted in order to obtain testimonial evidence of matters relevant to the reportable concern.

The team handling and/or investigating the reportable concern may determine the appropriate time to inform the individual who is the subject of the reportable concern. In some circumstances, informing the subject may compromise the effectiveness of the handling and/or investigation of the reportable concern.



Records of relevant communications, results, findings and consequences relating to the reportable concern are recorded and kept in accordance with local law, and consistent with the need for confidentiality.

Subject to applicable confidentiality and other obligations, you will receive updates as regards status and/or the outcome of the handling and/or investigation of the reportable concern.

Remediation and recommendations may be identified during the handling and/or investigation of the reportable concern. This can include control changes and disciplinary action or sanctions.

We are not obliged to reopen the handling and/or investigation of a reportable concern. However, if you believe that the handling and/or investigation was not conducted properly, or if new information becomes available which was not considered, you should report this information consistent with the options set out in this policy.

Any processing of personal data performed as part of the handling and/or investigation of reportable concerns must comply with Vitterra's Global data protection policy and applicable data protection laws.

6.3 How will you be protected from retaliation?

We are committed to protecting whistleblowers and other persons from retaliation. If you report, or propose to report a reportable concern, you will be protected from retaliation to the extent required under this policy and by applicable law.

We will not tolerate retaliation against you by any member of an investigative team or any other person. Retaliators face serious internal and potential external consequences under applicable legislation or regulations. If we identify anyone involved in retaliation, these individuals will be subject to disciplinary action, which may include dismissal.

Nothing in this policy prevents you from reporting to and communicating with regulators and certain third parties in relation to a reportable concern. Any such communications must strictly comply with applicable legal requirements. However, in most cases, we hope that you would feel comfortable reporting your reportable concern through the various channels available to you.

You may express concerns about retaliation to:

- any local concerns reporting channel established at your office or asset (if applicable);
- a whistleblowing contact working at your office or asset;
- our RCP reporting channels.

We will treat any reports of retaliation in accordance with this policy.

We may also take appropriate action against any consultant, supplier, third-party provider (or employee of third-party provider), auditor (or employee of auditor), secondee or associate found to have been involved in retaliation.

While we will take all reasonable steps to protect you from retaliation, we are not able to provide the same level of protection to you if you are not directly employed by us at the time of the report of the reportable concern (e.g. former directors/officers/employees and external third parties).



6.4 Other relevant matters

You may obtain your own legal advice or legal representation in relation to applicable whistleblower laws. We encourage you to keep communications between you and your legal adviser strictly confidential.

The protections under this policy will apply to you even if the reportable concern is not substantiated, as long as you did not report the reportable concern knowing that it is false.

Nothing in this policy will prevent us from taking appropriate disciplinary or other action, including court action, against any person found to be implicated in misconduct after handling of and/or investigation into a reportable concern.

7. GOVERNANCE

The Board of Vittera is responsible for the overall governance of this policy, and associated procedures. The Board will receive regular reports about the effectiveness of the RCP, including this policy and associated processes.

8. ACCESSING THIS POLICY

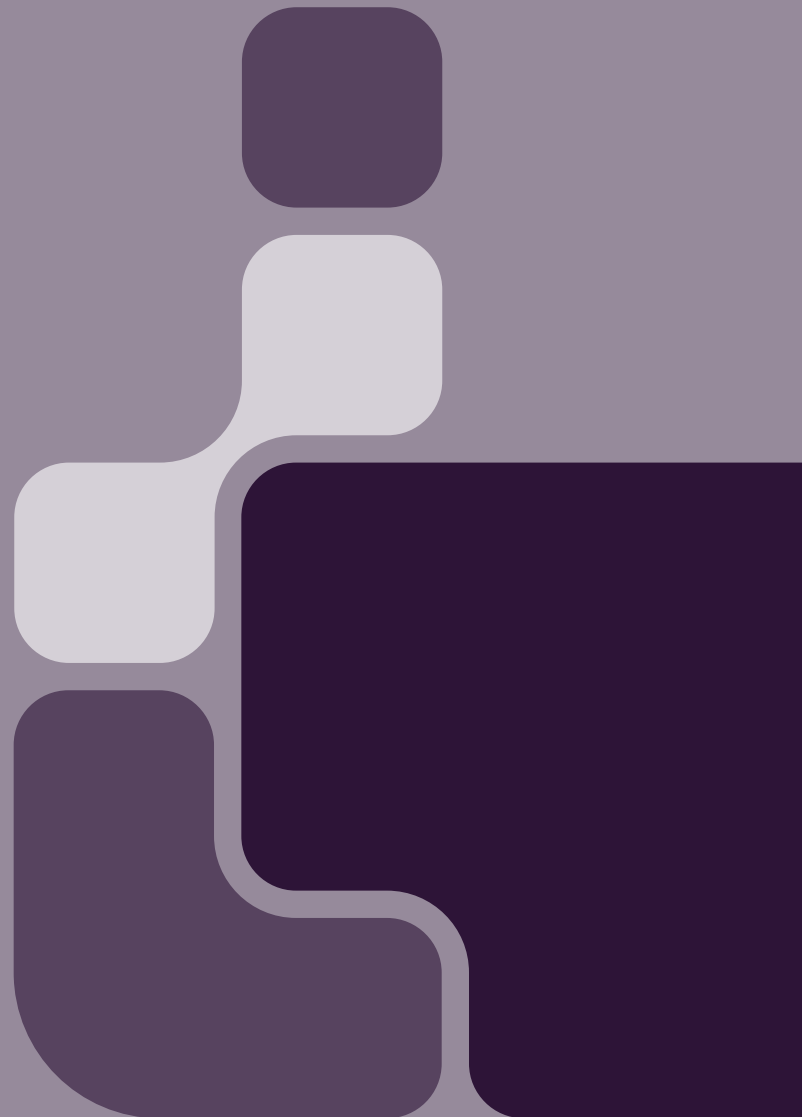
This policy will be made available on the Vittera Group intranet site and/or any applicable office or asset's local intranet site and/or website.

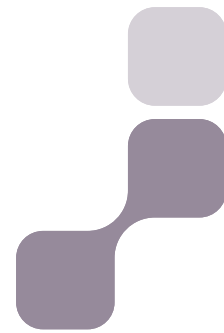
9. REFERENCES

Values

Code of conduct

Additional requirements for New Zealand





1. Purpose

This document provides you with additional information in respect of the protections, processes and requirements when reporting certain types of reportable concerns, called Serious Wrongdoing, as established under applicable New Zealand legislation.

It must be read alongside and supplements our policy in New Zealand. In the event of any discrepancy between our policy and this document, the provisions of this document will prevail.

2. Definitions

Protected Disclosures Act – means the Protected Disclosures (Protection of Whistleblowers) Act 2022.

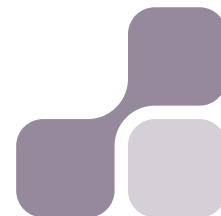
Serious Wrongdoing – means any act, omission or course of conduct by Viterra New Zealand that is:

- An offence;
- A serious risk to public health, public safety, the health and safety of any individual, or the environment;
- A serious risk to the maintenance of law including to the prevention, investigation, and detection of offences or the right to a fair trial; or
- Any oppressive, unlawfully discriminatory, grossly negligent, or gross mismanagement done or omitted by an employee of Viterra New Zealand.

Protected Disclosure – means the disclosure of information in circumstances where the discloser believes on reasonable grounds that there is, or has been, Serious Wrongdoing in or by Viterra New Zealand, and where the disclosure has been made in accordance with the Protected Disclosures Act and not in bad faith.

Retaliation – means:

- Dismissing an employee;
- Refusing or omitting to offer an employee the same terms of employment, conditions of work, fringe benefits or opportunities that are made available to other employees of the same or substantially similar qualifications, experience, or skills employed in the same or substantially similar circumstances;
- Subjecting an employee to any detriment or disadvantage in circumstances where other employees employed in work of that description are not subjected to such detriment or disadvantage; or
- Retiring an employee or causing an employee to retire or resign.



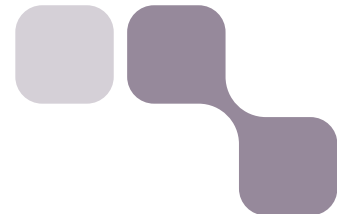
Victimisation – means Viterra New Zealand, or Viterra New Zealand staff treating (or threatening to treat) an employee, secondee, contractor, person involved in the management of Viterra New Zealand or volunteer (or relative or associate thereof) less favourably than it would treat other persons in the same or substantially similar circumstances because the employee, secondee, contractor, person involved in the management of the Viterra New Zealand or volunteer (or relative or associate thereof):

- Intends to make, or has made, a Protected Disclosure; or
- Has encouraged, or intends to encourage, another person to make a Protected Disclosure; or
- Has given information in support of, or in relation to, or intends to give information in support of, or in relation to a Protected Disclosure.

3. Who can be a whistleblower subject to protection at law in New Zealand?

In New Zealand, the following people may be eligible for additional protections at law as a whistleblower if they report certain types of qualifying Serious Wrongdoing in accordance with our policy to a Whistleblowing Contact. These people are called Disclosers and are as follows:

- a current or former officer or employee of Viterra New Zealand;
- a person who is engaged or contracted under a contract of services to do work for Viterra New Zealand;
- a person concerned in the management of Viterra New Zealand (for example a current or former member of the board); or
- a volunteer working for Viterra New Zealand.



4. Serious Wrongdoing and Personal Grievance in the New Zealand context

New Zealand's legal regime outlines a framework for providing protections to whistleblowers under the Protected Disclosures Act. The protections only apply to Serious Wrongdoing. Concerns that are characterised as a personal work-related grievance are not protected under the Protected Disclosures Act.

However, concerns that include matters that are considered personal work-related grievances may still qualify for protections in some circumstances. For example, if the personal work-related grievance includes information that also alleges retaliation, or where a qualifying concern of Serious Wrongdoing is accompanied by a personal work-related grievance (a mixed report).

5. Reporting Serious Wrongdoing

Under the Protected Disclosures Act, the qualifying Serious Wrongdoing must be directly reported to a Whistleblowing Contact to be able to qualify for legislative protection. Alternatively, a disclosure may be made to an appropriate authority (including the Commerce Commission and WorkSafe New Zealand, among others).

From the time you make your disclosure you will qualify for protection under the Protected Disclosures Act, provided the disclosure is not made in bad faith. You are entitled to protection under the Protected Disclosures Act even if:

- You are technically mistaken and there is no Serious Wrongdoing;
- You do not refer to the Protected Disclosures Act when making the disclosure;
- You technically fail to comply with the Protected Disclosures Act (as long as you substantially comply); or
- You make the report to another person provided you do so on a confidential basis and for the purposes of seeking advice about how to make a disclosure in accordance with the Protected Disclosures Act.



6. Protecting your identity

You may choose to remain anonymous under our policy when making your disclosure, over the course of the handling and/or investigation of the Serious Wrongdoing and after the handling and/or investigation is completed. You may also refuse to answer questions that you feel could reveal your identity during follow-up conversations. You may adopt a pseudonym (i.e. not use your real name).

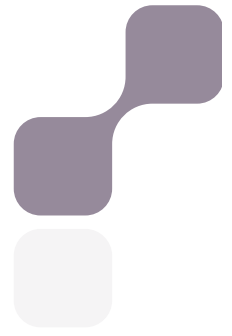
If you disclose a qualifying Serious Wrongdoing anonymously you will still be protected under the Protected Disclosures Act.

The Whistleblowing Contact of a disclosure of Serious Wrongdoing will use their best endeavors to keep information that might disclose the identity of the Discloser confidential. However, a Whistleblowing Contact need not keep identifying information confidential where the Discloser consents to the release of identifying information or where there are reasonable grounds to believe the release of the identifying information is essential for:

1. the effective investigation of the disclosure;
2. to prevent serious risk to public health, public safety, the health and safety of an individual or the environment;
3. to comply with the principles of natural justice; or
4. to an investigation by a law enforcement or regulatory agency for the purpose of law enforcement.

The Whistleblowing Contact of a disclosure of Serious Wrongdoing will consult with the Discloser for items (1) and (3) above, and will consult with the Discloser where practicable for (2) and (4) above, before releasing any identifying information.

If you are concerned about a breach of confidentiality, you can seek guidance and information from an Ombudsman about the application of confidentiality in respect of the Protected Disclosures Act.



7. What happens if you are named or implicated in Serious Wrongdoing

If you are mentioned in and/or the subject of a Serious Wrongdoing, you must note that we will ensure fair treatment in the following ways:

- a. Serious Wrongdoing will be treated in accordance with the principles of natural justice;
- b. Serious Wrongdoing will be assessed and may be the subject of handling and/or investigation; and
- c. the objective of the handling and/or investigation is to determine whether there is evidence to substantiate or not substantiate the allegation of Serious Wrongdoing.

8. What actions will be taken when a disclosure is made?

The below additional procedures will apply in respect of disclosures made under New Zealand legislation.

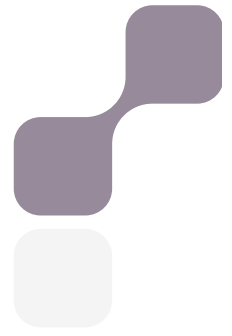
We will within 20 working days of receiving a report of Serious Wrongdoing, use our best efforts to perform steps 1 to 5 below.

However, where it is impracticable to complete steps 1 to 5 within 20 working days, we will perform steps 1 to 3 within 20 working days and then provide you with an estimation of how long we expect to take to complete steps 4 and 5, as well as updates as to progress.

Step 1: Viterra New Zealand or Viterra Group on its behalf is to acknowledge receipt of the disclosure, and if the disclosure was made orally, summarise its understanding of the disclosure.

Step 2: Viterra New Zealand or Viterra Group on its behalf will consider the report of Serious Wrongdoing and determine whether it warrants investigation.

Step 3: Viterra New Zealand or Viterra Group on its behalf will check with the Discloser (if contact information has been given) to determine whether the report of Serious Wrongdoing has been made elsewhere, and if so, the outcome.



Step 4: Viterra New Zealand or Viterra Group on its behalf will then decide how to deal with the disclosure of Serious Wrongdoing by doing one or more of the following:

1. Investigate the disclosure of Serious Wrongdoing;
2. Address any Serious Wrongdoing by acting or recommending action;
3. Refer the report of Serious Wrongdoing to an appropriate authority;
4. Decide no action is required.

Step 5: Viterra New Zealand or Viterra Group on its behalf will inform you (with reasons) about what it has done or is going to do to deal with the report of Serious Wrongdoing.

9. Retaliation and Victimisation

We will not retaliate or threaten to retaliate against an employee because they intend to make, or have made, a report of Serious Wrongdoing.

If you are an employee who has experienced retaliation, you are entitled to raise a personal grievance in accordance with section 103(1)(k) of the Employment Relations Act 2000.

Similarly, if you experience vicimisation because you intend to make, or have made, a disclosure of Serious Wrongdoing, have encouraged another person to make a disclosure of Serious Wrongdoing, or have given information in support of a disclosure of Serious Wrongdoing, then you are entitled to make a complaint to the Human Rights Commission under the Human Rights Act 1993

10. Further information

You are protected from civil, criminal or disciplinary proceedings in relation to the reporting of a qualifying Serious Wrongdoing. We encourage that you seek independent legal advice.

You can obtain further information on whistleblower protections before making a report by contacting a whistleblowing contact or an independent legal practitioner.

Disclosures made to a legal practitioner for the purpose of obtaining legal advice about the operation of the whistleblower regime are also protected under the Protected Disclosures Act.



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