



Pernod Ricard New Zealand

WHISTLEBLOWER POLICY - NZ

1. Objective

Pernod Ricard New Zealand Ltd (**Pernod Ricard New Zealand, we or our**), as part of the Pernod Ricard Group, is uncompromising in its integrity and undertakes to conduct its business in strict compliance with applicable laws and the highest ethical standards.

This Whistleblower Policy (**Policy**) forms part of Pernod Ricard New Zealand's whistleblowing scheme, in accordance with its values and Code of Business Conduct, and must be considered in conjunction with Pernod Ricard New Zealand's Speak Up Guidelines (**Speak Up Guidelines**).

This Policy is intended to ensure compliance with law in New Zealand regarding protected disclosures and 'whistleblowing'. In New Zealand, whistleblowers who are considered '**Eligible Whistleblowers**' are entitled to certain protections under the Protected Disclosures Act 2000 when they make reports of misconduct or an improper state of affairs about a company that meet specific criteria (**Protected Disclosures**).

Accordingly, where there is any inconsistency between the Speak Up Guidelines and this Policy in application to Pernod Ricard New Zealand, this Policy will take precedence.

The purpose of this Policy is to ensure that an individual who makes a Protected Disclosure in relation to Pernod Ricard New Zealand is provided with a safe and secure means to report improper conduct confidentially where possible and without fear of **Detriment**.

2. Scope

This Policy applies to all Employees, independent contractors and officers of Pernod Ricard New Zealand in New Zealand and any Eligible Whistleblowers who make a Protected Disclosure about Pernod Ricard New Zealand.

3. Policy application

3.1. Protected Disclosures

A Protected Disclosure means a report or disclosure that qualifies for protection under the Protected Disclosures Act 2000 (and any substituting legislation) and this Policy. Defined terms have been used throughout this Policy. The definitions of those defined terms can be found at clauses 3.1 and 8.

A Protected Disclosure is a disclosure of information by an **Eligible Whistleblower** (as defined below) to an **Eligible Recipient** (also defined below), where that Discloser has reasonable grounds to suspect that the information disclosed concerns a **Disclosable Matter** (defined below).

An Eligible Whistleblower who makes a Protected Disclosure is entitled to protection under the Protected Disclosures Act and the Human Rights Act 1993 (see 3.4 for more information about the specific protections available).

The criteria for a Protected Disclosure are set out in the table below.

Criteria for Protected Disclosure	Requirements to meet the criteria
That the Discloser be an Eligible Whistleblower	<p>Must be a current or former:</p> <ul style="list-style-type: none"> • Employee of Pernod Ricard New Zealand (Employee); • officer (e.g. a Director or Company Secretary) of Pernod Ricard New Zealand; • contractor, or an employee of a contractor, who has supplied goods or services to Pernod Ricard New Zealand or a related company or organisation (including paid or unpaid workers and volunteers); • associate of Pernod Ricard New Zealand, usually a person with whom Pernod Ricard New Zealand acts in concert; and/or • spouse, relative or dependant of any of the people referred to above.
That the disclosure or report be made to an Eligible Recipient	<p>Includes:</p> <ul style="list-style-type: none"> • an officer of Pernod Ricard New Zealand or a related body corporate; • an auditor, or a member of an audit team conducting an audit, of Pernod Ricard New Zealand or a related body corporate; • a Relevant Officer; and • a member of Pernod Ricard Pacific's Management Committee (CODI). <p><i>Disclosures may be made, in certain circumstances, to an appropriate authority (see 3.3 for important information about the circumstances in which these disclosures may occur).</i></p>
That the disclosure be about a Disclosable Matter	<p>The Discloser must, on reasonable grounds, believe that the information that they are disclosing about Pernod Ricard New Zealand concerns a serious wrongdoing in or by the organisation.</p> <p>Examples of serious wrongdoings are set out at 3.1(a).</p> <p>Reasonable grounds means that a reasonable person in the Discloser's position would suspect that the information indicates a serious wrongdoing or a breach of the law. A Discloser may still qualify for protection under New Zealand whistleblower legislation even if the information related to the Protected Disclosure turns out to be incorrect.</p>
That the disclosure not be solely about a Discloser's Personal Work-Related Grievance	<p>A Protected Disclosure will not be solely about a Personal Work-Related Grievance that the Discloser has with Pernod Ricard New Zealand.</p> <p>Examples of grievances that may be a Personal Work-Related Grievance are set out at 3.1(b) (see also 8. Defined Terms for more information).</p>

a. Examples of Disclosable Matters

In addition to conduct that is illegal or breaches any law applicable to Pernod Ricard New Zealand, a Disclosable Matter must involve serious wrongdoing, and it does include conduct that may not involve a breach of law.

Conduct which amounts to serious wrongdoing is defined in the Protected Disclosures Act as including any serious wrongdoing of any of the following types:

- unlawful, corrupt, or irregular use of funds or resources of a public sector organisation; or
- an act, omission or course of conduct that constitutes a serious risk to public health or public safety or the environment; or
- an act, omission or course of conduct 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
- an act, omission or course of conduct that constitutes an offence; or
- an act, omission, or course of conduct by a public official that is oppressive, improperly discriminatory, or grossly negligent, or that constitutes gross mismanagement.

Specific examples of a Disclosable Matter may include:

- illegal conduct, such as theft, dealing prohibited drugs, violence or threats of violence and criminal damage to property;
- fraud, money laundering or misappropriation of funds; or
- bribery.

Disclosures that are not about Disclosable Matters do not qualify for protection under the Protected Disclosures Act or this Policy but may be protected under other legislation such as the Employment Relations Act and / or Human Rights Act.

b. Removal of the 'good faith' and 'not for personal interest' test

It is very important to note that, under New Zealand whistleblower legislation, there is no requirement for a Protected Disclosure to be made 'in good faith'. Accordingly, all references to the requirement that reports under the Speak Up Guidelines be made in 'good faith' will not apply to Protected Disclosures made under this Policy.

Instead, under the New Zealand whistleblower legislation (and this Policy) there is a requirement that for a report to qualify as a Protected Disclosure, a Discloser must believe, on reasonable grounds, that the information is true or likely to be true, and that it is about conduct which may amount to serious wrongdoing.

The definition of serious wrongdoing and examples of Disclosable Matters are set out at 3.1(a).

'Reasonable grounds' means that a reasonable person in the Discloser's position would suspect that the information constitutes serious wrongdoing. A Discloser may still qualify for protection under the Protected Disclosures Act even if the information related to the Protected Disclosure is later determined to be incorrect following an investigation.

Additionally, the Speak Up Guidelines requirement that a report meet the 'absence of personal interest test' does **not** apply under the Protected Disclosures Act.

c. Examples of Personal Work-related Grievances

Examples of grievances that *may* be Personal Work-Related Grievances and therefore may not qualify as a Protected Disclosure include:

- interpersonal conflict between the Discloser and another Employee;
- decisions (that do not involve a breach of workplace laws) in relation to:

- the engagement, transfer or promotion of the Discloser;
- the terms of engagement of the Discloser;
- the suspension or termination of the engagement of the Discloser; and/or
- discipline of the Discloser,

by Pernod Ricard New Zealand.

Whether or not a matter will be considered a Personal Work-Related Grievance will depend on all of the relevant facts and circumstances. There may be situations when disclosures about, or including, a Personal Work-Related Grievance still qualify for protection under the Protected Disclosures Act. This may include where:

- Pernod Ricard New Zealand breaches employment laws in a manner which the Discloser believes also constitutes a criminal offence;
- the Discloser suffers from or is threatened with Detriment for making a Disclosure under this Policy

Where an Employee wishes to raise a concern that they believe may be more likely a Personal Work-Related Grievance and not covered by this Policy, they may consult Pernod Ricard Pacific's Human Resources Director for advice about how to raise the issue.

3.2. Making a Protected Disclosure

Who to contact

An Eligible Whistleblower may make a Protected Disclosure by providing details of the Disclosable Matter to an Eligible Recipient. A disclosure may be made to any Eligible Recipients who will refer the report to the Whistleblower Investigation Officer (**WIO**) or the Whistleblower Protection Officer (**WPO**). Alternatively, a report may be made directly to the WIO or WPO (see below- 'how to report a concern').

Whistleblower Protection Officer (WPO)	Legal Director
Whistleblower Investigation Officer (WIO)	Human Resources Director

How to report a concern

The Pernod Ricard Group has implemented an ethics alert hotline (**Speak Up**) hosted by an independent company. Speak Up is available 24/7, and can receive calls in most languages. It is aimed at allowing Pernod Ricard employees to report concerns, including by making Protected Disclosures.

Speak Up allows reports to be made by telephone via a dedicated number, or by submitting an online report. Both options are available at: <https://pernod-ricard.whispli.com/lp/speak-up?locale=en>. For more information about Speak Up's telephone call procedure please see the Speak Up Guidelines.

External parties who wish to make a Protected Disclosure may send an email marked "CONFIDENTIAL attention WIO" to legal.pacific@pernod-ricard.com OR by post addressed to:

Human Resources Director (WIO)

Pernod Ricard New Zealand Ltd

Private Bag 92030

AUCKLAND 1142 NEW ZEALAND

Anonymous disclosures

Protected Disclosures may be made anonymously under this Policy. This overrides the exception to anonymity in the Speak Up Guidelines that requires that the 'seriousness of the facts is established, and the facts sufficiently detailed' for anonymity to be granted to an individual raising a concern. However, the Discloser's status as an Eligible Whistleblower may need to be confirmed (subject to the confidentiality requirements at 3.5) in order for the Disclosure to be covered by the Protected Disclosures Act.

If a Disclosure is made anonymously, Pernod Ricard New Zealand may be unable to fully investigate the matter concerned. Accordingly we encourage you to provide your name when making a Disclosure, and Pernod Ricard New Zealand will use its best endeavours not to disclose information that might identify you as the Discloser (except in the circumstances set out at 3.5 below).

3.3. Disclosures to appropriate authorities

Under the New Zealand whistleblower legislation, a Protected Disclosure may be made to an appropriate authority if the Discloser believes on reasonable grounds that:

- a) the head of Pernod Ricard New Zealand is or may be involved in the serious wrongdoing; or
- b) immediate reference to an appropriate authority is justified by reason of the urgency of the matter to which the disclosure relates, or some other exceptional circumstances; or
- c) that there has been no action or recommended action on the matter to which the Disclosure relates within 20 working days after the date on which the disclosure was made.

The Protected Disclosures Act 2000 contains additional information about who is an appropriate authority.

3.4. Protection of the Eligible Whistleblower and others

There are protections available to Eligible Whistleblowers under the whistleblower legislation. These protections are:

- identity protection (confidentiality) in some instances. Exceptions to this are set out in further detail at 3.5;
- victimisation;
- protection from Detriment; and
- civil, criminal and administrative liability protection.

Pernod Ricard New Zealand encourages Disclosers to seek independent legal advice in relation to the specific protections that apply to them.

Protection from Detriment and reprisal

Pernod Ricard New Zealand will take steps to assess the risk of Detriment to the Discloser or another person, including the subject of the disclosure, in relation to a disclosure as soon as it is received. In line with its Speak Up Guidelines, Pernod Ricard New Zealand has a zero-tolerance approach towards any acts of retaliation against Disclosers. Please note that this protection from Detriment extends to all Eligible Whistleblowers that make a Protected Disclosure. This requirement overrides the exception to 'non-retaliation' in the Speak Up Guidelines relating to 'slandorous or bad faith accusations'.

Pernod Ricard New Zealand will take all reasonable steps to ensure the protection of an Eligible Whistleblower who makes a Protected Disclosure against any reprisal or Detriment. This includes reprisals such as actual or

threatened dismissal, demotion, harassment, bullying, discrimination or victimisation, or any other action or conduct that causes Detriment or threatens to cause Detriment. It also includes all forms of 'retaliation' listed in the Speak Up Guidelines 'non-retaliation' requirement.

Pernod Ricard New Zealand will ensure the fair treatment of Employees who are mentioned in a Protected Disclosure, including those who are the subject of the disclosure, with the WIO responsible for ensuring the principles of natural justice and due process are upheld throughout any investigation process (see 4.1; 4.3 and 5.3).

If a Discloser is implicated in any misconduct related to the Disclosable Matter, their liability for their own conduct is not affected by the making of the Protected Disclosure. However, in some circumstances, an admission may be a mitigating factor when considering disciplinary or other action. It is important to note that the protections under whistleblower legislation do not grant immunity for any misconduct a Discloser has engaged in that is revealed in their disclosure.

3.5. Confidentiality

As required under law, Pernod Ricard New Zealand will use its best endeavours not to disclose information that might identify the person who made the Protected Disclosure, other than where:

- the Discloser has provided their **consent in writing**;
- the Relevant Officer or a member of Pernod Ricard New Zealand reasonably believes that the disclosure of the identifying information:
 - is essential to the effective investigation of the allegations made in the Protected Disclosure;
 - or
 - is essential to prevent serious risk to public health or public safety or the environment; or
 - is essential having regard to the principles of natural justice;
- where the Relevant Officer or a member of Pernod Ricard New Zealand is otherwise required or authorised to disclose the information by law.

A Discloser may lodge a complaint if he / she believes there has been a breach of confidentiality under this Policy by following the process for making a Protected Disclosure (see 3.2).

4. Investigation procedure

4.1. Investigation principles

Pernod Ricard New Zealand will investigate all reports of Disclosable Matters made in accordance with this Policy. Investigations will commence as soon as practicable after a Protected Disclosure is received by an Eligible Recipient. The investigation will be conducted in a timely, thorough, confidential, objective and impartial manner recognising the principles of natural justice and best practice investigative techniques. Once complete, the outcome of the investigation will be reported to the Managing Director (MD) and, where appropriate, reported by the MD to the CODI. Investigation documentation will be stored securely to prevent unauthorised access.

4.2. Providing updates on investigation process and status

Updates and correspondence regarding reports made via Speak Up

For reports of Disclosable Matters that are made via Speak Up, once a report is made by phone or online, the individual making the report will receive a key and password that can be used to follow progress of the report.

This number can be used to track a case, add more information and answer any questions the WIO may have. Individuals will be notified that an alert of their report has been received via Speak Up and will be provided with updates regarding timing of the investigation process. Individuals will then be informed regularly of the action taken on their report, via Speak Up.

Updates and correspondence regarding reports not made via Speak Up

For reports of Disclosable Matters made by external parties, where the Discloser has provided a means of contacting them, the Discloser will be kept updated regarding the progress and outcome of the investigation. It is important to note that Pernod Ricard New Zealand may not be able to undertake an investigation if it is not able to contact the Discloser.

4.3. Investigation process

The following procedure will generally be followed in relation to reports of Disclosable Matters:

Investigation Stage	Step	Correspondence/Filing
Receipt of disclosure by an Eligible Recipient	Eligible recipient to refer report to WIO and WPO if required. WIO to lodge report in Speak Up if Discloser has access to Speak Up.	WPO to send acknowledgement of receipt and copy of this Policy to Discloser (where contact details are available). WPO to ensure key and password provided via Speak Up if Discloser has access to Speak Up.
Assessment- Detriment	WPO and WIO to assess the risk of Detriment to the Discloser (or any other person related to the report). WIO to ensure reasonable steps are taken to mitigate these risks.	WPO and WIO to note any risks of Detriment and any recommended actions taken to address risks. WIO to include information about assessment of risk of Detriment in the investigation report.
Assessment- Protected Disclosure	WIO to assess whether Policy applies to the report (i.e. whether the report is a Protected Disclosure).	WPO to communicate with the Discloser (where contact details are available) to confirm whether protections under the Policy apply.
Investigation	WIO to interview any relevant parties and gather further evidence and information, applying the investigation principles at 4.1.	WIO to seek further information and particulars from the Discloser where appropriate (if contact details of the Discloser are provided).
Analysis	WIO to draft investigation report including analysis of investigation material and findings.	
Conclusion	WPO to finalise investigation report.	Assisted by the WIO, WPO to communicate the outcome of the investigation to the Eligible Whistleblower (where contact details are available).
Report & Record	WIO to report on outcome of the investigation to MD. MD to report	WIO to ensure investigation report and associated materials (including correspondence) are

Investigation Stage	Step	Correspondence/Filing
	to CODI and any required regulator.	filed in an appropriately restricted location (subject to applicable confidentiality requirements at 3.5).
Review	If any of the parties related to the report is not satisfied with the outcome of the investigation, or the investigation process, they may write to the WIO, MD or CODI to request a review of the investigation.	Assisted by the WIO, WPO to notify applicant for review of the outcome of that review (where contact details of the applicant are provided).

4.4. False reports

Individuals who deliberately make a false report will not be able to access the whistleblower protections under the Protected Disclosures Act. Deliberate false reports involve a Discloser reporting information they know to be untrue. It does not include situations where a Discloser has reasonable grounds to suspect misconduct but their suspicions are incorrect.

If an Employee is found to have deliberately made a false or dishonest report regarding a Disclosable Matter, disciplinary action may be taken against the Employee in accordance with Pernod Ricard New Zealand's Discipline & Dismissal Policy.

No such action will be taken against an Employee providing the report was made where the Employee had reasonable grounds to suspect that the disclosure concerned a Disclosable Matter, despite there being no confirmation of the subject of the report by Pernod Ricard New Zealand following an investigation.

5. Roles and responsibilities

5.1. Policy approval and responsibility

The CODI has overall responsibility for ensuring this Policy complies with Pernod Ricard New Zealand's obligations under the whistleblower legislation. The CODI will monitor the operation of the policy and ensure it is reviewed every two years. The CODI is also responsible for approving any substantive changes to this Policy.

5.2. Eligible Recipients

Eligible Recipients (see 3.1) will refer all potential Protected Disclosures to the WIO and ensure confidentiality obligations are met (in accordance with 3.5).

5.3. Whistleblower Investigation Officer

The WIO has primary and day-to-day responsibility for implementing this Policy, monitoring its use and effectiveness and dealing with any queries about it.

The WIO's responsibilities include:

- monitoring and receiving disclosure from whistleblowing channels and ensuring the integrity of the whistleblowing channels;
- conducting initial review of disclosures to determine whether this Policy applies and to assess the risk of Detriment and ensuring appropriate safeguards are implemented;
- conducting investigations into Protected Disclosures;
- ensuring confidentiality obligations are met (in accordance with 3.5); and
- regularly updating the MCM on the implementation of this Policy including the status of any investigations under this Policy.

5.4. Whistleblower Protection Officer

It is the Whistleblower Protection Officer (**WPO**)'s responsibility to:

- protect and support the Discloser, and other Employees mentioned in a disclosure, from Detriment;
- communicate/correspond with Discloser on receipt of a disclosure, during any investigation and in relation to any investigation finding;
- ensure confidentiality obligations are met (in accordance with 3.5); and
- develop appropriate training materials and programs for our Employees to comply with this Policy.

6. Breaches of this Policy

6.1. Employees

Any Employee who breaches this Policy may face disciplinary action, which could result in dismissal for misconduct or gross misconduct.

6.2. Individuals and organisations working on our behalf

We may terminate our relationship with other individuals and organisations working on our behalf if they breach this Policy.

7. Communication, training and awareness

We will provide training to all of our Employees on this Policy. This training will form part of the induction process for all individuals who work for us.

This Policy will be available to all of our suppliers via our public-facing website.

8. Defined Terms

The following table sets out the definitions of the terms used in this Policy.

TERM	DEFINITION
CODI	The Management Committee of Pernod Ricard Pacific.
Detriment	Includes (but is not limited to): <ul style="list-style-type: none"> • dismissal of an Employee; • injury of an Employee while working for Pernod Ricard New Zealand; • changes to an Employee's position or duties to their disadvantage;

TERM	DEFINITION
	<ul style="list-style-type: none"> discrimination of an Employee; harassment or intimidation of an individual; harm or injury to an individual, including psychological harm; damage to an individual's property, reputation, business or financial position; and/or any other damage to an individual. <p>Does not include, for example:</p> <ul style="list-style-type: none"> administrative action that is reasonable for the purpose of protecting a Discloser from detriment; and managing a Discloser's unsatisfactory work performance, if the action is in line with Pernod Ricard New Zealand's performance management framework.
Director	A member of the MCM .
Discloser	Means an individual who makes a report/disclosure of information concerning misconduct or an improper state of affairs or circumstances in relation to Pernod Ricard New Zealand.
Eligible Recipient	Includes: <ul style="list-style-type: none"> an officer of Pernod Ricard New Zealand or a related body corporate; an auditor, or a member of an audit team conducting an audit, of Pernod Ricard New Zealand or a related body corporate; a Relevant Officer; and a Senior Manager of Pernod Ricard New Zealand.
Eligible Whistleblower	A current or former: <ul style="list-style-type: none"> Employee; officer (e.g. a member of the CODI) of Pernod Ricard Pacific; contractor, or an employee of a contractor, who has supplied goods or services to Pernod Ricard New Zealand or a related company or organisation (including paid or unpaid workers and volunteers); associate of Pernod Ricard New Zealand, usually a person with whom Pernod Ricard New Zealand acts in concert; and/or spouse, relative or dependant of any of the people referred to above.
Employee	Means a person who is an employee of Pernod Ricard New Zealand in New Zealand.
Personal Work-Related Grievance	Means that the information concerns 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; and the information does not: <ol style="list-style-type: none"> have significant implications for Pernod Ricard New Zealand, or another regulated entity, that do not relate to the Discloser; or constitute a criminal offence; or represent a danger to the public or the financial system.
Protected Disclosure	Means a report or disclosure that qualifies for protection under whistleblower legislation and this Policy.

TERM	DEFINITION
Relevant Officer	Includes the MD, member of the CODI , Company Secretary or Senior Manager .
Senior Manager	Includes a member of Pernod Ricard Pacific CODI
Whistleblower Investigation Officer	Means the current Human Resources Director (or delegate, in his/her absence).
Whistleblower Protection Officer	Means the current Legal Director (or delegate, in his/her absence).

9. Relevant policies and procedures

This Policy should be read in conjunction with the following policies and procedures:

- Code of Business Conduct
- Speak Up Guidelines
- Discipline & Dismissal Policy
- Unacceptable Behaviour Policy
- Supplier Standards

10. Policy approval and review

This Policy was approved by Pernod Ricard Pacific's Management Committee on 6 May 2021.

This Policy will be reviewed every two years.