COLLINS FOODS LIMITED
ACN 151 420 781

# Group Speak Up Policy

## Policy statement

Collins Foods Limited (**Collins Foods** or **Company**) and its subsidiaries (**Group**) are committed to conducting business in accordance with our values and fostering a culture of transparency and integrity as outlined in the Group Code of Conduct and other policies and standards.

Collins Foods expects you to raise a concern when you suspect unlawful, unethical or otherwise improper conduct that involves the Company and may result in a serious violation of applicable laws and regulations, our Group Code of Conduct, or other policies and procedures. This assists Collins Foods to take a timely action to protect the Company, our employees, our customers and our other stakeholders.

You are encouraged and expected to **speak up** about conduct that you feel is not in line with any laws, the expected behaviours of your team and/or leaders, or our values as outlined in our Group Code of Conduct and policies. This Group Speak Up Policy (**Policy**) provides a mechanism whereby employees and others can report their concerns freely and without fear of repercussion.

## Objectives of the Policy

The objectives of this Policy are to:

(a) encourage disclosure of potential misconduct;

(b) help deter potential misconduct, in line with the Company's risk management and governance frameworks;

(c) ensure that individuals who disclose potential misconduct can do so safely, securely and with confidence that they will be protected and supported;

(d) ensure that disclosures are dealt with appropriately and on a timely basis;

(e) provide transparency around the Company's framework for receiving, handling and investigating disclosures; and

(f) meet the Company's legal and regulatory obligations.

Collins Foods will not tolerate anyone being discouraged from **speaking up** or being subject to detriment because they want to **speak up** or they have done so. Disciplinary action, up to and including termination of employment or engagement, may be imposed on anyone shown to have caused detriment to a person because they want to, or have, **spoken up**.

## Who does this Policy apply to?

This Policy applies to Collins Foods Group, including current and former:

(a) employees or contractors;

(b) suppliers of goods or services to the Company (and their employees or contractors); and

(c) officers or directors of the Company.

## What is **speaking up**?

Anyone with information about Potential Misconduct is encouraged to report that information to an Eligible Recipient (i.e. **speak up**) through an appropriate channel. The Eligible Recipients are set out below under the 'How to speak up' section below and include any person defined as an 'eligible recipient' under the *Corporations Act 2001* (Cth) (**Corporations Act**).

## What is Potential Misconduct under this Policy?

The Policy is aimed at reporting Potential Misconduct that fails to comply with the Company's policies, values or applicable laws. Some examples of such misconduct include but are not limited to:

**Potential Misconduct** is any suspected or actual misconduct or improper state of affairs or circumstances in relation to Collins Foods or an employee or an officer of Collins Foods. You should **speak up** even if you are unsure if something is Potential Misconduct.

(a) breach of the law, including employment, workplace, discrimination, or safety laws;

(b) breach of the Company's Group Code of Conduct or Policies;

(c) bullying, harassment (including sexual harassment) and discrimination;

(d) human rights violations, such as forced labour or human trafficking;

(e) conduct endangering health and safety or causing damage to the environment;

(f) fraud, theft, bribery, or any other form of criminal activity;

(g) dishonest or unethical behaviour;

(h) conflicts of interest, including those relating to outside business interests, relationships, improper payments and donations;

(i) improper use or disclosure of Collins Foods confidential information;

(j) insider trading;

(k) conduct that may cause harm to the public or damage to the Company's reputation;

(l) retaliating against or causing detriment to a person who Speaks Up or otherwise engages in any activity protected by law or company policy; and

(m) deliberate concealment of the above.

It's important that you have reasonable grounds for your concern and can provide information that indicates a failure to comply with the Company's policies, values or applicable laws. Making knowingly false reports may lead to disciplinary action.

## What should you **not** use the Group Speak Up Policy for?

This Policy does not apply to misconduct that is solely a personal workplace grievance, including interpersonal conflicts. Please refer to the Company's **Grievance Resolution Procedure** (internal policy) which deals specifically with personal work-related grievances. Examples of personal work-related grievances include:

**Potential Misconduct does not generally include personal work-related grievances** - grievances relating to your employment that have implications for you personally (such as a disagreement between you and another employee or a decision about your promotion). Generally, these grievances should be raised with your manager or HR representative.

(a) an interpersonal conflict between you and a colleague;

(b) a decision relating to your engagement, transfer or promotion;

(c) a decision relating to the terms and conditions of your engagement; or

(d) a decision to suspend, terminate or otherwise discipline you.

# How to **speak up**

You can speak up about any Potential Misconduct using an external, confidential reporting service, managed by an expert third-party. Details are as follows:

### Australia

Via the following link:

**https://faceup.com/c/collinsfoods**

OR

Scanning the below QR code:

### The Netherlands

Via the following link:

**https://faceup.com/c/3juzf1v7**

OR

Scanning the below QR code:

### Germany

Via the following link:

**https://faceup.com/c/lznxyz41**

OR

Scanning the below QR code:

Reporting will then be provided by the third-party to the relevant **Whistleblower Protection Officer**.

If you prefer, you may make your disclosure directly to the nominated Whistleblower Protection Officer, who are:

| Australia & Group | Europe |
|---|---|
| **Andrew Corder**<br>Group General Manager Risk & Internal Audit<br>Phone: +61 498 864 389<br>Email: click here | **Joost Jonkman**<br>General Counsel<br>Phone: +31 654 672 435<br>Email: click here |

You can also **speak up** to:

(a) a legal practitioner for the purposes of obtaining legal advice or legal representation about the whistleblower requirements;

(b) a confidential advisor (vertrouwenspersoon);

(c) regulatory bodies, such as:

#### Australia

(i) Australian Securities and Investments Commission (ASIC);

#### The Netherlands

(ii) House for Whistleblowers (Huis voor Klokkenluiders);

(iii) Authority for Consumers & Markets (Autoriteit Consument & Markt - ACM);

#### Germany

(iv) Federal Office of Justice (Bundesamt für Justiz - BfJ);

(v) Federal Financial Supervisory Authority (Bundesanstalt für Finanzdienstleistungsaufsicht);

(vi) Federal Cartel Office (Bundeskartellamt), and

(d) in certain circumstances, public interest disclosures or emergency disclosures can be made to a journalist or parliamentarian.

Anyone authorised to receive disclosures under this section is an Eligible Recipient. There are certain requirements for making public interest disclosures or emergency disclosures and it is strongly recommended that you contact the Company's nominated Whistleblower Protection Officer, or obtain independent legal advice in the first instance, to

ensure you understand those requirements. While public disclosure may have an adverse impact on some of the key policy principles, such as confidentiality, the whistleblower will also be protected against retaliation during and after the public disclosure.

## Can I **speak up** anonymously?

You can choose to **speak up** in a confidential manner, anonymously or in a partially anonymous manner.

You can make a confidential disclosure where your identity is known only to the Whistleblower Protection Officer and other specified persons involved in conducting the investigation and reporting the potential misconduct. This is the preferred option as it allows the matter to be fully investigated whilst providing you with ongoing protection and support.

You can also choose to be partially anonymous where only the Whistleblower Protection Officer is aware of your identity, and a pseudonym is used so your identity is not known to others. This may create some limitations to the investigation process.

You can make an anonymous disclosure if you do not want to reveal your identity. This is the least preferred option as it may not be possible to investigate the report if the Company is unable to contact you for further information and it may make it difficult to offer you the same level of practical support if the Company does not know your identity.

## How will your report be dealt with?

All **speak up** reports will be taken seriously. Once a report is received by our third-party provider, you will receive an acknowledgement. All reports of Potential Misconduct will be investigated by a Whistleblower Protection Officer on a timely basis. Appropriate corrective action will be taken as warranted by the investigation.

The Whistleblower Protection Officer is responsible for the following:

(a) coordinating the investigation into any report received, including reports from an Eligible Whistleblower (under the Corporations Act as defined and outlined in Appendix 1 below), in accordance with the applicable legislation;

(b) documenting and handling all matters in relation to the report and investigation; and

(c) finalising all investigations.

The Whistleblower Protection Officer will, at all times, have direct and unrestricted access to reasonable financial, legal and operational assistance when this is required for any investigation.

A person who is the subject of an investigation is entitled to be:

(a) informed as to the substance of any adverse comment that may be included in a report or other document arising out of any such investigation; and

(b) given a reasonable opportunity to put their case to the Whistleblower Protection Officer who is investigating the report.

The person speaking up (whistleblower) will be kept appropriately informed of the progress of action taken in respect of their report. At the conclusion of the investigation, they will be informed the investigation has been concluded. Feedback and follow-up are provided within 90 days.

## Will my report be treated confidentially?

We take our obligation to protect your confidentiality very seriously. The Company will maintain the confidentiality of your identity unless disclosure is authorised or required under law, or you consent to the disclosure of your identity. Information obtained from you will only be disclosed to the extent reasonably necessary to investigate the matter and the Company will take all reasonable steps to reduce the risk that your identity will be identified as a result of the disclosure.

## Reporting

The Whistleblower Protection Officer will report the findings and actions directly to the Chair of the Board (**Board**) and the Chair of the People, Culture and Nomination Committee (**Committee**). In cases where the Group CEO, or a member of the Board or Committee has been accused of reportable conduct, or where they have a close personal relationship with the person against whom the accusation is made, they will be excluded from the reporting process.

## Further protections under this Policy

Some concerns raised using this Policy may also be a 'disclosable matter' in Australia under the 'Whistleblower Protection' provisions of the Corporations Act. If so, and you meet specific requirements, you may receive additional protections under those laws, and your report is known as a 'protected disclosure'. Refer to **Appendix 1** for further information regarding these protections.

The Taxation Administration Act 1953 (Cth) also provides special protection for disclosures about a breach of any Australian tax law by the Company or misconduct in relation to the Company's tax affairs. Refer to **Appendix 2** for further information regarding these protections.

## Changes to this Policy

This Policy will be reviewed biannually or otherwise as is considered necessary, and any updated versions of this Policy will be posted on our websites and will be effective from the date of posting.

### Version history

| Document number | Prepared by | Approved by | Date issued | Next review date | Version |
|---|---|---|---|---|---|
| CFL-POL-CG-007 | Group General Manager Risk & Internal Audit | Board | November 2026 | February 2028 | 3 |

# Protection under the Australian Corporations Legislation

The Corporations Act provides additional protections in relation to the reporting of a possible contravention of the Corporations Act, and certain other pieces of Commonwealth legislation in certain circumstances.

### Who is an Eligible Whistleblower

An 'Eligible Whistleblower' who may make a protected disclosure under the Australian whistleblower laws is anyone who is or has been in respect of an Australian Collins Foods Group company:

(a) an officer;

(b) an employee;

(c) an individual who supplies goods or services, and employees of suppliers (whether paid or unpaid);

(d) an individual who is an associate of the company; or

(e) either:

  (i) in relation to the Corporations Act, a spouse or relative, dependent, or dependent of a spouse of any of the above individuals; or

  (ii) in relation to the Tax Act, a spouse, child, dependent, or spouse of a dependent, of any of the above individuals.

### How to make a Protected Disclosure

A disclosure of information by a person qualifies for protection under the Corporations Act if:

(a) the person is an Eligible Whistleblower;

(b) the report is made to:

  (i) ASIC;

  (ii) The Company's auditor, or a member of the audit team;

  (iii) a Board Director, Company Secretary or senior manager of the Company;

  (iv) where the Eligible Whistleblower is an employee of the Company, a senior manager of that employee;

  (v) an actuary of the Company;

  (vi) a legal practitioner for the purposes of seeking legal advice as to whether and what protections may apply to the Eligible Whistleblower; or

  (vii) a person authorised by the Company to receive disclosures of that kind (that is, a Whistleblower Protection Officer); and

(c) the Eligible Whistleblower has reasonable grounds to suspect that the information indicates that there has been potential misconduct that:

  (i) constitutes an offence against, or a contravention of, the Corporations Legislation, the Banking Act 1959 (Cth), the Financial Services (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) or the Superannuation Industry (Supervision) Act 1993 (Cth), or regulations made under those laws;

  (ii) constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or

  (iii) represents a danger to the public or the financial system, by the Company or any of its officers or employees.

### What Protection is Provided

If these conditions are met, the Corporations Act provides the following protections to the Eligible Whistleblower:

(a) the Eligible Whistleblower is not subject to any civil or criminal liability for making the disclosure. The Eligible Whistleblower is not, however, protected from civil or criminal liability for any of its conduct which may be revealed by the report;

(b) no contractual or other remedy may be enforced or exercised against an Eligible Whistleblower on the basis of the disclosure, and a contract to which the Eligible Whistleblower is a party may not be terminated on the basis that the disclosure constitutes a breach of the contract;

(c) if the Company purports to terminate the employment of an Eligible Whistleblower on the basis of the disclosure, a court may reinstate the Eligible Whistleblower to the same position or a position at a comparable level;

(d) the Eligible Whistleblower is protected from actual or threatened detriment because of the report and may receive compensation for any damage caused by such detriment. A court may order that a number of additional remedies be provided to the Eligible Whistleblower in certain circumstances;

(e) subject to limited exceptions, the person to whom the disclosure is made must not disclose the substance of the report, the Eligible Whistleblower's identity or information likely to lead to identification of the Eligible Whistleblower.

The Company is committed to full compliance with these protective provisions.

APPENDIX 2

# Additional protection relating to Australian tax matters

The Tax Act gives you special protection for disclosures about a breach of any Australian tax law by the Company or misconduct in relation to the Company's tax affairs where all of the following conditions are satisfied:

(a) you are an Eligible Whistleblower under the Corporations Act;

(b) you report the matter to a Whistleblower Protection Officer, a director, company secretary or senior manager of the Company, any external auditor (or member of that audit team), a registered tax agent or BAS agent who provides tax or BAS services to the Company, or any other team member or officer of the Company who has functions or duties relating to the tax affairs of the Company (e.g. an internal accountant) (each, a **Company Recipient**), the Commissioner of Taxation (**Commissioner**), or a lawyer for the purpose of obtaining legal advice or representation in relation to a disclosure; and

(c) if the disclosure is made to:

  (i) a Company Recipient, you;

  (ii) have reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the Company or an associate of that Company; and

  (iii) consider that the information may assist the Company Recipient to perform functions or duties in relation to the tax affairs of the Company or an associate of the Company; or

  (iv) the Commissioner, you consider that the information may assist the Commissioner to perform functions or duties in relation to the tax affairs of the Company or an associate of the Company.

The protections given by the Tax Act when the above conditions are met are as follows:

(a) protection from civil, criminal and administrative legal action relating to your disclosure;

(b) protection from detriment (or threat of detriment) engaged in on the belief or suspicion that you have made, may have made, propose to make or could make a disclosure, and certain rights to compensation for damages caused by such detriment;

(c) protection of your identity, unless you consent to the disclosure or where:

  (i) the disclosure is only to the extent reasonably necessary for the effective investigation of the allegations raised in your disclosure;

  (ii) the concern is reported to the Commissioner or the Australian Federal Police; or

  (iii) the concern is raised with a lawyer for the purpose of obtaining legal advice or representation;

(d) where the disclosure was made to the Commissioner, non-admissibility of the reported information in criminal proceedings or in proceedings for the imposition of a penalty (except where the proceeding relates to the veracity of the information); and

(e) unless you have acted unreasonably, protection from any adverse costs order in legal proceedings relating to the disclosure.