

## DOMINION SALT

# Whistleblower and Protected Disclosures Policy

**Legal status:** This policy is an internal procedure for the purposes of the Protected Disclosures (Protection of Whistleblowers) Act 2022. It does not limit any right or protection under that Act, the Privacy Act 2020, the Employment Relations Act 2000, the Human Rights Act 1993, the Health and Safety at Work Act 2015, or any other applicable law.

## 1. Purpose and relationship with the CKLS policy

Dominion Salt Limited (Dominion Salt) is committed to the highest standards of openness, probity and accountability. This policy provides safe and accessible ways to report suspected serious wrongdoing and other impropriety, misconduct or malpractice; explains how reports will be assessed and investigated; and sets out the protections available to people who speak up.

The objectives of this policy are to:

- encourage concerns to be raised promptly and without fear of dismissal, victimisation or retaliation;
- ensure reports are handled objectively, confidentially and in a timely manner;
- protect the identity and wellbeing of a person who makes or supports a protected disclosure;
- ensure natural justice and a fair process for any person affected by a report; and
- ensure personal information is collected, used, stored, disclosed and retained lawfully.

This policy supplements, and does not replace, the CK Life Sciences Int'l., (Holdings) Inc. Whistleblowing Policy - Procedures for Reporting Possible Improprieties, updated November 2025 (CKLS Policy). A person may report directly under the CKLS Policy or use any Dominion Salt channel in this policy. The CKLS Audit Committee is authorised by Dominion Salt to receive reports under this internal procedure on Dominion Salt's behalf.

The CKLS Policy continues to apply except where New Zealand law requires a different or more protective rule. If there is an inconsistency, New Zealand law and this policy prevail for reports concerning Dominion Salt only to the extent necessary to comply with New Zealand law. In all other respects, the policies are to be read consistently.

## 2. Who this policy applies to

This policy may be used by any person who has a concern about Dominion Salt, including employees and independent third parties who deal with Dominion Salt. The statutory protections under the Protected Disclosures (Protection of Whistleblowers) Act 2022 apply to an individual who is, or was formerly:

- an employee;
- a secondee to Dominion Salt;
- engaged or contracted under a contract for services to do work for Dominion Salt;
- concerned in the management of Dominion Salt, including a current or former director or member of its Board or governing body; or
- a volunteer working for Dominion Salt without reward or expectation of reward.

In this policy, a person within those statutory categories is called a discloser. Customers, suppliers, creditors, debtors and other third parties who are not statutory disclosers are still encouraged to report serious concerns. Dominion Salt

will assess their concerns under this policy and the CKLS Policy and will not tolerate retaliation against them, although the statutory protections may not apply.

### 3. What can be reported

#### Protected disclosures under New Zealand law

A disclosure is a protected disclosure under the Act if the discloser believes on reasonable grounds that there is, or has been, serious wrongdoing in or by Dominion Salt, discloses information about it in accordance with the Act, and does not disclose it in bad faith.

Serious wrongdoing includes an act, omission or course of conduct that is one or more of the following:

- an offence;
- a serious risk to public health or public safety;
- a serious risk to the health or safety of any individual;
- a serious risk to the environment;
- a serious risk to the maintenance of the law, including the prevention, investigation or detection of offences or the right to a fair trial; or
- an unlawful, corrupt or irregular use of public funds or public resources.

A discloser remains entitled to statutory protection if they are mistaken and there is no serious wrongdoing, if they do not refer to the Act, or if they substantially comply with the statutory reporting requirements.

#### Other concerns covered by this policy

Dominion Salt also encourages reports of serious concerns that may not meet the statutory definition of serious wrongdoing, including:

- criminal conduct, fraud, bribery, corruption, theft, dishonesty or deliberate falsification of records;
- a breach of legal or regulatory requirements or a miscarriage of justice;
- malpractice, impropriety or fraud in financial reporting, internal control or other financial matters;
- a serious or repeated breach of Dominion Salt or CKLS rules, policies or internal controls;
- conduct that endangers health and safety, product safety, food safety, quality or hygiene;
- discrimination, harassment or bullying;
- damage or a serious threat of damage to the environment;
- professional, ethical or other malpractice, a conflict of interest or misuse of authority;
- improper or unethical conduct likely to prejudice the standing or reputation of Dominion Salt or the CKLS Group;
- retaliation, threatened retaliation or victimisation connected with a report; or
- deliberate concealment, destruction of evidence or obstruction relating to any of the above.

#### Personal employment concerns

A concern that relates only to the reporter's own employment circumstances - for example, a disagreement about performance feedback, leave, pay, promotion, transfer, interpersonal conflict or disciplinary action - will usually be managed under Dominion Salt's employment, grievance, bullying and harassment, or disciplinary procedures rather than this policy.

However, a personal employment concern may also be handled under this policy where it involves serious wrongdoing, has wider or significant implications, or includes retaliation or victimisation connected with a protected disclosure.

## Accuracy, legal privilege and other reporting rights

A reporter should exercise due care and provide information accurately and honestly to the best of their knowledge. They are not expected to investigate the matter or prove the allegation.

Nothing in this policy or the Act authorises the disclosure of information protected by legal professional privilege. A disclosure of legally privileged information is not a protected disclosure. This policy does not limit any other statutory or common-law protection, privilege, immunity or defence relating to the disclosure of information.

## 4. How to make a report

A report may be made orally or in writing. A person may use any of the internal channels below and does not need to first raise the matter with their manager. A disclosure made through a channel listed in this policy is made in accordance with Dominion Salt's internal procedure.

| Reporting channel                                      | When it may be used                                                                                                                                                                                                                                    | Contact method                                                                                                                                                                    |
|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Chief Executive Officer                                | Any report, including where normal management channels are not appropriate.                                                                                                                                                                            | Euan.mcleish@domsalt.co.nz                                                                                                                                                        |
| HR Manager                                             | Any report, including a request for guidance or a matter that may overlap with an employment concern.                                                                                                                                                  | Laura.McLennan@domsalt.co.nz                                                                                                                                                      |
| Chair of the Dominion Salt Board or nominated Director | Where the concern involves the CEO, HR Manager or senior leadership, or the reporter wants Board-level escalation.                                                                                                                                     | rcpearson@rcpearson.com                                                                                                                                                           |
| CK Life Sciences Audit Committee                       | Group-level reporting channel, including where the reporter is not comfortable using a Dominion Salt channel. The Audit Committee Chair determines the course of action and may delegate the matter under the CKLS Policy, subject to New Zealand law. | Email: whistleblower@ck-lifesciences.com<br>Post: Chairman - Audit Committee, CK Life Sciences Int'l., (Holdings) Inc., 7/F Cheung Kong Center, 2 Queen's Road Central, Hong Kong |

## Information to include

Reports should, where available, include:

- what happened or is suspected to have happened;
- the people, locations and business areas involved;
- relevant dates or timeframes;
- why the conduct is believed to be wrongdoing;
- any supporting documents, records or witnesses; and
- any immediate risk to people, the environment, product safety, quality, assets or evidence.

A reporter must not conduct an unauthorised covert investigation, access records without authority, or remove original company documents. Relevant information should be preserved and any immediate risk reported promptly.

## Anonymous reports

A report may be made anonymously. A person is not required to identify themselves in order to make a protected disclosure. Dominion Salt will assess and, where reasonably possible, investigate an anonymous report. The ability to investigate or provide feedback may be limited if there is no safe way to ask follow-up questions. Anonymous reporters are encouraged to provide a confidential method of communication.

## Confidential advice

A discloser may also share information on a confidential basis with another person for the purpose of seeking advice about whether or how to make a protected disclosure. This may include a lawyer, union representative or other trusted adviser. The information should not be shared more widely than is necessary for that purpose.

## External appropriate authorities

A discloser may make a protected disclosure directly to an appropriate authority at any time, whether or not they have first reported internally or to another appropriate authority. The most relevant authority will depend on the concern. Examples include an Ombudsman, WorkSafe New Zealand, New Zealand Police, the Serious Fraud Office, the Privacy Commissioner, the Commerce Commission, the Human Rights Commission, the Financial Markets Authority, or a professional body with disciplinary powers.

A disclosure directly to the media or on social media is not protected under the Act.

## 5. What happens when a report is received

The receiver will promptly identify a case manager or decision-maker who is sufficiently independent of the allegations. A person with an actual or reasonably perceived conflict of interest must not control the assessment or investigation.

If a report is made directly to the CKLS Audit Committee, the Audit Committee Chair may investigate, delegate or refer the report. If the report is delegated or referred to Dominion Salt, this policy applies to the local handling of the report. All handling of a New Zealand protected disclosure must comply with New Zealand law.

**Twenty-working-day process:** Section 13 of the Act is statutory guidance rather than a separately enforceable court obligation. Dominion Salt adopts that guidance as its standard process under this policy.

Within 20 working days of receiving a protected disclosure, Dominion Salt will, so far as reasonably practicable:

1. acknowledge the date the disclosure was received and, for an oral disclosure, summarise its understanding of the disclosure;
2. consider the disclosure and whether it warrants investigation;
3. check with the discloser whether the same disclosure has been made elsewhere and whether there has been an outcome;
4. deal with the matter by investigating it, taking or recommending action to address serious wrongdoing, referring it in accordance with the Act, or deciding that no action is required; and
5. inform the discloser, with reasons and subject to legal and confidentiality constraints, about what has been done or is being done.

If it is impracticable to complete the process within 20 working days, Dominion Salt will complete the acknowledgement, initial consideration and check within that period, advise the discloser of the expected timeframe, provide appropriate progress updates, and later explain what has been done or is being done.

Dominion Salt may decide that no action is required. Reasons that may be appropriate include that the statutory requirements are not met, the passage of time makes investigation impracticable or undesirable, or the matter is better addressed by another process. The discloser will be informed of the decision and reasons, subject to legal and confidentiality constraints.

## 6. Investigation and outcomes

The nature, format and length of an investigation will depend on the circumstances. Dominion Salt or the CKLS Audit Committee may appoint an internal or external investigator, legal adviser, auditor, technical specialist or other suitably qualified person.

Any investigation will, as appropriate:

- be objective, impartial, timely and proportionate;
- define the allegations or issues to be examined;
- protect confidentiality and restrict access to information;
- collect and test relevant information and evidence;
- give any person whose conduct may be criticised a fair opportunity to understand and respond to the substance of the allegations;
- avoid unnecessary disclosure of the reporter's identity;
- document findings, reasons and recommended action; and
- consider immediate controls needed to protect people, product, the environment, evidence or business operations.

Where factual findings are required, they will ordinarily be made on the balance of probabilities. Any employment action will be considered separately and carried out in good faith and through a fair and reasonable process under New Zealand employment law.

Where the reporter is contactable, they will be given reasonable feedback about whether the matter was investigated and the general outcome, to the fullest extent possible within legal, privacy, employment, commercial and confidentiality constraints. The reporter may not receive confidential employment information, legal advice, personal information about others, or a copy of the investigation report.

## 7. Confidentiality

Every receiver of a protected disclosure must use their best endeavours to keep confidential information that might identify the discloser. Everyone else who handles a report must also maintain confidentiality and disclose information only to authorised people who need it for a lawful purpose.

Identifying information may be released only if:

- the discloser consents; or
- there are reasonable grounds to believe the release is essential for the effective investigation of the disclosure;
- there are reasonable grounds to believe the release is essential to prevent a serious risk to public health, public safety, the health or safety of an individual, or the environment;
- there are reasonable grounds to believe the release is essential to comply with the principles of natural justice; or
- there are reasonable grounds to believe the release is essential to an investigation by a law enforcement or regulatory agency for the purpose of law enforcement.

Before identifying information is released because it is considered essential for an effective investigation or natural justice, the receiver must consult the discloser. For a serious safety, environmental, law-enforcement or regulatory reason, the receiver must consult the discloser if practicable. After any release on one of these grounds, the receiver must inform the discloser.

**New Zealand override:** For a New Zealand protected disclosure, this confidentiality section replaces any broader confidentiality exception in the CKLS Policy to the extent necessary to comply with sections 17 and 18 of the Act. A view that disclosure is merely “in the interest of the Company”, that a report was made in bad faith, or that the reporter's identity is already known does not by itself authorise disclosure under New Zealand law.

## 8. Protection from retaliation, victimisation and disadvantage

Dominion Salt prohibits retaliation, threatened retaliation, victimisation, intimidation, harassment, discrimination or other detrimental treatment because a person:

- intends to make, or has made, a protected disclosure;
- is believed or suspected to have made or intended to make a protected disclosure;
- encourages another person to make a protected disclosure;
- provides information in support of, or relating to, a protected disclosure; or
- is a relative or associate of a person connected with a protected disclosure.

Retaliation may include dismissal, pressure to resign, adverse changes to duties or working conditions, denial of benefits, training, promotion or transfer opportunities, unfavourable treatment, threats, damage to reputation, or any other employment detriment or disadvantage.

An employee who is retaliated or threatened against because they intend to make or have made a protected disclosure may have a personal grievance under the Employment Relations Act 2000. Less favourable treatment may also be unlawful victimisation under the Human Rights Act 1993, including where it affects a relative or associate.

A discloser who makes a protected disclosure, and a receiver who lawfully refers one, has immunity from civil, criminal and disciplinary proceedings because of making or referring the disclosure. This does not provide immunity for a person's separate misconduct or wrongdoing.

A genuine report that is mistaken or cannot be substantiated is not misconduct. Knowingly making a false allegation or otherwise acting in bad faith may result in disciplinary or other action. A finding of bad faith does not itself authorise unnecessary disclosure of personal information.

Harassment, victimisation, retaliation or a deliberate breach of confidentiality will be treated as potential serious misconduct and, if substantiated after a fair process, may result in disciplinary action up to and including dismissal.

Dominion Salt will consider reasonable support measures, including a single contact person, safety planning, temporary reporting-line or work-location adjustments where appropriate, leave, access to the Employee Assistance Programme, and reminders to relevant people about confidentiality and non-retaliation obligations.

Nothing in this policy limits protections under the Health and Safety at Work Act 2015 for raising a health and safety concern, participating in health and safety processes, seeking compliance, or stopping or refusing unsafe work in accordance with that Act.

## 9. Privacy and information handling

Dominion Salt is the New Zealand agency responsible for personal information it collects or holds in connection with a report. Personal information will be handled in accordance with the Privacy Act 2020, including the information privacy principles, and the confidentiality requirements of the Protected Disclosures Act.

### Collection and use

Dominion Salt will collect only personal information that is lawfully required and reasonably necessary for a specified purpose. Collection must be fair, must not be unreasonably intrusive, and should minimise unnecessary identifying or sensitive information.

Personal information may be collected and used for:

- receiving, assessing, investigating and responding to a report;
- protecting people, evidence, assets, product, the environment and business operations;
- taking remedial, employment, legal or regulatory action;
- providing support and protecting against retaliation;
- meeting legal, governance, insurance, audit and reporting obligations; and

- improving controls, policies and organisational practices.

The privacy notice in Appendix 3 must be brought to the attention of a person from whom Dominion Salt collects information directly, so far as reasonably practicable. Providing a reporter's name and contact details is voluntary, but insufficient information or no means of follow-up may limit investigation and feedback.

### Indirect collection and IPP 3A

A report and an investigation will often involve personal information collected from someone other than the individual concerned. Before collecting information indirectly, the case manager must identify and document a lawful basis under information privacy principle 2. This may include that collecting directly would prejudice the purpose of the investigation or is not reasonably practicable in the circumstances.

For personal information collected indirectly on or after 1 May 2026, Dominion Salt must take reasonable steps to ensure the person concerned is made aware, as soon as reasonably practicable, of:

- the fact that information has been collected and the types of information collected;
- the purpose of the collection;
- the intended recipients;
- the name and address or equivalent contact details of Dominion Salt as the collecting and holding agency;
- any particular law that authorises or requires the collection, if applicable; and
- the person's rights to request access to and correction of their information.

Notification may be delayed or not given only where an exception in IPP 3A applies. For example, notification may be delayed while it would prejudice the purpose of an investigation or where notification is not reasonably practicable. The basis, scope and duration of any exception or delay must be documented and reviewed. Notification must not identify the discloser unless release is permitted under section 17 of the Protected Disclosures Act.

### Access, correction, security, accuracy and retention

- A person may request access to, or correction of, personal information Dominion Salt holds about them. Information may be withheld only on a lawful ground, including where release would improperly identify a protected discloser.
- Records must be stored securely, separately where appropriate, and accessed only by authorised people who need the information for a lawful purpose.
- Reasonable steps must be taken to ensure information is accurate, up to date, complete, relevant and not misleading before it is used or disclosed.
- Information must be retained only for as long as lawfully required for investigation, employment, legal, audit, insurance and governance purposes, and must then be securely disposed of.

### Disclosure within New Zealand and overseas

Personal information may be disclosed only where permitted by the Privacy Act or another law and where the disclosure is reasonably necessary for an authorised purpose. Potential recipients may include an authorised Dominion Salt or CKLS decision-maker, investigator, legal adviser, auditor, insurer, regulator, law-enforcement agency, or a person affected by allegations to the limited extent required by natural justice.

Governance reporting should ordinarily be de-identified. Before Dominion Salt discloses identifiable personal information to CK Life Sciences or another person or entity outside New Zealand, the Privacy Officer must confirm a lawful basis under IPP 11 and IPP 12. This will ordinarily require reasonable grounds to believe the overseas recipient is subject to comparable safeguards or a written agreement requiring comparable safeguards. If those grounds do not exist, informed express authorisation from the individual may be required. This requirement does not prevent a reporter from choosing to make a report directly to the CKLS Audit Committee.

## Privacy breaches

Any loss, unauthorised access, use or disclosure of information connected with a report must be escalated immediately to the Privacy Officer. If a privacy breach has caused or is likely to cause serious harm, Dominion Salt must notify the Privacy Commissioner and affected individuals as soon as practicable, subject to any lawful exception or permitted delay.

Privacy questions, access or correction requests, and suspected privacy breaches should be directed to: Privacy Officer, Dominion Salt Limited, 89 Totara Street, Mount Maunganui 3116, New Zealand; phone +64 7 575 6193; email [insert Privacy Officer email].

## 10. Referral and further disclosure

Dominion Salt may refer a protected disclosure to an appropriate authority where that is the most suitable way to address the concern. Before making a referral under the Act, Dominion Salt must consult both the discloser and the intended recipient. The recipient of a referral becomes the receiver and the Act applies accordingly.

A discloser remains entitled to make a protected disclosure to an appropriate authority at any time. If the discloser believes on reasonable grounds that a receiver has not followed the statutory process or has not dealt with the matter so as to address the serious wrongdoing, the Act also permits a further protected disclosure to a Minister. A Minister is not an appropriate authority for an initial disclosure.

Any person may seek confidential information and guidance from an Ombudsman about making or handling a protected disclosure, including confidentiality obligations.

## 11. Governance and reporting

The CKLS Audit Committee retains Group oversight and monitoring responsibility under the CKLS Policy. Within Dominion Salt, the HR Manager or another authorised person will maintain a secure local register and monitor implementation of this policy. A report made directly to CKLS need not be entered in the local register unless the information is lawfully provided to Dominion Salt.

De-identified governance information may be reported to the Chief Executive Officer, the Dominion Salt Board and CK Life Sciences. It may include:

- the number and general nature of reports;
- the status and timeliness of assessments and investigations;
- themes, control weaknesses and remedial actions;
- any reported retaliation, confidentiality or privacy concerns; and
- whether further policy, training or system improvements are required.

Governance reports must not identify a discloser or any person affected by allegations unless identification is lawful, necessary and appropriate. Access to the register and case files must be limited and auditable.

## 12. Responsibilities

| Role                              | Responsibility                                                                                                                                                                |
|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| All employees and representatives | Raise serious concerns promptly; provide information honestly; preserve evidence; maintain confidentiality; cooperate with authorised investigations; and avoid retaliation.  |
| Managers                          | Recognise and promptly escalate a potential protected disclosure; do not investigate unless authorised; protect confidentiality; preserve evidence; and support the reporter. |

| Role                                                 | Responsibility                                                                                                                                                                                                               |
|------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HR Manager / nominated case manager</b>           | Triage reports; identify conflicts; arrange independent handling; maintain secure records; communicate with the reporter; monitor support, retaliation and privacy obligations; and coordinate with CKLS where lawful.       |
| <b>Privacy Officer</b>                               | Advise on collection, notification, access, disclosure, overseas transfer, security, retention and privacy-breach obligations; document IPP 2 and IPP 3A decisions; and liaise with the Privacy Commissioner where required. |
| <b>Chief Executive Officer / Dominion Salt Board</b> | Provide oversight, resources and independence; ensure corrective action is considered; and address conflicts of interest.                                                                                                    |
| <b>CKLS Audit Committee</b>                          | Exercise Group oversight under the CKLS Policy; determine or delegate action on reports made to it; and ensure New Zealand reports are handled consistently with New Zealand law.                                            |
| <b>Investigators</b>                                 | Act impartially; maintain confidentiality; apply natural justice; keep adequate records; and report findings and reasons.                                                                                                    |

### 13. Policy breaches, review and hierarchy

A breach of this policy, including retaliation, threatened retaliation, unauthorised disclosure, destruction of evidence, obstruction of an investigation, or deliberate misuse of the reporting process, may result in disciplinary or other action. Any employment action will follow a fair and reasonable process and the duty of good faith.

This policy will be reviewed annually and earlier where there is a relevant legislative change, a material issue arising from a report, a change to reporting channels, or a direction from the Dominion Salt Board or CK Life Sciences.

The Protected Disclosures Act applies despite any agreement, contract or internal procedure, and Dominion Salt will not require a person to refrain from, withdraw, abandon or make a disclosure in a way that is inconsistent with the Act.

If this policy or the CKLS Policy is inconsistent with the Protected Disclosures (Protection of Whistleblowers) Act 2022, the Privacy Act 2020 or another applicable New Zealand law, the New Zealand law prevails.

#### Related legislation and documents

- CK Life Sciences Int'l., (Holdings) Inc. Whistleblowing Policy - Procedures for Reporting Possible Improprieties (updated November 2025);
- Protected Disclosures (Protection of Whistleblowers) Act 2022;
- Privacy Act 2020;
- Employment Relations Act 2000;
- Human Rights Act 1993; and
- Health and Safety at Work Act 2015.

## Appendix 1 - Reporting contacts

The internal names and direct contact details below must be confirmed before this policy is approved and issued.

| Role / channel                                    | Name                       | Email / web                             | Phone / address                                           |
|---------------------------------------------------|----------------------------|-----------------------------------------|-----------------------------------------------------------|
| Chief Executive Officer                           | Euan McLeish               | Euan.McLeish@domsalt.co.nz              | +64 29 200 6965                                           |
| HR Manager                                        | Laura McLennan             | Laura.McLennan@domsalt.co.nz            | +64 21 056 4952                                           |
| Chair of Dominion Salt Board / nominated Director | Richard Pearson            | rpearson@rpearson.com                   | +64 21 885 870                                            |
| Privacy Officer                                   | Jackie Campbell            | Jackie.Campbell@domsalt.co.nz           | 89 Totara Street, Mount Maunganui 3116<br>+64 7 575 6193  |
| CK Life Sciences Audit Committee                  | Chair, Audit Committee     | whistleblower@ck-lifesciences.com       | 7/F Cheung Kong Center, 2 Queen's Road Central, Hong Kong |
| Office of the Ombudsman                           | Protected Disclosures team | See the Office of the Ombudsman website | See current published contact details                     |

## Appendix 2 - Whistleblower report form

Use of this form is optional. A report may be made orally, by email, by post or in any other reasonable form. Identification is optional.

**STRICTLY PRIVATE AND CONFIDENTIAL** Send the form only to an authorised reporting contact. A report to the CKLS Audit Committee may be emailed to [whistleblower@ck-lifesciences.com](mailto:whistleblower@ck-lifesciences.com) or posted in a sealed envelope marked “Strictly Private and Confidential - To be Opened by Addressee”.

|                                                                                                       |                                                                                                     |
|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| <b>Reporter’s name</b>                                                                                | <i>Optional. Leave blank if reporting anonymously.</i>                                              |
| <b>Preferred confidential contact details</b>                                                         | <i>Optional, but helpful for questions and feedback.</i>                                            |
| <b>Relationship to Dominion Salt</b>                                                                  | <i>For example: current/former employee, contractor, director, volunteer, supplier or customer.</i> |
| <b>People / business areas involved</b>                                                               |                                                                                                     |
| <b>Date(s), location(s) and description of concern</b>                                                |                                                                                                     |
| <b>Why you believe this may be serious wrongdoing or other impropriety, misconduct or malpractice</b> |                                                                                                     |
| <b>Supporting documents, records or witnesses</b>                                                     |                                                                                                     |
| <b>Immediate safety, environmental, product, evidence, privacy or retaliation risks</b>               |                                                                                                     |
| <b>Has this concern been reported elsewhere? If so, to whom and what was the outcome?</b>             |                                                                                                     |

**Privacy:** The privacy notice in Appendix 3 applies to information provided in or collected in connection with this report.

## Appendix 3 - Privacy notices

### A. Notice to a reporter or other person providing information directly

Dominion Salt Limited, 89 Totara Street, Mount Maunganui 3116, New Zealand, collects and holds personal information provided in or connected with a report. The information may include identity and contact details, employment or business information, allegations, witness information, supporting records and other information relevant to the concern.

The information is collected to receive, assess, investigate and respond to suspected wrongdoing or misconduct; protect people, evidence, product, the environment and business operations; take remedial, employment, legal or regulatory action; provide support and protection against retaliation; and meet governance, audit, insurance and legal obligations.

Intended recipients may include authorised Dominion Salt personnel, the Dominion Salt Board, the CKLS Audit Committee and authorised CKLS personnel, investigators, legal advisers, auditors, insurers, regulators, law-enforcement agencies and people affected by allegations to the limited extent required by natural justice. Information will be shared only where lawful and reasonably necessary. Overseas disclosure is subject to IPP 12.

Providing your name and contact details is voluntary. You may report anonymously. If you do not provide sufficient information or a safe contact method, Dominion Salt may be less able to investigate the matter or provide feedback. If any information is required by a particular law, you will be told the law and the consequences of not providing it.

You may request access to, or correction of, personal information Dominion Salt holds about you, subject to lawful withholding grounds. Contact: Privacy Officer, Dominion Salt Limited, 89 Totara Street, Mount Maunganui 3116; phone +64 7 575 6193; email [insert Privacy Officer email].

### B. Notice where information has been collected indirectly

Dominion Salt may collect personal information about you from a reporter, witness, company record, system, contractor, Group entity or other relevant source in connection with a whistleblowing report or investigation. The types of information, purpose, intended recipients, collecting and holding agency, any applicable legal authority, and your access and correction rights are described above.

Dominion Salt will take reasonable steps to make you aware of the indirect collection as soon as reasonably practicable unless an exception in IPP 3A applies. Notification may be delayed while it would prejudice the purpose of an investigation, or may not be reasonably practicable in the circumstances. Any exception or delay will be documented and reviewed. This notice does not mean that you are entitled to the identity of a protected discloser; identifying information will be protected in accordance with sections 17 and 18 of the Protected Disclosures Act.