MAHRP 028 Whistleblower Policy

1. Introduction

1.1. Mackay Australia Pty Ltd ABN 98 665 735 615 ("**Mackay**" or the "**Company**") is an ethical, law-abiding organisation that encourages its officers, employees, contractors, suppliers, customers, agents and other business participants to disclose illegal activity and inappropriate conduct that they notice.

1.2. This Policy aims to deter wrongdoings and encourage disclosures and assure disclosers that they are afforded protection, in accordance with various laws which protect whistleblowers from negative treatment including the Corporations Act 2001 (Cth.) and Taxation Administration Act 1953 ("**Whistleblower Protection Laws**").

2. Purpose of this Policy

2.1. This Policy is an important tool for helping the Company identify wrongdoings that may not be uncovered unless there is a safe and secure means for such disclosure.

2.2. Specifically, this Policy aims to:

- encourage disclosures of wrongdoings;
- deter wrongdoings;
- ensure individuals who disclose wrongdoings can do so safely, securely and with confidence that they will be protected and supported;
- ensure that disclosures are dealt with appropriately and on a timely basis; and
- support Mackay's values, and corporate ethics.

3. Can I remain anonymous?

3.1. You may choose to remain anonymous while making the disclosure, over the course of the investigation and after the investigation is finalised. For example, you may choose to not answer questions that you feel could reveal your identity. However, to enable us to properly investigate and respond to disclosures, we encourage disclosers to provide their name when making a disclosure.

3.2. If you make an anonymous disclosure, the person investigating the disclosure may not be able to provide you with information about the status of any investigation into the conduct.

3.3. There are various levels of anonymity that the whistleblower may choose for the purpose of making their disclosure. These can include using pseudonyms, unidentifiable email addresses, communication through third parties, unidentified letters and/or anonymous phone calls.

3.4. Where appropriate, the disclosure will be allocated a case number and anonymous disclosures will be referred to in investigations and discussions only by that case number. Reports and other documentation will be redacted so that they do not identify the whistleblower who wishes to remain anonymous.

3.5. In circumstances where a whistleblower elects to reveal their identity to the person receiving their disclosure but makes it clear that their preference is that their identity not be disclosed to others, the person receiving the disclosure must keep the identity of the whistleblower confidential and refer to them in discussions and written documentation only by their allocated case number.

For clarity, this commitment of confidentiality includes not revealing the identity of a whistleblower who wishes to remain anonymous, to anyone regardless of their seniority in the Company without the express permission of the whistleblower or one of the other exceptions set out in section 4.1 applies.

4. Will the identity of a whistleblower be revealed?

4.1. We will keep the identity of a discloser (or information that is likely to lead to the identification of a discloser) confidential, except in the following circumstances:

- the discloser consents in writing to this information being disclosed;
- during the investigation process, we are permitted to disclose information (other than the identity of the discloser) reasonably necessary for the purposes of investigating the disclosure. We will take reasonable steps to reduce the risk of the discloser being identified;
- we need to disclose this information to obtain confidential legal advice or representation;
- we need to disclose the information to a regulator or a member of the Australian Federal Police
- we are required or permitted to do so by law, or we need to disclose the information to prevent a serious and imminent threat to life, health or property.

4.2 If you receive information about the identity of a discloser (whether directly or indirectly), you must keep that information confidential (except in the circumstances permitted above. If you do not keep that information confidential or you disclose information likely to lead to the person being identified as a discloser (except in the circumstances permitted above):

- if you are one of our employees – you will be subject to disciplinary action, which may include a formal written warning or termination of your employment;
- if you are not one of our employees – we may terminate your engagement or appointment or take other appropriate corrective action; and
- you may be exposed to criminal and civil penalties including substantial fines and/or jail.

5. How do we support and protect a discloser?

5.1 If you are one of our employees or officers, you are entitled to our support. We may engage external support services for persons making whistleblower complaints. We may explore options such as taking leave, relocation to another area of business or a secondment arrangement while the disclosure is being investigated.

5.2 If you are one of our employees, you will not be subject to disciplinary action for making a disclosure on reasonable grounds. You may however still be subject to disciplinary action for misconduct that is revealed as a result of your disclosure. We may take the disclosure into account when determining the nature of any disciplinary action taken against you.

5.3 If your disclosure is a protected disclosure as defined under the Whistleblower Protection Laws, these laws provide that:

- You cannot be subject to any civil, criminal or administrative liability, for making a protected disclosure;
- No contractual or other remedy may be enforced and no contractual or other right may be exercised against you on the basis of the protected disclosure;
- You may be subject to civil, criminal or administrative liability for conduct that is revealed by the protected disclosure; and
- If the protected disclosure is to ASIC, APRA or the Commissioner of Taxation, or is a public interest disclosure or emergency disclosure as permitted under the Corporations Act, the information is not admissible in evidence against you in criminal proceedings, or in proceedings for the imposition of a penalty, except for proceedings in respect of providing false information.

5.4 If you think your disclosure has not been dealt with sufficiently, or if you think your identity has been disclosed in breach of this Policy, you may raise the concern with the Company Secretary or Human Resources Manager if have not already done so or report this concern under this Policy.

6. How do we ensure fair treatment of employees mentioned in a disclosure?

6.1. Our usual practice is to ensure that any investigation process is confidential and fair. We will endeavour to:

- maintain the privacy of employees who are mentioned in a disclosure or to whom a disclosure relates;
- provide employees who are mentioned in a disclosure or to whom a disclosure relates, an opportunity to respond (where appropriate and subject to our requirements to maintain confidentiality)
- offer support through the Company's Employee Assistance Program

6.2. We are committed to protecting persons from being victimised in the workplace as a result of an actual or potential disclosure. These protections are essential to creating an environment where our employees, officers and others who work with us are comfortable reporting any improper conduct. However, for practical reasons, we may not be able to extend the full range of protections to persons who are not our officers or employees.

7. Victimisation is prohibited

7.1. Victimisation is conduct that:

- causes any detriment to another person; or
- constitutes the making of a threat to cause detriment to another person,

where the reason (of part of the reason) for that conduct is a belief or suspicion that the other person (or any other person) made, may have made, proposes to make, or could make a disclosure of improper conduct.

7.2. Examples of detrimental conduct prohibited under the law are:

- dismissal of an employee
- injury of an employee in their employment
- alteration of an employee's position or duties to his or her disadvantage
- discrimination between an employee and other employees of the same employer
- harassment or intimidation of a person
- harm or injury to a person, including psychological harm
- damage to a person's property
- damage to a person's reputation
- damage to a person's business or financial position or
- any other damage to a person.

7.3. Examples of actions that are <u>not</u> detrimental conduct:

- administrative action that is reasonable for the purpose of protecting a whistleblower from detriment (e.g. moving a whistleblower who has made a disclosure about their immediate work area to another work location to prevent them from detriment); and
- managing a whistleblower's unsatisfactory work performance, if the action is in line with Mackay's performance management framework.

7.4 If you have been victimised for making a protected disclosure under the Whistleblower Protection Laws or in the belief that you have, or may make such a disclosure, possible remedies available under the Whistleblower Protection Laws (and enforceable by you through the courts) include reinstatement, compensation, an order prohibiting the victimisation or an apology. The victimiser can be ordered to pay substantial monetary fines or imprisoned. Protections for our employees also exist under the Fair Work Act. These are enforceable as a matter of statute and do not form part of this Policy.

8. Who Does This Policy Apply to?

8.1. This Policy applies to all current and former employees and other Eligible Whistleblowers as set out in this section.

8.2. An Eligible Whistleblower is an individual who has been any of the following in relation to Mackay:

- directors, officers, or employees (e.g., current and former employees who are permanent, part-time, fixed term or temporary, interns, secondees and managers);
- suppliers of services or goods to Mackay (whether paid or unpaid), including their employees (e.g., current and former contractors, consultants, service providers and business partners);
- associates of Mackay;
- relatives, dependants or spouses of current and former employees, contractors, consultants, service providers, suppliers, customers and other business participants.

9. What disclosable matters are protected?

9.1. Disclosable matters include the following types of improper conduct (which may not necessarily be unlawful) of Mackay (as an entity) and/or its current or former directors, managers and/or employees or contractors, provided you have reasonable grounds for your concern**:**

- an offence against or in contravention of a provision of the *Corporations Act*, the *Australian and Investments Commission Act* or against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
- fraud, money laundering or misappropriation of funds;
- offering or accepting a bribe;
- financial irregularities;
- failure to comply with, or breach of, legal or regulatory requirements;
- threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure;
- conduct that could endanger public safety and/or the stability of or confidence in the financial system**.**

9.2. This Policy should not be used for complaints relating to personal work-related grievances, such as:

- an interpersonal conflict between the discloser and another person;
- a decision about the engagement, transfer or promotion of the discloser or any decision about the terms and conditions of engagement of the discloser or
- a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

9.3. Personal work-related grievances may still qualify for protection if:

- it is a mixed report i.e. it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance
- the entity has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstances
- the discloser suffers from or is threatened with detriment for making a disclosure
- the discloser seeks legal advice or legal representation about the operation of the Whistleblower protections under the *Corporations Act*.

10. What are the Options to Report HR Matters and Personal Grievances?

10.1. While work related grievances are not usually considered as a protected disclosure under the Whistleblower Protection Laws, employees and business participants are able to raise these matters in accordance with Mackay's policies, for example, Grievance Policy, No-Harassment, No Bullying Policy and Anti-Discrimination Policy.

10.2. Employees are encouraged to seek support from a member of the HR team or obtain independent legal advice (at their own cost) in the event that they face employment law issues.

11. How Will False Reporting Be Treated?

11.1. While all genuine reports concerning misconduct are encouraged, false reporting involving malicious or vexatious allegations where there are no reasonable grounds to suspect a wrongdoing are not acceptable.

11.2. False reporting may become the subject of disciplinary action.

12. How do I make a Disclosure about a Security Breach?

12.1. Disclosure of security breaches that might give rise to a risk to Mackay's Defence Business Operations and/or National Security are afforded protection in accordance with Commonwealth Law and Mackay Security and Insider Threat policies.

12.2. Examples of Potential Security Breaches include:

- staff holding a Designated Security Assessed Position (DSAP) who fail to comply with their security clearance obligations;
- staff failing to comply with their obligations with respect to the management and/or movement of classified information including product, documents, and/or data;
- suspicious, Ongoing, Unusual, or Persistent behaviour;
- suspicions of staff being cultivated and/or recruited by criminals of foreign intelligence;
- threats, plans and/or attempts to harm the company or its customers;
- leaks or disclosures of confidential/classified information;
- attempts, plans and/or actual physical or electronic sabotage of company information and resources;
- unauthorised removal, destruction, or corruption of company product, assets and/or data;
- providing unauthorised site and/or electronic access to third parties.

12.3 These types of Disclosures must be made to either: The Chief Security Officer (CSO), The Security Officer (SO) or an Assistant Security Officer (ASO).

13. How to make a disclosure?

13.1. In most situations, if you have a concern about something, we recommend you speak to your supervisor or manager, the Chief Financial Officer or Company Secretary before making a disclosure under this Policy. However, if you are not comfortable doing so, you fear victimisation or other adverse action, or you feel that the issue has not been resolved, you can make a disclosure under this Policy.

13.2. If you wish to make a disclosure about improper conduct pursuant to this Policy, we encourage you to report it to our designated whistleblower protection officer. They are authorised to receive disclosures and can also provide additional information about this Policy and the Whistleblower Protection Laws.

13.3. Currently, the designated whistleblower protection officer is the Human Resource Manager. They can be contacted as follows:

	Address written correspondence to Mackay Australia Pty Ltd 894 Taylors Road Victoria 3175. Ensure that the correspondence is double enveloped and clearly marked as Strictly Confidential - For The Attention of The Human Resources Manager
	Send an email to the Company's dedicated whistleblower email address: Whistleblower@mackayrubber.com.au making sure that the subject field contains words to the effect of "Disclosure of a Wrongdoing" or "Confidential Whistleblower Report"
	Phone 1300 020 374 and ask to speak with the Human Resources Manager and state that you are calling concerning a confidential matter. Confidential psychological support is available to staff who are making a disclosure or who are the subject of a disclosure through Mackay's Employee Assistance Program (EAP) by calling – 1300 687 327 (1300 OUR EAP)

Note: Whistleblowers may wish to seek their own independent legal advice or representation (at their own cost) in relation to making a disclosure.

14. Can I report my concern externally?

14.1. This Policy is intended to facilitate internal disclosures of improper conduct as defined in this policy.

14.2. In addition to being reportable under this Policy, disclosures about protected matters (as defined in the Whistleblower Protection Laws) can be reported directly to an external regulatory body including ASIC or APRA or the Commissioner of Taxation (for a protected disclosure under the Taxation Administration Act).

14.3. The Corporations Act enables you to make a public interest disclosure or an emergency disclosure about a protected matter to a journalist or a member of parliament in certain limited circumstances. It is important for the discloser to understand the criteria for making a public interest or emergency disclosure before doing so. Before doing so, a disclosure must have previously been made to ASIC, APRA or a prescribed body and written notice provided to the body to which the disclosure was made. In addition, in the case of a public interest disclosure, at least 90 days must have passed since the previous disclosure.

14.4. Before reporting any concern externally, we recommend you contact our Company Secretary or Human Resource Manager who can discuss the available options with you. We also recommend you seek independent legal advice (at your own cost) before reporting any concern externally. A disclosure to legal practitioners for the purpose of obtaining legal advice or legal representation in relation to the operation of the Whistleblower Protection Laws is a protected disclosure.

14.5. Nothing in this Policy is intended to prevent any person from reporting possible breaches of laws to relevant government agencies or authorities.

15. How will Mackay manage and investigate disclosures?

15.1. The objective of an investigation is to determine whether there is evidence which substantiates the concern raised in the disclosure.

15.2. Mackay will assess each disclosure to determine whether it qualifies for protection and whether a formal in-depth investigation is required.

15.3. The investigation team will be coordinated by the Human Resource Manager. In some cases, we may appoint external investigators such as lawyers or forensic accountants.

15.4. While timeframes with respect to the investigation process may vary depending on the nature of the disclosure, Mackay will investigate a disclosure as soon as practicable after the disclosure has been received. As a guide, Mackay aims to acknowledge the disclosure within 5 business days of receiving it and if an investigation is considered appropriate commence that process within 10 business days after first receiving the disclosure.

15.5. If the discloser can be contacted, the Human Resource Manager or recipient of the discloser will discuss the likely steps of the investigation with the discloser (including whether the discloser consents to their identity being disclosed) and provide the discloser with updates from time to time (where appropriate).

15.6. Mackay will implement measures to protect the confidentiality of a discloser's identity. These measures may include:

- redacting all personal information or reference to the Discloser witnessing an event;
- referring to the discloser in a gender-neutral context.
- where possible, discussing with the discloser to help identify any aspects of their disclosure that may inadvertently identify them;
- ensuring that disclosures are handled and investigated by qualified staff;
- storing information (paper and electronic) securely and limiting access to it;
- limiting the identity of a discloser to only a restricted number of people who are directly involved in handling and investigating the matter;
- reminding each person who is involved in handling and investigating a disclosure about the confidentiality requirements, including that an unauthorised disclosure of a discloser's identity may be a criminal offence.

15.7 The outcome of any investigation will be reported on a confidential basis to the CEO and/or the Board of Directors and, where possible, to the discloser.