

1 OVERVIEW

MEGT is committed to open, honest and responsible business practices. It supports individuals that, out of a sense of public duty and personal ethical standards, disclose improper or corrupt behaviour by any MEGT employee, contractor, supplier or client so that it can be investigated. Employees are encouraged to continue to raise appropriate matters at any time with their Manager or the Manager People & Safety.

This policy is designed to enable MEGT employees and others to raise concerns internally at a high level and to disclose information that they believe shows misconduct, or an improper state of affairs or circumstances. This policy outlines information about protections available to whistleblowers and how MEGT will protect and support whistleblowers from detriment. This policy also outlines the process for reporting disclosable matters including who protected disclosures may be made to, how MEGT will investigate disclosures and how MEGT will ensure the fair treatment of all employees mentioned in disclosures.

2 SCOPE

This policy applies to all MEGT employees as well as all eligible whistleblowers.

3 LEGISLATION

- Corporations Act 2001 (Corporations Act);
- Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019;
- Taxation Administration Act 1953;
- Australian Privacy Principles (APPs).

4 DEFINITIONS

• Eligible whistleblower

- An individual who is, or has been, any of the following:
 - a) an officer;
 - b) an employee;
 - c) an individual who supplies services or goods;
 - d) an employee of a person that supplies services or goods;
 - e) an individual who is an associate of MEGT (Australia) Ltd;
 - f) a relative of an individual referred to in any of the above;
 - g) a dependant of an individual referred to in any of the above.

- **Eligible recipient**
 - a) an officer or senior manager of MEGT (Australia) Ltd;
 - b) a Complaints Officer who is authorised by MEGT (Australia) Ltd to receive disclosures.

- **Disclosable matter**
 - disclosure of information if the discloser has reasonable grounds to suspect that the information concerns misconduct, or an improper state of affairs or circumstances, in relation to MEGT (Australia) Ltd.

- **Officer**
 - A director or company secretary of MEGT (Australia) Ltd.

- **Senior manager**
 - A senior executive within MEGT (Australia) Ltd, other than an officer, who:
 - Makes or participates in making decisions that affect the whole, or a substantial part, of the organisation; or
 - Has the capacity to significantly affect the organisation's financial standing.

5 POLICY

- 5.1 MEGT is committed to maintaining high standards of openness, probity and accountability.
- 5.2 MEGT encourages the disclosure of misconduct, or an improper state of affairs or circumstances, even if the person cannot identify the person or body to whom or which the disclosure relates.
- 5.3 MEGT will ensure fair treatment of all employees who are mentioned in disclosures or to whom such disclosures relate.

5.4 Who this Policy applies to?

- 5.4.1 To qualify for protection under this policy, the discloser must meet the following criteria:
- a) Be an eligible whistleblower; and
 - b) Report a disclosable matter to an eligible recipient or regulated entity; or
 - c) Make a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act; or
 - d) Make an emergency disclosure or a public interest disclosure (Appendix A).

5.5 Matters this Policy applies to

5.5.1 Eligible whistleblowers must have reasonable grounds to suspect that the information they are disclosing concerns misconduct or an improper state of affairs or circumstances in relation to MEGT. Such examples include:

- Unlawful conduct – this includes conduct or practices that are illegal or breach any law, regulation, code, guideline and other regulatory instruments, e.g. corruption or fraud;
- Conduct that significantly breaches the terms of any contract by which MEGT is bound;
- Misleading or deceptive conduct, including improper or misleading accounting or financial reporting either by, or affecting, MEGT;
- Conduct that is in regular or continuing breach of MEGT policy;
- Misuse of MEGT funds or assets;
- Conduct that jeopardises the health or safety of personnel or of the environment in which they are working or the public generally;
- Wasteful conduct;
- An abuse of authority;
- Conduct that may not involve a contravention of a particular law;
- Conduct that poses a significant risk to public safety;
- Conduct that is a significant risk to the stability of, or confidence in, the financial system.
- Suppression or concealment of any information relating to any of the above types of actions.

5.5.2 Disclosures that are not about disclosable matters do not qualify for protection under the Corporations Act or under this policy.

5.5.3 A grievance about any matter in relation to the discloser's employment, or former employment is not generally considered to be an eligible disclosure.

5.5.4 Any complaints of injustice in the assessment of an employee's performance or in relation to discrimination, harassment, bullying or disciplinary procedures will be dealt with under the appropriate MEGT policy and/or procedure.

5.5.5 Personal work-related grievances do not qualify for protection under the Corporations Act. Examples of personal work-related grievances include:

- Interpersonal conflict
- A decision about the engagement, transfer or promotion of the discloser
- A decision about the terms and conditions of engagement of the discloser
- A decision that does not involve a breach of workplace laws
- A decision to suspend or terminate the employment of the discloser, or otherwise discipline the discloser.

- 5.5.6 A personal work-related grievance may still qualify for protection if:
- it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report);
 - MEGT 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; or
 - the discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.
- 5.5.7 Making a protected disclosure does not prevent a manager from addressing concerns relating to unsatisfactory work performance or behaviour.
- 5.5.8 It is important to note that no protection is offered from internal disciplinary procedures to individuals who choose not to use the Whistleblower Policy.
- 5.5.9 It is emphasised that this policy is intended to assist individuals who believe, with reasonable grounds, that they have discovered wrongdoing. It is not designed to question financial or business decisions taken by MEGT.
- 5.5.10 If a discloser makes an allegation with reasonable grounds, which is not confirmed by subsequent investigation, no action will be taken against that individual and the discloser can still qualify for protection under this policy. In making a disclosure the individual should exercise due care to ensure reasonable grounds for the disclosure.
- 5.5.11 If an individual makes malicious or vexatious allegations, and particularly if they persist with the allegation, disciplinary action may be taken against that individual/s.

5.6 Who can Receive a Disclosure?

- 5.6.1 To qualify for protection, disclosable matters must be made directly to the following types of people:
- MEGT's Chief Executive Officer (CEO) and Manager People & Safety who are the designated Complaints Officers;
 - Eligible recipients;
 - Legal practitioners;
 - Regulatory bodies and other external parties; and
 - Journalists and members of Commonwealth, state or territory parliaments (parliamentarians) under certain circumstances (Appendix A)
- 5.6.2 To obtain additional information before making a disclosure, disclosers can contact either of MEGT's Complaints Officers or an independent legal advisor.

5.7 How to Make a Disclosure?

- 5.7.1 MEGT encourages disclosures to be reported in writing, via email to MEGT's Complaints Officers at complaints@megt.com.au
- 5.7.2 It is recommended that reports include as much information as possible to assist the Complaints Officers substantiate the disclosure and conduct a thorough investigation.
- 5.7.3 Such information may include:
- Names
 - Dates
 - A detailed description of the wrongdoing
 - Any relevant evidence of the wrongdoing
- 5.7.4 Disclosures can also be made:
- Anonymously (via an anonymous email address and/or the use of a pseudonym);
 - Confidentially;
 - Securely;
 - Outside of business hours.
- 5.7.5 Disclosures that are received outside of business hours will be dealt with as soon as is practicable.
- 5.7.6 All disclosures will be treated as strictly confidential.
- 5.7.7 Disclosures that are made anonymously can still be protected under the Corporations Act however, MEGT encourages individuals to disclose their name when making allegations of wrongdoing to facilitate a thorough investigation.
- 5.7.8 A discloser who chooses to make an anonymous disclosure can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised.
- 5.7.9 A discloser who chooses to remain anonymous can refuse to answer questions that they feel could reveal their identity at any time including during follow-up conversations. However, it is recommended that the discloser maintain ongoing two-way communication with MEGT to enable MEGT to conduct a thorough investigation and provide feedback to the discloser.

5.8 Legal Protections for Disclosures

5.8.1 The following protections apply to disclosers who qualify for protection under the Corporations Act:

5.8.1.1 Identify protection (confidentiality);

5.8.1.1.1 MEGT recognises that it is illegal to disclose the identity of a discloser or information that is likely to lead to the identity of the discloser with the exception of the following:

- a. to ASIC, APRA, or a member of the Australian Federal Police;
- b. to a legal practitioner (for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the Corporations Act);
- c. to a person or body prescribed by regulations; or
- d. with the consent of the discloser.

5.8.1.1.2 MEGT can disclose the information contained in a disclosure with or without the discloser's consent if:

- a. the information does not include the discloser's identity;
- b. MEGT has taken all reasonable steps to reduce the risk that the discloser will be identified from the information; and
- c. it is reasonably necessary for investigating the issues raised in the disclosure.

5.8.1.1.3 Disclosers can lodge complaints regarding breaches of privacy to MEGT's Privacy Officer or by emailing privacy@megt.com.au or with a relevant regulator.

5.8.1.2 Protection from detrimental acts or omissions

5.8.1.2.1 A person cannot engage in conduct that causes detriment to a discloser (or another person), in relation to a disclosure, if:

- a. the person believes or suspects that the discloser (or another person) made, may have made, proposes to make or could make a disclosure that qualifies for protection; and
- b. the belief or suspicion is the reason, or part of the reason, for the conduct.

5.8.1.2.2 a person cannot make a threat to cause detriment to a discloser (or another person) in relation to a disclosure.

5.8.1.3 Compensation and remedies

5.8.1.3.1 A discloser (or any other employee or person) can seek compensation and other remedies through the courts if:

- a) they suffer loss, damage or injury because of a disclosure; and
- b) MEGT failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

5.8.1.4 Civil, criminal and administrative liability

5.8.1.4.1 A discloser is protected from any of the following in relation to their disclosure:

- a) civil liability;
- b) criminal liability; and
- c) administrative liability.

5.9 Support and Practical Protections for Disclosures

5.9.1 MEGT will protect the confidentiality of disclosures unless the organisation is provided with consent to disclose this information or it is in accordance with the law.

5.9.2 MEGT will protect the confidentiality of disclosers by taking all reasonable steps to ensure that the identity of the discloser or any information that is likely to lead to the identification of the discloser remains confidential.

5.9.3 When dealing with a disclosure, MEGT will ensure that:

- a) Access to complaints@megt.com.au is limited to the Complaints Officers only;
- b) All information relating to disclosures is handled by the Complaints Officer's only;
- c) All personal information or reference to the discloser is redacted;
- d) Initial investigations are completed internally by the Complaints Officer's;
- e) All records are stored securely.

5.9.4 Disclosers will be protected from detrimental acts and omissions including reprisal, threats, discrimination, harassment or victimisation for making a disclosure.

5.9.5 Support services including access to MEGT's confidential Employee Assistance Program is available to disclosers.

5.9.6 Disclosers are encouraged to approach MEGT's Complaints Officers if they feel that they have suffered any detriment at any point before, during or after the investigation process.

5.9.7 Those found to have caused detriment to a discloser will face disciplinary action which may include dismissal.

5.10 Handling and Investigating a Disclosure

- 5.10.1 Upon receipt of a disclosable matter, one of MEGT's Complaints Officer's will provide written acknowledgement of the disclosure within 24 hours.
- 5.10.2 The Complaints Officer will determine whether the disclosure qualifies for protection and whether a formal, in-depth investigation is required.
- 5.10.3 The Complaints Officer will advise the discloser of the outcome or whether it is determined that the disclosure be dealt with under a different, more appropriate policy and/or procedure.
- 5.10.4 Should the disclosure require further investigation, the Complaint's Officer will advise the discloser of the investigations process (including timeframes) and how they will be protected under the Corporations Act and this policy.
- 5.10.5 MEGT will conduct investigations internally.
- 5.10.6 Investigations will be conducted by the Complaint's Officer in an objective and fair manner to all parties involved.
- 5.10.7 Where appropriate and legally permitted, the Complaints Officer may seek external advice throughout the investigation process or involve relevant external bodies. In circumstances where it is more appropriate, investigations may occur by an external organisation.
- 5.10.8 The Complaints Officer will gather all required evidence to either substantiate or refute the disclosure.
- 5.10.9 Should the matter be refuted, the discloser will be informed, in writing, of the outcome and the matter will be closed.
- 5.10.10 Should the matter be substantiated, the Complaints Officer will provide the person who is the subject of the disclosure an opportunity to respond to the allegations.
- 5.10.11 The Complaints Officer will gather all required information necessary to make an appropriate and informed decision.
- 5.10.12 Taking into consideration the evidence obtained throughout the investigation and the responses provided by the subject of the disclosure, MEGT will make an informed decision and decide on appropriate action.
- 5.10.13 Subject to any legal constraints, the Complaints Officer will keep the discloser informed throughout the investigation by the most appropriate means determined.
- 5.10.14 Once the findings of the investigation have been finalised, the Complaints Officer will document and communicate these findings to the discloser and to MEGT's board (while preserving confidentiality). It must be noted however, that there may be circumstances where MEGT deem that it is not appropriate to provide the discloser details of the outcome of the investigation.
- 5.10.15 The method for documenting and reporting the investigation will depend on the nature of the disclosure.
- 5.10.16 If the discloser is implicated in an unlawful act or have themselves seriously breached MEGT policies, MEGT's CEO with assistance from the Manager People & Safety will decide on appropriate action. This may include notifying a government body or the police if illegal or criminal behaviour is suspected.

5.10.17 Following the outcome of an investigation, MEGT will make every effort to prevent any proven wrongdoing from continuing or recurring.

5.11 Ensuring Fair Treatment of Individuals Mentioned in a Disclosure

5.11.1 MEGT will ensure the fair treatment of employees who are mentioned in a disclosure including those who are subject to the disclosure by:

- a) Handling disclosures confidentially;
- b) Identifying whether the disclosure requires further investigation;
- c) Ensuring an objective, fair and independent investigation process;
- d) Providing the employee who is subject to the disclosure an opportunity to respond to the allegations;
- e) Providing employees who are subject to a disclosure/investigation access to MEGT’s confidential Employee Assistance Program.

6 RELATED POLICY & PROCEDURE

This Policy is to be read in conjunction with MEGT’s:

- Code of Conduct.

7 RESPONSIBILITIES

Position	Requirement
Complaints Officers – Chief Executive Officer (CEO) and Manager People & Safety	The CEO and Manager People & Safety, as designated Complaints Officers, will receive disclosures under this policy. The responsibilities of the Complaints Officer/s are to: treat all information disclosed as confidential; protect the whistleblower; determine the seriousness of the wrongdoing and act accordingly.
Manager People & Safety	The Manager People & Safety, or a People & Safety team member designated by the Manager People & Safety is to develop, review, issue, and monitor the effectiveness of this policy.
Managers	All Managers are to implement and ensure employees understand and comply with the policy.
Employees	All Employees should understand this policy and have confidence in the process to disclose information about wrongdoing.

8 BREACH OF POLICY

A breach of MEGT’s policies may have unintended and harmful consequences and may lead to disciplinary action being taken, including dismissal in serious cases.

Author:	Sam La Marca	Approved:	Elissa McFarlane
Position:	HR Advisor	Position:	Manager People & Safety
Version:	8.0	Date:	29/11/2019



Any non-compliance to this policy must be reported immediately to Manager People & Safety, or their delegate. The Manager People & Safety can be emailed at elissamcfarlane@megt.com.au

9 COMMUNICATION

This policy is available on the MEGT Intranet site and will be explained to new employees at induction.

10 REVIEW

This policy will be reviewed every two years or earlier if requested by management.

Author:	Sam La Marca	Approved:	Elissa McFarlane
Position:	HR Advisor	Position:	Manager People & Safety
Version:	8.0	Date:	29/11/2019

Appendix A

Public Interest Disclosure

A disclosure of information by an individual if:

- a. the discloser has previously made a disclosure of that information that qualifies for protection; and
- b. at least 90 days have passed since the previous disclosure was made; and
- c. the discloser does not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the previous disclosure related; and
- d. the discloser has reasonable grounds to believe that making a further disclosure of the information in accordance with this subsection would be in the public interest; and
- e. after the end of the period referred to in paragraph (b), the discloser gave the body to which the previous disclosure was made a written notification that:
 - i. includes sufficient information to identify the previous disclosure; and
 - ii. states that the discloser intends to make a public interest disclosure; and
- f. the public interest disclosure is made to:
 - i. a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory; or
 - ii. a journalist; and
- g. the extent of the information disclosed in the public interest disclosure is no greater than is necessary to inform the recipient referred to in paragraph (f) of the misconduct or the improper state of affairs or circumstances referred to in this procedure.

Emergency Disclosure

A disclosure of information by an individual if:

- a. the discloser has previously made a disclosure of that information; and
- b. the discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment; and
- c. the discloser gives the body to which the previous disclosure was made a written notification that:
 - i. includes sufficient information to identify the previous disclosure; and
 - ii. states that the discloser intends to make an emergency disclosure; and
- d. the emergency disclosure is made to:
 - i. a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory; or
 - ii. a journalist; and



Whistleblower Policy

04-PP-002

Page 12 of 12

- e. the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the recipient referred to in paragraph (d) of the substantial and imminent danger.

Author: Sam La Marca
Position: HR Advisor
Version: 8.0

Approved: Elissa McFarlane
Position: Manager People & Safety
Date: 29/11/2019