

MLG OZ LIMITED
ACN 102 642 366

WHISTLEBLOWER POLICY

1. **INTRODUCTION**

MLG Oz Limited (the **Company**) has put this Policy in place to encourage and support you to report suspected wrongdoing as soon as possible. The Company takes all concerns raised seriously and relies on you to raise your concerns so that it can deal with any substantiated wrongdoing within the Company.

The purpose of this Policy is to:

- (a) promote a culture of ethical behaviour and accountability, and prevent and address wrongdoing when it occurs;
- (b) set out details of the avenues available to you for raising any concerns of suspected wrongdoing; and
- (c) explain how the Company will deal with disclosures it receives.

This Policy applies to the Company and its related bodies corporate.

This Policy will be made available to employees and officers of the Company on the Company's website.

Can I make a protected disclosure?

In Australia, the *Corporations Act 2001* (Cth) (Corporations Act) and the *Taxation Administration Act 1953* (Cth) provide for protection of whistleblowers (**Whistleblower Regime**).

Disclosures made on or after 1 July 2019 in accordance with the requirements of the Whistleblower Regime are called "protected disclosures".

You can make a "protected disclosure" under the Whistleblower Regime if:

- (a) you are an "eligible whistleblower"; and
- (b) the disclosure you make is about a disclosable matter; and
- (c) you make the disclosure to a person who is eligible to receive a protected disclosure.

Each of these requirements are explained further in the below.

(a) You must be an "eligible whistleblower"

You are an "eligible whistleblower" if you are, or have previously been:

- A. an officer of the Company;
- B. an employee of the Company;
- C. a person who supplies goods or services to the Company, and employees of those suppliers;
- D. an individual associate of the Company;
- E. either:

- I. in relation to the Corporations Act, a relative, dependant, or spouse of a dependant of any of the above individuals; or
- II. in relation to the Tax Administration Act, a spouse, child, dependant, or spouse of a dependent of any of the above individuals.

(b) You must make a disclosure about a "disclosable matter"

Only disclosures of certain types of information will qualify for protection under the Australian whistleblower laws.

What is a "disclosable matter" under the Corporations Act?

Information is a "disclosable matter" under the Corporations Act if the eligible whistleblower has reasonable grounds to suspect that the information disclosed:

- A. concerns misconduct or an improper state of affairs or circumstances in relation to the Company. Misconduct includes fraud, negligence, default, breach of trust and breach of duty. Conduct does not necessarily need to be "unlawful" to fall within the scope of "misconduct or an improper state of affairs or circumstances", and may include:
 - I. systemic improper conduct within the Company that is causing, or may cause, harm;
 - II. conduct that indicates a significant risk to public safety or the financial system;
 - III. conduct that is not in the interests of the public; and
 - IV. unsafe work practices and other significant safety concerns; or
- B. indicates that the Company or any employee or officer has engaged in conduct that:
 - I. constitutes a contravention of specific legislation, including the *Corporations Act*, *Australian Securities and Investments Commission Act 2001*, *Banking Act 1959* and *Financial Sector (Collection of Data) Act 2001*; or
 - II. constitutes an offence against any other law of the Commonwealth that is punishable by at least 12 months' imprisonment; or
 - III. represents a danger to the public or the financial system.

An example of where you will unlikely have "reasonable grounds" to suspect alleged wrongdoing is where you make a deliberately false report.

What types of matters do not qualify for legal protection under the Corporations Act?

Except in certain circumstances, a personal work-related grievance (for example a disclosure about an interpersonal conflict or a disciplinary decision) will not be protected.

A personal work-related grievance will be protected if:

- A. the grievance also concerns allegations of victimisation; or
- B. the grievance:
 - I. constitutes a contravention of specific legislation, including the *Corporations Act*, *Australian Securities and Investments*

Commission Act 2001, Banking Act 1959 and Financial Sector (Collection of Data) Act 2001;

- II. constitutes an offence against any other law of the Commonwealth that is punishable by at least 12 months' imprisonment; or
 - III. represents a danger to the public or the financial system; or
- C. the grievance also has significant implications for the Company (or another entity) that do not relate to the eligible whistleblower.

What is a "disclosable matter" under the Tax Administration Act?

Information is a "disclosable matter" under the Tax Administration Act if:

- A. the eligible whistleblower has reasonable grounds to suspect that the information concerns misconduct or an improper state of affairs or circumstances in relation to the tax affairs of the Company or an associate of the Company; and
- B. the eligible whistleblower considers that the information may assist the eligible recipient to perform their functions or duties in relation to the tax affairs of the Company or an associate of the Company.

(c) You must make the disclosure to someone authorised to receive a protected disclosure

Reporting within the Company

The following individuals have been appointed as the main recipients for the Company for the purposes of receiving protected disclosures under the Corporations Act and the Tax Administration Act:

- A. Company Secretary

The Company encourages all eligible whistleblowers to contact the above individual in the first instance when raising a concern under this Policy.

If you feel uncomfortable reporting a matter to one of the above individuals, protected disclosures can be made to the Company through one of the following contacts:

- B. Chief Financial Officer.
- C.

2. **HOW MAY DISCLOSURES BE MADE?**

There is no requirement for disclosures to be made in a particular form. Disclosures may be made in writing (e.g. via email), in person or via telephone.

You may make a protected disclosure on an anonymous basis. However, we want you as a whistleblower to feel comfortable raising your concern openly as anonymous disclosures may not be dealt with as effectively as direct reports to an eligible recipient within the Company. The Company also confirms that all whistleblowers who disclose their identity while making a protected disclosure will be afforded confidentiality protections in respect to their identity as outlined in the next Section.

3. **WHAT PROTECTIONS ARE AVAILABLE IF I MAKE A PROTECTED DISCLOSURE?**

If you have made a protected disclosure under the Whistleblower Regime, the following legal protections will apply to you.

(a) Confidentiality regarding your identity

The Whistleblower Regime sets strict confidentiality obligations regarding your identity information if you make a protected disclosure.

It is unlawful for the Company to disclose the identity or information that may lead to the identification of a whistleblower (**Confidential Identity Information**) unless the Company is authorised to do so under the Whistleblower Regime.

There are limited circumstances in which the Company is authorised to disclose Confidential Identity Information, including:

- A. if the disclosure is made with the whistleblower's consent; and
- B. the disclosure is made to ASIC, APRA, a member of the Australian Federal Police (**AFP**) or another body prescribed by the regulations.

If you do disclose your identity when making a protected disclosure, the person who received your disclosure will treat your identity confidentially in accordance with the above confidentiality protections. This includes how the Company will handle and store documents regarding your protected disclosure.

In some circumstances, it may be necessary for the Company to request your consent to disclose your identity in order to effectively progress with dealing with your protected disclosure. You are under no obligation to provide your consent, but we encourage you do so as it will enable us to fully investigate a protected disclosure and take appropriate action.

If you do not consent to the disclosure of your identity, the matter may nevertheless be referred for investigation, but the investigator will be required to take all reasonable steps to reduce the risk of you being identified as a result of the investigation.

(b) Protection from legal action

Eligible whistleblowers who make a protected disclosure under the Whistleblower Regime are protected from certain legal action taken by the Company or any individuals for making the disclosure, including:

- A. civil, criminal, and administrative (including disciplinary) action against the whistleblower; and
- B. contractual action, including termination of a contract on the basis that making a disclosure is a breach of that contract.

(c) Prohibition against victimisation

It is unlawful for a person to:

- A. engage in any conduct that causes any detriment; or
- B. make a threat to cause any detriment,

to a whistleblower or another person because the person engaging in the conduct believes or suspects that the other person or a third person made, may have made, proposes to make, or could make, a protected disclosure.

"Detriment" includes dismissal, disciplinary action, harassment, discrimination, property damage, reputational damage and other types of damage to a person.

Penalties apply for engaging in any of the conduct referred to above. Any person involved in the contravention may be found liable.

If a person suffers, or is threatened, detriment in contravention of the Whistleblower Regime, the person may apply to the court for an order of compensation or another remedy against those who were involved in the contravention.

4. **WHAT IF I MAKE A DISCLOSURE THAT DOES NOT QUALIFY FOR PROTECTION UNDER THE WHISTLEBLOWER REGIME?**

If you do not meet the requirements set out in Part 0, then you will not qualify for the legal protections under the Corporations Act or the Tax Administration Act.

However, your disclosure may be protected under other legislation. For example, your disclosure may amount to the exercise of a workplace right. Under the *Fair Work Act 2009* (Cth), the Company is prohibited from taking adverse action against employees or contractors because they exercised or propose to exercise any workplace rights.

5. **HOW THE COMPANY WILL HANDLE AND INVESTIGATE DISCLOSURES**

The Company takes all protected disclosures seriously and, where appropriate, will investigate protected disclosures that are reported to an eligible recipient within the Company. All investigations into protected disclosures will be conducted fairly, without any bias or prejudice against either the whistleblower or any other person allegedly involved in the matter.

The Company will need to make preliminary enquiries to:

- (a) assess whether the disclosure falls within the scope of the Whistleblower Regime; and
- (b) determine how best to progress the issues raised in the disclosure, including whether or not a full investigation will be necessary and possible.

If an investigation is necessary and possible then, depending on the nature of the disclosable matter, a protected disclosure will be either:

- (a) investigated internally (by management, internal audit, or the Human Resources Department); or
- (b) referred to the appropriate external person for investigation.

The referral of a protected disclosure for investigation will be done in accordance with the confidentiality obligations that the Company owes to the whistleblower. If compliance with the Company's confidentiality obligations will prevent it from conducting a fair investigation, the Company will discuss this with the whistleblower before progressing the matter.

It is important to understand that the Company may not be able to commence or progress with an investigation into a protected disclosure in some circumstances, for example because:

- (a) the whistleblower made the disclosure anonymously and did not provide any contact details for the Company to obtain further information from the whistleblower;
- (b) the Company is unable to proceed with the investigation without disclosing the whistleblower's identity, but the whistleblower does not provide consent to such disclosure.

The Company will aim to keep the whistleblower informed of the progress of the investigation and its expected timescale. However, confidentiality concerns, if any, may prevent the Company from providing specific details of the investigation or any disciplinary action taken as a result. All staff should treat any information about the investigation as confidential.

6. SUPPORT FOR WHISTLEBLOWERS

By this Policy, the Company is committed to ensuring all personnel feel supported and able to raise issues which relate to any misconduct or improper state of affairs or circumstances within the Company.

Where a protected disclosure is made, the Company will reiterate the requirements of this Policy and the Whistleblower Regime with any person concerned in the investigation of the disclosure.

As stated in Section 5, the Company will conduct investigations into protected disclosures in a manner which is fair in all of the circumstances and will have regard to the protections afforded to the whistleblower and the privacy and fair treatment of persons referred to in the disclosure, including those to whom the disclosure relates.

The Company will determine whether any disciplinary outcomes or other remedies are appropriate after an investigation into a protected disclosure is completed.

7. FAIR TREATMENT

The Company will not tolerate any reprisals or threats of reprisals made against whistleblowers and will take appropriate steps to protect whistleblowers from such retaliation, consistent with the provisions of Section 0 of this Policy.

It is important that all investigations into protected disclosures are conducted in a procedurally fair and confidential manner, to ensure the fair treatment of any individuals named in the protected disclosure or to whom the protected disclosure relates.

No action will be taken against any individual implicated in a protected disclosure until an investigation has determined whether any allegations against them are substantiated. However, if appropriate, an implicated employee or officer may be temporarily stood down on full pay pending the outcome of the investigation.

8. OTHER INFORMATION

If you would like further information about how this Policy works and what it covers, please contact the Company Secretary on +61 (0)8 9389 2111 who will treat your discussions confidentially.

It is a condition of any employment by the Company that all employees comply with this Policy at all times. However, this Policy does not form part of any employee's contract of employment with the Company.

Breach of this Policy by an employee of the Company may be regarded as misconduct and may lead to disciplinary action up to and including termination of employment.

The Company will review this Policy periodically as required and may amend it from time to time.

Policy adopted by Board on: 23 March 2021