

Whistleblower Framework

1. Purpose

MMG does not condone illegal, unethical, or other unacceptable conduct.

At MMG our values are our focus: we think safety first, we respect each other, we work together, we do what we say and we want to be better. Accordingly, MMG is committed to ensuring that MMG People (defined below) are able to report concerns about conduct that may be illegal, unethical or unacceptable, safely and without fear of intimidation or reprisal.

In that context, MMG has developed this Framework. The purpose of this Framework is to set out:

- how MMG People can report concerns about such conduct;
- the protections which are afforded to MMG People who report those concerns (the **Whistleblower or you**), including protections under law;
- how such reports will be dealt with; and
- the type of action which may be taken as a result.

This Framework is made available to all officers and employees on MMG's website.

2. Who can Make a Report Under this Framework?

This Framework applies to all current and former officers, employees, associates and suppliers (including the supplier's employees) of MMG Limited or any MMG subsidiary. It also includes the relatives, dependants and spouses of those people (**MMG People**).

Other interested persons are also encouraged to report any concerns about unacceptable conduct in accordance with this Framework.

3. What Type of Conduct can I Report?

MMG People may report conduct under this Framework which they have reasonable grounds to suspect concerns misconduct or an improper state of affairs or circumstances in relation to MMG, including conduct that:

- is criminal (eg, theft, fraud, corruption, bribery, insider trading, market abuse, false accounting, blackmail or coercion);
- does not comply with applicable laws or regulatory requirements;
- is unethical or inappropriate (eg, conduct which breaches the Code of Conduct, the People Standard or a related document but that is not a personal work-related grievance);
- causes damage to MMG's reputation or which is otherwise detrimental to MMG's interests (eg, substantial wasting of company resources);
- causes injury to any person (eg, unsafe work practices);
- represents a danger to the public or financial system (eg, to the stability of, or confidence in, the financial system); or

Whistleblower Framework

- involves deliberate concealment of any of the above.

The above do not include personal work-related grievances and are referred to in this Framework as **'Unacceptable Conduct'**. Conduct does not need to be illegal to be Unacceptable Conduct.

Personal work-related grievances are reports which relate solely to your current or former employment at MMG and have implications for you personally. By way of example, they include interpersonal conflicts, decisions relating to your engagement, transfer or promotion, decisions relating to the terms and conditions of your engagement, or a decision relating to you being suspended, terminated or disciplined.

A report is not about a personal work-related grievance where:

- it is a mixed report that includes information about Unacceptable Conduct;
- it relates to a previous report of Unacceptable Conduct and any detriment or threat caused to you as a result of that report;
- it relates to particular offences or breaches of law;
- it has significant implications for MMG; or
- it is made to an Australian-qualified lawyer to seek advice about protections for whistleblowers.

If you have a personal work-related grievance, you may wish to raise it under the Equitable Treatment Procedure and the People Standard. If you are unsure whether your complaint falls within the scope of this Framework, you can contact Legal to discuss.

4. When Should I Report Unacceptable Conduct?

a) Prompt Reporting

MMG people are strongly encouraged to promptly report any concerns they have about suspected Unacceptable Conduct. Sometimes, the problem can be averted or any damage minimised if an issue is raised early enough. Delays in reporting can exacerbate the problem.

b) Level of Certainty Needed

You do not need proof of the Unacceptable Conduct or to investigate the matter yourself in order to make a report. However, you must only make a report if:

- you have reasonable grounds to suspect that another person has engaged in Unacceptable Conduct; and
- the information you provide is, to the best of your knowledge, accurate.

If you make a report of that kind, you will not be subject to any disciplinary action and will still be given the protections set out in this framework, even if it turns out that you were mistaken or if MMG finds that no Unacceptable Conduct occurred. (Also see section 7(b) in relation to MMG's prohibition on any retaliation for whistleblowing.)

However, if you are found to have knowingly made false allegations, you may be subject to disciplinary action.

Whistleblower Framework

c) Whistleblower Involvement in unacceptable Conduct

If you have engaged or been involved in Unacceptable Conduct, you will not be immune from disciplinary action merely because you have reported the conduct in accordance with this Framework. However, your conduct in making the report may be taken into account in determining what disciplinary action is appropriate.

5. How do I Report Unacceptable Conduct?

a) Internally

If appropriate in the circumstances, you are encouraged to raise any concerns that you have with your manager first before reporting concerns under this Framework.

If it is not appropriate to raise the issue with your manager, or your manager has not resolved the issue to your satisfaction, you may report concerns about Unacceptable Conduct under this Framework (in person or in writing). You are encouraged to report concerns about Unacceptable Conduct by way of one of the following three options:

- the General Counsel;
- the Legal Compliance Officer; or
- the Whistleblower Service (details below).

The contact details for the General Counsel and the Legal Compliance Officer are available on MMG's intranet. You may also make reports to a person listed in [Appendix A](#).

The person receiving the report may seek:

- further information from you; and/or
- your agreement to share your identity with the people involved in responding to your report.

You are encouraged to agree to your identity being shared with these persons as it allows MMG to more effectively investigate your report, advise you of the outcomes of your report and protect you from reprisal. Without your agreement, MMG may be less able to effectively assist you with your report.

The person receiving the report must where possible provide a copy of this Framework to you (or direct you to a copy), and explain that all reports will be dealt with in accordance with this Framework.

b) Externally (Whistleblower Service)

Alternatively, you may report concerns or seek guidance about Unacceptable Conduct from MMG's external Whistleblower Service (**Whistleblower Service**). The Whistleblower Service is a 24 hour service run by an external and independent company.

If you contact the Whistleblower Service you may:

- identify yourself to the Whistleblower Service and consent to your identity being disclosed to MMG;
- identify yourself to the Whistleblower Service, but request that your identity not be disclosed to MMG, in which case the Whistleblower Service must comply with that request; or



Whistleblower Framework

- remain completely anonymous – in this case, the Whistleblower Service will provide you with a secure code and password, which you can use to provide further information about your concerns if needed.

See further about anonymous reporting in section 6 below.

The Whistleblower Framework will be accessible on the Whistleblower Service website and Magnet, and where appropriate, the Whistleblower Service will provide you with a copy of this Framework (or direct you to a copy) and explain that reports will be dealt with in accordance with this Framework.

The Whistleblower Service will create a report of all the relevant information provided by you. It will then, subject to confidentiality obligations, send a confidential copy of that report to the Legal Compliance Officer and General Counsel.

Reports can be made to the Whistleblower Service by the website, mail or email from any location worldwide. The Whistleblower Service's contact details are set out in Appendix B. Where English is your second language, you may contact the Whistleblower Service by the website, email, or mail in your native language, in which case the Whistleblower Service will arrange for the report to be translated into English before providing the report to MMG.

c) **Equitable Treatment Process**

If a person receiving a report pursuant to the Equitable Treatment Procedure is of the reasonable opinion that the relevant conduct the subject of the report may constitute a significant case (ie, those that are likely to expose MMG to consequences rated 5 or 6 pursuant to the MMG Consequence Criteria table) and you agree to make a report under this Framework then the person receiving the report must refer the matter (along with your identity, if known), to MMG's Legal Compliance Officer (or MMG's General Counsel).

d) **Stakeholder Grievance Management Work Quality Requirement**

If a person receiving a report pursuant to the Stakeholder Grievance Management Work Quality Requirement is of the reasonable opinion that the relevant conduct the subject of the report may constitute a significant case (ie, those that are likely to expose MMG to consequences rated 5 or 6 pursuant to the MMG Consequence Criteria table) and you agree to make a report under this Framework then the person receiving the report must refer the matter (along with your identity, if known), to MMG's Legal Compliance Officer (or MMG's General Counsel).

6. **Should I Make a Report Anonymously?**

Although you may make an anonymous report of concerns about Unacceptable Conduct, or seek to remain anonymous during and after any subsequent investigation, you are not encouraged to do so.

That is because anonymous reports may:

- mean that a complaint cannot be investigated or otherwise dealt with properly because additional information is needed from you;
- make it difficult or impossible to provide feedback to you about the status or outcome of an inquiry or investigation; and
- make it difficult for MMG to provide protection, or offer support, to you.



Whistleblower Framework

If you do elect to remain anonymous, we encourage you to maintain ongoing two-way communication so that MMG can ask follow-up questions or provide feedback. You can refuse to answer questions which you feel could reveal your identity.

If you are concerned about possible reprisals if your identity is revealed to, for example, a member of your business unit or function, you should consider contacting the General Counsel or the Legal Compliance Officer. In such cases, you may want to explain to the relevant person that you are concerned about possible reprisals. Also see section 7 below which relates to the measures MMG takes to protect you.

7. How Will I be Protected?

a) Confidentiality

MMG protects your confidentiality by limiting how your identity and information that may lead to your identification is shared. Your identity will be kept confidential to the fullest extent possible and only shared as permitted by you or by law.

MMG will ensure that all records relating to a report of Unacceptable Conduct are stored securely and are able to be accessed only by authorised people. Reports will be investigated in accordance with the requirements in 8 below. These measures will be applied to protect both confidentiality and anonymity.

If you have a particular concern about confidentiality, or a person deducing your identity, you should raise this when you report the Unacceptable Conduct.

If you think this confidentiality protection has been breached, you should report that to a person described in 5(a) or listed in [Appendix A](#).

b) Protection from detrimental conduct

MMG does not tolerate anyone causing or threatening detriment (for example reprisals, discrimination, harassment, intimidation or victimisation) against you (or your colleagues, employer (if a supplier) or relatives) because of your desire or decision to report Unacceptable Conduct. This does not include, for example, action taken to manage work performance unrelated to your desire or decision to report Unacceptable Conduct.

Any actual, threatened or attempted retaliatory action of that kind will be treated seriously and will be dealt with according to MMG's disciplinary procedures. If you think that you have been subjected to this kind of treatment, MMG encourages you to report that to the General Counsel, Legal Compliance Officer or the Whistleblower Service.

The MMG Employee Assistance Program is available to MMG employees for counselling and support services. You may also contact the General Counsel, Legal Compliance Officer or the Human Resources Department should you require any additional support.

c) Disclosure protected by law

Different jurisdictions provide different protections to whistleblowers. Depending on the jurisdiction, you may have certain protections under the law. For example, in Australia the Corporations Act and the Tax Administration Act may apply.

Whistleblower Framework

To qualify for protection under the Corporations Act or the Tax Administration Act, the report must be made by an MMG Person directly to a person described in 5(a), 5(b) or listed in Appendix A, in relation to a disclosable matter ¹ (or, in relation to the Tax Administration Act, a breach of an Australian tax law or tax-related misconduct). Anonymous reports will qualify for protection.

Where the Corporations Act or the Tax Administration Act apply, the obligations to protect the confidentiality of your identity and to protect you from detriment described in 7(a) and 7(b) will be enforceable under those Acts and sharing of information likely to identify you will be unlawful unless permitted by law.² You will also be protected from liability for making the report (either by way of civil, criminal or administrative legal proceedings, or contractual or other remedies being sought against you). Information you disclose cannot be used in legal proceedings against you (except for proceedings in relation to giving false information). If you are subject to detrimental conduct because you have or propose to make a report, you may apply to the courts for compensation or other remedies.³

These protections do not give you immunity for any misconduct you have engaged in.

You can seek legal advice about what legal protections apply in your jurisdiction. If you suspect a breach of a legal protection has occurred, you may wish to discuss this matter with one of the persons described in 5(a) (or one of the persons listed in [Appendix A](#)). Alternatively, you may wish to contact a lawyer.

8. How are Reports Investigated?

The Head Office Legal Team are responsible for managing the Whistleblower Service and for securely and confidentially storing reports of Unacceptable Conduct and investigation reports.

The General Counsel may direct the Legal Compliance Officer to conduct preliminary enquiries into the reported Unacceptable Conduct to obtain sufficient information to assess the alleged Unacceptable Conduct and seek, give or obtain legal advice in relation to the allegations.

The General Counsel will then determine whether reports qualify for protection and whether any investigation will occur, as well as the purpose and scope of that investigation. Investigations will then be performed by an assigned investigation team. The Legal Compliance Officer will make a determination as to who from the Head Office Legal Team, Site Legal Team or Head Office Risk and Audit Team will form part of the investigation team. If a decision is made to engage the Head Office Risk and Audit Team, then details of the complaint received will be sent to the Head of Risk and Audit First. The Legal Compliance Officer will take into consideration the type of complaint, availability of resources, need for external resources and sensitivity of the alleged Unacceptable Conduct before making a determination as to who should receive the report of Unacceptable Conduct. A risk assessment of potential detriment to you may be performed as part of preparing for an investigation.

Where an investigation occurs, the investigation team will prepare a report. The form of that investigation report will depend on the nature of your report. The Chair of Code of Conduct and People Committee, in consultation with the General Counsel and the Legal Compliance Officer, will determine what, if any, actions are to be taken as a result of the investigation.

¹ As that term is used in the *Corporations Act*. Personal work-related grievances will not be protected by the *Corporations Act*.

² Your identity may be shared with your consent or to ASIC, APRA, a member of the Australian Federal Police, or to an Australian-qualified lawyer to seek advice about whistleblower protections. Information in your report will only be able to be shared to the extent identifying information has been removed and it is reasonably necessary for the investigation.

³ Remedies include compensation, an injunction, reinstatement or any other order the court thinks appropriate.



Whistleblower Framework

The confidentiality protections described in 7(a) apply in relation to the investigation. MMG encourages you to cooperate with the investigation and both share your identity with MMG and agree to sharing your identity with the investigation team. Without your cooperation, MMG may be limited in what it can practically do to investigate your report. In particular:

- if you do not permit MMG to contact you, MMG will not be able to clarify or confirm details of your report that are needed to progress an investigation; and
- if you do not permit MMG to share your identity with the investigation team, MMG may be unable to properly brief an investigation team to investigate all aspects of your report. In particular, MMG will only be able to share information in your report to the extent identifying information has been removed and it is reasonably necessary for the investigation. At times, for example where you are the only person who could know about the Unacceptable Conduct, this may mean MMG may therefore be unable to investigate your report.

MMG reserves the right to follow a different process of investigation if it considers that preferable in the circumstances.

In all cases, investigations must be conducted in a timely manner and be undertaken sensitively, fairly and independently, and by persons who are not in any way implicated by the alleged Unacceptable Conduct. The subject of any Whistleblower's report will be treated fairly in any investigation. Any findings will be made on the basis of reliable evidence.

Where possible, you will be provided with regular updates, however the timeframe of those updates, and the investigation itself, will depend on the nature of your report. On the completion of the investigation or any actions determined to be taken by the General Counsel, you will (where possible and to the extent determined appropriate by the General Counsel) be updated on the outcome of that investigation or the actions taken. However, in some circumstances, it may not be appropriate to provide details of the outcome.

The General Counsel may elect to share the outcome of an investigation with the Site Legal and Site Risk and Audit Teams if they believe that there is no risk of discrimination, sanctions, or reprisal against the Whistleblower.

9. Corporate Governance

Governance, Remuneration and Nomination Committee

Subject to the protection described in 7(a), the Governance, Remuneration and Nomination Committee⁴ will receive notice of reports on:

- material incidents (ie, those that are likely to expose MMG to consequences rated 5 or 6 pursuant to the MMG Consequence Criteria table) reported to MMG Legal in accordance with the internal and external whistleblowing processes set out in sections 5(a) and (b);
- cases referred to MMG Legal under the Equitable Treatment Procedure pursuant to section 5(c);
- cases referred to MMG Legal under the Stakeholder Grievance Management Work Quality Requirements pursuant to section 5(d); or

⁴ If the Whistleblower makes allegations against or which implicate a member of the Governance, Remuneration and Nomination Committee, that Governance, Remuneration and Nomination Committee member must not be notified or consulted in this regard.

Whistleblower Framework

- those which implicate any MMG Board or any Executive Committee member.

The Governance, Remuneration and Nomination Committee will be updated and consulted about significant cases (ie, those that potentially expose MMG to significant risk) or those which implicate any MMG board or any Executive Committee member.

In addition, the Governance, Remuneration and Nomination Committee will receive (once a year):

- statistical summaries relating to the operation of the whistleblower system;
- summaries of the outcomes of investigations where Unacceptable Conduct was found; and
- other summaries as requested from time to time.

10) Training and Accessibility

MMG will provide training in relation to this Framework, employee rights and obligations under it, and in responding to reports.

11) Queries / Suggestions

If you have any queries about this Framework, need further information before making a report, or have any suggestions about how to improve this Framework, please contact the Legal Compliance Officer or General Counsel.

12) Implementation of Framework

This Framework will be effective from the release date.

It will be reviewed by the Legal Team every two years for effectiveness and to check whether any changes are required.

13) Associated documents / Applications

The [Corporate Legal Compliance Standard](#) (Whistleblowing' section), the [Anti-corruption Standard](#), and the [Online Benefits Register \(OBR\) in the Business Process Management \(BPM\) system](#).

Whistleblower Framework

Appendix A: Other persons a report may be made to

In addition to the persons described in section 5(a) and 5(b), reports may be made to:

- a director, officer or senior manager of MMG;
- an internal or external auditor, or a member of an audit team conducting an audit, of MMG; or
- an actuary of MMG.
- in relation to a tax related matter, an officer or employee with tax duties, a registered tax agent or BAS agent who provides tax agent services or BAS services to MMG;
- an Australian-qualified lawyer, in order to seek advice about Australian whistleblower protections;⁵
- ASIC, APRA or (for a tax related matter), the ATO; or
- in limited circumstances, certain “public interest” or “emergency” reports can be made to a member of the Australian Commonwealth Parliament or a journalist and are also protected by law. It is important that MMG People seeking to make this type of report understand the criteria that must be met, including that such reports can only be made after matters have first been reported to ASIC or APRA.⁶

In Australia “Senior managers” has the meaning given to it in the Corporations Act. In any jurisdiction, “Senior managers” includes persons at level 5, 6 or 7.

Appendix B: Whistleblower Service’s Contact Details

Email

mmgwhistleblower@deloitte.com.au

Online (website)

www.MMG.deloitte.com.au

Fax

(+61) 3 9691 8182

Mail

MMG Whistleblower Service
Reply Paid 12628
A’Beckett Street
Melbourne Victoria 8006

⁵ The protections described in 7c will apply to such reports to an Australian-qualified lawyer even if the matter turns out not to be a disclosable matter.

⁶ The criteria include (but are not limited to) that a report to ASIC or APRA has already been made, (in the case of a public interest report) after 90 days have passed, you have reasonable grounds to believe that no action is being taken, or (in the case of an emergency report) you have reasonable grounds to believe the report concerns a substantial and imminent danger to health, safety or the environment, and you give the body you made the report to written notice of your intention to make a public interest / emergency report. You may wish to contact a lawyer about whether the criteria have been met prior to making such a report.