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**MCPHERSON'S LIMITED – WHISTLEBLOWER POLICY**

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**June 2021**

## Whistleblower Policy

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### 1. Policy Scope

This policy applies to all McPherson's Limited group ("McPherson's") employees and former employees. It also extends to anyone else working with McPherson's including contractors and others as set out below;

It includes past and current:

- Officers
- Board members
- Employees
- Volunteers
- Individuals who supply goods and services to us, and, their employees
- Work experience students
- Commissioned agents and consultants
- A relative of an individual referred to above
- A dependent of an individual referred to above or of such an individual's spouse

(collectively referred to as **Disclosers**).

## 2. Purpose

This policy aims to:

- Provide Disclosers with a supportive environment in which they are able to raise issues of concern to the organisation and provide an avenue for reporting misconduct. Reporting concerns, such as misconduct and fraud, in accordance with this policy can help ensure McPherson's employees, contractors and visitors experience a safe and secure work environment.
- Assist in ensuring that serious misconduct is identified and dealt with appropriately and in accordance with relevant legislation.
- Provide information about an easy and safe mechanism for reporting wrongdoings.

## 3. Policy Statement

McPherson's is committed to the highest standards of legal, ethical and moral behaviour and ensuring compliance in all aspects of the organisation. The purpose of this policy is to provide an avenue to report actual or suspected wrongdoing, to protect anyone who reports such incidents, address issues raised in an appropriate and timely manner, and with the content of the disclosure being kept confidential. Nothing in this policy is intended to abrogate or diminish any additional or alternative protections which may be available by law.

McPherson's recognises the value of keeping the laws and standards that apply in the work environment and encourage the reporting of misconduct. McPherson's will not tolerate corrupt, illegal or other undesirable conduct nor condone victimisation of anyone who intends to disclose or has disclosed such misconduct.

When a person makes a report, they are assured that:

- Their identity will remain confidential at all times to the extent permitted by law.
- They will be protected from reprisal, harassment or victimization for making the report.
- Should victimization or retaliation occur McPherson's will treat it as serious misconduct.

This policy is not intended to replace other reporting structures such as those for dispute resolution or grievances, except where these other reporting mechanisms are inappropriate or have been ineffective.

## 4. Guidance Notes and Definitions

McPherson's will ensure all employees and contractors are informed of this policy and employees undertake relevant training.

**Wrongdoing:** Incidents of wrongdoing are those which are considered to be actually or potentially illegal, unethical, or immoral. They include (but are not limited to) any conduct that is or is suspected as being:

- Dishonest, fraudulent or corrupt;
- Illegal, such as theft, assault, harassment, drug sale or use, criminal damage, or other breaches of state or federal legislation;
- Unethical, such as dishonestly altering company records or engaging in questionable accounting practices or wilfully breaching the McPherson's Code of Conduct or other ethical statements;
- Potentially injuring or damaging a McPherson's employee or contractor, such as unsafe work practices or substantial wasting of resources;
- Causing financial loss to McPherson's or damage its reputation or be otherwise detrimental to the interests of McPherson's; and
- Any other serious impropriety.

(collectively referred to as **Wrongdoing**)

**Whistleblower:** In this policy a Whistleblower is defined as any Discloser that detects Wrongdoing, or has reasonable grounds for suspecting Wrongdoing.

Personal grievances are not covered by this policy and employees and contractors should refer to the McPherson's Grievance policy.

## 5. Making a Disclosure Internally to our Organisation

McPherson's supports openness and teamwork. This policy is not intended to replace the primary obligation to resolve matters quickly and internally where appropriate. All reasonable attempts to resolve a matter should first be tried. You are encouraged to raise Wrongdoing at any time with your supervisors and managers and to resolve such matters informally and internally when possible.

If you do not feel safe or comfortable in raising Wrongdoing with your own supervisor or manager you may make a disclosure under this policy to:

- An officer or senior manager of McPherson's
- McPherson's external auditor (PricewaterhouseCoopers), or a member of an external audit team conducting an audit of McPherson's
- An actuary of McPherson's
- A person authorised by McPherson's to receive disclosures under this policy.  
Persons currently authorised to receive disclosures are Mrs. Sarah Stockwell (Chief People Officer and Mr. Grant Peck (Managing Director) (each a **Disclosure Officer**).

## 6. The External Whistleblower Service

**External Whistleblower Service:** An independent organisation named 'Your Call'

If for any reason you do not feel safe or able to make a disclosure internally, or wish to remain anonymous, you may do so via McPherson's independent whistleblower service provider, Your Call.

Your Call operates under a service agreement with McPherson's. Under the agreement Your Call acts as an intermediary to provide the means for a Whistleblower to advise regarding a Wrongdoing, and if preferred allows the Whistleblower to retain their anonymity. Disclosures received by Your Call are reported to McPherson's in accordance with the agreement and this policy, however Whistleblower anonymity will be preserved if that is the Whistleblower's preference. Your Call also enables McPherson's to obtain further information if required and enables the Whistleblower to receive feedback and responses from McPherson's.

This option allows you to:

- Remain completely anonymous if you wish
- Identify yourself to Your Call only
- Identify yourself to both Your Call and McPherson's if this is preferred

This is done via the use of an online and anonymous **Message Board** which the Whistleblower will have access to after making a disclosure.

The Message Board allows you to:

- Communicate with Your Call and/or McPherson's without revealing your identity
- Securely upload any relevant documentation and/or material that you wish to provide
- Receive feedback and updates
- Request support or report victimisation

Your Call enables disclosures to be made anonymously and confidentially. Whilst McPherson's prefers Whistleblowers to disclose their identity in order to better facilitate any investigation, Whistleblowers are not required to identify themselves and will not be named in any related reporting unless they have consented to their identity being disclosed.

The McPherson's External Whistleblower Service contact details are:

<b>Service Provider:</b>	<b>Your Call</b>
<b>Phone:</b>	<b>1300 790 228</b>

**Email:** [mcpwhistleblower@yourcall.com.au](mailto:mcpwhistleblower@yourcall.com.au)  
**Online:** [www.yourcall.com.au/report](http://www.yourcall.com.au/report)  
**MCP's Organisation ID:** MCP1860

In the event a disclosure received by Your Call relates to a Disclosure Officer, Your Call will exclude that Disclosure Officer from all communications when providing the disclosure to McPherson's for actioning and investigation as required. The Disclosure Officer who is not named in the disclosure will then receive the communication and determine how the matter will be addressed or investigated.

Your Call remains an independent intermediary at all times and will only communicate with those specifically authorised within McPherson's.

## **7. Making a Disclosure to External Authorities under the Corporations Act**

If the Wrongdoing relates to the Corporations Act 2001 Section 1317AA (1) (which deals with misconduct, or an improper state of affairs or circumstances covered by the Corporations Act or a range of other specified legislation) you may make a disclosure to:

- ASIC
- APRA
- A Commonwealth authority prescribed for the purposes of Section 1317AA (1)

## **8. Disclosures Relating to Superannuation Entities**

If the Wrongdoing concerns a regulated entity that is a superannuation entity you may make a disclosure to:

- An officer of the superannuation entity
- An auditor, or a member of an audit team conducting an audit, of the superannuation entity
- An actuary of the superannuation entity
- An individual who is a trustee (within the meaning of the Superannuation Industry (Supervision) Act 1993) of the superannuation entity
- A director of a company that is the trustee (within the meaning of the Superannuation Industry (Supervision) Act 1993) of the superannuation entity
- A person authorised by the trustee or trustees (within the meaning of the Superannuation Industry (Supervision) Act 1993) of the superannuation entity to receive disclosures

## **9. Disclosures Made to a Legal Practitioner**

If you make a disclosure to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of Part 9.4 of the Corporations Act (which includes the Whistleblower protections and confidentiality of a Whistleblower's identity) the disclosure will be protected under the Corporations Act.

## **10. Public Interest Disclosures**

You may make a disclosure in the public interest to a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory or a journalist if:

- You have previously made a disclosure of that Wrongdoing, and
- At least 90 days have passed since the previous disclosure was made; and
- You do not have reasonable grounds to believe that action is being, or has been, taken to address the Wrongdoing to which the previous disclosure related; and
- You have reasonable grounds to believe that making a further disclosure of the Wrongdoing would be in the public interest; and
- After the end of the 90 day period you give the person to whom you made the previous disclosure a written notification that:
  - includes sufficient information to identify the previous disclosure; and
  - state that you intend to make a public interest disclosure; and
- The public interest disclosure is made to:

- a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory; or
- a journalist; and
- 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 Wrongdoing or the improper state of affairs or circumstances referred to in subsection 1317AA(4) or the conduct referred to in subsection 1317AA(5) of the Corporations Act, as the case may be.

### **11. Emergency Disclosures**

You may also make an emergency disclosure to a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory or a journalist if:

- You previously made a disclosure that qualifies for protection under the Corporations Act (Part 9.4 under subsection 1317AA(1)); and
- You have 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
- You give the body to which the previous disclosure was made a written notification that:
  - includes sufficient information to identify the previous disclosure; and
  - state that you intend to make an emergency disclosure; and
- The emergency disclosure is made to:
  - a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory; or
  - a journalist; and
- 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.

Note: **Journalist** means a person who is working in a professional capacity as a journalist for any of the following:

- A newspaper or magazine;
- A radio or television broadcasting service;
- An electronic service (including a service provided through the internet) that:
  - is operated on a commercial basis, or operated by a body that provides a national broadcasting service (within the meaning of the Broadcasting Services Act 1992); and
  - is similar to a newspaper, magazine or radio or television broadcast.

### **12. Supporting Evidence of Wrongdoing**

We do not expect a disclosure to include absolute proof of Wrongdoing. Where possible it should include:

- The name, job title and workplace address of the person who is the subject of the disclosure
- Details of the Wrongdoing including dates and places
- Names of anyone who may be able to substantiate the disclosure
- Any other evidence that supports the disclosure such as email, other documents, CCTV footage, etc.

These details will assist McPherson's in deciding how best to deal with and resolve the disclosure.

### **13. Where Can I Get Information and Advice?**

If an employee or discloser requires information and advice about making a disclosure and the support and protection available, they may discuss the matter in confidence with their immediate supervisor, manager or People and Culture/Other as the case may be.

Note: In the event you do not formally make a disclosure (McPherson's) may nevertheless be compelled to act on the information provided during the discussion if the information reasonably suggests misconduct has or may occur.

## **14. Reporting and Related Processes**

### ***14.1 Reporting a Wrongdoing and Investigation***

“Your Call” Officers will review and summarise the information and promptly submit a report to a designated McPherson’s Disclosure Officer for follow-up or corrective action.

If required the Whistleblower can request to circumvent one or all of the McPherson’s Disclosure Officers.

McPherson’s will ensure that the Whistleblower is kept informed of the outcomes of the investigation, subject to the considerations of privacy of those against whom the allegations are made. Communication will be principally made via Your Call’s anonymous Message Board.

All disclosures are protected by the Whistleblowers Protections Act 2001.

### ***14.2 Confidentiality***

It is important to note that if a report concerns alleged or suspected breach of corporations or securities laws, the recipient of a report under this policy must seek legal advice before disclosing any information at all relating to the report.

McPherson’s will not disclose the Whistleblower’s identity unless:

- The Whistleblower making the report consents to disclosure; or
- The disclosure is required or authorized by law

When a report is investigated it may be necessary to reveal its substance to people such as other McPherson’s personnel, external persons involved in the investigation process and, in appropriate circumstances, law enforcement agencies. Although confidentiality is maintained, in some circumstances, the source of the reported issue may be obvious to a person who is the subject of a report.

McPherson’s will also take precautions to appropriately store any records relating to a report of Wrongdoing. The records will be stored securely and accessed by authorized persons only.

Unauthorized disclosure of information relating to a report, the identity of a Whistleblower or information from which the identity of the reporting person could be inferred will be regarded seriously and may result in disciplinary action, which may include termination of employment.

### ***14.3 Protections***

McPherson’s is committed to protecting and respecting the rights of a person who reports Wrongdoing in good faith. McPherson’s will not tolerate any retaliation, or threats of retaliatory action, against any person who has made or who is believed to have made a report of Wrongdoing, or against that person’s colleagues, employer (if a contractor) or relatives. For example, the person must not be disadvantaged or victimized by having made the report by:

- Dismissal
- Demotion
- Any form of harassment or discrimination
- Current or future bias
- Threats of any of the above

Any such retaliation or victimization in reprisal for a report of Wrongdoing will be treated as serious misconduct and will result in disciplinary action, which may include termination of employment.

If a Whistleblower believes retaliatory action or victimization has occurred or been threatened, they are to report this to their manager, to a Disclosure Officer or via the External Whistleblower Service as appropriate.

McPherson’s will appoint internal **Whistleblower Protection Officers** who can assist the Whistleblower through the process.

McPherson's Whistleblower Protection Officers can also appoint a **Welfare Manager** to initiate or coordinate support for a Whistleblower. The appropriate support person and/or other support services will be chosen based on the scenario and nature of the request.

As a first step, employees can contact McPherson's EAP Services through Access EAP.

### **15. Whistleblowers Implicated in Wrongdoing**

Even though a Whistleblower may be implicated in the Wrongdoing, that person must not be subjected to any actual or threatened retaliation or victimization in reprisal for making a report.

Making a report will not necessarily shield the Whistleblower from the consequences flowing from involvement in the wrongdoing itself. A person's liability for their own conduct is not affected by their reporting of that conduct under this policy. In some circumstances, an admission may be a mitigating factor when considering disciplinary or other action.

### **16. Reporting**

**False Reporting :** Where it is shown that a Whistleblower has knowingly made a false report, being matters that the Whistleblower knows, or ought to know, have no substance, that conduct itself will be considered a serious matter and that person may be subject to disciplinary action, which may include termination of employment.

**Trivial or vexatious reports:** This policy is intended to apply to bona fide reports of alleged or suspected Wrongdoing. The policy must not be used for trivial or vexatious matters.

Whistleblowers who make a report under this policy and whose own conduct is implicated in the report will not be given automatic immunity from investigation, disciplinary action, criminal prosecution and/or civil liability. The same applies to others who assist in an investigation. However, by speaking up and being cooperative in the investigation process, such positive acts may be taken into account as mitigating factors when McPherson's considers any disciplinary or other actions that may be taken against the Whistleblower.

### **17. Investigation**

All reports of Wrongdoing will be assessed, and if appropriate, independently investigated with the objective of gathering evidence that either substantiates or refutes the claims made by the Whistleblower.

A **Whistleblower Investigator** will be appointed and is responsible for ensuring the fair and proper conduct of the investigation. The investigation will not be conducted by a person who may be the subject of the investigation or has inappropriate links or connections (actual or perceived) to the person(s) or practice(s) under investigation.

McPherson's does not expect a report to include absolute proof or evidence of Wrongdoing. Despite this, a report should show reasons for concerns and include all relevant details (dates, times, location, names of person(s) and all relevant supporting documents.

Steps already taken by the Whistleblower to report the matter internally, if relevant, should also be provided, including all relevant details to assist McPherson's to conduct a thorough review, and if there is reasonable basis, a detailed investigation.

### **18. Communication to the Whistleblower**

The Whistleblower Investigator will keep the McPherson's Managing Director informed of the progress of the investigation. "Your Call" is responsible for keeping the Whistleblower informed of the progress and outcomes of the investigation into his/her report, subject to considerations of privacy of those against whom the allegations have been made. Communication will be principally conducted on "Your Call's" anonymous Message Board. After making a report, Whistleblowers can use the supplied Disclosure Identification Number (DIN) to login to the Message Board at [www.yourcall.com.au/report](http://www.yourcall.com.au/report)



## **19. Management of the Person About Whom a Report is Made**

McPherson's recognises that individuals against whom a report is made must also be supported during the handling and investigation of the report. McPherson's will take reasonable steps to treat fairly the person who is the subject of a report, particularly during the assessment and investigation process.

Where a person is named by a Whistleblower as being suspected of possible Wrongdoing but preliminary inquiries determine that the suspicion is baseless or unfounded and that no formal investigation is warranted, then the Whistleblower will be informed of this outcome and the matter finalised.

If upon preliminary review an allegation of Wrongdoing is found to be baseless, McPherson's will decide whether or not the person named in the report should be informed of this. The decision will include consideration of preserving the integrity of the person named, to promote workplace harmony and to protect the Whistleblower if there was a bona fide disclosure.

Where an investigation does not substantiate actual Wrongdoing, the fact that the investigation has been carried out, the results of the investigation and the identity of the person who is the subject of the report must be handled confidentially.

Generally, the Whistleblower Investigator must ensure that the person who is the subject of any report that is investigated:

- Is informed as to the substance of the allegations
- Is given the opportunity to answer and respond to the allegations
- Is informed about the substance of any adverse comments that may be included in any report arising from the investigation before it is finalised
- Has his/her defence set out fairly in any report

Where the allegations of Wrongdoing have been investigated and the person who is the subject of the report is aware of the allegations or the investigation, the Whistleblower Investigator must formally advise the person who is the subject of the disclosure of the outcome of the investigation.

McPherson's will give full support to a person who is the subject of a report where the allegations contained in a report are clearly wrong.

## **20. Flowchart for the Whistleblower Report**

A flowchart setting out relevant reporting process is set out in Appendix 1 to this Policy.

## **21. Related Policies and Legislation**

### **Related McPherson's Policies and Statements:**

- Statement of Values
- Code of Conduct Policy
- Discrimination, Bullying and Harassment Policy
- Grievance Policy
- Recruitment and Selection Policy

### **Related Legislation:**

- Corporations Act 2001
- Race Discrimination Act 1975
- Sex Discrimination Act 1984
- Age Discrimination Act 2004
- Human Rights Act 20014
- Disability Discrimination Act 1992
- Equal Opportunity 2010
- Fair Work Act 2009
- Applicable relevant modern award and Enterprise Agreement conditions

## 22. Implications of Policy Breach

Any breach of this policy is considered serious and may lead to disciplinary action, up to and including formal warning or termination of employment.

The Board of Directors must be advised of any material incidents reported under this policy.

## 23. Responsibilities and Delegations

Board of Directors	Review and approve the policy on at least an annual basis. Consider, and if required act on, all material incidents notified under this policy
Executives	Approve all related documents associated with this policy Support all initiatives targeted to raise awareness of this policy Partake when required with internal reviews
People & Culture	Ensure access to policy for all staff members Ensure adequate training is provided for managers and supervisors for the policy's implementation Provide advice and support to managers and staff in relation to this policy Manage the internal review process for ensuring adherence to this policy
Managers and Supervisors	Support all training and development initiatives targeted to raise awareness of this policy Follow the guidance, training and resources provided for the implementation of this policy Partake when required with internal reviews
Staff Members	Follow the guidance, training and resources provided for the implementation of this policy

## 24. Monitoring, Evaluation and Review

The Whistleblower Policy will be periodically reviewed to check that it is operating effectively and whether any changes are required to it.

People & Culture, managers and supervisors will observe, monitor and review to ensure adherence to this policy.

People & Culture will review this policy every 2 years or in association with legislation changes to relevant Act's. The next review date is March 2023.

The Board of Directors will review this policy annually. The next review date is June 2022.

## 25. Records Maintenance

Grievance and Performance Management notes to be kept as a permanent record on staff personnel files.

Personnel files are to be kept and maintained for the term of employment and for 7 years after employment.

## 26. Document Control

<b>Approved By</b>	McPherson's Board of Directors		
<b>Effective Date</b>	27 May 2020		
<b>Approval Date</b>	27 May 2020		
<b>Policy Owner</b>	People & Culture		
<b>Amendment History</b>			
<b>Version</b>	<b>Date</b>	<b>Author</b>	<b>Change Description</b>
1	October 2017	HR Director	Version 1

2	November 2019	HR Director	Version 2
3	May 2020	Company Secretary	Version 3
4	June 2021	Company Secretary	Version 4

**Appendix 1 - Flowchart for the Whistleblower Report**

