

# McPherson's Limited Whistleblower Policy

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# Whistleblower Policy

## 1. PURPOSE

This policy aims to:

- (a) create awareness of the ability of Disclosers to make protected whistleblowing Disclosures of Wrongdoing under the *Corporations Act 2001* (Cth) (**Corporations Act**).
- (b) clarify when a person's report of alleged Wrongdoing will, or will not, be a protected whistleblowing disclosure under that Act.
- (c) provide Disclosers with a supportive environment in which they are able to confidently raise issues of concern to the organization.
- (d) provide an avenue for reporting Wrongdoing by offering reporting and investigatory processes which enable Disclosers to confidentially (and anonymously if they so choose) make Disclosures and have them addressed in an objective, confidential and process-driven manner which protects Disclosers from detriment. Reporting concerns, such as misconduct and fraud, in accordance with this policy can help ensure McPherson's Limited Group's employees, contractors and visitors experience a safe and secure work environment.
- (e) assist in ensuring that serious misconduct is identified and dealt with appropriately and in accordance with relevant legislation.
- (f) provide information about an easy and safe mechanism for reporting Wrongdoing.

## 2. POLICY SCOPE

- (a) This policy applies to all McPherson's employees and former employees. It also extends to anyone else working with McPherson's, including contractors and others as set out below.
- (b) This includes past and current:
  - (i) Officers of McPherson's
  - (ii) Board members of McPherson's
  - (iii) Employees of McPherson's (whether permanent, part time, fixed-term, temporary, paid or unpaid)
  - (iv) Individuals who supply goods and services to McPherson's (whether on a paid or unpaid basis), and, their employees (paid or unpaid)
  - (v) Associates of McPherson's
  - (vi) Commissioned agents, contractors and consultants of McPherson's
  - (vii) A relative of an individual referred to above
  - (viii) A dependent of an individual referred to above or of such an individual's spouse.

## 3. POLICY STATEMENT

- (a) McPherson's is committed to the highest standards of legal, ethical and moral behaviour and ensuring compliance in all aspects of the organisation. Nothing in this policy is intended to abrogate or diminish any additional or alternative protections which may be available by law.

- (b) McPherson's recognises the value of adhering to 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 or detrimental treatment towards anyone who intends to make a Disclosure, or has made a Disclosure, of Wrongdoing.
- (c) When a person makes a Disclosure, they are assured that:
  - (i) Their identity will remain confidential at all times to the extent permitted by law.
  - (ii) They will be protected from reprisal, harassment or victimization for making the Disclosure.
  - (iii) Should victimisation or retaliation be attempted, McPherson's will treat it as serious misconduct.
- (d) 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.
- (e) This policy should be read in conjunction with the McPherson's policies listed in section 21, Related Policies and Legislation, below.

#### 4. GUIDANCE NOTES AND DEFINITIONS

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

- (a) **Discloser or Whistleblower:** A person who falls within section 2 Policy Scope and who has made a Disclosure under this policy.
- (b) **Disclosure:** A disclosure of alleged Wrongdoing made by a Discloser, where the Discloser has reasonable grounds to suspect that Wrongdoing has occurred.
- (c) **Disclosure Officer** means the persons identified in Section 6(b).
- (d) **ELT** means Executive Leadership Team which are the executive direct reports to the Chief Executive Officer & Managing Director.
- (e) **McPherson's Limited Group:** This includes all entities owned or controlled by McPherson's Limited.
- (f) **Officer** is a person who makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the McPherson's Limited Group, or has the capacity to affect significantly the corporation's financial standing.
- (g) **Wrongdoing:** Wrongdoing that may be the subject of a Disclosure includes instances of misconduct or an improper state of affairs or circumstances which are considered or suspected to be actually or potentially illegal, improper, unethical, or immoral. This includes (but is not limited to) any conduct that is or is suspected as being:
  - (i) Dishonest, fraudulent or corrupt;
  - (ii) Illegal, such as theft, assault, harassment, drug sale or use, criminal damage, or other breaches of state or federal legislation;
  - (iii) Unethical, such as dishonestly altering company records, engaging in questionable accounting practices or wilfully breaching the McPherson's Code of Conduct by engaging in unethical conduct;
  - (iv) Potentially injuring or damaging a McPherson's employee or contractor, such as unsafe work practices or substantial wasting of resources;

- (v) Causing financial loss to McPherson's or damage its reputation or be otherwise detrimental to the interests of McPherson's; and
- (vi) Other improper, unethical or immoral conduct.

In some cases, conduct that may fall within the scope of Wrongdoing may be more appropriately dealt with by proceeding under the McPherson's Ethical and Responsible Business Conduct Policy or the McPherson's Code of Conduct. In particular, you should consider the potential scope and impact of the conduct. Where you are unsure, it is recommended that you contact one of the persons within McPherson's who are eligible to receive Disclosures, as listed at Section 6 Making a Disclosure Internally to McPherson's.

It is important to note that, in most cases, personal work-related grievances do not fall within the scope of Wrongdoing and are not covered by this policy.

A personal work-related grievance is a matter relating to the person's employment or former employment, which has (or tends to have) implications for the discloser personally, in circumstances where it does not have significant implications for McPherson's that do not relate to the discloser, and do not concern Wrongdoing. Examples of personal work-related grievances may include conflicts between the person and another employee, or decisions relating to the person's employment terms or termination.

- (h) A person who has a personal work-related grievance should refer to the McPherson's Grievance policy rather than this policy, unless:
  - (i) the grievance includes information about Wrongdoing, or information about Wrongdoing includes or is accompanied by a personal grievance; or
  - (ii) the matter involves a breach of laws punishable by imprisonment for a period of 12 months or more, conduct that represents a danger to the public, or misconduct extending beyond the person's personal circumstances;
  - (iii) the grievance is an allegation that the person has been victimised, or threatened with victimisation, for making a Disclosure of Wrongdoing; or
  - (iv) the Discloser has disclosed the personal work-related grievance in the course of seeking legal advice about whistleblowing.

## **5. OBTAINING LEGAL ADVICE ABOUT MAKING A DISCLOSURE**

- (a) A Discloser is not obliged to obtain legal advice before making a Disclosure of Wrongdoing. However, a prospective Discloser is able to seek advice from a lawyer if they wish.
- (b) If a prospective Discloser makes a Disclosure of alleged Wrongdoing to a legal practitioner for the purpose of obtaining legal advice or legal representation about that alleged Wrongdoing and whether they may make a whistleblowing disclosure under the Corporations Act, the Disclosure will be protected by the whistleblower protections in the Corporations Act, even where the legal practitioner provides advice that the proposed Disclosure does not reveal any Wrongdoing that falls within the scope of the whistleblower protections.

## **6. MAKING A DISCLOSURE INTERNALLY TO MCPHERSON'S**

**We encourage Disclosers to make Disclosures under this policy to the McPherson's External Whistleblower Service (using the contact details in Section 7.2(h)).**

However, you can make a Disclosure of alleged Wrongdoing that may be eligible for protection by the whistleblower protections in the Corporations Act within McPherson's to:

- (a) An Officer or member of the ELT..

- (b) A person authorised by McPherson's to receive Disclosures under this policy. In addition to those listed above, persons currently authorised to receive Disclosures are the Chief People Officer, the General Counsel & Company Secretary and the Chief Executive Officer & Managing Director (each a **Disclosure Officer**).

## **7. MAKING A DISCLOSURE EXTERNALLY TO MCPHERSON'S: EXTERNAL AUDITORS OR THE EXTERNAL WHISTLEBLOWER SERVICE**

You can also make a Disclosure of alleged Wrongdoing that may be eligible for protection by the whistleblower protections in the Corporations Act externally.

### **7.1 McPherson's Auditor**

You can make a Disclosure to McPherson's external auditor, or a member of an external audit team conducting an audit of McPherson's. The external auditor is always identified in the Company's Annual Report and may be contacted in writing or by phone.

### **7.2 External Whistleblower Service**

- (a) **External Whistleblower Service:** An independently managed organisation named '**Your Call**'
- (b) 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 independently managed whistleblower service provider, Your Call.
- (c) 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.
- (d) This option allows you to:
  - (i) Remain completely anonymous if you wish
  - (ii) Identify yourself to Your Call only
  - (iii) Identify yourself to both Your Call and McPherson's if this is preferred
- (e) This is done via the use of an online and anonymous **Message Board** which the Whistleblower will have access to after making a disclosure.
- (f) The Message Board allows you to:
  - (i) Communicate with Your Call and/or McPherson's without revealing your identity
  - (ii) Securely upload any relevant documentation and/or material that you wish to provide
  - (iii) Receive feedback and updates
  - (iv) Request support or report victimisation
- (g) 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.

- (h) The McPherson's External Whistleblower Service contact details are:

**Service Provider:** Your Call

**Phone:** 1300 790 228

**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

- (i) 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.
- (j) Your Call remains an independent intermediary at all times and will only communicate with those specifically authorised within McPherson's.
- (k) If the disclosure is made via "Your Call", "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.
- (l) If required the Whistleblower can request to circumvent one or all of the McPherson's Disclosure Officers.

## **8. MAKING A DISCLOSURE EXTERNALLY TO MCPHERSON'S: REGULATORY AUTHORITIES**

You can also make a Disclosure of alleged Wrongdoing that may be eligible for protection by the whistleblower protections in the Corporations Act to:

- (a) the Australian Securities and Investments Commission;
- (b) the Australian Prudential Regulation Authority;
- (c) the Australian Taxation Office; and
- (d) any other Commonwealth authority prescribed by law from time to time (none at present).

## **9. MAKING A DISCLOSURE EXTERNALLY TO MCPHERSON'S: PUBLIC INTEREST DISCLOSURES**

- (a) 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 professional print, broadcasting or commercial electronic journalist in some circumstances. The disclosure may be protected by the whistleblower protections in the Corporations Act if:
- (i) You have previously made a disclosure of that Wrongdoing, and
- (ii) At least 90 days have passed since the previous disclosure was made; and
- (iii) 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
- (iv) You have reasonable grounds to believe that making a further disclosure of the Wrongdoing would be in the public interest; and
- (v) After the end of the 90-day period you give the person to whom you made the previous disclosure a written notification that:

- (A) includes sufficient information to identify the previous disclosure; and
  - (B) state that you intend to make a public interest disclosure; and
- (vi) The public interest disclosure is made to:
  - (C) a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory; or
  - (D) a professional print, broadcasting or commercial electronic journalist; and
- (vii) The extent of the information disclosed in the public interest disclosure is no greater than is necessary to inform the recipient (for example, the member of Parliament) of the Wrongdoing.
- (b) However, it is very important to note that any public interest Disclosure of this type will not be a disclosure protected by the whistleblower protections unless you follow the process above carefully. In particular, before making any public interest disclosure, you must first make a disclosure to McPherson's; you must wait for 90 days after doing so; and you must ensure that you give McPherson's proper notification before you make the disclosure.
- (c) It is also important to note that a professional print, broadcasting or commercial electronic journalist is a person who works in a professional capacity as a journalist for a newspaper or magazine, a radio or television broadcasting service, or 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.

## **10. MAKING A DISCLOSURE EXTERNALLY TO MCPHERSON'S: 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 professional print, broadcasting or commercial electronic journalist in some circumstances. The disclosure may be protected by the whistleblower protections in the Corporations Act if:

- (a) You previously made a disclosure of Wrongdoing that qualifies for protection under the whistleblower provisions; and
- (b) 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
- (c) You give 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 you intend 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 professional print, broadcasting or commercial electronic journalist; and
- (e) The extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the recipient (for example, the member of Parliament) of the substantial and imminent danger.



## **11. SUPPORTING EVIDENCE OF WRONGDOING**

Although a Discloser is encouraged to assist with evidence where they are able to (such as documentation, data, screenshots or recordings), McPherson's does not expect a disclosure to include absolute proof of Wrongdoing. Where possible it should include:

- (a) The name, job title and workplace address of the person who is the subject of the disclosure
- (b) Details of the Wrongdoing including dates and places
- (c) Names of anyone who may be able to substantiate the disclosure
- (d) Any other evidence that supports the disclosure such as email, other documents, CCTV footage, etc.
- (e) These details will assist McPherson's in deciding how best to deal with and resolve the disclosure.

## **12. WHERE CAN I GET INFORMATION AND ADVICE?**

- (a) If a Discloser requires information and advice about making a disclosure and the support and protection available, they may discuss the matter in confidence with one of the persons identified at Section 6 Making a Disclosure Internally to McPherson's. Alternatively, one of the external sources mentioned at Sections 7 and 8 above may be a source of assistance.
- (b) Note: It is important to be aware that if you raise a potential disclosure with McPherson's but decide ultimately not to make a Disclosure, the person with whom you raise the matter may nevertheless be compelled to act on the information provided during the discussion if the information reasonably suggests misconduct has occurred or may occur. For example, if the conduct you raise suggests that there may be a work health and safety breach, McPherson's will act to address the matter.

## **13. REPORTING AND RELATED PROCESSES**

### **13.1 Confidentiality**

- (a) Other than as permitted by law, McPherson's is legally prohibited from disclosing a Discloser's identity, or information that is likely to lead to their identification.
- (b) Accordingly, McPherson's will not disclose a Discloser's identity unless:
  - (i) the Discloser making the Disclosure consents to this; or
  - (ii) the disclosure is required or authorised by law.
- (c) McPherson's may disclose information contained in a Disclosure without the Discloser's consent if:
  - (i) the information does not include the Discloser's identity;
  - (ii) McPherson's has taken all reasonable steps to reduce the risk that the Discloser will be identified as a result of the Disclosure; and
  - (iii) it is reasonably necessary for investigating the Wrongdoing alleged in the Disclosure.
- (d) When a Disclosure 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, regulators and law enforcement agencies (for example, disclosure may be made to the Australian Federal Police, the Australian Securities and Investments Commission, or to the Australian Prudential Regulation Authority, or for the

purposes of obtaining legal advice). Although confidentiality is maintained and the Discloser's identity redacted, in some circumstances, the source of the reported issue may be obvious to a person who is the subject of a Disclosure.

- (e) McPherson's will also take precautions to appropriately store any records relating to a Disclosure of Wrongdoing. The records will be stored securely and accessed by authorized persons only.
- (f) Unauthorized disclosure of information relating to a Disclosure, the identity of a Discloser or information from which the identity of the reporting person could be inferred will be regarded seriously. Any person who engages in such conduct may be subject to disciplinary action, which may include termination of employment.

### 13.2 Protections

- (a) McPherson's is committed to protecting and respecting the rights of a person who Discloses Wrongdoing based on reasonable grounds.
- (b) A Discloser who makes a protected Disclosure is not subject to any civil, criminal or administrative liability (including disciplinary action) for making the Disclosure. No contractual or other remedy or right may be enforced or exercised against the person on the basis of the Disclosure.
- (c) In addition, victimisation or detrimental treatment, or threats of same, towards those who may make, or have made, protected Disclosures is unlawful. McPherson's will not tolerate any retaliation, or threats of retaliatory action, against a Discloser who has made or who is believed to have made a Disclosure of Wrongdoing, or against that Discloser's colleagues, employer (if a contractor) or relatives. For example, the Discloser must not be disadvantaged or victimised by having made the Disclosure by:
  - (i) Dismissal
  - (ii) Demotion
  - (iii) Any form of harassment or discrimination
  - (iv) Current or future bias
  - (v) Threats of any of the above
- (d) It is important to note that Disclosers may be eligible to seek compensation and other orders through court proceedings if they suffer loss, damage or injury because they have made a Disclosure, in circumstances where McPherson's has failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct. This might include a failure to give effect to this policy.
- (e) Any retaliation or victimisation of a Discloser in reprisal for a Disclosure of Wrongdoing will be treated as serious misconduct and will result in disciplinary action. A person who engages in such conduct may be subject to termination of employment.
- (f) McPherson's will appoint internal **Whistleblower Protection Officers** who can protect the Discloser and assist the Discloser through the process. This support may take many forms and will depend on the needs of the Discloser and the capabilities of the Company e.g. confidential counselling, relocation, leave of absence.
- (g) If a Discloser believes retaliatory action or victimization has occurred or been threatened, they are to report this to a Whistleblower Protection Officer, the person to whom they made the Disclosure, or the External Whistleblower Service as appropriate.
- (h) McPherson's Whistleblower Protection Officers can also appoint a **Welfare Manager** to initiate or coordinate support for a Discloser. The appropriate

support person and/or other support services will be chosen based on the scenario and nature of the request.

- (i) As a first step, Disclosers who are employees can contact McPherson's EAP Services through Access EAP.

#### **14. DISCLOSERS IMPLICATED IN WRONGDOING**

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

#### **15. REPORTING**

- (a) Provided that the Discloser has reasonable grounds for making a Disclosure of Wrongdoing and has not themselves engaged in serious misconduct or illegal conduct, they will not be subject to disciplinary or other sanctions by McPherson's in relation to any matters that they Disclose.
- (b) Disclosers who make a Disclosure under this policy and whose own conduct is implicated in the Disclosure 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 Discloser.
- (c) Where it is shown that a Discloser has knowingly made a false Disclosure, being a disclosure in respect of matters that the Discloser 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. The purported Disclosure will not be a protected disclosure under the Corporations Act, and the protections under this policy will not apply.

#### **16. INVESTIGATION**

- (a) All Disclosures 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 Discloser.
- (b) 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.
- (c) The timeframe for investigating a Disclosure will vary depending on the nature and complexity of the matters to be investigated. However, McPherson's aim will be, where possible, to complete an investigation within 60 days, however this will be subject to variation depending on the circumstances.
- (d) McPherson's does not expect a Disclosure to include absolute proof or evidence of Wrongdoing. Despite this, a Disclosure should show reasons for concerns and include all relevant details (dates, times, location, names of person(s) and all relevant supporting documents.
- (e) 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.

## **17. COMMUNICATION TO THE WHISTLEBLOWER**

- (a) The Whistleblower Investigator will keep the McPherson's Chief Executive Officer & Managing Director informed of the progress of the investigation.
- (b) The Discloser will also be kept updated as to the progress of the matter.
- (c) If the Disclosure is made via "Your Call", the Whistleblower will be kept informed of the progress and outcomes of the investigation into his/her report via the Your Call message board, subject to considerations of privacy of those against whom the allegations have been made. After making a Disclosure, 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). Your Call does not investigate a Disclosure.
- (d) If the Disclosure is not made via "Your Call", where McPherson's is supplied with the Discloser's identity or a means of contacting the Discloser, which requires the Discloser's consent, McPherson's will:
  - (i) Keep the Discloser informed of the outcome of the investigation arising from their Disclosure, subject to considerations of the privacy of individuals who are the subject of the Disclosure and other confidentiality requirements.
  - (ii) Provide the Discloser with progress updates as deemed necessary and appropriate by McPherson's thereafter, depending on the scale, scope and nature of the investigation.

## **18. MANAGEMENT OF PERSONS ABOUT WHOM DISCLOSURES ARE MADE AND OTHER PERSONS INVOLVED IN INVESTIGATIONS**

- (a) McPherson's recognises that individuals about whom Disclosures are made, and other persons who may be involved in an investigation (for example, as witnesses) must also be supported during the handling and investigation of the Disclosure. McPherson's will take reasonable steps to treat all of those involved fairly, particularly during the assessment and investigation process.
- (b) Where a person is named by a Discloser 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 Discloser will be informed of this outcome and the matter finalised.
- (c) 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 Disclosure 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 Discloser if there was a bona fide disclosure.
- (d) 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 Disclosure must be handled confidentially.
- (e) Generally, the Whistleblower Investigator must ensure that the person who is the subject of any Disclosure that is investigated:
  - (i) Is informed as to the substance of the allegations
  - (ii) Is given the opportunity to answer and respond to the allegations
  - (iii) Is informed about the substance of any adverse comments that may be included in any report arising from the investigation before it is finalised
  - (iv) Has his/her defence set out fairly in any report
- (f) Where the allegations of Wrongdoing have been investigated and the person who is the subject of the Disclosure 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.

- (g) McPherson's will give full support to a person who is the subject of a report where the allegations contained in a Disclosure are clearly erroneous.

## **19. REPORTING TO THE BOARD**

- (a) The Board (through the Risk & Compliance Committee) will be provided with confidential reports on the number and type of whistleblowing incidents quarterly to enable it to address any issues at a regional or group level. The Risk & Compliance Committee will be provided additional information about any material incidents raised. Reports will be a "no names" basis to maintain the confidentiality of matters raised under this policy.
- (b) The Board will monitor the whistleblower management system to ensure that the broader trends, themes and/or emerging risks highlighted by the Disclosures made under this policy are addressed and mitigated as part of McPherson's risk management and corporate governance.

## **20. FLOWCHART FOR THE WHISTLEBLOWER DISCLOSURE**

A flowchart setting out relevant Disclosure process is set out in Appendix 1 to this policy.

## **21. RELATED POLICIES AND LEGISLATION**

- (a) **Related McPherson's Policies and Statements** (as updated or replaced from time to time):
  - (i) Statement of Values
  - (ii) Code of Conduct
  - (iii) Discrimination, Bullying, Harassment and Victimisation Policy
  - (iv) Grievance Policy and Procedure
- (b) **Related Legislation:**
  - (i) Corporations Act 2001
  - (ii) Race Discrimination Act 1975
  - (iii) Sex Discrimination Act 1984
  - (iv) Age Discrimination Act 2004
  - (v) Human Rights Act 2004
  - (vi) Disability Discrimination Act 1992
  - (vii) Equal Opportunity 2010
  - (viii) Fair Work Act 2009

## **22. IMPLICATIONS OF POLICY BREACH**

- (a) Any breach of this policy is considered serious and may lead to disciplinary action, up to and including formal warning or termination of employment.
- (b) The Board of Directors must be advised of any material incidents reported under this policy.

## 23. RESPONSIBILITIES AND DELEGATIONS

<b>Board of Directors</b>	<ul style="list-style-type: none"><li>• Review and approve the policy on at least an annual basis.</li><li>• Consider, and if required act on, all material incidents notified under this Policy.</li></ul>
<b>Executive Leadership Team</b>	<ul style="list-style-type: none"><li>• Approve all related documents associated with this policy</li><li>• Support all initiatives targeted to raise awareness of this policy</li><li>• Partake when required with internal reviews</li></ul>
<b>People, Safety &amp; Culture</b>	<ul style="list-style-type: none"><li>• Ensure access to policy for all staff members</li><li>• Ensure adequate training is provided for managers and supervisors for the policy's implementation</li><li>• Provide advice and support to managers and staff in relation to this policy</li><li>• Manage the internal review process for ensuring adherence to this policy</li></ul>
<b>Managers and Supervisors</b>	<ul style="list-style-type: none"><li>• Support all training and development initiatives targeted to raise awareness of this policy</li><li>• Follow the guidance, training and resources provided for the implementation of this policy</li><li>• Partake when required with internal reviews</li></ul>
<b>Staff Members</b>	<ul style="list-style-type: none"><li>• Follow the guidance, training and resources provided for the implementation of this policy</li></ul>

## 24. MONITORING, EVALUATION AND REVIEW

- (a) The Whistleblower Policy will be periodically reviewed to check that it is operating effectively and whether any changes are required to it.
- (b) People & Culture, managers and supervisors will observe, monitor and review to ensure adherence to this policy.
- (c) People & Culture will review this policy every 2 years or in association with legislation changes to relevant legislation.
- (d) The Board of Directors will review this policy annually.

## 25. RECORDS MAINTENANCE

- (a) Grievance and Performance Management notes to be kept as a permanent record on staff personnel files.
- (b) Personnel files are to be kept and maintained for the term of employment and for 7 years after employment.

## 26. ACCESSIBILITY OF THIS POLICY

This Whistleblower Policy is publicly available on McPherson's website. McPherson's staff are provided with training on the Whistleblower Policy and their rights and obligations under it on a periodic basis. Persons eligible to receive disclosures and Whistleblower Protection Officers are provided with specific training.

## 27. DOCUMENT CONTROL

Version	Description	Date
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1	Original Document	October 2017
2	Annual Review	November 2019
3	Annual Review	May 2020
4	Annual Review	June 2021
5	Annual Review	June 2022
6	Annual Review	August 2023
7	Annual Review	June 2024
8	Annual Review	June 2025

**APPENDIX 1 - FLOWCHART FOR THE WHISTLEBLOWER REPORT**

