Whistleblower Policy

Introduction

MacKellar is committed to the highest standards of conduct and ethical behaviour across all our business activities and supports a culture of honest and moral behaviour and good corporate governance including complying with all applicable laws and practices.

'Whistleblower' refers to the act of raising concerns about potential, suspected, or actual misconduct within MacKellar and is a key element of our governance framework. We are committed to fostering a culture of ethical behaviour and encourage the disclosure of matters relating to MacKellar that involve misconduct, an improper situation or circumstances, or a breach of any law.

Application of this Policy

This Policy applies to MacKellar workers, directors and other officers or anyone else who has reasonable grounds to suspect that Potential Misconduct has occurred or is occurring within or against MacKellar.

This includes workers who have been previously engaged with MacKellar, directors, other officers, contractors, suppliers (including employees of suppliers), and associates, as well as dependents (or their spouse's dependents) and relatives of the above.

Whistleblower Procedure

MacKellar's Whistleblower Procedure (the **Procedure**) is directed towards ensuring that MacKellar has a culture that promotes openness and complies with its obligations under certain laws, including the *Corporations Act 2001* (Cth), that concern handling reports made by Disclosers *(Whistleblower/s)* and the protection of Eligible Disclosers *(Eligible Whistleblowers).*

MacKellar's Whistleblower's Procedure addresses the following:

- What a Discloser can do if they become aware of any Improper Conduct and describes the process MacKellar will follow when a report is made under the Procedure
- Ensure individuals who disclose Improper Conduct can do so safely, securely and with confidence that they will be protected and supported
- Encourage the reporting of matters that may cause harm or reputational damage to individuals and/or MacKellar
- Enable MacKellar to deal with reports from Disclosers in a timely manner and in a way that will protect the identity of the Discloser as far as possible and provide for the secure storage of the information provided
- Provide appropriate, transparent processes for receiving, handling and investigating reports
- Help to ensure MacKellar maintains the highest standards of ethical behaviour and integrity

MacKellar expects that all personnel are aware of this Policy and associated Whistleblower Procedure to ensure we continue to operate with the highest standards of conduct and ethical behaviour across all our business activities.