Element	Human Resources
Knowledge Area	Human Resources
Owner	EGM, HR & HSE
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Operational Tools	

1. 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.

The term "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.

This Procedure helps MacKellar comply with its legal obligations concerning the protection of Whistleblowers under the Whistleblower Regime *(i.e the provision of any applicable legislation)* and is a key part of MacKellar's overall risk management and corporate governance framework.

This 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).*

We promote openness, integrity and accountability and encourages the disclosure of matters relating to MacKellar that involve:

- Misconduct
- An improper situation or circumstances
- A breach of any law

2. Purpose

The purpose of this Procedure is to:

- Explain what a Discloser (Whistleblower) can do if they become aware of any Improper Conduct
- Describe the process MacKellar will follow when a report (Disclosure) is made under this Procedure
- Enable MacKellar to deal with reports from Disclosers in a timely manner and in a way that strives to protect the identity of the Discloser as far as possible and provide for the secure storage of the information provided
- 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 to individuals and/or MacKellar
- Encourage the reporting of matters that may damage MacKellar's reputation
- Provide appropriate, transparent procedures for receiving, handling and investigating reports
- Help to ensure MacKellar maintains the highest standards of ethical behaviour and integrity

3. Who does this procedure apply to?

This Procedure applies to Disclosers who disclose/report a matter covered herein, or that is otherwise protected by the Whistleblower Regime *(legislative requirements),* to an Eligible Recipient *(the person you are disclosing to).*

A Discloser includes 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.

4. What matters are covered by this procedure?

Any matter that a Discloser, who is acting in good faith and has reasonable grounds to believe is Improper Conduct, is covered by this Procedure.

Disclosure of any information that a Discloser has reasonable grounds to suspect amounts to misconduct or an improper situation or circumstances is covered by this Procedure.

Disclosure of information by an individual (Discloser) who has reasonable grounds to suspect that MacKellar or an officer or employee of MacKellar has engaged in conduct that contravenes, or amounts to an offence against, certain laws as covered in this Procedure.[1]

In this Procedure, any disclosure that is described by the previous three paragraphs and is made to an Eligible Recipient, or is otherwise protected by the Whistleblower Regime, is referred to as a "**Protected Disclosure**".

One of the purposes of this Procedure is to encourage reporting of conduct that is the subject of a Protected Disclosure. It is not necessary for a Discloser to have all the details of that conduct before making a Protected Disclosure.

Deliberate false reporting will not be tolerated by MacKellar. It will be taken seriously and may be the subject of a separate investigation and/or disciplinary action by MacKellar.

5. What is not covered under this Procedure?

Personal work-related grievances are not covered under this Procedure. These matters, described below, should be reported to your Manager/Supervisor or Human Resources representative in accordance with the Employee Grievance Procedure as per our Employee Handbook.

A "Personal work-related grievance" is a grievance about any matter in relation to an employee's employment, or former employment, having (or tending to have) implications for the employee

[1] See **Schedule 1** to this Procedure for a full list of these laws and a description of relevant conduct.

personally but that does not have any other significant implications for MacKellar and is not otherwise covered by this Procedure.

These matters include:

- An interpersonal conflict between the employee and another worker
- A decision relating to the employment, transfer or promotion of the employee
- A decision relating to the terms of employment of the employee
- A decision to suspend or terminate the employment of the employee, or otherwise to discipline the employee.

A personal work-related grievance does **not** include:

- Any conduct that would be considered victimisation of a worker because they have made, may have made, or propose to make a report under this procedure
- A matter that would have significant implications for MacKellar

6. Who can I report a matter to?

If a Discloser becomes aware of any Improper Conduct, they may raise their concerns to any of the following MacKellar **Eligible Recipients** listed below:

Allan White, Executive General Manager, HR & HSE - MacKellar Group Email: awhite@mackellargroup.com.au Mobile: 0499 544 110
Reports may also be made by post to the nominated Eligible Recipient *(marked Strictly Private and Confidential)* to: Executive General Manager, HR & HSE MacKellar Group 4 National Park Road Nambour QLD 4560

MacKellar acknowledges that there may be issues of such sensitivity that a Discloser may not feel comfortable raising them internally. Individuals who prefer to access external avenues for reporting their complaints can contact one of the following organisations:

There are two secure and confidential ways to raise a concern: 1. Online: Visit www.clearviewconnects.com 2. Phone: Call the Clearview Hotline on 00111 866 245 4240 to speak directly with an agent
The Australian Securities and Investments Commission (**ASIC**): https://asic.gov.au/about-asic/contact-us/how-to-complain/report-misconduct-to-asic/

The Australian Prudential Regulation Authority (**APRA**):
https://www.apra.gov.au/become-a-whistleblower-or-make-a-public-interest-disclosure

A Discloser may also choose to make a Protected Disclosure to a **legal practitioner** they have engaged for the purposes of obtaining legal advice or legal representation in relation to the operation of the Whistleblower Regime.

MacKellar **strictly prohibits** all forms of **actual or threatened conduct** that could cause a detriment to a Discloser who elects to make any such reports.

7. What is the role of the Whistleblower Protection Officer (WPO)?

The WPO is an officer, senior manager or employee appointed to support and provide protection to a Discloser according to this Procedure. The WPO will provide mentoring and other support to a Discloser deemed necessary by the WPO.

Disclosers can contact the WPO to obtain accurate and confidential advice about the following without making any disclosure:

- How this Procedure works
- What this Procedure covers
- How a disclosure made under this Procedure will be handled

The WPO is responsible for keeping the Discloser informed of the progress and outcomes of any inquiry or investigation into their Protected Disclosure, subject to considerations of privacy of those in respect of whom a disclosure has been made. The WPO has direct access to independent external advisers, including legal advisers and may seek their advice as and when the WPO deems necessary.

The WPO is also responsible for ensuring that Disclosers do not suffer detriment because of making a Protected Disclosure. If you make a Protected Disclosure and you believe that you have suffered detriment as a result, you should contact the WPO to discuss the detriment you have suffered.

MacKellar's Whistleblower Protection Officer (WPO) and contact details are listed below:

Allan White, Executive General Manager, HR & HSE - MacKellar Group

Email: awhite@mackellargroup.com.au
Mobile: 0499 544 110

8. Investigation

8.1 What happens after a protected disclosure is made?

Upon receipt of Protected Disclosure, the person who received the report will provide it to the WPO, provided the WPO is not the subject of the report and is not otherwise conflicted. If the WPO is the subject of the report or is otherwise conflicted, the report will be provided to the Chief Operating Officer (COO) of MacKellar.

As a **first step** in the investigation process, normally MacKellar will assess a disclosure to determine whether it falls within the scope of this Procedure. If it does, the process defined in this procedure will be applied to the investigation.

The WPO may, in their discretion, conduct an investigation and may take whatever investigative, disciplinary or other action they deem appropriate.

The WPO may, in their reasonable discretion, decide not to commence an investigation if, for example, a report, concern or complaint:

- Contains only unspecified or broad allegations of wrongdoing without appropriate factual support, or
- Is a disagreement between two parties which does not constitute a Protected Disclosure

The WPO has the authority to obtain assistance from MacKellar's management or obtain separate outside legal or accounting expertise as deemed necessary, in order to conduct the investigation or assess whether an investigation is warranted.

All reports of alleged or suspected wrongdoing made under this Procedure will be properly assessed, and if appropriate, inquired into or independently investigated - with an objective of gathering evidence relating to the claims made by the Discloser. That evidence may substantiate or refute the claims made.

If the WPO determines that an investigation in respect of the Protected Disclosure is warranted the WPO will determine the following:

- The nature and scope of the investigation
- The person(s) within and/or outside MacKellar that should lead the investigation
- The nature of any technical, financial or legal advice that may be required to support the investigation
- The timeframe for the investigation

All investigations will be conducted in accordance with the overarching principles of procedural fairness and natural justice. This fairness will be extended to the Discloser and person who is the subject of the Protected Disclosure. This will include disclosing the subject matter of the Protected Disclosure observing confidentiality obligations imposed by the Whistleblower Regime.

All MacKellar employees are required to assist with any investigation into the Protected Disclosure to the maximum extent possible.

Any investigation will be conducted quickly and as reasonably practicable and will be kept confidential to the maximum extent possible and in all cases, as required by law. To the extent permitted by law and unless conflicted, MacKellar's Chief Operating Officer and Managing Director will be advised that a Protected Disclosure has been received and kept appraised of progress with the investigation.

Once completed, the WPO will submit a report to the Chief Operating Officer (COO) and the Managing Director. If the COO is the subject of the report, or is otherwise conflicted, then the WPO will provide the report to the Managing Director of MacKellar. If the Managing Director is the subject of the report, or is otherwise conflicted, then the WPO will provide the report to the Chairman. The report is to contain the results of the investigation including any recommended actions or remedies.

Depending on the seriousness of the matter, the report may be provided to the police or other regulatory authority as considered appropriate and subject always to MacKellar's obligations under the Whistleblower Regime.

8.2 Will I get feedback?

The Discloser will receive feedback on the progress of the investigation and any action taken in relation to a Protected Disclosure wherever possible, subject always to MacKellar's obligations under the Whistleblower Regime and any other applicable laws.

9. Protection

9.1 What protections does a Discloser have?

A Discloser should feel free to make a Protected Disclosure and know that if they do so, they will be protected against any retaliating/avenging or disciplinary actions.

MacKellar will not tolerate retaliation or discrimination of any kind by or on behalf of MacKellar, its officers, employees, members or contractors against any Discloser making a complaint of, or assisting in the investigation of, any violation of laws, rules, or regulations or MacKellar's policies.

A Discloser will not be subject to any civil, criminal or disciplinary action for making a Protected Disclosure, or for participating in any subsequent investigation by MacKellar.

MacKellar strictly prohibits all forms of actual or threatened conduct that could cause detriment to a Discloser as a result of making a Protected Disclosure, including:

- Termination or adverse alteration of employment
- Harassment, bullying or intimidation
- Personal or financial disadvantage
- Unlawful discrimination
- Harm or injury, including psychological harm
- Damage to reputation or property, or
- Any other conduct that constitutes retaliation

The Whistleblower Regime allows Disclosers to seek compensation and other remedies through the courts if they:

- Suffer loss, damage or injury because of a Disclosure, and
- MacKellar failed to prevent a person from causing that loss, damage or injury.

If you think that you may have suffered detriment in the manner and for the reasons described in the previous paragraph, you should seek independent legal advice.

10. Confidentiality

10.1 Will my identity be kept confidential?

All information received from a Discloser will be treated confidentially and sensitively. Information about a Discloser's identity and information that is likely to lead to the identification of the Discloser will be kept confidential **unless:**

- The Discloser consents to its controlled release
- MacKellar discloses the report to ASIC, APRA, or a member of the Australian Federal Police
- The information is disclosed to a legal practitioner for the purpose of obtaining legal advice in relation to the operation of the Whistleblower Regime
- The disclosure is otherwise required or authorised by the Whistleblower Regime

It is illegal for a person to identify a Discloser or disclose information that is likely to lead to the identification of the Discloser outside of the circumstances described in the previous paragraph.

Unauthorised disclosure of information relating to a disclosure that could prejudice confidentiality and identify a Discloser will be regarded seriously and may result in disciplinary action.

A Discloser may complain about breaches of confidentiality to the WPO or ASIC.

If you make a complaint to the WPO, and the WPO is not involved in the investigation of the Protected Disclosure, your complaint will be investigated by the WPO. If the WPO is involved in the investigation of the Protected Disclosure, your complaint will be referred to independent legal advisors.

10.2 How will MacKellar ensure confidentiality

MacKellar is committed to ensuring that all Protected Disclosures are treated in the strictest confidence. To ensure that this occurs, MacKellar will do the following in respect of all Protected Disclosures and any materials connected with those Protected Disclosures:

- All paper and electronic documents and other materials relating to Protected Disclosures will be stored securely
- All information relating to a Protected Disclosure will be accessible only by those directly involved in managing and investigating the Protected Disclosure
- Only a restricted number of people who are directly involved in handling and investigating a Protected Disclosure will be made aware of a Discloser's identity or information that is likely to lead to the identification of the Discloser
- Communications and documents relating to the investigation of a Protected Disclosure will not be sent to an email address or to a printer that can be accessed by other staff

- Each person who is involved in handling and investigating a Protected Disclosure will be reminded that they must keep the identity of the Discloser and the Protected Disclosure itself confidential and that unauthorised disclosure of a Discloser's identity may be a criminal offence

11. Breach of the Procedure

Any breach of this Procedure will be taken seriously by MacKellar and may be the subject of a separate investigation and/or disciplinary action. An individual may also be exposed to criminal or civil liability for a breach of relevant legislation.

12. Training

MacKellar will provide WPOs with training on this Procedure and the process for responding to and managing any new Whistleblower reports or Code of Conduct complaints received under this Procedure.

Training on this Procedure will also be provided to senior managers and employees of MacKellar to ensure they understand the requirements of the Procedure and their rights and obligations in connection with it.

13. Procedure review

This Procedure will be reviewed at least every two years or whenever there is a material change in the relevant legislation or ASIC guidance to ensure that it remains current and effective, meets best practice standards and the needs of MacKellar. Any recommended changes must be approved by the Managing Director.

14. Legislation

This Procedure is drafted in accordance with part 9.4AAA of the Corporations Act 2001 (Cth).

15. Availability of the Procedure

This Procedure will be made available on MacKellar's website www.mackellargroup.com.au . A copy may also be obtained from MacKellar's Whistleblower Protection Officer (WPO) Allan White. A copy of this Procedure will be provided to all new employees of MacKellar as part of their onboarding.

16. Definitions

Term:	Means:
"Board"	The board of Directors of the Company
"Detriment"	Has the meaning given in section 1317ADA of the Corporations Act, which may include, without limitation: ▪ Dismissal of an employee ▪ Injury of an employee in his or her employment ▪ Alteration of an employee's position or duties to his or her disadvantage

Term:	Means:
	▪ Discrimination between an employee and other employees of the same employer ▪ Harassment or intimidation of a person ▪ Harm or injury to a person, including psychological harm ▪ Damage to a person's reputation ▪ Damage to a person's business or financial position ▪ Any other damage to a person
"Director"	Any person holding the position of a director of the Company and includes an alternate director.
"Disclosable Matter"	A disclosure of information where a person has objectively reasonable grounds to suspect that misconduct has occurred.
"Discloser *(also known as Whistleblower)"*	Disclosers of alleged improper conduct including current and former individuals as follows: a) members (fellows and trainees) b) employees of MacKellar c) officers of MacKellar (which includes Directors) d) individuals who are associates of MacKellar e) contractors (including employees of contractors) f) suppliers (including employees of suppliers) g) consultants h) volunteers i) relatives of the people referred to in paragraphs (a) to (h) and j) dependants of the people referred to in paragraphs (a) to (h) including such an individual's spouse "Disclosers" has a corresponding plural meaning
"Eligible Discloser" *(also known as a Whistleblower)*	A person who makes a Disclosure of potential misconduct in accordance with section 1317AA of the Corporations Act and is a Discloser for the purposes of this Procedure if the individual is, or has been, any of the following: ▪ An Officer of the Company ▪ An employee of the Company (including permanent, part-time, fixed-term or temporary employees, and managers) ▪ An individual who supplies services or goods to the Company (whether paid or unpaid) (e.g. Current and former contractors, consultants, service providers and business partners) ▪ An employee of a person that supplies goods or services to the Company (whether paid or unpaid) ▪ A relative, dependant or spouse of an individual referred to in any of paragraphs above

Term:	Means:
	▪ An individual prescribed by the Corporations Regulations for the purposes of section 1317AAA(i) of the Corporations Act
"Eligible Recipient"	Has the meaning given to that term in the section 6 - **"Who can I report a matter to"**
"Improper Conduct"	"Improper Conduct" includes conduct that: a) Breaches law, regulation or an obligation under a contract b) Is illegal, fraudulent, dishonest, corrupt or unethical c) Involves an unlawful, corrupt or irregular use of mackellar's funds d) Is dishonest or fraudulent, including offering or accepting a bribe e) Perverts the course of justice f) Has the potential to damage Mackellar's reputation g) Involves engaging in or threatening to engage in detrimental conduct against a discloser who has made or is suspected of making a protected disclosure or a person who is or is suspected to be planning to make a protected disclosure h) Is oppressive, discriminatory, or grossly negligent i) Involves unsafe work practices j) Is bullying k) Involves intentional communication of incorrect information to public bodies l) Involves intentional suppression, destruction or manipulation of information relating to any of the above m) Any other conduct which may cause financial or non-financial loss to mackellar or may otherwise be detrimental to the interests or reputation of mackellar n) A decision or impending decision which is likely to result in any of the above, or o) Any attempt to conceal any of the above conduct
"Protected Disclosure"	Has the meaning given to that term in the section 4 - **"What Matters are Covered by this Procedure"**
"Whistleblower Regime"	The provisions of any applicable legislation
"Workplace Protection Officer **(WPO)"**	Is an officer, senior manager or employee appointed to support and provide protection to a Discloser

17. Schedule 1

The laws referred to in Section 4, under the heading **"What matters are covered by this Procedure?"** are:

1. The *Corporations Act 2001* (Cth)
2. The *Australian Securities and Investments Commission Act 2001* (Cth)
3. The *Banking Act 1959* (Cth)
4. The *Financial Sector (Collection of Data) Act 2001* (Cth)
5. The *Insurance Act 1973* (Cth)
6. The *Life Insurance Act 1995* (Cth)
7. The *National Consumer Credit Protection Act 2009* (Cth)
8. The *Superannuation Industry (Supervision) Act 1993* (Cth), and
9. An instrument made under an Act referred to in any of subparagraphs (1) to (8)

The **conduct** referred to in Section 4, under the heading "**What matters are covered by this Procedure?**" is:

1. Conduct that constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more, or
2. Conduct that represents a danger to the public or the financial system.

Associated Policies

- Modern Slavery Policy
- Social Media Policy

18. References

18.1 Legislation

Instrument	Clause(s) / Section(S)
Corporations Act 2001 (Cth)	

19. Control and Revision History

19.1 Document Approval

Approved by	EGM, HR & HSE
Document Owner	HR Manager
Effective Date	12/9/25

19.2 Revision

Version	Date Reviewed	Review Team (Consultation)	Nature of the Amendment (Including whether full review or minor amendment)
1	18/8/21	HR	Initial Issue
2	14/11/22	HR	Amendment
3	19/12/23	HR	Amendment
4	12/9/25	EGM HR & HSE HR Manager	Updated to current Procedure template. Changed the Whistleblower Protection Officer (WPO) throughout. Changed Hopgood Ganim Whistleblower to Clearview throughout.