

1 OVERVIEW

MEGT (AUSTRALIA) LTD and its controlled entities and subsidiaries (referred to MEGT)) strives to operate with a culture of ethical and appropriate corporate behaviour in all our business activities. This includes ensuring that MEGT acts with integrity, honesty and in accordance with good governance principles.

MEGT supports individuals who disclose improper or corrupt behaviour by any current or former MEGT employee which may not be reported unless there is a safe and secure means for disclosing. Employees are able to raise any concerns or grievances outside the scope of this policy at any time with their General Manager or the General Manager People & Culture.

The purpose of this policy is to:

- enable MEGT employees and others to securely disclose information they believe shows misconduct, or an improper state of affairs or circumstances.
- outline information about protections available to whistleblowers and how MEGT will protect and support whistleblowers from detriment.
- outline the process for reporting disclosable matters including who protected disclosures can be made to, how MEGT will investigate disclosures in a timely manner, and how MEGT will ensure the fair treatment of all employees mentioned in disclosures.

2 SCOPE

The policy applies to all current or former MEGT employees, Board Members, contractors, suppliers and/or customers, Apprentices and Trainees employed by MEGT and spouses, relatives, and dependants of those individuals.

3 LEGISLATION

- *Corporations Act 2001* (Cth)
- *Australian Securities and Investments Commission Act 2001* (Cth)
- *Competition and Consumer Act 2010* (Cth)
- *Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019* (Cth)
- *Taxation Administration Act 1953* (Cth)
- Australian Privacy Principles (APPs)
- *Public Interest Disclosure (PID) Act 2013* (Cth)

4 DEFINITIONS

Term	Definition
Whistleblower	A person who informs on a person or organisation regarded as engaging in unlawful or immoral activity.
Department	Refers to the Department of Employment and Workplace Relations (DEWR)

5 POLICY

MEGT Australia:

- is committed to maintaining high standards of openness, probity, and accountability.
- encourages the disclosure of misconduct, or an improper state of affairs or circumstances, even if the person cannot identify the person or body to whom or which the disclosure relates.
- will ensure fair treatment of all employees who are mentioned in disclosures or to who such disclosures relate.

5.1 WHO THIS POLICY APPLIES TO?

5.1.1 To qualify for protection under this policy and the Corporations Act, the discloser must meet the following criteria:

- a) be an Eligible Whistleblower; and
- b) report a Disclosable Matter to an Eligible Recipient or regulated entity; or
- c) make an emergency disclosure or a public interest disclosure as defined in Appendix A.

5.2 MATTERS THIS POLICY APPLIES TO (DISCLOSABLE MATTERS)

5.2.1 Eligible Whistleblowers must have reasonable grounds to suspect that the information they are disclosing concerns misconduct or an improper state of affairs or circumstances in relation to MEGT.

5.2.2 Types of wrongdoing which may be disclosed include:

- a) Unlawful conduct – this includes conduct or practices that are illegal or breach any law, regulation, code, guideline, and other regulatory instruments, e.g., corruption bribery, tax evasion or fraud.
- b) Conduct that significantly breaches the terms of any contract by which MEGT is bound.
- c) Misleading or deceptive conduct, including improper or misleading accounting or financial reporting either by, or affecting, MEGT.
- d) Conduct that may be in breach of competition and consumer laws.
- e) Conduct that is in regular or continuing breach of MEGT policy.
- f) Misuse of MEGT funds or assets.
- g) Conduct that jeopardises the health or safety of personnel or of the environment in which they are working, or the public generally.
- h) Wasteful conduct.
- i) An abuse of authority.
- j) Conduct that may not involve a contravention of a particular law.
- k) Conduct that poses a significant risk to public safety.
- l) Conduct that poses a significant risk to the stability of, or confidence in, the financial system.
- m) Suppression or concealment of any information relating to any of the above types of actions.
- n) Evidence of Workforce Australia Sites (Employment Services) lodging incorrect claims or accepting payments that may breach the Workforce Australia Services Deed of Standing Offer 2022 – 2028.

5.3 MATTERS THAT THIS POLICY DOES NOT APPLY TO

- 5.3.1 Disclosures that are not about Disclosable Matters do not qualify for protection under the Corporations Act or under this policy.
- 5.3.2 A grievance about any matter in relation to the discloser's employment, or former employment is not generally considered to be an eligible disclosure.
- 5.3.3 Any complaints of injustice in the assessment of a employees' performance or in relation to discrimination, harassment, bullying or disciplinary procedures will be dealt with under the appropriate MEGT policy and/or procedure.
- 5.3.4 Disclosures relating solely to personal work-related grievances do not qualify for protection under this policy or the Corporations Act. Examples of personal work-related grievances include:
 - a) Interpersonal conflict
 - b) A decision about the engagement, transfer, or promotion of the discloser
 - c) A decision about the terms and conditions of engagement of the discloser
 - d) A decision that does not involve a breach of workplace laws
 - e) A decision to suspend or terminate the employment of the discloser, or otherwise the discipline the disclosure.
- 5.3.5 However, a personal work-related grievance may still qualify for protection under this Policy if:
 - a) it includes information about a Disclosable Matter, or information about a Disclosable Matter includes or is accompanied by a personal work-related grievance (mixed report).
 - b) MEGT has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstances.
 - c) the discloser suffers from or is threatened with detriment or is victimised for making a disclosure; or
 - d) the discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.
- 5.3.6 Where a disclosure is not protected under this policy, MEGT's standards of conduct, including in respect of victimisation may still apply. If an individual is unsure if an issue falls within this Policy or another MEGT policy or procedure, they should contact the General Manager People & Culture for guidance.

5.4 FALSE DISCLOSURES

- 5.4.1 Making a protected disclosure does not prevent a manager from addressing concerns relating to unsatisfactory work performance or behaviour.
- 5.4.2 It is emphasised that this policy is intended to assist individuals who believe, with reasonable grounds, that they have discovered wrongdoing. It is not designed to provide a mechanism to question financial, or business decisions taken by MEGT.
- 5.4.3 If a discloser makes a disclosure with reasonable grounds and the disclosure is not substantiated by subsequent investigation, no action will be taken against that individual and the discloser can still qualify for protection under this policy. In making a disclosure an individual must ensure they believe wrongdoing has occurred and that they have reasonable grounds to make the disclosure.
- 5.4.4 If an individual makes malicious or vexatious allegations or they persist with the allegation which they know to be false, disciplinary action may be taken against that individual/s.

5.5 WHO CAN RECEIVE A DISCLOSURE?

- 5.5.1 To qualify for protection, reports of Disclosable Matters must be made directly to any of the following people:
- a) MEGT General Manager People & Culture, the Chief Financial Officer, Human Resources Services Manager or nominated MEGT Board Chair of Remuneration and Governance Committee, Company Secretary, who are the designated Complaints Officers (Eligible Recipients).
 - b) Regulatory bodies and other external parties, such as Australian Securities and Investment Corporation (ASIC), Australian Prudential Regulation Authority (APRA) or the Australian Taxation Officer (ATO) (for tax related disclosures); and
 - c) Journalists and members of Commonwealth, state, or territory parliaments (parliamentarians) under certain circumstances (Appendix A).
- 5.5.2 To obtain additional information before making a disclosure, disclosers can contact either of MEGT's Complaints Officers or an independent legal advisor for legal advice.
- 5.5.3 Disclosures made to a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of the whistleblower provisions in the Corporations Act or the Taxation Administration Act are protected, even when that legal practitioner concludes that the disclosure does not relate to a Disclosable Matter.
- 5.5.4 To address wrongdoing as early as possible, and to build confidence and trust in MEGT's policies and procedures, MEGT encourages its employees and external disclosers to make a disclosure internally to one of the Eligible Recipients set out above so the issue can be investigated, with appropriate action taken promptly. This is not mandatory, and a disclosure can be made to an external body without first disclosing the matter to MEGT.

5.6 HOW TO MAKE A DISCLOSURE?

- 5.6.1 MEGT encourages disclosures to be reported in writing, via email to MEGT's Complaints Officers at whistleblower@megt.com.au. Reports should include as much information as possible to allow the Complaints Officers to conduct a thorough investigation.
- 5.6.2 Such information may include:
- a) Names.
 - b) Dates.
 - c) A detailed description of the wrongdoing.
 - d) Any relevant evidence of the wrongdoing.
- 5.6.3 Disclosures can also be made:
- a) Anonymously (via an anonymous email address and/or the use of a pseudonym).
 - b) Confidentially.
 - c) Securely.
 - d) Outside of business hours.

- 5.6.4 Disclosures that are received outside of business hours will be dealt with as soon as is practicable.
- 5.6.5 All disclosures will be treated as strictly confidential.
- 5.6.6 Disclosures that are made anonymously can still be protected under the Corporations Act. However, MEGT encourages individuals to disclose their name when making allegations of wrongdoing to facilitate a thorough investigation.
- 5.6.7 A discloser who chooses to make an anonymous disclosure can choose to remain anonymous while making a disclosure, over the course of the investigation, and after the investigation is finalised.
- 5.6.8 Where a discloser chooses to remain anonymous, they may adopt a pseudonym for the purpose of their disclosure. MEGT will respect this decision.
- 5.6.9 A discloser who chooses to remain anonymous can refuse to answer questions that they feel could reveal their identity at any time including during follow-up conversations. However, it is recommended that the discloser maintain ongoing two-way communication with MEGT to enable MEGT to conduct a thorough investigation and provide feedback to the discloser.
- 5.6.10 In relation to Workforce Australia disclosures, anonymous reporting can be done via The Department of Employment and Workplace Relations (DEWR) secure portal here: [DEWR Online Reporting Tip Off Portal](#). (Refer to [APPENDIX B](#)) for additional information.

5.7 LEGAL PROTECTIONS FOR DISCLOSURES

- 5.7.1 The following protections apply to disclosers who qualify for protection under the Corporations Act. For the avoidance of doubt, these protections apply to internal disclosures, disclosures made to legal practitioners for the purpose of seeking legal advice about the disclosure, regulatory and other external bodies, and public interest and emergency disclosures.

5.8 IDENTITY PROTECTION (CONFIDENTIALITY)

- 5.8.1 MEGT cannot disclose the identity of a discloser or information that is likely to lead to the identity of the discloser except in the following circumstances:
 - (a) to ASIC, APRA, or a member of the Australian Federal Police.
 - (b) to a legal practitioner (for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the Corporations Act).
 - (c) to a person or body prescribed by regulations; or
 - (d) with the consent of the discloser.
- 5.8.2 MEGT can disclose the information contained in a disclosure with or without the discloser's consent if:
 - a) the information does not include the discloser's identity.
 - b) MEGT has taken all reasonable steps to reduce the risk that the discloser will be identified from the information; and
 - c) it is reasonably necessary for investigating the issues raised in the disclosure.
- 5.8.3 It is illegal for a person to identify a discloser or disclose information that is likely to lead to the identification of the discloser, excluding circumstances listed in above.
- 5.8.4 Disclosers can lodge complaints regarding breaches of privacy to MEGT's Privacy Officer or by emailing privacy@megt.com.au or with a relevant regulator.

5.9 PROTECTION FROM DETRIMENTAL ACTS OR OMISSIONS

- 5.9.1 A person cannot engage in conduct that causes detriment to a discloser (or another person), in relation to a disclosure, if:
- (a) the person believes or suspects that the discloser (or another person) made, may have made, proposes to make, or could make a disclosure that qualifies for protection; and
 - (b) the belief or suspicion is the reason, or part of the reason, for the conduct.
- 5.9.2 A person cannot make a threat to cause detriment to a discloser (or another person) in relation to a disclosure.
- 5.9.3 Detrimental conduct prohibited by law includes:
- (a) Dismissal of an employee.
 - (b) Injury of an employee in their position.
 - (c) Alteration of an employee's position or duties to their disadvantage.
 - (d) Discrimination between an employee and other MEGT employees.
 - (e) Harassment or intimidation of a person.
 - (f) Harm or injury to a person, including psychological harm.
 - (g) Damage to a person's property.
 - (h) Damage to a person's reputation.
 - (i) Damage to a person's business or financial position; or
 - (j) Any other damage to a person.
- 5.9.4 Actions which are not detrimental conduct include:
- (a) Administrative action that is reasonable for the purpose of protecting a discloser from detriment; and
 - (b) Managing a discloser's unsatisfactory work performance, if the action is in line with the entity's performance management framework.

5.10 COMPENSATION AND REMEDIES

- 5.10.1 A discloser (or any other employee or person) may be able to seek compensation and other remedies through the courts if:
- (a) they suffer loss, damage, or injury because of a disclosure; and
 - (b) MEGT failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.
- 5.10.2 Disclosures should seek independent legal advice with respect to seeking compensation or any other remedy.

5.11 CIVIL, CRIMINAL AND ADMINISTRATIVE LIABILITY

- 5.11.1 A discloser is protected from any of the following in relation to their disclosure:
- (a) civil liability.
 - (b) criminal liability; and
 - (c) administrative liability.
- 5.11.2 A discloser will not however be granted immunity for any misconduct a discloser has engaged in during their employment with MEGT that is revealed in their disclosure.

5.12 SUPPORT AND PRACTICAL PROTECTIONS FOR DISCLOSURES

- 5.12.1 MEGT will protect the confidentiality of disclosures unless the organisation is provided with consent to disclose this information, or it is in accordance with the law.
- 5.12.2 MEGT will protect the confidentiality of disclosers by taking all reasonable steps to ensure that the identity of the discloser or any information that is likely to lead to the identification of the discloser remains confidential.
- 5.12.3 When dealing with a disclosure, MEGT will ensure that:
- a) Access to whistleblower@megt.com.au is limited to the Complaints Officers only.
 - b) All information relating to disclosures is handled by the Complaints Officer's only.
 - c) All personal information or reference to the discloser is redacted.
 - d) Initial investigations are completed internally by MEGT's Complaints Officers (or in accordance with external legal advice).
 - e) All records are stored securely.
 - f) Disclosers will be protected from detrimental acts and omissions including reprisal, threats, discrimination, harassment, or victimisation for making a disclosure.
- 5.12.4 Support services, including access to MEGT's confidential Employee Assistance Program is available to disclosers.
- 5.12.5 As soon as is practicable following receipt of a disclosure, MEGT will assess the risk of detriment being incurred by a discloser and other persons. From this assessment MEGT will formulate a strategy to minimise the risk of detriment, which may include:
- a) allowing the discloser to work from another location.
 - b) reassigning the discloser to another role at the same level; and
 - c) any other actions appropriate in the circumstances.
- 5.12.6 Disclosers are encouraged to approach MEGT's Complaints Officers if they feel that they have suffered any detriment at any point before, during or after the investigation process.
- 5.12.7 Those found to have caused detriment to a discloser will face disciplinary action which may include dismissal.
- 5.12.8 A discloser may seek independent legal advice or contact regulatory bodies, such as ASIC, APRA, or the ATO if they believe they have suffered detriment.

5.13 HANDLING AND INVESTIGATING A DISCLOSURE

- 5.13.1 Upon receipt of a disclosable matter, one of MEGT's Complaints Officers will provide written acknowledgement of the disclosure within 24 hours.
- 5.13.2 The Complaints Officer will determine whether the disclosure qualifies for protection and whether a formal, in-depth investigation is required.
- 5.13.3 The Complaints Officer will advise the discloser of the outcome or whether it is determined that the disclosure be dealt with under a different, more appropriate policy and/or procedure.
- 5.13.4 Should the disclosure require further investigation, the Complaint's Officer will advise the discloser of the investigations process (including timeframes) and how they will be protected under the Corporations Act and this policy.
- 5.13.5 MEGT will conduct the investigation or appoint an external investigator.
- 5.13.6 Investigations will be conducted by the Complaint's Officer, or an external investigator in an objective and fair manner to all parties involved.
- 5.13.7 Where appropriate and legally permitted, the Complaints Officer may seek external advice throughout the investigation process or involve relevant external bodies.
- 5.13.8 The Complaints Officer will gather all required and available evidence to either substantiate or refute the disclosure.
- 5.13.9 Should the matter be refuted, the discloser (if known) will be informed, in writing, of the outcome and the matter will be closed.
- 5.13.10 Should the matter be substantiated, the Complaints Officer or the investigator will provide the person who is the subject of the disclosure an opportunity to respond to the allegations.
- 5.13.11 Taking into consideration the evidence obtained throughout the investigation and the responses provided by the subject of the disclosure, MEGT will make an informed decision and decide on appropriate action.
- 5.13.12 Subject to any legal constraints, the Complaints Officer or investigator will keep the discloser (if known) informed throughout the investigation by the most appropriate means determined.
- 5.13.13 Once the findings of the investigation have been finalised, the Complaints Officer will document and communicate these findings to the discloser (if known) and to MEGT's Board (while preserving confidentiality). It must be noted however, that there may be circumstances where MEGT will deem that it is not appropriate to provide the discloser with details of the outcome of the investigation.
- 5.13.14 The method for documenting and reporting the investigation will depend on the nature of the disclosure.
- 5.13.15 If the discloser is implicated in an unlawful act or have themselves seriously breached MEGT policies, MEGT's CEO with assistance from the General Manager People & Culture will decide on appropriate action. This may include notifying a government body or the police if illegal or criminal behaviour is suspected.
- 5.13.16 Following the outcome of an investigation, MEGT will make every effort to prevent any proven wrongdoing from continuing or recurring.
- 5.13.17 Without the prior consent of the discloser, MEGT will not disclose information that is likely to lead to the identification of the discloser, unless it is necessary to do so for purposes of the investigation.
- 5.13.18 The General Manager People and Culture will work with Complaints Officers to provide high level, anonymised reports to the MEGT Board on disclosures received and/or investigated as a standing agenda Item of the Remuneration and Governance Committee meeting.

5.14 ENSURING FAIR TREATMENT OF INDIVIDUALS MENTIONED IN A DISCLOSURE

5.14.1 MEGT will ensure the fair treatment of employees who are mentioned in a disclosure including those who are subject to the disclosure by:

- Handling disclosures confidentially.
- Identifying whether the disclosure requires further investigation.
- Ensuring an objective, fair and independent investigation process.
- Providing the Employee who is subject to the disclosure an opportunity to respond to the allegations.
- Providing employees who are subject to a disclosure/investigation access to MEGT's confidential Employee Assistance Program.

6 RESPONSIBILITIES

Role	Responsibility
Complaints Officers: General Manager People & Culture, the Chief Financial Officer, Manager Human Resources Services, Company Secretary or nominated MEGT Board Chair of Remuneration and Governance Committee	<p>The General Manager People & Culture, or the Chief Financial Officer or Manager Human Resources, Company Secretary or nominated MEGT Board Chair of Remuneration and Governance Committee are designated Complaints Officers, will receive disclosures under this policy.</p> <p>The responsibilities of the Complaints Officer/s are to:</p> <ul style="list-style-type: none"> treat all information disclosed as confidential. protect the whistleblower. determine the seriousness of the wrongdoing and act accordingly.
General Manager People & Culture	The General Manager People & Culture, or their designated People & Culture team member is to develop, review, issue, and monitor the effectiveness of this policy.
Managers	All Managers are to implement and ensure employees understand and comply with the policy.
Employees	Understand this policy and have confidence in the process to disclose information about wrongdoing.

7 BREACH OF POLICY

A breach of MEGT's policies may have unintended and harmful consequences and may lead to disciplinary action being taken, including dismissal in serious cases.

Any non-compliance to this policy must be reported immediately to the General Manager People & Culture, or their delegate.

8 COMMUNICATION

This policy is available on the MEGT Intranet site and will be explained to new employees during induction.



Whistleblower Policy

9 REVIEW

This policy will be reviewed every two years. Earlier if requested by management or updated changes to applicable legislation, regulations, and/or standards.

10 RELATED RECORDS

This Policy should be read in conjunction with other MEGT policy including but not limited to:

- MEGT's Code of Conduct

APPENDIX A

It is important to understand criteria for making a public interest disclosure and emergency disclosure.

A discloser should seek independent legal advice before making a public interest disclosure or an emergency disclosure.

Public Interest Disclosure

A disclosure of information by an individual if:

- (a) the discloser has previously made a disclosure of that information to an ASIC, APRA or another Commonwealth regulatory body that qualifies for protection; and
- (b) at least 90 days have passed since the previous disclosure was made to ASIC or APRA; and
- (c) the discloser does not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the disclosure relates; and
- (d) the discloser has reasonable grounds to believe that making a further disclosure of the information in accordance with this subsection would be in the public interest; and
- (e) having allowed for the 90-day period referred to in paragraph (b) to pass, the discloser gives 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 the discloser intends to make a public interest disclosure; and
- (f) the public interest 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 journalist; and
- (g) 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 misconduct or the improper state of affairs or circumstances referred to in this procedure.

Emergency Disclosure

A disclosure of information by an individual if:

- (a) the discloser has previously made a disclosure of that information to an ASIC, APRA or another Commonwealth regulatory body that qualifies for protection; and
- (b) the discloser has 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) the discloser gives 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 the discloser intends 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 journalist; and
- (e) 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.

APPENDIX B

EMPLOYMENT SERVICES TIP-OFF LINE:

The 'Employment Services Tip off Line' is a service, developed primarily for current and former employees of employment services and Workforce Australia providers who suspect, or have evidence of incorrect claims or acceptance of Payments, or any other activities that may be a breach of the deeds that providers have signed with the Department, and which allows those individuals to report their concerns to the Department.

You can provide information about suspected fraud and corruption related to the department by:

- email – fraud@dewr.gov.au
- phone – [\(02\) 6240 8888](tel:(02)62408888), where you can leave a detailed voicemail message and contact details
- anonymously – report through our online reporting tool, [Whispli](#)
- public interest disclosure – current and former public officials can report disclosable conduct, including fraud and corruption, to an Authorised Officer by contacting PID@dewr.gov.au.

Examples of the types of incidents that the department can investigate include:

- Falsified information being provided to the department, or its contracted service providers, such as to meet eligibility requirements for a program or benefit
- Misuse of departmental information, including unauthorised access of information
- Fraud related to the Fair Entitlements Guarantee (FEG)
- Manipulation of procurement activities
- Misuse of departmental funds or assets
- Billing for services that were not delivered
- Cartel behaviour, or collusion between businesses and employees.

The department will make appropriate enquiries into your allegations. Due to privacy restrictions and/or the need to protect the integrity of any further investigation, the department may not provide you with details of the outcome of these enquiries.

In particular, please note that if your allegation involves another individual, the department may not be able to give you any information about the conduct or outcome of the investigation due to the department's obligations under the *Privacy Act 1988*.