
Whistleblower Policy

(Adopted 10 February 2020)

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Whistleblower Policy

Mackay Sugar Limited ACN 057 463 671 (**Mackay Sugar**)

Policy overview

1 Purpose

Mackay Sugar is committed to developing a culture where all employees are encouraged to raise concerns about our business in a safe and proper way. We recognise that an important aspect of this is that individuals feel confident about reporting any concerns they may have about suspicious activity or wrongdoing in relation to our business activities in a safe and proper way.

The purpose of this Policy is to set out:

- (a) the processes and procedures for the disclosure, investigation and resolution of suspicious activity or wrongdoing of the kind referred to in section 4.1 below (**Reportable Conduct**); and
- (b) the guidelines for the support and protection of individuals who wish to raise concerns about such Reportable Conduct (**Disclosure**).

2 Who this Policy applies to

We do not tolerate Reportable Conduct and urge anyone who becomes aware of known or suspected Reportable Conduct to make a Disclosure in accordance with this Policy.

You will also be eligible for certain protections under the Corporations Act if you make a Disclosure in accordance with this Policy and you are (or have ever been) any of the following in relation to Mackay Sugar:

- (a) an officer or employee;
- (b) a supplier of goods or services (whether paid or unpaid) including their employees;
- (c) a relative of an individual referred to in items (a) or (b) above; or
- (d) a dependant of an individual referred to in items (a) or (b) above, or of such an individual's spouse,

(each an **Eligible Whistleblower**). See section 8.3 below for more information about these protections.

3 Access to Policy

A copy of this Policy will be available:

- (a) on the Mackay Sugar intranet - MS Docs; and

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- (b) on our website at www.mkysugar.com.au.

Making a Disclosure

4 Disclosures which will be dealt with under this Policy

4.1 Reportable Conduct

Reportable Conduct refers to any matter that you know, or have reasonable grounds to suspect, concerns:

- (a) misconduct (including fraud, negligence, default, breaches of trust or duty);
- (b) an improper state of affairs or circumstances, and/or
- (c) any illegal activity,

involving Mackay Sugar (including our employees or officers) or our related bodies corporate in any way (whether or not it involves a contravention of a particular law).

For example, Reportable Conduct may refer to:

- (d) a criminal offence;
- (e) the breach of a legal obligation;
- (f) financial impropriety;
- (g) potential or actual danger to the health and safety of any individual;
- (h) potential or actual damage to the environment;
- (i) conduct that is unethical and/or may be detrimental to the reputation to the Company;
- (j) inappropriate or unprofessional behaviour
- (k) failure to adhere to our policies and procedures; and
- (l) deliberate covering up of information tending to show circumstances of any of the above.

4.2 Personal work related grievances

Purely personal work-related grievances are not Reportable Conduct and should instead be raised in accordance with our Equal Employment Opportunity – Discrimination and Harassment in the Workplace – Employee Handbook (MSD-HR-0496) instead. A personal work-related grievance refers to a matter which concerns your employment (or former employment) which may have implications for you personally, but does not have significant implications for us or our business and does not involve allegations of misconduct or an improper state of affairs or circumstances. Personal work-related grievances might involve:

- (a) an interpersonal conflict with another employee;
- (b) a decision by us that does not involve a breach of workplace laws;

- (c) a decision about your engagement, transfer or promotion;
- (d) a decision about the terms and conditions of your employment;
- (e) a decision to suspend or terminate your employment; or
- (f) disciplinary decisions.

However, in certain circumstances your concerns about personal work-related grievance should still be raised as a Disclosure under this Policy, such as if:

- (a) the personal work-related grievance includes information about Reportable Conduct, or your concerns about Reportable Conduct includes or is accompanied by a personal work-related grievance;
- (b) you know or have reasonable grounds to suspect that the personal work-related grievance concerns a breach of employment or other laws punishable by imprisonment for a period of 12 months or more, represents a danger to the public or otherwise suggests misconduct beyond your personal circumstances;
- (c) you are suffering from or have been threatened with detriment for making a Disclosure in accordance with this Policy, or for seeking legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

4.3 False reporting

- (a) A false report of Reportable Conduct could have a significant effect on our reputation and the reputations of other employees and could also cause considerable waste of time and effort. Deliberately false reporting of Reportable Conduct, whether under this Policy or otherwise, will be treated as a misconduct and will be dealt with through our counselling and disciplinary procedures.
- (b) Whilst not intending to discourage the reporting of matters of genuine concern, you must ensure that, as far as possible, reports are factually accurate, complete, based on first-hand knowledge, presented in an unbiased fashion (and any possible perception of bias should be disclosed) and without material omission.

5 How to make a Disclosure

5.1 All Disclosures

Disclosures can be made at any time to an Authorised Disclosure Officer:

Authorised Disclosure Officer	Contact details
Chief Financial Officer	Phone: 4953 8804 Email: d.said@mkysugar.com.au
Company Secretary	Phone: 4953 8554 Email: p.gill@mkysugar.com.au
General Manager	Phone: 4953 8242 Email: j.olejas@mkysugar.com.au

5.2 Disclosures made by Eligible Whistleblowers

Disclosures made by Eligible Whistleblowers will also be protected under the Corporations Act if they are made to:

- (a) an Authorised Disclosure Officer in accordance with section 5.1 above;
- (b) an officer or senior manager of Mackay Sugar or our related bodies corporate;
- (c) the internal or external auditor (including a member of an audit team conducting an audit) or actuary of Mackay Sugar or our related bodies corporate;
- (d) [ASIC](#);
- (e) a legal practitioner, provided that the Disclosure is made for the purpose of obtaining legal advice or legal representation;
- (f) a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory or a journalist on the grounds of public interest (**Public Interest Disclosure**), provided that:
 - (i) you have previously made a Disclosure in accordance with this Policy;
 - (ii) at least 90 days have passed since your previous Disclosure was made;
 - (iii) you do not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which your previous Disclosure related;
 - (iv) you have reasonable grounds to believe that making a further Disclosure would be in the public interest;
 - (v) you have provided us with a written notification that:
 - (A) includes sufficient information to identify the previous Disclosure; and
 - (B) states that you intend to make a Public Interest Disclosure; and
 - (vi) the extent of the information disclosed is no greater than is necessary to inform the recipient of the Reportable Conduct;
- (g) a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory or a journalist on the grounds of an emergency disclosure (**Emergency Disclosure**), provided that:
 - (i) you have previously made a Disclosure in accordance with this Policy;
 - (ii) you have reasonable grounds to believe that the Disclosure concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
 - (iii) you have provided us with a written notification that:
 - (A) includes sufficient information to identify the previous Disclosure; and
 - (B) states that you intend to make an Emergency Disclosure; and

- (iv) the extent of the information disclosed is no greater than is necessary to inform the recipient of the substantial and imminent danger; or
- (h) any other person in accordance with any relevant law, regulation or other requirement.

5.3 Anonymous Disclosures

If you do not feel comfortable including details of your identity, you can make an anonymous Disclosure. If you decide to remain anonymous over the course of and after the investigation, no investigations will be carried out to try and identify you.

However, it is important that you understand that it may be difficult for us to investigate your Disclosure properly if it is made anonymously and we are not able to contact you. If you feel comfortable doing so, we suggest making an anonymous disclosure using an anonymised email address so we can ask you follow up questions or provide you with updates about the status of our investigation.

If you are an Eligible Whistleblower, you can make an anonymous Disclosure and still be eligible for protection under the Corporations Act.

How we deal with Disclosures

6 Roles and responsibilities

Role	Responsibilities
Authorised Disclosure Officer	The persons listed in section 5.1 above who have been authorised by us to receive Disclosures.
Whistleblower Protection Officer	The Whistleblower Protection Officer is responsible for safeguarding the interests of Eligible Whistleblowers and ensuring our compliance with any applicable laws and regulations in accordance with this Policy. The Whistleblower Protection Officer is usually also responsible for completing a preliminary review of any Disclosure. This role is currently held by Head of Human Resources or, if the Disclosure concerns (or may concern) that person the Company Secretary.
Whistleblower Investigation Officer	The Whistleblower Investigation Officer will carry out or supervise the investigation of any Disclosure made in accordance with this Policy to determine whether there is any evidence in support of the matters raised or, alternatively, to disprove the Disclosure. The Whistleblower Protection Officer will be responsible for appointing the Whistleblower Investigation Officer in relation to a matter in accordance with section 7.1 below.
Board	The Board governs and is responsible for the ultimate decision-making power regarding Disclosures made under this Policy.

7 Assessment and investigation of Disclosures

7.1 Initial assessment of Disclosures

The Authorised Disclosure Officer or external reporting option who receives your complaint will first make a record (**Initial Record**) of the complaint being made under this Policy and ensure you have a copy of this Policy for your records. Disclosures will then be referred to the Whistleblower Protection Officer, who will carry out an initial assessment of:

- (a) the mixture of issues raised by the Disclosure, including whether the Disclosure falls within this Policy;
- (b) the actual risks of detrimental conduct faced by all individuals involved in the Disclosure (and, where appropriate, take action under sections 7.3 and 7.5); and
- (c) the appropriate steps for both responding to the Disclosure and your welfare.

If the Disclosure is covered by this Policy and further investigation of the matters raised in the Disclosure is warranted, your Disclosure will be referred to a Whistleblower Investigation Officer. If your Initial Record is not progressed under this Policy, it will still be included in a report to the Board and the Audit and Finance Committee, who will have the discretion to proceed under this Policy, if the action taken is considered inadequate.

7.2 Investigation by Whistleblower Investigation Officer

The objective of an investigation of a Disclosure is to determine whether there is enough information to substantiate or refute the matters reported in the Disclosure.

Where an investigation needs to be undertaken, we will ensure it is objective, fair and independent. Therefore, any Whistleblower Investigation Officer appointed to investigate your Disclosure will be independent of you and any individuals who are the subject of your Disclosure, as well as any connected staff members.

The Whistleblower Investigation Officer will usually be an Officer of the Company who has received training on how to investigate Disclosures. If, however:

- (a) it is considered that additional specialist skills or expertise are necessary; and/or
- (b) if the Disclosure concerns any member of the Board or any senior managers,

an external investigator may be appointed to conduct the investigation, either in conjunction with, or independently of, an internal Whistleblower Investigation Officer.

7.3 Ongoing support and protection by Whistleblower Protection Officer

Unless you have chosen to remain anonymous and cannot be contacted, after the Whistleblower Protection Officer has completed their initial assessment of your Disclosure, they will discuss with you what kind of support you need. For instance, it might be appropriate for you to have:

- (a) a leave of absence during the investigation;
- (b) alternative employment arrangements (such as working from home);
- (c) counselling or other professional services for the distress caused by the Reportable Conduct which led to the Disclosure being made by you; and

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- (d) assistance in developing strategies to help you minimise and manage stress, time or performance impacts, or other challenges resulting from your Disclosure or its investigation.

7.4 Keeping you informed

- (a) Unless you have chosen to remain anonymous and cannot be contacted, we will (through the Whistleblower Protection Officer):
 - (i) confirm receipt of the Disclosure by the Whistleblower Investigation Officer and to establish a process, including expected timeframes, for reporting to you the progress of the investigation;
 - (ii) contact you as soon as practicable after the Disclosure has been referred to the Whistleblower Investigation Officer to discuss whether you require any additional support;
 - (iii) inform you at the earliest possible opportunity if the Whistleblower Investigation Officer determines that there is insufficient information to warrant further investigation; and
 - (iv) inform you of the final outcome of the investigation.

7.5 Ensuring fair treatment of individuals mentioned in a Disclosure

The Whistleblower Protection Officer will also ensure that:

- (a) if practical and appropriate to do so, the details of individuals mentioned in the Disclosure are handled confidentially;
- (b) any person who is the subject of a Disclosure will be advised about the subject matter of the Disclosure as and when required by principles of natural justice and procedural fairness and prior to any actions being taken; and
- (c) any person who is the subject of a Disclosure receives appropriate support services.

8 Support and protection of whistleblowers

8.1 Protecting your identity

All Disclosures will be treated confidentially, regardless of whether or not you are an Eligible Whistleblower. Your identity and any information you disclose will not be provided to anyone who is not involved in the investigation of your Disclosure unless permitted by law (such as if we disclose such details to ASIC, the AFP or a legal practitioner), or you have consented to us doing so.

If you make a Disclosure that includes details of your identity, or any other information which could be used to identify you, the Authorised Disclosure Officer who received your Disclosure will ask you to consent to this information being disclosed to the Whistleblower Protection Officer and Whistleblower Investigation Officer.

If you do not wish for this information to be included, your Disclosure will be de-identified before it is escalated for investigation. For example, this may include:

- (a) redacting your personal information;

- (b) referring to you in a gender-neutral context; and
- (c) working with you to help identify any other information within your Disclosure that could inadvertently identify you.

Alternatively, you may choose to adopt a pseudonym for the purposes of your Disclosure. This may be suitable where your identity is known to the Authorised Disclosure Officer to whom you made your Disclosure and the Whistleblower Protection Officer, but you would prefer not to disclose your identity to anyone else (including the Whistleblower Investigation Officer).

All reports and records relating to the Disclosure will be stored securely and with access to be limited to persons authorised in accordance with this Policy.

8.2 Protection from detrimental conduct

This Policy, and particularly the measures set out in section 7.3, are designed to ensure that no one will be subject to or threatened with detrimental conduct (whether by act or omission) by us, our employees or anyone else whose conduct is within our control if that person believes or suspects that a person has made, may have made, proposes to make or could make a Disclosure, and the belief or suspicion is the reason, or part of the reason, for their conduct towards that person.

Examples of detrimental conduct could include:

- (a) dismissal as an employee;
- (b) injury in the course of the person's employment;
- (c) alteration of a person's position or duties within their employment to their disadvantage;
- (d) discrimination between the person and other employees;
- (e) harassment or intimidation;
- (f) harm or injury, including psychological harm;
- (g) damage to the person's property;
- (h) damage to the person's reputation;
- (i) damage to the person's business or financial position; or
- (j) any other damage,

but will not include situations where such conduct is appropriate in the circumstances, such as:

- (a) administrative action that is reasonable for the purpose of protecting the person from detrimental conduct (such as the actions detailed above); and
- (b) managing unsatisfactory work performance, if the action is in line with our performance management framework.

You can seek compensation and other remedies through the courts if:

- (c) you suffer detrimental conduct because of a Disclosure (whether or not it was you who made the Disclosure); and

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- (d) we fail to take reasonable precautions and exercise due diligence to prevent that detrimental conduct.

8.3 Civil, criminal and administrative liability protection

If you are an Eligible Whistleblower, you are also protected from any of the following in relation to your Disclosure:

- (a) civil liability (e.g. any legal action against you for breach of an employment contract, duty of confidentiality or another contractual obligation);
- (b) criminal liability (e.g. attempted prosecution of you for unlawfully releasing information, or other use of the Disclosure against you in a prosecution (other than for making a false disclosure)); and
- (c) administrative liability (e.g. disciplinary action for making the Disclosure).

However, it is important that you understand that these protections do not apply in relation to any misconduct you have engaged in that is revealed in your Disclosure.

8.4 Concerns about breaches of confidentiality and victimising behaviour

It is against the law for us to fail to take reasonable precautions to protect you from actual or threatened detrimental conduct (see section 8.2). It is also against the law for us to breach your confidentiality if you are an Eligible Whistleblower (see section 8.1).

If you believe that your confidentiality may have been breached or that you have been subject to, or threatened with, any detrimental conduct, we encourage you to raise your concerns with the Whistleblower Protection Officer in the first instance who will escalate the matter as a separate Disclosure. However, you may also lodge a complaint directly with ASIC and/or seek independent legal advice.

9 Reports and recommendations

At the end of an investigation, the Whistleblower Investigation Officer will submit a de-identified report to the Board. The report will summarise the conduct of the investigation and the evidence collected, draw conclusions about the extent of any Reportable Conduct and recommend an appropriate course of action to remedy any Reportable Conduct and ensure that it does not recur.

A copy of the report will also be provided to the Whistleblower Protection Officer, who will provide you with a copy and as well as maintain a de-identified record of all concerns raised and actions taken under this Policy.

A report will be prepared every six months in relation to Disclosures made under this Policy, including:

- (a) the number of Disclosures;
- (b) the nature of each Disclosure;
- (c) the procedure adopted, including referral to another policy or procedure for management of the Disclosure;

- (d) if an investigation is undertaken, the results any recommendations of that investigation; and
- (e) any action taken as a result of the investigation.

The report will be provided to the Board and the Audit and Finance Committee.

Ensuring the ongoing effectiveness of this Policy

10 Training

We will implement an induction and regular ongoing program to ensure all employees are aware of this Policy and their rights and obligations under it.

11 Review of this Policy

The Board will monitor and review this Policy regularly to assess its effectiveness in encouraging the reporting of Reportable Conduct, protection of Eligible Whistleblowers, investigations of Disclosures and taking appropriate action. This review will also ensure that the Policy remains consistent with all relevant legislative requirements, as well as the changing nature of our business operations.

Glossary

Term	Definition
AFP	means the Australian Federal Police.
ASIC	means the Australian Securities and Investments Commission.
Audit and Finance Committee	means our audit and fiancé committee.
Authorised Disclosure Officer	has the meaning set out in section 6 of the Policy.
Board	means the board of directors of Mackay Sugar.
Corporations Act	means <i>Corporations Act 2001</i> (Cth).
Disclosure	has the meaning set out in section 1(b) of this Policy.
Eligible Whistleblower	has the meaning set out in section 2 of this Policy.
Policy	means this document.
Reportable Conduct	has the meaning set out in section 1(a) of this Policy.
Mackay Sugar, we, our, us	means Mackay Sugar ACN 057 463 671 .
Whistleblower Investigation Officer	has the meaning set out in section 6 of this Policy.
Whistleblower Protection Officer	has the meaning set out in section 6 of this Policy.

Mark Day
EXECUTIVE DIRECTOR and CEO

10 February 2020