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Whistleblower Policy

POLICY STATEMENT	
Who does this policy apply to?	This Policy applies to Meat & Livestock Australia Limited (MLA) and its subsidiaries, MLA Donor Company and Integrity Systems Company (MLA Group) and MLA Group's stakeholders and workforce, including Directors, management, employees and contractors.
Policy statement	<p>This policy documents the commitment of the Board and senior management of MLA Group to maintaining an open working environment in which Directors, employees, contractors and employees of contractors (Staff) observe high standards of business and personal ethics in the conduct of their duties and responsibilities.</p> <p>This Whistleblower Policy (Policy) encourages Staff to raise or report concerns confidentially and/or anonymously if they wish.</p> <p>The Policy also sets out a summary of the protections that are available to individuals who make disclosures under the whistleblower protection provisions provided in the <i>Corporations Act 2001</i> (Cth) (Corporations Act) and the <i>Taxation Administration Act 1953</i> (Cth) (Whistleblower Laws). Under the Whistleblower Laws, an 'Eligible Whistleblower' will be entitled to certain legal protections if they make a 'Protected Disclosure' to:</p> <ul style="list-style-type: none"> • an 'Eligible Recipient', the Australian Securities and Investments Commission (ASIC), Australian Prudential Regulation Authority (APRA), or the Australian Tax Office (ATO); or • a legal practitioner for the purpose of obtaining legal advice in relation to the Whistleblower Laws. <p>The Policy summarises the meaning of some of those terms below.</p> <p>This Policy will be made available to all employees and officers upon commencement with the MLA Group during the induction process and will be available on an ongoing basis on the MLA Group intranet.</p>
Scope	<p>This Policy should be read in conjunction with the following MLA Group policies:</p> <ul style="list-style-type: none"> • Code of Business Conduct and Ethics • Anti-Bribery and Corruption policy • Corporate credit card policy • Competition and Consumer Law compliance manual • Projects and Contracts Approval Policy • Procurement Policy • Social Media policy • EEO and Anti-Discrimination Policy • WHS Anti-Bullying and Harassment Policy

	<ul style="list-style-type: none"> • WHS System Manual • Delegation of Authority policy <p>MLA Group’s Code of Business Conduct and Ethics (Code of Conduct) requires all MLA Group employees and representatives to practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.</p> <p>This Policy details the rights of MLA Group personnel to disclose improper conduct confidentially, anonymously, and on reasonable grounds without the fear of reprisal or detrimental action.</p> <p>MLA Group and its Code of Conduct encourages individuals to address their questions, concerns or complaints by initially discussing the matter with the Whistleblower Protection Officer, a General Manager, MLA Legal, the Company Secretary or if preferred, the Managing Director.</p> <p>However, to qualify for statutory protection, a report must be made via the designated specific eligible recipients identified below whose role it is to receive reports that qualify for protection under the Whistleblower Laws.</p>
Guidelines	
Who is an Eligible Whistleblower	<p>Under the Whistleblower Laws, an 'Eligible Whistleblower' includes an individual who is or has been:</p> <ol style="list-style-type: none"> 1. an employee or officer (including a director) of MLA Group; 2. a supplier of goods or services (whether paid or unpaid) to MLA Group including an individual who is or has been employed or contracted by such a supplier or service provider; 3. an individual who is an associate of the MLA Group (as defined within the meaning of s10 to 17 of the Corporations Act); or 4. a relative or dependent (including a dependent of an individual's spouse) of an individual identified in 1 to 3.
What can a disclosure be made about?	<p>Under the Whistleblower Laws, a disclosure will be a 'Protected Disclosure' if it is a disclosure of information by an Eligible Whistleblower, where the Eligible Whistleblower has reasonable grounds to suspect that the information:</p> <ol style="list-style-type: none"> 1. concerns misconduct, or an improper state of affairs or circumstances, in relation to MLA or a related company; 2. concerns misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of MLA or an associate of MLA; or 3. indicates that an officer or employee of MLA or a related company, has engaged in conduct that: <ul style="list-style-type: none"> • constitutes an offence against, or a contravention of, a provision of specified legislation including the <i>Corporations Act 2001</i> (Cth), ASIC Act and other specified acts; • constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; • represents a danger to the public or the financial system; or

	<ul style="list-style-type: none"> • if the Eligible Whistleblower makes a 'Public Interest Disclosure' or an 'Emergency Disclosure' (see definitions below). <p>Misconduct or an improper state of affairs or circumstances may include but not be limited to:</p> <ul style="list-style-type: none"> • A breach of the Code of Conduct; • A breach of MLA Group’s approval practices and guidelines; • Unethical or improper conduct; • Financial malpractice, impropriety or fraud; • Contravention or suspected contravention of legal or regulatory provisions; • Auditing non-disclosure or manipulation of any audit processes; • Any deliberate concealment relating to the above; and/or • Modern slavery practices including within MLA Group’s supply chain or business partners
<p>To whom can disclosures under this Policy be made?</p>	<p>Disclosures under this Policy and the Whistleblower Laws can be made to an 'Eligible Recipient', which includes:</p> <ol style="list-style-type: none"> 1. The Whistleblower Protection Officer (HR Manager); 2. MLA’s Chief Operating Officer or Company Secretary; 3. An auditor, a member of an audit team conducting an audit, or an actuary of MLA Group or a related company; 4. An actuary, a registered tax agent or BAS agent (as defined) of MLA Group or a related company; 5. A member of the Board of Directors of a company in the MLA Group; or 7. MLA Group’s independent and confidential whistleblower service (STOPline), which is authorised by MLA Group to receive disclosures under the Whistleblower Laws; <p>(each an “Eligible Recipient”).</p> <p>Disclosures may also be made to ASIC, APRA, or the ATO.</p>
<p>What is a public interest disclosure or an emergency disclosure?</p>	<p>A disclosure of information will also be a Protected Disclosure if the Eligible Whistleblower makes a 'Public Interest Disclosure' or an 'Emergency Disclosure' in accordance with the criteria listed below.</p> <p>A 'Public Interest Disclosure' means a public interest disclosure under the Whistleblower Laws, which must meet each of the following:</p> <ol style="list-style-type: none"> 1. the discloser has already made a Protected Disclosure to a regulatory body; 2. at least 90 days have passed since the Protected Disclosure was made; 3. the discloser does not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the previous disclosure related; 4. the discloser has reasonable grounds to believe that making a further disclosure of the information would be in the public interest;

	<ol style="list-style-type: none"> 5. at the end of the period in 2 (above), the discloser has given written notification to the regulatory body that includes sufficient information to identify the previous disclosure and states that they intend to make a public interest disclosure; 6. the public interest disclosure is made to a member of Federal or a State Parliament or a journalist (as defined); and 7. the extent of the information disclosed in the public interest disclosure is no greater than is necessary to inform the journalist or member of parliament of the misconduct, improper state of affairs or other conduct that constituted the Protected Disclosure. <p>An 'Emergency Disclosure' means an emergency disclosure under the Whistleblower Laws, which must meet each of the following:</p> <ol style="list-style-type: none"> 1. the discloser has already made a Protected Disclosure to a regulatory body; 2. 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; 3. the discloser has given a written notification to the regulatory body that includes sufficient information to identify the previous disclosure and states that the discloser intends to make an emergency disclosure; 4. the emergency disclosure is made to a member of Federal or a State Parliament or a journalist (as defined); and 5. the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or member of parliament of the substantial and imminent danger.
<p>What is a Personal Work-Related Grievance?</p>	<p>A disclosure will not be a Protected Disclosure if the information disclosed concerns a 'Personal Work-Related Grievance' of the Eligible Whistleblower.</p> <p>A 'Personal Work-Related Grievance' is a grievance about any matter in relation to the Eligible Whistleblower's employment, or former employment, having (or tending to have) implications for the Eligible Whistleblower personally.</p> <p>However, the grievance will not be a Personal Work-Related Grievance if it has significant implications for the MLA Group and concerns conduct or alleged conduct referred within the definition of a Protected Disclosure or if the Work-Related Grievance concerns detrimental treatment or victimisation of the Eligible Whistleblower. These matters will be treated as a Protected Disclosure under the Whistleblower Laws.</p> <p>Examples of Personal Work-Related Grievances include:</p> <ul style="list-style-type: none"> • interpersonal conflict between the whistleblower and another employee; • decisions relating to the engagement, transfer or promotion of the whistleblower; • decisions relating to the terms and conditions of engagement of the whistleblower; and • decisions to suspend or terminate the engagement of the whistleblower, or otherwise to discipline the whistleblower.

What protection is available?

The Whistleblower Laws provide certain protections for Eligible Whistleblowers who make a Protected Disclosure (including disclosures to both internal MLA Group Eligible Recipients and disclosures to external Eligible Recipients).

Where the Staff member makes a disclosure on reasonable grounds the MLA Group will act in the best interest of the Staff member to protect them from any victimisation, adverse reaction or intimidation and ensure they will not be disadvantaged in their employment or engagement with the MLA Group. An Eligible Whistleblower will also have specific protections under the Whistleblower Laws, which are outlined below.

Anonymity and confidentiality

The MLA Group will not disclose the identity of the Eligible Whistleblower or information that is likely to lead to the identification of the Eligible Whistleblower, unless:

- it discloses such information to an appropriate regulatory body or a member of the Australian Federal Police;
- it discloses such information to Commonwealth authority, or a State or Territory authority, for the purpose of assisting the authority in the performance of its functions or duties (including ASIC or APRA);
- it discloses such information to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the Whistleblower Laws;
- the disclosure of that information is made with the consent of the discloser; or
- it discloses information, but not including the identity of the Eligible Whistleblower, for the purposes of investigating the conduct disclosed and MLA takes all reasonable steps to reduce the risk that the Eligible Whistleblower will be identified as a result (see below).


The MLA Group requires that where an internal Eligible Recipient receives a Protected Disclosure, that person must not disclose the identity of the Eligible Whistleblower or information that is likely to lead to the identification of the Eligible Whistleblower unless one of the above exceptions applies or it is for the purposes of an investigation (see below).

Protection from Victimisation and Detriment

The MLA Group will take reasonable steps to prevent an Eligible Whistleblower from being victimised or suffering any detriment (whether threatened or actual) due to making or proposing to make a Protected Disclosure. This includes a detriment such as:

- in relation to an employee, dismissal, injury in his or her employment, alteration of position or duties to his or her detriment, discrimination between an employee and other employees of the same employer; or
- in relation to all Staff, harassment or intimidation, harm or injury, including psychological harm or damage to a person's property, reputation, business, financial position or any other damage.

Staff should be aware that under the Whistleblower Laws, the MLA Group has a responsibility to protect Eligible Whistleblowers from victimisation. The Whistleblower Laws also make it a criminal offence for an individual to threaten

	<p>an Eligible Whistleblower or cause an Eligible Whistleblower to suffer detriment, and the individual may be required to pay a civil penalty and/or compensation to the Eligible Whistleblower. This includes where a Protected Disclosure had not actually been made, but that the would-be victimiser suspects that a Protected Disclosure may be made.</p> <p>The MLA Group will also take all reasonable steps to ensure the fair treatment of employees who are mentioned in a Protected Disclosure by maintaining the confidentiality of information contained in any investigation report and investigating a Protected Disclosure in accordance with this Policy.</p> <p>Where an Eligible Whistleblower is subject to, or concerned about, any victimisation or detriment as referred to the above, the Eligible Whistleblower should draw this negative treatment to the attention of the Whistleblower Protection Officer and the Whistleblower Protection Officer will take action they deem appropriate in the circumstances.</p> <p>Other Protections</p> <p>An Eligible Whistleblower can also seek compensation and other remedies through the Courts if they suffer loss, damage or injury in specific circumstances. For example, where the MLA Group failed to take reasonable precautions and exercise due diligence to prevent the detrimental treatment. In this case, independent legal advice should be sought or contact made with a regulatory authority as appropriate.</p> <p>Additionally, an Eligible Whistleblower may be protected from civil, criminal or administrative liability for making a Protected Disclosure, from contractual or other remedies on the basis of the Protected Disclosure and from the admissibility of information provided in evidence against the Eligible Whistleblower.</p>
<p>How to make a Protected Disclosure?</p>	<p>As per the above, the MLA Group has several internal channels for making a disclosure. An Eligible Whistleblower may:</p> <ul style="list-style-type: none"> • Make the disclosure to the Whistleblower Protection Officer who currently is the HR Manager; <ul style="list-style-type: none"> ○ Telephone: + 61 2 9463 9340 ○ Email: onaidujames@mla.com.au ○ Mail: MLA , Level 1, 40 Mount Street, NORTH SYDNEY NSW 2060 • Make a disclosure to a member of senior management or the Board or other MLA Eligible Recipient; or • Make a disclosure to STOPline (MLA Group’s independent and confidential whistleblower service): <div data-bbox="612 1818 1120 2033" style="border: 1px solid red; padding: 5px; margin-top: 10px;">  <p style="margin: 0;">1300 30 45 50 (in Australia)</p> <p style="margin: 0;">+61 3 9811 3275 (outside Australia)</p> </div>

	<ul style="list-style-type: none"> ○ Email: mla@stoline.com.au ○ On-line: mla.stoplinereport.com ○ Mail: Meat & Livestock Australia Limited c/o STOPline, Locked Bag 8, Hawthorn, Victoria Australia 3122 <p>Disclosures can be made anonymously and all disclosures will be treated confidentially. There is no requirement for an Eligible Whistleblower to identify himself or herself to otherwise be eligible to receive the protections outlined under the Whistleblower Laws. If an Eligible Whistleblower wishes to remain anonymous, appropriate contact details should be provided to allow ongoing communication with the MLA Group.</p> <p>By making a disclosure to any of the above Eligible Recipients, the Eligible Whistleblower is taken to have consented to the details of the disclosure (including the Eligible Whistleblower’s identity - unless they have elected to remain anonymous) being provided to the WPO and handled in accordance with this Policy.</p>
<p>Will disclosures be investigated?</p>	<p>The MLA Group will assess all disclosures of improper conduct made under this Policy as soon as possible after receipt of the disclosure to determine whether it is a Protected Disclosure which qualifies for protection, and whether a formal investigation is required. If it is determined no investigation is warranted, the Eligible Whistleblower will be informed as soon as possible.</p> <p>Where required, the investigation will be conducted in a timely, thorough, confidential, objective and impartial manner recognising the principles of natural justice and best practice investigative techniques.</p> <p>The Whistleblower Protection Officer is responsible for determining the scope of, and resources applied to, each investigation.</p> <p>How the investigation is undertaken and the timeframe of the investigation will vary depending on the nature of the Protected Disclosure and the amount of information provided. The MLA Group may not be able to undertake an investigation if it is not able to contact the Eligible Whistleblower (for example, if an anonymous disclosure is made and no contact details provided).</p> <p>Complainants, where possible, will be provided with feedback regarding the investigation’s outcome.</p> <p>The MLA Group and the Eligible Recipient receiving a Protected Disclosure may need to disclose information in relation to a Protected Disclosure to undertake an investigation into the disclosure. However, information which may lead to the identity of the discloser will only be disclosed for the purposes of investigating the disclosure where the disclosure of that information is reasonably necessary for the purposes of investigating the conduct disclosed and all reasonable steps are taken to reduce the risk that the discloser will be identified as a result of disclosing that information.</p> <p>Unless consent is given by the person who makes a Protected Disclosure, their identity must not be disclosed during any investigation process.</p>
<p>Responsibilities under this Policy</p>	
<p>Staff</p>	<p>Staff must:</p>

	<ul style="list-style-type: none"> • When making a disclosure under this Policy ensure they have reasonable grounds on which to base the allegation(s). • Not victimise or cause a person to suffer detriment where a person makes or proposes to make a disclosure under this Policy.
Officers and Eligible Recipients	<p>Officers and Eligible Recipients specified in this Policy must:</p> <ul style="list-style-type: none"> • Ensure the appropriate consideration and confidentiality is applied to all disclosures under this Policy. • Promptly advise the Whistleblower Protection Officer of any disclosure. If they receive a Protected Disclosure, ensure that they comply with their obligations under the Whistleblower Laws in relation to confidentiality of an Eligible Whistleblower's identity (as outlined in 'What protection is available' section above). • Not victimise or cause a person to suffer detriment where a person makes or proposes to make a disclosure under this Policy.
Whistleblower Protection Officer	<p>The Whistleblower Protection Officer (HR Manager) is responsible for the administration of this Policy. The responsibilities also include:</p> <ul style="list-style-type: none"> • Receive all disclosures from Staff, management or the independent whistleblower service and acknowledge receipt with the complainant (if possible). • Determine whether a disclosure is a Protected Disclosure and whether a formal investigation is required. • Appropriately investigate Protected Disclosures. • Ensure that the MLA Group and its Staff comply with their obligations under the Whistleblower Laws. • Not victimise or cause a person to suffer detriment where a person makes or proposes to make a disclosure under this Policy. • Ensure the principles of natural justice are applied to the respondent(s) of any disclosure and investigation. • Report all disclosures to the Managing Director and the Audit, Finance & Risk Committee or appropriate person as detailed above provided that they and the Whistleblower Protection Officer ensure they comply with their obligations under the Whistleblower Laws in relation to confidentiality of an Eligible Whistleblower's identity (as outlined in 'What protection is available' section above). However, if the disclosure involves any of these individuals, the appropriate escalation process would occur. • Agree appropriate investigation processes and oversee the conduct of an investigation. • Provide an Investigation report to the Managing Director, the General Manager Corporate Services and the Audit, Finance & Risk Committee or as directed by the Chairman (subject to escalation and the Whistleblower Laws, including in relation to confidentiality of an Eligible Whistleblower's identity).

	<ul style="list-style-type: none"> • Provide quarterly consolidated reports relating to disclosures to the Audit & Risk Committee, ensuring that confidentiality obligations under the Whistleblower Laws are complied with. • Review this Policy in conjunction with the Audit & Risk Committee. • Ensure that all Staff receive training on the operation of this Policy and the Whistleblower Laws.
<p>Audit, Finance and Risk Committee</p>	<p>The Audit, Finance and Risk Committee is responsible for:</p> <ul style="list-style-type: none"> • Receiving any notification and reports of disclosures as designated under this Policy. • Determining an appropriate response to the outcome of any investigation including issues involving accounting and auditing matters. • Taking appropriate corrective action when applicable. • On an annual basis prepare a consolidated report for the Board on all disclosures reported to the Audit, Finance & Risk Committee, showing outcomes and actions, ensuring that confidentiality obligations under the Whistleblower Laws are complied with. • Undertaking periodic reviews of this Policy. • Ensuring that the MLA Group and its Staff comply with their obligations under the Whistleblower Laws. • Ensuring that the Audit, Finance and Risk Committee complies with its obligations under the Whistleblower Laws in relation to the confidentiality of an Eligible Whistleblower's identity.

Approval			
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