

# Whistleblower Policy

Macmahon Holdings Limited ("Macmahon") is committed to conducting its business in accordance with the highest standards of personal and corporate integrity, responsibility, openness and accountability. This is fundamental to Macmahon's values and is enshrined in Macmahon's Statement of Values and its Code of Conduct.

The purpose of this policy is to promote and support a culture of responsible and ethical behaviour, good corporate governance and compliance with Macmahon's legal and regulatory obligations. It also encourages reporting of violations (or suspected violations) and provides effective protection from victimisation and retaliation or dismissal to persons making a report.

To this end Macmahon strongly encourages, and provides protections and support for, the reporting of reasonably held concerns of suspected or actual misconduct or an improper state of affairs or circumstances at Macmahon.

## 1. Who is a Whistleblower?

A Whistleblower may be any current or former officer or employee, contractor, supplier or an associate of Macmahon or a relative of any of those persons.

## 2. Compliance with this policy

A Whistleblower may report Disclosable Information (as defined below) by complying with this policy.

This policy sets out the process for reporting concerns and also provides information about the support, protections and remedies which persons may be eligible to access when making a report of Disclosable Information in accordance with Relevant Legislation.

This policy does not impose contractual obligations on Macmahon, and the policy may be amended, withdrawn or replaced at any time at Macmahon's discretion.

## 3. What is Disclosable Information?

To be able to make a report under this policy, a Whistleblower must have objectively reasonable grounds to suspect that the information disclosed indicates a breach of Macmahon's Code of Conduct or that there is Disclosable Information. If a Whistleblower has reasonable grounds to suspect that there is Disclosable Information, the Whistleblower is protected under this Policy even if the disclosure turns out to be incorrect. However, it is a serious disciplinary offence to make allegations that prove to be unsubstantiated and made maliciously or known to be false.

**Disclosable Information** is information that:

- (a) concerns misconduct or an improper state of affairs or circumstances at Macmahon or its related bodies corporate; or
- (b) indicates that Macmahon has engaged in **Disclosable Conduct**, which includes conduct that:

- represents a danger to the public;
  - constitutes an offence against any Commonwealth Act that is punishable by imprisonment for a period of 12 months or more;
  - constitutes an offence or contravention of Relevant Legislation;
  - is otherwise prescribed by regulations under Relevant Legislation to be a disclosable matter;
- (c) usually relates to conduct of persons performing work for Macmahon but can also relate to conduct of third parties, such as customers, suppliers or service providers;
- (d) does not generally include a Personal Work-related Grievance unless the Disclosable Information:
- has significant implications for Macmahon **and** indicates Disclosable Conduct; or
  - relates to actual or threatened detrimental treatment of a Whistleblower who has already made a report under this policy or under Relevant Legislation.

Examples of Disclosable Information include:

- coercion, harassment (including sexual harassment) or discrimination by, or affecting, any member of Macmahon;
- unethical, dishonest, fraudulent, corrupt or unlawful conduct, including theft, money laundering and bribery or improper payments;
- conduct or any alleged conduct or other aspect of Macmahon's business that breaches competition and consumer laws or may be misleading or deceptive conduct;
- accounting, taxation or financial reporting practices, or concerns that pose a danger to MAH's financial system (even if it does not involve a breach of law);
- serious failures to comply with, or breach of, legal or regulatory requirements;
- engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure, or is believed or suspected to have made, or be planning to make a disclosure of a wrongdoing;
- potential breaches of human rights standards, including any conduct that may amount to modern slavery; or
- conduct endangering the health and safety of any person (even if it does not involve a breach of law).

#### 4. Who do Whistleblowers report to?

Macmahon's Equal Employment and Diversity Policy and Sexual Harassment Policy also provide an alternative pathway for reporting and investigating unlawful victimisation, discrimination, retaliation and harassment on the basis of sex, colour, religion, nationality, age, disability and other matters protected by law.

Macmahon has several channels for individuals wishing to make a Whistleblower report. Reports may be made confidentially or anonymously. A Whistleblower can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised.

##### (a) Your Call

Macmahon has engaged Your Call Whistleblowing Solutions to receive and manage a report with impartiality and confidentially. A secure report can be made to Your Call (including an anonymous report) via:

- (i) Your Call's website: **[www.yourcall.com.au/report](http://www.yourcall.com.au/report)** (you will need to enter the unique identifier code which is: **Macmahon**); or

- (ii) the Whistleblower hotline (**1800 630 739 within Australia and +61 8 9232 1073 outside of Australia**). Calls are taken by independent trained disclosure officers of Your Call. The Whistleblower hotline is manned by Your Call officers between 9am and midnight Monday to Friday (AEST), except public holidays. Calls outside of this will be directed to a voicemail and be returned within 8 hours.

Your Call remains the intermediary at all times, receiving and forwarding communication between all parties. Your Call will notify the Protected Disclosure Officers within 24 hours of receiving a report.

After making a disclosure, the Whistleblower will be provided with a unique Disclosure Identification Number and access to a secure online Message Board. The Message Board allows ongoing anonymous communication with Your Call and/or Macmahon. The Message Board can be used to receive updates, share further information/evidence and request support or report retaliation. If you cannot access the Message Board, you can contact Your Call via phone (above) for verbal updates.

**(b) Protected Disclosure Officers**

The Protected Disclosure Officers are each responsible for investigating and resolving all reported Whistleblower disclosures and allegations. The Protected Disclosure Officers must advise the Chair and the Managing Director & CEO and/or the Audit and Risk Committee of any serious breaches or allegations which are reported to them under this Whistleblower policy.

Reports to the Protected Disclosure Officers can be made by post or email to the attention of either one or both of the Protected Disclosure Officers, whose details are as follows:

**General Counsel**  
**Protected Disclosure Officer No 1, Macmahon**  
**15 Hudswell Street, Perth Airport WA 6105**  
**Email: [pdo1@macmahon.com.au](mailto:pdo1@macmahon.com.au)**

**General Manager – People**  
**Protected Disclosure Officer No. 2, Macmahon**  
**15 Hudswell Street, Perth Airport WA 6105**  
**Email: [pdo2@macmahon.com.au](mailto:pdo2@macmahon.com.au)**

If a report relates to one of the Protected Disclosure Officers, the Whistleblower may choose to make the report to the other Protected Disclosure Officer.

A Whistleblower may contact a Protected Disclosure Officer before, or at any time after, making a whistleblowing report through any reporting channel if they have any concerns about making a report, about confidentiality or about the protections that may be available under this policy or Relevant Legislation.

**(c) Supervisors or management**

Macmahon encourages any person wishing to make a Whistleblower report to approach their supervisor first as they may be in the best position to address a concern. If the person does not feel comfortable doing so or is not satisfied with their supervisor's response, they are encouraged to speak with anyone in management that they are comfortable approaching. The report will generally be referred to a Protected Disclosure Officer, except where the report relates to either one or both of the Protected Disclosure Officers.

**(d) External reporting bodies**

While Macmahon encourages a Whistleblower to report Disclosable Information under this policy, this policy is not intended to prevent a Whistleblower making a protected disclosure to Macmahon's auditor, ASIC, APRA, the Australian Federal Police, or the ATO.

Whistleblowers are encouraged to provide a Protected Disclosure Officer with copies of any report that they make to external reporting bodies.

Whistleblowers may seek legal advice from, or be legally represented by, a lawyer in relation to the Whistleblower's report of Disclosable Information.

## **5. Investigations**

The Protected Disclosure Officer receiving the report will notify the person who reported the alleged breaches acknowledging receipt of the report within five (5) business days. All reports will be promptly investigated and, if necessary, appropriate corrective action will be taken.

Subject to the provisions set out in Section 7 below, the Protected Disclosure Officer may conduct the initial review of the Whistleblower's report and may seek assistance from another appropriate person within Macmahon.

If the Protected Disclosure Officer deems that a further inquiry is appropriate, that inquiry or investigation may be conducted by a senior manager or a member of the Human Resources team or, at the discretion of Macmahon, by an external and independent person.

All inquiries and/or investigations will be conducted, as far as is practicable, on a confidential basis and in accordance with the Relevant Legislation ensuring not to disclose the information reported, the identity of the person making the disclosure or any information that is likely to lead to the identification of the person making the disclosure.

## **6. Whistleblower support**

Macmahon provides support for the Whistleblower, including by:

- keeping the Whistleblower informed of the progress and outcomes of the inquiry or investigation (subject to any privacy and confidentiality obligations and as required by law) including any proposed remedial actions;
- endeavouring to resolve any concerns that the Whistleblower has regarding actual or threatened detrimental treatment because they have made, or are considering making, a report under this policy;
- providing training to its employees, managers and officers about this policy; and
- providing access to a confidential support and counselling service, the Employee Assistance Program (**EAP**). Information on Macmahon's EAP is available from the Human Resources Department and on the Company's intranet.

In situations where a Whistleblower may have been involved in conduct connected with the report of Disclosable Information, the fact that the Whistleblower made a report may be relevant to any remedial or disciplinary action that may be taken as a consequence of the inquiry or investigation.

## **7. Protections for Whistleblowers**

### **(a) General Protections**

Macmahon will endeavour to:

- protect the Whistleblower's identity;
- conduct inquiries or investigations of Whistleblower reports on a confidential basis;
- manage the behaviour of other persons involved with the Disclosable Information; and
- protect the Whistleblower from detrimental treatment (or threats of detrimental treatment) because the Whistleblower has made, is proposing to make or is able to make, a report of information relating to a Disclosable Information in accordance with the Relevant Legislation.

### **(b) Confidentiality Protections**

Macmahon will not disclose the identity of the Whistleblower unless:

- the Whistleblower consents to the disclosure;
- the disclosure is made to ASIC, APRA, a member of the AFP, the Commissioner of Taxation or other prescribed body in accordance with the Relevant Legislation;
- the disclosure is made to a legal practitioner for the purposes of Macmahon obtaining legal advice or representation in accordance with the Relevant Legislation;
- a court or tribunal finds it is necessary in the interests of justice; or
- where the disclosure is otherwise required or permitted by law.

Macmahon will endeavour not to disclose information that is likely to lead to the identification of the Whistleblower unless:

- it is permitted to disclose the Whistleblower's identity (as above); or
- where the disclosure of that information is reasonably necessary for purposes of investigating the Disclosable Information and Macmahon takes all reasonable steps to reduce the risk that the Whistleblower will be identified as a consequence of the disclosure.

### **(c) Protections and Immunities under the Relevant Legislation**

If a Whistleblower makes a report of information relating to Disclosable Information under this policy the Whistleblower may be eligible for protection under the Relevant Legislation. The Whistleblower is encouraged to seek independent legal advice.

## **8. Reporting and governance**

This Policy will be made available externally on Macmahon's website as well as internally via the Macmahon Document Library.

Macmahon will periodically review this policy.

## **9. Definitions**

In this policy the following definitions apply unless the context otherwise requires:

<b>APRA</b>	means the Australian Prudential Regulation Authority.
<b>ASIC</b>	means the Australian Securities and Investments Commission.
<b>ATO</b>	means the Australian Taxation Office.
<b>Board</b>	means the Board of Directors of Macmahon.
<b>Chair</b>	means the Chair of the Board.
<b>Commonwealth</b>	means the Commonwealth of Australia.
<b>Personal Work-related Grievance</b>	means a grievance about any matter relating to the discloser's employment or former employment which has or tends to have implications for the discloser personally, including (without limitation): <ul style="list-style-type: none"> <li>• interpersonal conflict between a Whistleblower and another employee;</li> <li>• decisions relating to the engagement, transfer or promotion of the Whistleblower;</li> <li>• decisions relating to the terms and conditions of engagement of the Whistleblower;</li> <li>• decisions relating to the disciplinary treatment, suspension or termination of engagement of the Whistleblower.</li> </ul>

## **Relevant Legislation**

means the *Corporations Act 2001*, the *Australian Securities and Investments Commission Act 2001*, the *Banking Act 1959*, the *Financial Sector (Collection of Data) Act 2001*, the *Insurance Act 1973*, the *Life Insurance Act 1995*, the *National Consumer Credit Protection Act 2009*, the *Superannuation Industry (Supervision) Act 1993*, *Competition and Consumer Act 2010*, the *Taxation Administration Act 1953*, other tax laws administered by the Federal Commissioner of Taxation, any other Commonwealth law that is punishable by imprisonment for a period of 12 months or more, and regulations under or instruments referred to in these Acts.