

WHISTLEBLOWER REPORTING

Aim

Mona and its related entities (collectively 'we') are committed to the highest standards of conduct and ethical behaviour in all of our business activities and to promoting and supporting a culture of honest and ethical behaviour, compliance and good corporate governance. We expect our employees and contractors to act respectfully, diligently and ethically at all times at, or in connection with work.

We encourage the reporting of any instances of suspected unethical, illegal, fraudulent or adverse conduct involving our business and operations and we provide protections and measures so that those who make a report may do so confidentially and without fear of intimidation, disadvantage or reprisal.

What is a whistleblower and what is Reportable Conduct?

A whistleblower is someone who makes a disclosure about Reportable Conduct as categorised by Australian Securities & Investments Commission (ASIC) and is therefore entitled to specific legal protections. Reportable Conduct is actual or suspected conduct relating to our business and/or operations that is or may be:

- corrupt
- dishonest
- fraudulent
- illegal
- in breach of trust or duty
- indicative of gross mismanagement
- the cause of significant financial or reputational loss to the organization
- negligence that could cause consumer harm.

It is expected that if you become aware of, or suspect on reasonable grounds, actual or potential cases of Reportable Conduct, you will make a report under this policy. The whistleblower protection laws cover you if you are a current or former employee or organizational officer or associate and you report misconduct about the organization or its managers or other employees. You are also covered if you are a supplier or contractor to our organization, even though you are not an employee. Your spouse and family members are covered too. (Collectively 'you').

What should I consider before making a report?

Before you make a whistleblower report, you are encouraged to first consider whether the matter can be more appropriately addressed by making a report to our Protected Disclosure Officers, listed below.

Personal work-related grievances are not covered by whistleblower protections. If your report of misconduct is solely about a personal grievance you are aware of in our workplace, the whistleblower protections in the law won't apply. A personal work-related grievance has implications for an individual on a personal level but does not have any significant implications for the employer. Examples include, but are not limited to:

- an interpersonal conflict between employees
- a decision relating to an employee's engagement, transfer or promotion
- a decision relating to the terms and conditions of an employee's engagement
- a decision to suspend or terminate an employee's engagement, or otherwise to discipline an employee.

There may be some personal work-related grievances which do qualify for whistleblower protections. This includes:

- information about misconduct which includes or is accompanied by a personal work related grievance (i.e. a mixed report)
- when the discloser suffers from or is threatened with detriment for making a disclosure
- if the organization has breached employment or other laws punishable by imprisonment for a period of 12 months or more.

If your concern is related to a personal grievance or issue not covered by whistleblower protection, please contact a Protected Disclosure Officer for alternative reporting options.

It is necessary that you provide accurate, honest and truthful information when making a disclosure. There is no requirement that disclosers prove their allegation/s but they must have been made on reasonable grounds. There is no penalty to a discloser if the allegations are unverified after investigation.

Fake/falsified allegations are a form of misconduct for which there can be disciplinary action for employees. The protections of the Corporations Act do not grant immunity for any misconduct a discloser has engaged in that is revealed via their disclosure.

Who do I report the activity to?

If you become aware of any issue or behaviour which you consider to be Reportable Conduct, you can make a report via one of the following options listed below. To ensure appropriate escalation and timely investigation, we recommend that you first consider making any report/s to our Protected Disclosure Officers, listed below:

- Patrick Kelly / CEO
patrick.kelly@mona.net.au
- Liz Rodd / Director of People & Procurement
liz.rodd@mona.net.au
- Philippa Holmes / Director of Facilities & Assets philippa.holmes@mona.net.au

You may also raise the matter with an "officer" or "senior manager". This includes a director, or a senior manager in our organization who makes, or participates in making, decisions that affect the whole, or a substantial part, of the organization, or who has the capacity to significantly affect our financial standing.

If you are not comfortable or able to report misconduct to our Protected Disclosure Officers, you may report it to our external and independent whistleblowing service provider. We have contracted Your Call Whistleblowing Solutions ("Your Call") to receive and manage your report with impartiality and confidentiality. This service provides coverage to all connected

entities including Mona, Moo Brew, Moorilla, DarkLab and Material Institute. This option allows you to:

- remain completely anonymous, or
- identify yourself to Your Call only, or
- identify yourself to both Your Call and Mona.

The Your Call reporting options include:

- Website: <https://www.yourcall.com.au/report> (24hrs a day, 7 days a week)
- Telephone: 1300 790 228 (9am and 12am AEST, recognised business days)

Online reports can be made via the website address listed above. You will be required to enter our unique identifier code: **MONA**

Please note this code is the same no matter which entity you are or have been engaged with.

Under this process Your Call remains the intermediary at all times, receiving and forwarding communication between all parties. The only Mona Officers who will have access to your report are the three Protected Disclosure Officers listed above. Your Call can also circumvent any of the above Officers upon your request.

You will be able to securely upload any relevant documentation and/or material relevant to your disclosure. After making a disclosure, you will be provided with a unique Disclosure Identification Number (DIN) and access to a secure online Message Board.

The Message Board allows ongoing anonymous communication with Your Call and/or Mona. Your Call remains the intermediary at all times, receiving and forwarding communication between all parties. 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.

National Relay Service

If you are deaf, or have a hearing or speech impairment, you can contact Your Call online or through the National Relay Service. Simply choose your contact method at www.relayservice.gov.au and request Your Call's hotline 1300 790 228. If you have difficulty speaking or understanding English, contact us through the Translating and Interpreting Service (TIS) 131 450 and ask for Your Call on 1300 790 228.

What happens after I make a report?

All reports will be reviewed as a first step. If a review determines Non-Reportable Conduct or a policy breach of a different kind (not covered or relevant under this policy), the report will be managed in line with People & Culture policies.

Where Reportable Conduct is identified, we will investigate all matters reported under this policy as soon as practicable after the matter has been reported. A Protected Disclosure Officer may, with your consent, appoint a person or external provider to assist in the investigation of a report. Where appropriate, we will provide feedback to you regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made).

Any investigation/s will be conducted in an objective and fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and the circumstances.

Where a report is submitted that is not anonymous, a Protected Disclosure Officer or investigator will contact you to discuss the investigation process including who may be contacted and other matters relevant to the investigation.

Where a report is submitted anonymously, we will conduct the investigation and its enquiries to the best of our ability, based on the information provided. It must be noted that a decision by the discloser to remain anonymous may limit the investigation. As a discloser, you will be provided with regular updates if you are contactable (including through the use of our externally managed anonymous platform and channels). The frequency and timeframes of this contact will vary, depending on the nature of the disclosure. However it may not always be appropriate to provide the details or outcome of the investigation to you as a discloser.

How am I protected if I report activity?

We are committed to ensuring confidentiality and that those who make a report are treated fairly and do not suffer detriment. If you have made a report, are making or considering making a report under this policy you have:

Protection against detrimental conduct

Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats, intimidation, victimisation or other unfavourable treatment connected with making a report.

If you are subjected to actual or threatened detrimental treatment as a result of having made, making, or considering to make a report under this policy you should:

- inform a Protected Disclosure Officer, officer or senior manager within your relevant cluster or business unit immediately, or
- raise it in accordance with the reporting guidelines outlined in this policy.

Actual detriment and threatening to cause detriment are against the law (Corporations Act 1317AC) and may result in personal and / or corporate penalties. It may also be a matter for internal disciplinary action.

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. As a discloser, you:

- can choose to remain anonymous while making a disclosure, over the course of an investigation and after an investigation is finalised
- can refuse to answer questions that they feel could reveal your identity at any time, including during follow-up conversations
- should maintain ongoing two-way communication with the entity, so the entity can ask follow-up questions or provide feedback.

Protection of files and records

All files and records created from an investigation will be retained securely.

Unauthorised release of information to someone not involved in the investigation (other than senior managers or directors who need to know to take appropriate action, or for corporate governance purposes) without your consent as a whistleblower will be a breach of this policy.

If you have made a report, you are assured that a release of information in breach of this policy will be regarded as a serious matter and will be dealt with under our disciplinary procedures.

Other special protection information can be found here:

- [Special Protections under the Corporations Act](#)
- [Special Protections under the Tax Administration Act](#)

Support

If an employee requires additional support at any time, they can contact our Employee Assistance Program for free, confidential counselling with Converge on 1300 687 327 (1300 OUR EAP) or www.convergeinternational.com.au).

If employees require other internal support, they may contact [People & Culture](#) and they will provide an appropriate, impartial support person for the employee to connect with.

Accessibility & Training

This policy is made available:

- Internally via our staff intranet; as well as during the onboarding process via HR Onboard. All new employees are required to familiarise themselves with our organizational policies upon commencement of employment. Employees will also be provided with periodic refresher training.
- Externally via our [website](#); This allows policy access to all former employees, former and current spouses and family members, contractors, and suppliers.

This policy has been developed and approved in consultation with Mona's CEO; Patrick Kelly. If you have any questions about this policy, please contact Liz Rodd, Director of People & Procurement.

ADDENDUM

Special protections under the Corporations Act

The Corporations Act (Part 9.4AAA) gives special protection to disclosures about any misconduct or improper state of affairs relating to our organization if the following conditions are satisfied:

1. the whistleblower is or has been:
 - a. an officer or employee of our organization
 - b. an individual who supplies goods or services to our organization or an employee of a person who supplies goods or services to our organization
 - c. an individual who is an associate of our organization, or
 - d. a relative, dependent or dependent of the spouse of any individual referred to at (a) to (c) above;

2. the report is made to:
 - a. a Protected Disclosure Officer
 - b. an officer or senior manager of our organization
 - c. our organizations' external auditor (or a member of that audit team)
 - d. an actuary of our organization
 - e. ASIC
 - f. APRA, or
 - g. a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act;

3. the whistleblower has reasonable grounds to suspect that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances in relation to our organization. This may include a breach of legislation including the Corporations Act, an offence against the Commonwealth punishable by imprisonment for 12 months or more, or conduct that represents a danger to the public or financial system.

Examples of conduct which may amount to a breach of the Corporations Act include: insider trading, insolvent trading, breach of the continuous disclosure rules, failure to keep accurate financial records, falsification of accounts, failure of a director or other officer of our organization to act with the care and diligence that a reasonable person would exercise, or to act in good faith in the best interests of the corporation or failure of a director to give notice of any material personal interest in a matter relating to the affairs of our organization.

Details of our organization's external auditor are: BDO Chartered Accountants, 1300 138 991

The protections given by the Corporations Act when these conditions are met are:

1. the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure
2. no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report
3. in some circumstances, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty (such as where the disclosure has been made to ASIC or APRA, or where the disclosure qualifies as a public interest or emergency disclosure)
4. anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages
5. a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary, and
6. the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except ASIC, APRA, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

Confidentiality

If a report is made, the identity of the discloser must be kept confidential unless one of the following exceptions applies:

1. the discloser consents to the disclosure of their identity
2. disclosure of details that might reveal the discloser's identity is reasonably necessary for the effective investigation of the matter
3. the concern is reported to ASIC, APRA, or the AFP, or
4. the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

Special Protections under the Taxation Administration Act

The Taxation Administration Act gives special protection to disclosures about a breach of any Australian tax law by our organization or misconduct in relation to our organization's tax affairs if the following conditions are satisfied:

1. the whistleblower is or has been:
 - a. an officer or employee of our organization
 - b. an individual who supplies goods or services to our organization or an employee of a person who supplies goods or services to our organization
 - c. an individual who is an associate of our organization
 - d. a spouse, child, dependent or dependent of the spouse of any individual referred to at (a) to (c) above;
2. the report is made to:
 - a. a Protected Disclosure Officer
 - b. a director, secretary or senior manager of our organization;
 - c. any organizational external auditor (or a member of that audit team)

- d. a registered tax agent or BAS agent who provides tax or BAS services to our organization
 - e. any other employee or officer of our organization who has functions or duties relating to tax affairs of our organization (e.g. an internal accountant) (“Organizational recipients”);
 - f. the Commissioner of Taxation, or
 - g. a lawyer for the purpose of obtaining legal advice or representation in relation to a report; and
3. if the report is made to an organizational recipient, the whistleblower:
 - a. has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of our organization or an associate of our organization, and
 - b. considers that the information may assist an organizational recipient to perform functions or duties in relation to the tax affairs of our organization or an associate of our organization; and;
 4. if the report is made to the Commissioner of Taxation, the whistleblower considers that the information may assist an organizational recipient to perform functions or duties in relation to the tax affairs of our organization or an associate of our organization.

Details of our organization’s external auditor are: BDO Chartered Accountant, I300 I38 991

The protections given by the Taxation Administration Act when these conditions are met are:

1. the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure
2. no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report
3. where the disclosure was made to the Commissioner of Taxation, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, except where the proceedings are concerned with whether the information is false
4. unless the whistleblower has acted unreasonably, a whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a report
5. anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and liable to pay damages
6. a whistleblower’s identity cannot be disclosed to a Court or tribunal except where considered necessary
7. the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower’s identity, without the whistleblower’s consent, to anyone except the Commissioner of Taxation, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.



Confidentiality

If a report is made, the identity of the discloser will be kept confidential unless one of the following exceptions applies:

1. the discloser consents to the disclosure of their identity
2. disclosure of details that might reveal their identity is reasonably necessary for the effective investigation of the allegations
3. the concern is reported to the Commissioner of Taxation or the AFP, or
4. the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.