



WHISTLEBLOWER PROCEDURE

MRL-FI-PRO-0020

Revision Number	Issue Date	Prepared By	Reviewed By	Approved By	Signature
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PURPOSE

At MRL, it is expected that all employees embody our values and “OneMRL” ethos in all of our business activities.

The Whistleblower Procedure (this Procedure) is designed to support and assist the Group to promote a culture of ethical corporate behaviour, thereby providing an environment in which internal and external stakeholders are able to report an issue they genuinely believe breaches MRL’s Code of Conduct and Business Integrity.

This Procedure outlines how MRL will deal with such reports and sets out avenues for stakeholders to report such issues.

SCOPE

This Procedure applies to all MRL Stakeholders, defined for this purpose as employees (including contractors and consultants), Directors and suppliers for all entities within the MRL Group.

REPORTABLE CONDUCT

Any matter (Reportable Conduct) that a stakeholder genuinely believes is in breach of MRL’s Code of Conduct and Business Integrity, or of the law, should be reported in accordance with this Procedure.

Reportable Conduct may include any conduct that involves:

- actions that are dishonest, fraudulent or corrupt, including bribery or other activity in breach of the Bribery and Corruption provisions of the MRL Code of Conduct and Business Integrity
- illegal activity (such as theft, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law)
- unethical behaviour or behaviour in breach of MRL’s policies (such as dishonestly altering company records or data, adopting questionable accounting practices or wilfully breaching MRL’s Code of Conduct and Business Integrity or other Group policies or procedures);
- potential damage to MRL stakeholders such as unsafe work practices, environmental damage, health risks or abuse of MRL’s property or resources
- abuse of authority
- financial loss to MRL, damage to MRL’s reputation or any other issue that may be detrimental to MRL’s interests
- harassment, discrimination, victimisation or bullying, or
- any other kind of misconduct, observation or perception of an issue that may impact MRL in any of the areas outlined above.

RESPONSIBILITY TO REPORT

MRL relies on its Stakeholders to maintain and enhance a culture of honest and ethical behaviour. MRL does not tolerate any conduct that comprises Reportable Conduct. It is therefore expected that any Stakeholder who becomes aware of Reportable Conduct will report its occurrence under this Procedure.

REPORTING

MRL has a number of channels through which a person who becomes aware of Reportable Conduct may report its occurrence:

1. Internal Reporting

Stakeholders may wish first to discuss the Reportable Conduct informally with their MRL direct report/line manager or Divisional Human Resources advisor in order to determine whether serious misconduct has occurred. This is an opportunity to clarify the incident, ask questions and determine whether the matter falls under this Procedure. At all times, it is expected that these discussions will remain confidential. Where a Stakeholder believes that internal reporting is not appropriate, MRL encourages Stakeholders to seek out and report the matter to the Company Secretary; email address CoSec@mrl.com.au. Where the Stakeholder making such a report does not feel comfortable using this option, Stakeholders can make use of MRL's independent external Whistleblowing service, MinRes Integrity Assist, provided by Deloitte – contact details below.

2. External Reporting

A whistleblower may make a report to MRL's external independent Whistleblowing service, MinRes Integrity Assist, using any of the following methods:

- Email: minresintegrity@deloitte.com.au
- Phone: 1800 951 300
- Website: www.minresintegrity.deloitte.com.au
- Postal Address:
MinRes Integrity Assist
Reply paid 12628
A'Beckett Street
Melbourne VIC 8006
- Fax: +61 3 961 8182

An external report may be made anonymously, if desired, using any of the above methods; however, anonymity may impact MRL's ability to investigate the matter that has been reported.

Calls will be received by the MinRes Integrity Assist service on recognised Australian business days between 8.00 AM and 7.00 PM (AEST). Outside these times, calls are diverted to a mobile phone. In the unlikely event that calls are not answered on the mobile phone, a voice mail service provides the ability to leave a message. Calls are not recorded. The operators taking calls on this hotline are not associated with the MRL Group. They are trained and experienced specialists dedicated to dealing

with whistleblowers and their concerns. Whistleblowers will be provided with a confidential reference number by the MinRes Integrity Assist operator.

The MinRes Integrity Assist operator will prepare a report which details the misconduct reported by the whistleblower. All MinRes Integrity Assist reports will be forwarded to MRL's Company Secretary.

Reports made under this Procedure should describe the grounds for the report and provide as much detail as possible of all relevant facts and supporting documentation (if any).

Information contained in reports and provided by whistleblowers in the course of an investigation will be kept confidential, except as required by law or where disclosure is necessary to regulatory authorities, law enforcement agencies or professional advisors to the Group.

INVESTIGATION OF REPORTABLE CONDUCT

MRL will investigate all matters reported under this Procedure as soon as practicable after the matter has been reported. The Company Secretary may, with consent of the reporting party (if the report is not anonymous) appoint a person to assist in the investigation of a report. Where appropriate, MRL will provide feedback to the reporting party regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations may have been made).

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

While the particular investigation process and enquiries adopted will be determined by the nature and substance of the report, in general, as soon as practicable upon receipt of the report, if the report is not anonymous, the Company Secretary or investigator will contact you to discuss the investigation process. This will include the process of how to follow-up on the investigation, and other matters as relevant to the investigation.

Where a report is submitted anonymously, MRL will conduct the investigation and its enquiries based on the information provided.

PROTECTION OF WHISTLEBLOWERS

MRL is committed to ensuring confidentiality in respect of all matters raised under this Procedure, and will ensure that those who make a report are treated fairly and do not suffer detriment. A Stakeholder making a report in good faith in accordance with this Procedure (a "Whistleblower") will not be discriminated against or disadvantaged in their employment or engagement with MRL, even if the report is subsequently determined to be incorrect or not substantiated.

All reasonable steps will be taken to ensure that a Whistleblower is not subject to any form of victimisation, discrimination, harassment, demotion, dismissal or prejudice, as a result of having lodged a report. However, depending on the nature of the incident, this Procedure may not protect the Whistleblower if the Whistleblower has been involved in or is connected to the misconduct or illegal activities that are being reported.

If the Whistleblower wishes to benefit from statutory protections provided to whistleblowers (see Annexures A and B) they may also have to disclose their name. In these instances, MRL will continue to ensure that the Whistleblower is afforded statutory protections.

A report may have serious consequences, including potential damage to the career prospects and reputation of people who are the subject of allegations of misconduct. It is therefore very important that those who make a report under this Procedure do so in good faith, with reasonable grounds for believing that the information is correct or likely to be correct.

MRL takes very seriously all reports made under this Procedure and would look unfavourably on any report that is knowingly false or misleading. Appropriate action, including disciplinary action in the case of an employee, may be taken against any Stakeholder who knowingly makes a report that is not in good faith. A report will be considered to not have been made in good faith if it is frivolous, raised for a malicious reason or ulterior motive, or if it is not based on facts and/or circumstances that provide a reasonable basis for the report. Repeated reports about trivial matters may also be considered not to be made in good faith.

AMENDMENT OF THIS PROCEDURE

This Procedure cannot be amended without approval of the MRL Board of Directors. It will be reviewed from time to time to ensure that it remains effective and meets best practice standards and the needs of MRL.

References:

Code of Conduct - MRL-HR-POL-0012

Annexure A – 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 MRL if the following conditions are satisfied:

- 1 the whistleblower is or has been:
 - a. an officer or employee of an MRL Group company;
 - b. an individual who supplies goods or services to an MRL Group company or an employee of a person who supplies goods or services to an MRL Group company;
 - c. an individual who is an associate of an MRL Group company; 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. the Company Secretary;
 - b. an officer or senior manager of an MRL Group company concerned;
 - c. MRL's external auditor (or a member of that audit team);
 - d. ASIC;
 - e. APRA; or
 - f. 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 the MRL Group.

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;
- 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 Australian Securities and Investments Commission (ASIC), Australian Prudential Regulatory Authority (APRA), the Australian Federal Police (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:

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

Annexure B – Special Protections under the Taxation Administration Act

The Taxation Administration Act (Part IVD Section 14ZZT) gives special protection to disclosures about a breach of any Australian tax law by MRL or misconduct in relation to MRL Group's tax affairs if the following conditions are satisfied:

1. the whistleblower is or has been:
 - a. an officer or employee of an MRL Group Company;
 - b. an individual who supplies goods or services to an MRL Group Company or an employee of a person who supplies goods or services to an MRL Group company;
 - c. an individual who is an associate of an MRL Group company;
 - 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 Company Secretary;
 - b. a director, or senior manager of an MRL Group Company concerned;
 - c. any MRL Group Company external auditor (or a member of that audit team);
 - d. a registered tax agent or BAS agent who provides tax or BAS services to an MRL Group company;
 - e. any other employee or officer of MRL who has functions or duties relating to tax affairs of the company (e.g. an internal accountant) ("MRL 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 a MRL 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 an MRL Group Company or an associate of that company; and
 - b. considers that the information may assist the MRL recipient to perform functions or duties in relation to the tax affairs of an MRL Group Company or an associate of the company; and
4. if the report is made to the Commissioner of Taxation, the whistleblower considers that the information may assist the MRL recipient to perform functions or duties in relation to the tax affairs of an MRL Group Company or an associate of the company.

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:

- a. the discloser consents to the disclosure of their identity;
- b. disclosure of details that might reveal their identity is reasonably necessary for the effective investigation of the allegations;
- c. the concern is reported to the Commissioner of Taxation or the AFP; or
- d. the concern is raised with a lawyer for the purpose obtaining legal advice or representation.