

WHISTLEBLOWER POLICY AND PROCEDURE

Document Identifier: ID6154	Version No: 5
Approved by: Chief Executive Officer	Date: 23 December 2019
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BACKGROUND

Montrose is obliged to have a Whistleblower policy under the Corporations Act 2001 (Cth) and fully supports the principle of encouraging any stakeholder to report suspected or actual occurrences of illegal, unethical or inappropriate events, behaviours or practices. A 'whistleblower' function has been established on the organisation's website which links directly to the responsible board member who will undertake an investigation into the matter.

SCOPE

Directors, officers, management, employees, volunteers, clients, suppliers, consultants, family members and other interested parties.

RESPONSIBILITY

Chair, Finance Audit and Risk Management Committee

WHISTLEBLOWER POLICY

1. Introduction

- 1.1 Montrose is committed to fostering a culture of legal, ethical and moral behaviour and exemplary corporate governance.
- 1.2 Montrose recognises the value of transparency and accountability in its administrative and management practices, and supports the reporting of improper conduct.
- 1.3 This 'Whistleblower Policy and Procedure' has been developed so that people can raise concerns regarding situations where they believe that Montrose or anybody connected with Montrose has acted in a way that constitutes serious wrongdoing, including unethical, illegal, corrupt or other inappropriate conduct, as set out below.

2. Purpose of policy

- 2.1 This policy aims to:
 - a) encourage a person to report improper conduct in good faith if they know or have reasonable grounds to suspect such conduct;
 - b) provide a mechanism to report misconduct or dishonest or illegal activity that has occurred or is suspected within the organisation;
 - c) enable Montrose to deal with reports from whistleblowers in a way that will protect the identity of the whistleblower and provide for secure storage of the information;

- d) ensure that any disclosable matter is identified and dealt with appropriately;
- e) ensure that individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported, and
- f) help to ensure that Montrose maintains the highest standards of ethical behaviour and integrity.

3. Who the policy applies to

- 3.1 This policy applies to directors, officers, management, employees, volunteers, clients, suppliers, consultants, family members and other interested parties. Within this policy all of these people are represented by the term "Disclosers".
- 3.2 Although they are under no obligation to do so, any associate, family member or dependant of any person in the above groups of people may also speak up. If they do choose to speak up in line with this policy, we will extend to them the relevant rights and protections under this policy.

4. Principles applying to this policy

- 4.1 This policy is designed to comply with Montrose's legal obligations. If anything in this policy is inconsistent with any law imposed on Montrose, that legal obligation will prevail over this Policy.
- 4.2 We encourage Disclosers at Montrose to report any concerns in line with our policies and procedures.
- 4.3 Montrose expects Disclosers to act honestly and ethically, and to make any report on reasonable grounds.
- 4.4 Our obligations to Disclosers are detailed in this policy, but in particular in section 6 'Protection'.
- 4.5 Montrose will maintain confidentiality of all reports and protect the identity of Disclosers to the fullest extent possible. While Montrose encourages whistleblowers to identify themselves to the responsible board member, they may opt to report their concerns anonymously.

5. Disclosable matters

- 5.1 Who can report a disclosable matter?
 - 5.1.1 A whistleblower is a person who, whether anonymously or not, attempts to report misconduct or dishonest or illegal activity (the disclosable matter) that has occurred in connection with Montrose, and wishes to avail themselves of protection against reprisal for having made the report.
 - 5.1.2 A whistleblower may be a current or former employee with Montrose.
- 5.2 What is a disclosable matter?

- 5.2.1 A disclosable matter is information that the Discloser has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances in relation to:
- a) Montrose; or
 - b) A related body corporate of Montrose
- 5.2.2 A disclosable matter is any past, present or likely future activity, behaviour, state of affairs or misconduct considered to be:
- a) dishonest;
 - b) corrupt (including soliciting, accepting or offering a bribe, or facilitating payments or other such benefits);
 - c) fraudulent;
 - d) illegal (including theft, drug sale or use, violence or threatened violence, or property damage);
 - e) in breach of regulation, internal policy or code (such as our Code of Conduct);
 - f) improper conduct relating to accounting, internal controls, compliance, actuarial, audit or other matters of concern to the whistleblower;
 - g) a serious impropriety or an improper state of affairs or circumstances;
 - h) endangering health or safety;
 - i) damaging or substantially risking damage to the environment;
 - j) a serious mismanagement of Montrose's resources;
 - k) detrimental to Montrose's financial position or reputation;
 - l) maladministration (an act or omission of a serious nature that is negligent, unjust, oppressive, discriminatory or is based on improper motives);
 - m) concealing a disclosable matter.
- 5.2.3 A disclosable matter usually relates to the conduct of employees or directors, but it can also relate to the actions of a third party, such as a funder, customer/client, supplier or service provider.
- 5.3 What is not a disclosable matter?
- 5.3.1 While everybody is encouraged to speak up and report any concerns to Montrose, not all types of conduct are intended to be covered by this policy or by the protections under the Corporations Act 2001 (Cth). This Policy does not apply for example to complaints about service or personal work-related grievances (see 5.3.2, 5.3.3 and 5.3.4), unless the grievance includes victimisation due to whistleblowing. Those matters are dealt with under other policies.
- 5.3.2 Personal work-related grievances are those that relate to the discloser's current or former employment with Montrose that might have implications for the discloser personally but do not:
- a) have any other significant implications for Montrose (or another entity); or
 - b) relate to any conduct or alleged conduct about a disclosable matter (as set out in 5.2.2).
- 5.3.3 Personal work-related grievances include grievances such as interpersonal conflicts, decisions about promotions, decisions that do not involve a breach of workplace laws, or terms and conditions of employment.

5.3.4 However, personal work-related grievances may be covered by this policy where they include information about misconduct, an allegation that the entity has breached employment or other laws punishable by imprisonment by a period of 12 months or more, or the grievance includes victimisation due to whistleblowing.

5.4 What information do I need to make a report?

5.4.1 To make a protected report you must know of or have reasonable grounds to suspect the disclosable matter.

5.4.2 For a report to be investigated, it must contain enough information to form a reasonable basis for investigation. It is important therefore that you provide as much information as possible. This includes any known details about the events underlying the report such as the:

- a) date;
- b) time;
- c) location;
- d) name of person(s) involved;
- e) possible witnesses to the events; and
- f) evidence of the events (e.g. documents, emails).

5.4.3 In your report, include any steps you may have already taken to report the matter elsewhere or to resolve the concern.

5.5 How can I make a report?

5.5.1 A report must be made to the responsible board member, who is generally the Chair, Finance, Audit and Risk Management Committee.

5.5.2 Montrose will also protect individuals who have made a report in connection with Montrose:

- a) to the Australian Securities and Investments Commission (ASIC), APRA or another regulatory body prescribed by regulation;
- b) to a legal practitioner for the purposes of obtaining legal advice or legal representation about whistleblower protections; or
- c) that qualifies as an emergency or public interest disclosure under the Corporations Act 2001 (Cth). It is important that you understand the criteria for making a public interest or emergency disclosure and you may wish to consult an independent legal adviser before making a public interest or emergency disclosure.

5.5.3 While Montrose encourages you to identify yourself to the responsible board member, you may opt to report your concerns anonymously such as by adopting a pseudonym.

6. Protection

6.1 How will I be protected if I speak up about a disclosable matter?

- 6.1.1 If you have reasonable grounds to suspect improper conduct or an improper state of affairs, even if it turns out your concerns are mistaken, Montrose will support and protect you and anyone else assisting in the investigation.
- 6.1.2 Montrose will not tolerate any detriment inflicted on you because you or somebody else has made, or might make, a report of a disclosable matter. Examples of a detriment include:
- retaliation, dismissal, suspension, demotion, or termination of your role;
 - bullying, harassment, threats or intimidation;
 - discrimination, subject to current or future bias, or derogatory treatment;
 - harm or injury;
 - damage or threats to your property, business, financial position or reputation;
 - revealing your identity as a whistleblower without your consent or contrary to law; or
 - threatening to carry out any of the above actions.
- 6.1.3 This protection applies regardless of whether any concerns raised in a report are found to be true, provided that you are acting honestly and ethically and made the report on reasonable grounds.
- 6.1.4 This protection also applies to individuals conducting, assisting or participating in an investigation. You will also be entitled to the protection if you make a report of a disclosable matter to an external body under this Policy.
- 6.1.5 Anyone found to be victimising or disadvantaging another individual for making a disclosure under this policy will be disciplined and may be dismissed or subject to criminal or civil penalties.
- 6.1.6 If you believe you have suffered a detriment in violation of this policy, we encourage you to report this immediately to the responsible board member. Your concerns of being disadvantaged will be treated as a report of a disclosable matter in line with this policy.
- 6.1.7 Anyone engaging in detrimental conduct may be subject to serious consequences, including disciplinary action and/or termination of engagements or contracts, as applicable. They may also be subject to civil and criminal penalties.
- 6.1.8 You may also be entitled to the following legal protections for making a report:
- protection from civil, criminal or administrative legal action;
 - protection from having to give evidence in legal proceedings; and/or
 - compensation or other legal remedy.
- 6.2 How will Montrose ensure confidentiality?
- 6.2.1 A Discloser can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised. Montrose will do all it can to protect confidentiality.
- 6.2.2 However, we encourage all individuals to disclose their identity when raising a concern. This will assist us to gather further information on your report. If you

choose to disclose your identity, your details will be treated confidentially to the fullest extent possible in connection with the investigation. Montrose will take measures to protect your identity such as by redacting your personal information, storing your information and disclosure securely, referring to you in a gender-neutral context and only allowing qualified staff to investigate your disclosures.

- 6.2.3 You may choose to report your concerns anonymously. However, if you choose to disclose your identity, your details will be treated confidentially to the fullest extent possible in connection with the investigation, and your identity will not be disclosed unless:
- a) you consent in writing to the disclosure;
 - b) the disclosure is made to ASIC, APRA or the Australian Federal Police (AFP);
 - c) the disclosure is made to a legal practitioner for the purpose of obtaining advice;
 - d) the disclosure is authorised under the Corporations Act 2001 (Cth); and/or
 - e) disclosure is necessary to prevent or lessen a threat to a person's health, safety or welfare.
- 6.2.4 We encourage all individuals to disclose their identity when raising a concern. This will assist us to gather further information on your report. All information relating to a report of a disclosable matter will be stored securely and access will be limited to authorised staff.
- 6.2.5 It is illegal for a person to identify a discloser, or disclose information that is likely to lead to the identification of the discloser unless an exception above applies. If you feel that your confidentiality has been breached, you can lodge a complaint with a regulator, such as ASIC, for investigation. Montrose may also take disciplinary action against individuals that breach the confidentiality of a discloser, including summary dismissal.
- 6.3 False reports or disclosures
- 6.3.1 Protected disclosures must be made on reasonable grounds. Anyone who knowingly makes a false report/disclosure of a disclosable matter may be subject to disciplinary action, including dismissal.
- 6.3.2 The disciplinary action will depend on the severity, nature and circumstance of the false disclosure.

7. Handling and investigating a disclosure

- 7.1.1 Upon receiving a report of a disclosable matter, within five (5) days, Montrose will endeavour to assess the disclosure to determine whether:
- a) it qualifies for protection; and
 - b) a formal, in-depth investigation is required.
- 7.1.2 Montrose will endeavour to provide the Discloser with regular updates.

- 7.1.3 Montrose may not be able to investigate a disclosure if it is unable to contact the Discloser.
- 7.1.4 Montrose will handle and investigate protected disclosures in accordance with the Whistleblowing Procedure below.

8. Monitoring and assurance

- 8.1 This policy will be available to all Disclosers via the Montrose intranet.
- 8.2 This policy will be reviewed annually.

9. Legislation & Industrial Instruments

- Corporations Act 2001 (Cth)
- Fair Work Act 2009 (Cth)
- Fair Work Regulations 2009 (Cth)
- Insurance Act 1973
- Life Insurance Act 1995
- Public Interest Disclosure Act 2013
- Superannuation Industry (Supervision) Act 1993
- Taxation Administration Act 1953

This policy & procedure is not intended to override any industrial instrument, contract, award or legislation.

PROCEDURE

- 1.1 How do I make a report?
- 1.1.1 Whistleblowing protections will only apply to reports of a disclosable matter made in accordance with this Policy and Procedure.
- 1.1.2 Where you have reasonable grounds to suspect that an individual has engaged in misconduct, you should report the matter to the responsible board member via the Montrose website or in writing.
- 1.1.3 If you are not comfortable or able to report the disclosable matter internally, you may report it to ASIC.
- 1.2 How are reports investigated?
- 1.2.1 After receiving your report Montrose will:
- a) assess the disclosable matter;
 - b) consider whether there are any conflicts of interest prior to investigating;
 - c) determine whether external authorities need to be notified;
 - d) determine whether and how to investigate; and
 - e) appoint an Investigator if appropriate.

- 1.2.2 If an investigation is deemed necessary, it will be conducted fairly, objectively and in a timely manner. The investigation process will vary depending on the nature of the disclosable matter and the amount of information provided.
- 1.2.3 The responsible board member may delegate the investigation of the disclosable matter to the CEO or senior managers.
- 1.2.4 Any individuals who are accused of misconduct in a report (a Respondent) will have an opportunity to respond to allegations before any adverse findings are made and before any disciplinary action (if appropriate) is taken.
- 1.2.5 Montrose may need to speak with a whistleblower as part of an investigation. If the identity of the whistleblower is known, Montrose will endeavour to keep them informed about the status of an investigation.
- 1.2.6 If there is insufficient information to warrant further investigation, or the initial investigation immediately identifies there is no case to answer, the individual who reported the disclosable matter will be notified at the earliest possible opportunity.
- 1.3 Outcome of an investigation
 - 1.3.1 At the conclusion of the investigation, a report will be prepared outlining:
 - a) a finding of all relevant facts;
 - b) a determination as to whether the allegation(s) have been substantiated or otherwise;
 - c) the action that will be taken, which may include disciplinary action and dismissal.
 - 1.3.2 The disciplinary action will be dependent on the severity, nature and circumstances of the disclosable matter
 - 1.3.3 Where possible and appropriate, having regard Montrose's privacy and confidentiality obligations, the whistleblower will be informed of the outcome of any investigation within one month of making the report.