

## Policy: Whistleblower

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### 1. PURPOSE

- 1.1. Mayo Hardware (“the Company”) is committed to upholding the highest standards of integrity, honesty, and ethical behaviour in all aspects of our business. This Whistleblower Policy (“this policy”) plays a crucial role in fostering a “speak up” culture, encouraging employees to report any concerns related to unethical, illegal, or serious wrongdoing (“Reportable Conduct”).
- 1.2. This policy describes the protections available to whistleblowers, what matters are reportable, how they can report their concerns without fear of intimidation, disadvantage, or reprisal, and how the Company will support and protect them.

### 2. APPLICATION OF POLICY

- 2.1. This policy applies to protected disclosures made in Australia by any current or former employees, contractors, suppliers, or associates of Mayo Hardware, including their relatives or dependents (whether paid or unpaid).
- 2.2. This policy should be read in conjunction with the Company’s Code of Conduct, Mayo Messenger, and related policies. This policy supersedes all previous practises whether written or implied. This policy does not form part of any employee’s contract of employment.
- 2.3. This policy is available on the Company’s intranet (SharePoint) and extranet (website).
- 2.4. Any employee (regardless of paid or unpaid) who makes, or the subject of, a report under this policy is encouraged to contact the Company’s EAP service provider for support if required.

### 3. DEFINITIONS

#### 3.1. What is “Reportable Conduct”:

Reportable Conduct is anything that you have reasonable grounds to suspect, in relation to the Company’s board, director, officer, team member, contractor, supplier, or other person who has business dealings with the Company has engaged in any past, present, or likely future activity which:

- Is dishonest, corrupt, or unethical
- Involves theft, fraud, money laundering or misappropriation of funds
- Is a systemic, wilful, or serious breach of the law as it relates to Mayo Hardware, or its internal policies or processes
- Involves offering or accepting a bribe from any person
- Is illegal activity (such as illicit drug sale or use, violence or threatened violence, and criminal property damage)
- Presents a significant or serious threat to the health and safety of workers
- Involves a serious mismanagement of the Company’s resources
- Involves victimisation of someone for reporting a Reportable Conduct
- Involves any instruction to cover up or attempt to cover up serious wrongdoing
- Interferes with any impending internal or external audit processes
- Presents a serious risk to the reputation or financial wellbeing of the Company.

The Company expects that reports made under this policy are made honestly, ethically and on reasonable grounds. Persons making reports under this policy may still qualify for protection under this policy even if their disclosure turns out to be incorrect.

### 3.2. What is Not Reportable Conduct:

This policy is not intended to apply to disclosures relating to conduct concerning a person's individual employment or former employment (other than as set out in Reportable Conduct) such as:

- an interpersonal conflict at work;
- a decision relating to engagement, transfer or promotion;
- a decision relating to terms and conditions of engagement; or
- a decision to suspend or terminate the engagement or to discipline the person.

These matters will not be deemed to be Reportable Conduct, do not fall within the scope of this policy, and will typically be investigated or addressed separately under the Company's Discrimination, Harassment and Bullying Policy, and/or the Performance Management Guidelines, and/or any other relevant internal policies and procedures.

## 4. REPORTING

### 4.1. Reporting of "Reportable Conduct":

The Company encourages a culture of speaking up and coming forward if a person is aware, has knowledge of, or reasonably suspects, that someone has, or will, commit Reportable Conduct.

The Company also encourages a person to make a report by contacting the Company's Register Alert in the first instance where possible.

An employee can make a report by:

- contacting the Company's External Auditor – Nexia Australia, Sydney Office:  
Mr Lester Wills, Nexia Sydney 02 9251 4600  
Nexia Sydney, Company Auditor, 02 9251 4600.
- emailing the Company's dedicated Register Alert at  
[registeralert@mayohardware.com.au](mailto:registeralert@mayohardware.com.au)
- phone: 1300 360 211
- post to:  
Register Alert (Private & Confidential)  
PO Box 541  
Moorebank NSW 1875
- reporting directly to:  
a CEO, or a member of the Leadership Team  
the Executive Board  
the Company's External Auditor – Nexia Australia

A person who is not an employee of the Company can also make a report by any of the above methods.

- 4.2. While Mayo Hardware encourages honest and good-faith reporting, false or vexatious claims will not be protected under this policy. Disciplinary proceedings may be initiated against employees who knowingly make false or malicious reports.
- 4.3. Reports and disclosures can be made verbally or in writing and can be anonymous. They should include as much information as possible, including the details of the misconduct, people involved, dates, locations and any other evidence that exists.
- 4.4. All reports can be made anonymously and still receive the protection provided under this policy. However, when deciding whether to make a report anonymously, please be aware that anonymity may limit the Company's ability to investigate the matters reported. The Company encourages you to disclose your identity when making a report under this policy, as this will also enable us to monitor your wellbeing and protect you from any retaliation or detriment.
- 4.5. It is expected that employees of the Company who become aware of actual Reportable Conduct, or suspect, on reasonable grounds, potential cases of Reportable Conduct, will make a report under this policy or under other applicable policies.
- 4.6. Responding to Reportable Conduct  
The Register Alert will assess all reports that are received and will determine whether the matter falls under this policy.

If the Register Alert determines a report does not fall under or relate to Reportable Conduct, they will advise the person making the report and advise them how the report will be handled under a separate policy that is most relevant to the reported matter.

## **5. PROTECTION OF YOUR IDENTITY AND CONFIDENTIALITY**

- 5.1. Mayo Hardware will treat all reports, as well as all confidential information acquired in the course of investigating a report, with the strictest confidence. Subject to compliance with legal requirements, the Company will take reasonable steps to keep your identity confidential and reduce the risk of disclosure during an investigation and will only share your identity as a whistleblower or information that is likely to reveal your identity if:
- you consent;
  - the concern is reported to the Australian Securities and Investments Commission ("ASIC"), the Australian Prudential Regulation Authority ("APRA"), the Tax Commissioner or the Australian Federal Police ("AFP"), the New Zealand Ombudsman, the New Zealand Serious Fraud Office ("SFO") and/or equivalent governing local bodies; or
  - the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.
- 5.2. If the Company needs to investigate a report, any disclosures of your identity or information likely to reveal your identity will only be made to an employee, advisor, or contractor of the Company, who reasonably has a need to investigate, report on, or respond to, the matters raised in your disclosure.

### 5.3. Protection from Detrimental Conduct

The Company understands that the decision to make a report can be a difficult one to make. Therefore, the Company is committed to protecting the identity and confidentiality of whistleblowers. All reports and confidential information acquired during investigations will be treated with the strictest confidence. Whistleblowers will be shielded from Detrimental Conduct, and any retaliation against them will be treated as a serious offense.

Under this policy, any Detrimental Conduct against a person reporting Reportable Conduct will be treated as a serious wrongdoing. These protections will apply even where it is subsequently determined that a report was mistakenly made or not substantiated.

If a person makes a report and subsequently faces any kind of Detrimental Conduct, they are encouraged to notify the Register Alert, and the Register Alert will ensure the matter is investigated promptly. If a person is found to have disadvantaged or retaliated against a person because of the submission of a report, that will be grounds for disciplinary action, up to and including dismissal.

The Company understands that there may also be some serious repercussions for individuals who are mentioned in a report. Accordingly, the Company will ensure their fair treatment and will extend the protections stated within this policy to these individuals where appropriate.

### 5.4. 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 the Leadership Team or the Executive Board who need to know to take appropriate action, or for corporate governance purposes) without your consent as a whistleblower will be considered as a breach of this policy.

Whistleblowers 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 the Company's disciplinary procedures.

## 6. INVESTIGATION

6.1. Any employee (regardless of paid or unpaid) who makes, or is subject of, a report under this policy is encouraged to contact the Company's EAP service provider for support if required.

6.2. A report made that is assessed as falling within this policy will be investigated:

- The Company will investigate matters reported under this policy as soon as practicable after the matter has been reported.
- Upon receipt of a report, the Register Alert will conduct an initial assessment to determine if it falls under this policy. Subsequently, an internal or external investigator will be assigned based on the nature of the report. The investigation will be conducted promptly and fairly, with regular feedback provided to the reporting individual on the progress and outcome of the investigation and/or outcome (subject to considerations of the privacy of those against whom allegations are made).
- 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 Register Alert or investigator will contact you to

discuss the investigation process including who may be contacted and such other matters as are relevant to the investigation.

- Where a report is submitted anonymously, the Company will conduct the investigation based on the information provided to it.

## **7. BREACH OF THIS POLICY**

7.1. Any breach of this policy by an employee may be regarded as misconduct and may result in disciplinary action (up to and including dismissal where relevant).

7.2. A breach of this policy may also amount to a civil or criminal contravention under the Australian whistleblower protection laws (in particular, the regime contained in the Corporations Act and the Taxation Administration Act), giving rise to significant penalties.

7.3. If a person makes an unfounded complaint or a false complaint in bad faith (eg, making up a complaint to get someone else in trouble or making a complaint where there is no foundation for the complaint), that person may be disciplined and may be exposed to a defamation claim.

## **8. VARIATIONS AND REVIEW FREQUENCY**

8.1. The Company reserves the right to review and vary this policy from time to time. This policy will be reviewed annually or as required to ensure its continued relevance and effectiveness.

## **9. CONTACTS**

9.1. For questions about this policy, please email the Register Alert at [registeralert@mayohardware.com.au](mailto:registeralert@mayohardware.com.au) or HR at [hr@mayohardware.com.au](mailto:hr@mayohardware.com.au).