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WHISTLEBLOWER POLICY

POLICY:

The purpose of our Whistleblower Policy (this policy) is to encourage those in Australia and New Zealand who have information on misconduct that is relevant to MG Motor (Australia and New Zealand) ("MG") to raise their concerns (that is, make a whistleblower disclosure) in the safety, security, protections and support that MG provides. In doing so, this supports MG's values and Code of Conduct, as well as MG's long-term sustainability and reputation.

Whistleblower reporting is an important tool for MG to identify misconduct that may not be uncovered unless there is a safe and secure way to disclose wrongdoing. All employees are expected to observe the highest standards of ethical conduct, integrity and behaviour during the course of their employment with MG.

MG is required to comply with its legal and regulatory obligations including the whistleblower provisions under the Australian Commonwealth *Corporations Act 2001* and the Australian *Taxation Administration Act 1953*. For full details of whistleblower provisions, please refer to these laws (and any other applicable laws) with this policy summarising the key points.

TO WHOM DOES THIS POLICY APPLY:

This policy applies to and provides protections to Eligible Whistleblowers.

You are entitled to protection under the *Corporations Act 2001* and if applicable the *Taxation Administration Act 1953*, if:

- you are an Eligible Whistleblower (see below for what this means); and
- you have disclosed (or intend to disclose) a Reportable Matter (see the next page for what this means) to an Eligible Recipient (an individual who can receive a whistleblower disclosure - see next page for who they are) or to the Australian Securities and Investments Commission ("ASIC"), the Australian Prudential Regulation Authority ("APRA") or another entity prescribed under the *Corporations Act 2001*.

You will also be entitled to protection as an Eligible Whistleblower if you get advice from a legal practitioner on the operation of whistleblower protection laws.

Also, in more specific and limited circumstances where a matter is of public interest or there is an emergency, a report may be protected if it is made to a journalist or a member of Parliament. It is important that you understand the criteria for making a public interest or an emergency disclosure to be covered by the whistleblower protections. MG recommends that you contact an Eligible Recipient (listed on the next page) or an independent legal adviser before making a public interest or an emergency disclosure.

An Eligible Whistleblower is a person who is, or has been, any of the following:

- an officer or employee of MG (this includes current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers and directors); or



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- a person who supplies goods or services to MG or an employee of a person who supplies goods or services to MG (whether paid or unpaid) - this includes MG's dealerships for matters relevant to MG and could also include current and former volunteers, contractors, consultants, service providers and business partners; or
- a person who is an associate of MG - for example, a director or company secretary of MG or a related body corporate of MG; or
- a relative, dependent or dependent of the spouse of any person referred to in this definition of Eligible Whistleblower.

WHAT TYPES OF MISCONDUCT CAN BE REPORTED (REPORTABLE MATTERS):

A whistleblower can report what is called a Reportable Matter if an Eligible Whistleblower has reasonable grounds to suspect that the information being disclosed is about:

- misconduct (such as theft of company property, fraud, damage to company property, assault, bullying or harassment, misuse of company resources or assets, breach of duty, corruption, bribery, threats, theft of company ideas like intellectual property or copyright protected materials, timesheet or overtime or allowances fraud, computer or email or Internet misuse, inappropriate material access or transmission, a criminal offence); or
- an improper state of affairs or circumstances (such as a conflict of interest, receiving improper gifts or benefits or hospitality without approval or not permitted by company policies, misuse of work time working for another employer or own business, breach of privacy or confidentiality, unlawful discrimination); or
- behaviour that represents a danger to the public or the financial system (such as breaches of occupational health & safety); or
- a breach of the Corporations Act (such as directors or other company officers not acting in good faith including dishonesty, employees misuse of position or misuse of information); or
- a breach of the Taxation Administration Act or improper conduct in relation to the tax affairs, in relation to MG or a related body corporate of MG.

A personal work-related grievance that does not involve harm to whistleblower (or a threat of harm) is not a Reportable Matter and is not protected under the *Corporations Act 2001* or *Taxation Administration Act 1953*. A personal work-related grievance is one that relates to your current or former employment that has implications for you personally but does not have significant implications for MG (such as if you believe you have missed out on a promotion that you deserve or if you don't like the managerial style of your supervisor). However, a work-related grievance may still qualify for protection under the law and you may want to ask an Eligible Recipient at MG for advice.

WHO CAN RECEIVE A WHISTLEBLOWER REPORT (WHO IS AN ELIGIBLE RECIPIENT):

A whistleblower can report (anonymously if wanted) a Reportable Matter to any of the following Eligible Recipients (that is, an individual who can receive a whistleblower disclosure):

- **MG's external whistleblower reporting service operated by RSM Australia Pty Ltd** for use by MG in Australia and New Zealand using any of the reporting channels of –
 - By Internet <https://www.rsm.global/australia/WBreporting>
 - By email RSMHelpline@rsm.com.au
 - By telephone number **1800 270 748 (from within Australia)** or **+61 1800 270 748 (from New Zealand)** 24 hours a day 365 days a year



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- By mail to the **National Head of Fraud & Forensic Services, RSM Australia, Level 13, 60 Castlereagh Street, Sydney, NSW, Australia, 2000;**
- the nominated **MG Whistleblower Protection Officer (“WPO”) of Tanya Luo, Company Secretary – Australia;**
- an officer, director or senior manager of MG (but the preference is for a report to be made to the external whistleblower reporting service of RSM Australia or the MG’s WPO;
- an internal or external auditor of MG;
- (in relation to tax affairs) a tax agent of MG;
- other designated bodies that can receive disclosures of ASIC, APRA, the Australian Commissioner of Taxation, or another Australian Commonwealth authority prescribed by law.

An Eligible Whistleblower will still qualify for protection for a disclosure even if their disclosure turns out to be incorrect. However, anyone who knowingly makes a false report of a Reportable Matter, or who otherwise fails to act honestly with reasonable belief in respect of the report may be subject to disciplinary action, including dismissal.

HOW TO MAKE A DISCLOSURE:

A whistleblower report or disclosure can be made to any of the listed Eligible Recipients listed in the previous section. In practical terms, you can make contact with either:

- **MG’s external whistleblower reporting service operated by RSM Australia Pty Ltd** for use by MG in Australia and New Zealand using any of the reporting channels of –
 - By Internet <https://www.rsm.global/australia/WBreporting>
 - By email RSMHelpline@rsm.com.au
 - By telephone number **1800 270 748 (from within Australia)** or **+61 1800 270 748 (from New Zealand)** 24 hours a day 365 days a year
 - By mail to the **National Head of Fraud & Forensic Services, RSM Australia, Level 13, 60 Castlereagh Street, Sydney, NSW, Australia, 2000.**
- The nominated **MG Whistleblower Protection Officer (“WPO”) of Tanya Luo, Company Secretary – Australia;**
 - By email mgwhistleblower@smil.com

HOW YOU ARE LEGALLY PROTECTED FOR MAKING A DISCLOSURE:

Legal protections a whistleblower has when making a disclosure include the following:

- Protection and confidentiality of the whistleblower’s identity. It is illegal for a person to identify an Eligible Whistleblower or disclose information that is likely to lead to their identification.
- Protection from detrimental actions or omissions. It is illegal for a person to engage in conduct that causes (or threatens) detrimental treatment to an Eligible Whistleblower in the belief or suspicion that a person has made, may make, proposes to make or could make a report of a Reportable Matter. Detrimental treatment could include dismissal, demotion, harassment, damage to reputation, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a disclosure as an Eligible Whistleblower.
- Compensation and other remedies. Eligible Whistleblowers may also be entitled to seek compensation and other remedies through the courts if MG fails to protect the Eligible Whistleblower from detriment and the Eligible Whistleblower suffers loss or damage.



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- Civil, criminal, and administrative liability protection (including disciplinary action) for making reports of Reportable Matters. No contractual right (including under an employment contract) can be exercised against an Eligible Whistleblower to stop them disclosing a Reportable Matter. If you are an Eligible Whistleblower and the disclosure is to an Eligible Recipient or other designated body as listed in this policy or is a public interest disclosure or emergency disclosure, the information you disclose also cannot be used against you in criminal proceedings or in proceedings for that impose a penalty (except if the proceedings are in respect of the falsity of the information).

HOW OUR COMPANY SUPPORTS AND PROTECTS WHISTLEBLOWERS:

MG will support and protect whistleblowers by means including:

- Protect the confidentiality of a whistleblower's identity (such as using gender-neutral terms and redact or remove personal or other information which may suggest identity, and whistleblowers will be handled and investigations conducted by those who are qualified).
- Security of record-keeping and information sharing processes (such as limited information to those directly involved in conducting the investigation or managing the investigation process).
- Protect whistleblowers from detrimental acts or omissions (such as support services including counselling through MG's Employee Assistance Program or other professional or legal services that can be made available to Eligible Whistleblowers, and ensuring that management are aware of their responsibilities through mechanisms including through training).

HOW MG WILL HANDLE AND INVESTIGATE A DISCLOSURE:

Once a Reportable Matter has been received from an Eligible Whistleblower, who has provided reasonable grounds for their belief that the Reportable Matter has occurred, an investigation of that allegation(s) will begin as soon as practicable after the report has been received and assessed. The objective of an investigation is to determine whether there is sufficient evidence to substantiate or refute what is reported, and will generally involve the following process:

- Evidence gathering;
- Computer forensics;
- Develop and test investigation hypothesis;
- Gather external records;
- Interviewing;
- Performing data analysis;
- Producing a report of factual findings.

If MG determines that the information disclosed does not amount to a Reportable Matter, the Eligible Whistleblower will be, if practicable, informed of that decision. In some instances, reports may not be able to be responded to, for example, because they are anonymous reports.

If an investigation is conducted, it will be conducted consistent with the principles of natural justice and procedural fairness including:

- follow a fair process;
- the person who is alleged to have committed misconduct is innocent unless proved to be true;
- be conducted in as timely a manner as the circumstances allow;
- the investigator is to be competent and qualified;



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- act fairly and without bias and be independent of the person(s) about whom an allegation has been made;
- make all reasonable inquiries or investigations before making a decision;
- *investigation results based on facts and not opinion.*

HOW FAIR TREATMENT IS PROVIDED TO ALL (INCLUDING THE DISCLOSER AND THE SUBJECT OF THE DISCLOSURE):

Investigations will be conducted promptly and fairly with due regard for the nature of the allegation and the rights of the people involved in the investigation. MG recognises the importance of balancing the rights of the Eligible Whistleblower and the rights of people against whom a report is made in ensuring fairness.

MG will ensure that, provided the claim was not submitted anonymously, the Eligible Whistleblower is kept informed of the progress and outcomes of the investigation of their allegation(s). This will be subject to the considerations of privacy of those against whom allegations are made, and considerations of confidentiality affecting MG.

Provided there are no restrictions or other reasonable bases for doing so, people against whom an allegation has been made will be informed of the allegation and will have an opportunity to respond to any allegation. That is, MG will take steps to ensure fair treatment of any person who is the subject of the Reportable Matter report as well as the Eligible Whistleblower.

HOW OUR COMPANY MAKES THIS POLICY EASILY ACCESSIBLE:

This policy is available on our intranet and on our website, and referred to where relevant by means including awareness training.

IF YOU HAVE ANY QUESTIONS:

- For any questions about this policy or making a whistleblower report or disclosure, please contact the nominated **MG Whistleblower Protection Officer ("WPO") of Tanya Luo, Company Secretary – Australia** ;