

# Whistleblower Policy

Macmahon is committed to conducting its business in accordance with the highest standards of personal and corporate integrity, responsibility, openness and accountability.

Macmahon does not tolerate fraud or corrupt conduct by its employees or others, nor the taking of reprisals against those who come forward to disclose such conduct.

To this end Macmahon:

- is committed to a culture of corporate compliance and ethical behaviour; and
- strongly encourages employees to make disclosures that reveal fraud or corrupt conduct.

**To achieve these objectives Macmahon will:**

- encourage employees to raise matters of concern at any time with their supervisors or managers;
- establish an independently managed Ethics Line toll-free number for employees to call if they feel unable to raise an issue with a supervisor or manager, and where the matter relates to actual or suspected fraud or corrupt conduct;
- take all reasonable steps to protect employees who make such disclosures from any reprisal or detrimental action arising as a result of their disclosure;
- take all reasonable steps to protect the identity of an employee making a disclosure pursuant to this policy unless authorised by that person, except to the extent required by law; and
- take reasonable steps to protect the identity of a person subject to an allegation to the extent reasonable in the circumstances and except to the extent required by law.