



Whistleblower Policy

Summary

This policy sets out how Mighty Kingdom manages disclosures by whistleblowers, and the commitment to protect whistleblowers from any retribution or other detriment that may arise because of their disclosure.



Authorisation

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Amendment History

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1. Purpose of this policy

This policy sets out how Mighty Kingdom manages disclosures by whistleblowers, and the commitment to protect whistleblowers from any retribution or other detriment that may arise because of their disclosure.

2. Policy statement

The Company does not tolerate wrongdoing under any circumstances. Mighty Kingdom will manage disclosures by whistleblowers in accordance with both the letter and the spirit of applicable laws. This includes a commitment to protect whistleblowers from any retribution or other detriment that may arise because of their disclosure.

3. Who the policy applies to

This policy covers anyone who is currently, or has previously been:

- A director, officer, or advisor of Mighty Kingdom.
- An employee of Mighty Kingdom.
- A supplier of goods or services or an employee of a supplier of goods to Mighty Kingdom.
- An associate of Mighty Kingdom.
- A relative, spouse or dependent of any individual listed above.

4. What matters the policy applies to

a. Disclosable matters

A disclosable matter is:

- Illegal conduct such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property.
- Fraud, money laundering or misappropriation of funds.
- Offering or accepting a bribe.
- Financial irregularities.
- Failure to comply with, or breach of, legal or regulatory requirements.
- A serious risk to public health, public safety, or environmental safety.
- Engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure.

b. Reasonable grounds

Any disclosure must be based on grounds that a reasonable person would conclude relates to a disclosable matter. The discloser does not have to prove the



allegations raised in the disclosure but should have some information to support a genuine belief that disclosable matter has occurred.

c. Disclosures not covered

Disclosures that are not about disclosable matters do not qualify for protection under the Corporations Act and are discouraged. In particular, disclosures that are purely about workplace grievances are not protected by the Act. Examples of personal work-place grievances include:

- Interpersonal conflict between employees.
- Decisions that do not breach workplace laws.
- Decisions relating to employee engagement, transfer or promotion, terms, and conditions of employment.

Workplace grievances must be handled in accordance with Mighty Kingdom's Grievance Procedure.

5. Who can receive a disclosure

a. Standard disclosures

To qualify for protection under the Act, a disclosure must be made to one of the following:

- Mighty Kingdom's Managing Director, Executive Director, or a board Director.
- Mighty Kingdom's internal or external auditors.
- A legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the disclosure.
- ASIC, APRA or another prescribed Commonwealth body.

b. Public interest disclosures

A public interest disclosure is the disclosure of information to a journalist or a parliamentarian, where:

- At least 90 days have passed since the discloser made the disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation.
- The discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure.
- The discloser has reasonable grounds to believe that making a further disclosure of the information is in the public interest.
- Before making the public interest disclosure, the discloser has given written notice to the body to which the previous disclosure was made that includes sufficient information to identify the previous disclosure and states that the discloser intends to make a public interest disclosure.



c. Emergency disclosures

An emergency disclosure is the disclosure of information to a journalist or parliamentarian, where:

- The discloser has previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by regulation.
- The discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment.
- Before making the emergency disclosure, the discloser has given written notice to the body to which the previous disclosure was made that includes sufficient information to identify the previous disclosure and states that the discloser intends to make an emergency disclosure.
- The extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

Mighty Kingdom encourages disclosures first be made internally where appropriate as it wishes to identify and address wrongdoing as early as possible.

The discloser is encouraged to understand the criteria for making a public interest or emergency disclosure and should obtain independent legal advice before proceeding.

6. How to make a disclosure

A disclosure can be made to any person or entity set out in Section 5 and can be:

- In person.
- By email, phone, video, or other electronic means.
- By mail.

The receiver of the disclosure can request information to be provided in writing where required to support an investigation. Anonymous disclosures are protected under this policy.

7. Protections

a. Protection of identity

Mighty Kingdom is committed to protecting the identity and confidentiality of anyone making a disclosure that qualifies for protection. It will not disclose the identity of a discloser or information that is likely to lead to the identification of the discloser.

Exceptions are:



- To ASIC, APRA, or a member of the Australian Federal Police.
- To a legal practitioner for the purposes of obtaining legal advice or legal representation.
- To a person or body prescribed by regulations.
- With the consent of the discloser

Where the discloser believes there has been a breach of confidentiality, the discloser may lodge a complaint with a regulator, such as ASIC, APRA or the ATO, for investigation.

b. Protection from detriment

No one can engage in or threaten to engage in conduct that causes detriment to someone who has made a disclosure or who is suspected of doing so. Such conduct or threats may include:

- Dismissal.
- Injury.
- Alteration of an employee's position to their disadvantage.
- Discrimination between one employee and others.
- Harassment.
- Damage to property or reputation, business, or financial position.

c. Compensation

Anyone who suffers loss, damage, or injury because of a disclosure where Mighty Kingdom failed to prevent detrimental conduct can go to court to seek compensation. Mighty Kingdom encourages anyone in this position to seek legal advice.

d. Protection from liability

Anyone making a disclosure that qualifies for protection is protected from civil, criminal, or administrative liability relating to the disclosure. However, this protection will not grant immunity for any misconduct the discloser has engaged in that is revealed through the disclosure or for any action brought in relation to false disclosure.

If anyone feels that Mighty Kingdom has breached your rights or that you have been subject to detriment following a disclosure, they can contact the Chair of the Board, the Managing Director, Executive Director, or lodge a complaint with a regulator such as ASIC, APRA or the ATO, for investigation.

8. Support for a discloser

a. Protection of identity

Mighty Kingdom will reduce the risk that the discloser will be identified from the



information contained in a disclosure by ensuring that:

- All personal information or reference to the discloser witnessing an event will be redacted.
- The discloser will be referred to in a gender-neutral context.
- Where possible, the discloser will be contacted to help identify certain aspects of their disclosure that could inadvertently identify them.
- Disclosures will be handled and investigated by qualified staff.

Mighty Kingdom will reduce the risk that the discloser will be identified from record-keeping and information-sharing processes by ensuring that:

- All paper and electronic documents and other materials relating to disclosures will be stored securely.
- Access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure.
- Only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of a discloser's identity (subject to the discloser's consent) or information that is likely to lead to the identification of the discloser.
- Communications and documents relating to the investigation of a disclosure will not to be sent to an email address or to a printer that can be accessed by other staff.
- Each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of a discloser's identity may be a criminal offence.

b. Protection from detriment

Mighty Kingdom will reduce the risk that the discloser will suffer detriment by ensuring that:

- Processes for assessing the risk of detriment against a discloser and other persons which will commence as soon as possible after receiving a disclosure.
- Appropriate support services including counselling or other professional or legal services are provided to discloser.
- Strategies are offered to help a discloser minimise and manage the challenges resulting from the disclosure or its investigation.
- Where appropriate, operational changes are made to protect the discloser from risk of detriment.
- Management are aware of their responsibilities.
- Prompt interventions are made if detriment has already occurred or other issues arise.



9. Handling and investigating disclosures

a. Handling a disclosure

The recipient will acknowledge the disclosure within a reasonable period and promptly determine the appropriate person or body to handle the disclosure.

That person or body will assess the disclosure to determine whether:

- It qualifies for protection.
- A formal, in-depth investigation is required.

b. Investigating a disclosure

Investigations need to be objective, fair, and independent, while preserving the confidentiality of the investigation. The process and timeframe will vary according to the nature of the disclosure. Generally, the steps of an investigation will include:

- Scoping – to determine the nature of the investigation and the resources and advice required.
- Engagement – identifying appropriate advisors.
- Investigation – determining whether the disclosure reveals any wrongdoing by conducting interviews, research, collection and analysis of documentation and observation. In more severe cases an investigation may involve external investigators.
- Reporting – communicating findings to the Chair of the Board or the Chair of the Audit Committee.
- Assessment of findings – considering what action should be taken.

Appropriate documentation will be kept, and the investigating officer will keep the discloser informed throughout the process.

If a discloser is not satisfied with the outcome of the investigation, they are encouraged to contact the Managing Director, Executive Director, or a board Director as appropriate.

10. Ensuring fair treatment

Mighty Kingdom will ensure the fair treatment of its employees who are mentioned in a disclosure that qualifies for protection, including those who are the subject of a disclosure by ensuring that:

- Disclosures will be handled confidentially when it is practical and appropriate in the circumstances.
- Each disclosure will be assessed and may be the subject of an investigation.
- The objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters reported.



- When an investigation needs to be undertaken, the process will be objective, fair, and independent.
- An employee who is the subject of a disclosure will be advised about the subject matter of the disclosure as and when required by principles of natural justice and procedural fairness and prior to any actions being taken.
- An employee who is the subject of a disclosure has access to Mighty Kingdom's employee support services.

11. Reporting

The Audit and Risk Committee will receive reports on whistleblower incidents for each disclosure and investigation during the previous period including:

- The subject matter.
- The status.
- Type and status of the person making the disclosure.
- Action taken.
- Outcome.

12. Access to this policy

The policy is available on the Mighty Kingdom website at <https://www.mightykingdom.com> and a copy will be provided to all new starters.

13. Review

This policy will be reviewed by the Board as required and at least annually.

14. References

For further information go to ASIC's website at <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/>

