



Contents

1. PURPOSE AND INTRODUCTION2

2. SCOPE2

3. OBJECTIVES.....2

4. POLICY STATEMENT.....3

5. CRITERIA FOR PROTECTION.....3

5.1 Eligible Discloser3

5.2 Who Eligible Disclosers can disclose to.....4

a) Eligible Recipients:.....4

b) Others4

c) Public interest or emergencies4

5.3 Your disclosure4

a) Disclosable Matters and reasonable grounds4

b) What is not generally protected.....5

5.4 False Disclosures.....5

6. PROTECTION AND SUPPORT FOR ELIGIBLE WHISTLEBLOWERS6

6.1 Confidentiality of identity6

a) Non-disclosure6

b) Permitted exceptions.....6

6.2 Protection of files and records6

a) Secure holding6

b) Permitted exceptions.....6

6.3 Protection from Detrimental Conduct6

6.4 Other protections7

6.5 Protections apply regardless of outcome.....7

7. PROCEDURES7

7.1 Disclosing Disclosable Matters.....7

a) Disclose to an Eligible Recipient7

b) What to provide8

c) Anonymous disclosures.....8

7.2 Procedures following disclosure.....8

a) Emverio Workplace Complaints - Initial Review and Investigation8

b) Whistleblower Committee - Initial Consideration and Further Investigation8

c) Final report.....9

8. ACTION10

9. COMMUNICATIONS TO THE WHISTLEBLOWER.....10

10. CONSEQUENCES OF NON-COMPLIANCE WITH THIS POLICY10

11. FURTHER INFORMATION11

12. RELATED POLICIES AND PROCEDURES.....11

13. DEFINITIONS11

14. POLICY REVIEW.....13

15. DOCUMENT HISTORY13

16 APPROVAL13

MSS SECURITY GROUP		HR 31 – C – 001.1
		Whistleblower Policy and Procedure

1. PURPOSE AND INTRODUCTION

The **MSS Security Group** (also “we” “us” and “our”) believes that a transparent whistleblower policy is critical to good risk management and corporate governance and that whistleblowers play an important role in reporting misconduct and other wrongdoing. We have developed this **Policy** to encourage the disclosure of **Disclosable Matters** and to provide **Eligible Whistleblowers** with better protections when they do.

This **Policy** has also been developed to comply with our legal obligations under the *Corporations Act 2001 (Cth)* which gives **Eligible Whistleblowers** certain legal rights and protections. If anything in this **Policy** is inconsistent with the **Act** or other applicable law, the provisions of the **Act** or other applicable law will prevail over this **Policy** to the extent of the inconsistency.

This **Policy** is available on our public web site (www.mssecurity.com.au) and also on our intranet and employee portal.

All words set out in this **Policy** in bold with capital first letters are defined in section 13.

2. SCOPE

This **Policy** applies to:

- a) the **MSS Security Group** which includes MSS Security Pty Ltd (ABN 20 100 573 966), MSS Strategic Medical and Rescue Pty Ltd (ABN 48 155 387 152), Habitat Security Pty Ltd (ABN 48 610 045 189) and the related entities of these companies; and
- b) **Eligible Disclosers** who make disclosures of **Disclosable Matters** in accordance with this **Policy**.

3. OBJECTIVES

The objectives of this **Policy** are to:

- a) encourage the disclosure of **Disclosable Matters**;
- b) increase transparency in how we handle disclosures of **Disclosable Matters** under this **Policy**;
- c) provide better protections for **Eligible Whistleblowers**;
- d) ensure that disclosures of **Disclosable Matters** made under this **Policy** are appropriately investigated and acted on; and
- e) deter any wrongdoing, encourage better compliance with the law and promote a more ethical culture.

Approved on: Reviewed on: Version: 1.0	Human Resources	Page 2 of 13
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4. POLICY STATEMENT

The **MSS Security Group** is committed to, and seeks to attain, the highest standards of conduct and ethical behaviour and has a strong values-based culture that promotes accountability, honesty, integrity, openness and legal compliance.

Everyone who works for or with the **MSS Security Group** has a responsibility to help prevent and disclose instances of suspicious activity or wrongdoing and is encouraged to disclose information where they have reasonable grounds to suspect that the information concerns one or more **Disclosable Matter**.

To achieve these ends, we will:

- a) ensure you have a safe, transparent, reliable and confidential way of disclosing any **Disclosable Matters** without fear of **Detrimental Conduct** against you and will otherwise comply with our obligations relating to the protection of **Eligible Whistleblowers** in the **Act**;
- b) investigate disclosures of **Disclosable Matters** that are made under this **Policy** promptly, fairly and objectively with due regard for the nature of the alleged disclosure and the rights of the persons involved in the investigation; and
- c) take appropriate remedial or other action where the results of our investigation substantiates an **Eligible Whistleblower’s** disclosure of a **Disclosable Matter**.

5. CRITERIA FOR PROTECTION

To be an **Eligible Whistleblower**, i.e. to be eligible for whistleblower protection under this **Policy** and the **Act**, you must satisfy what is set out in sections 5.1 to 5.3 below:

5.1 Eligible Discloser

You **must** be:

- a) a current or former:
 - director or other officer;
 - employee;
 - contractor or supplier (or an employee of a contractor or supplier); or
 - associate;
 of the **MSS Security Group**; or
- b) a spouse, relative or dependant of any of the above persons.

MSS SECURITY GROUP		HR 31 – C – 001.1
		Whistleblower Policy and Procedure

5.2 Who Eligible Disclosers Can Disclose To

a) Eligible Recipients:

Disclosures may be made to any of the following **Eligible Recipients**:

- Emverio Workplace Complaints which is an external independent third party authorised by the **MSS Security Group** to receive disclosures under this **Policy**;
- any member of the **Whistleblower Committee**;
- any director or other officer or senior manager of the **MSS Security Group** such as a General Manager;
- an auditor of the **MSS Security Group**; or
- the **Audit Committee Chair**.

b) Others

Under the **Act**, you may also make a disclosure to a relevant regulatory body such as **ASIC** or your lawyer.

Disclosures for the purpose of obtaining legal advice or legal representation are protected under the **Act** and this **Policy** even if your lawyer concludes that the disclosure does not relate to a **Disclosable Matter**.

c) Public Interest or Emergencies

The disclosure of a **Disclosable Matter** to a journalist or a parliamentarian may also be protected under the **Act** and this **Policy** if:

- the disclosure is in the public interest or concerns a substantial or imminent danger to health or safety of one or more persons or to the natural environment; and
- specific criteria set out in section 1317 AAD of the **Act** are satisfied including that the disclosure must have been previously made to a relevant regulatory body (such as **ASIC**), a written notice must be provided to the body and (in the case of public interest disclosures) at least 90 days must have passed since the last disclosure.

You should contact an independent legal adviser before making a public interest disclosure or an emergency disclosure.

5.3 Your Disclosure

a) Disclosable Matters and Reasonable Grounds

You must have reasonable grounds to suspect that the information you are disclosing concerns one or more **Disclosable Matter**.

Approved on: Reviewed on: Version: 1.0	Human Resources	Page 4 of 13
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MSS SECURITY GROUP		HR 31 – C – 001.1
		Whistleblower Policy and Procedure

A **Disclosable Matter** includes the following with respect to the **MSS Security Group**:

- misconduct - which includes fraud, bribery, criminal activity, negligence, conflicts of interest, breach of laws or regulations, breach of trust or breach of duty; or
- an improper state of affairs or circumstances which can be about the **MSS Security Group** or an officer or employee of ours engaging in conduct that: breaches the **Act**; breaches other financial sector laws; breaches an offence against any other Commonwealth law that can be punishable by imprisonment for up to 12 months; or represents a danger to the public or the financial system.

“Reasonable grounds” means that a reasonable person in your position would also suspect that the information suggests misconduct or an improper state of affairs or circumstances.

b) What is NOT Generally Protected

The following types of disclosures do not generally qualify for protection under the **Act** or this **Policy**:

- disclosures that are not about **Disclosable Matters**;
- disclosures that concern **Personal Work-Related Grievances** except in limited circumstances which include:
 - where the disclosure includes information concerning a **Disclosable Matter** and includes or is accompanied by a **Personal Work-Related Grievance**;
 - where the **MSS Security Group** has breached employment or other laws punishable by imprisonment for a period of 12 months or more or engaged in conduct that represents a danger to the public;
 - where the discloser suffers from or is threatened with **Detrimental Conduct** for making a disclosure; or
 - where the **Discloser** has sought legal advice or legal representation about the operation of the whistleblower protections under the **Act**.

5.4 False Disclosures

A false disclosure of a **Disclosable Matter** could have significant effects on our reputation and the reputations of others and could result in a considerable waste of time and effort.

Any deliberately false disclosure of with respect to a **Disclosable Matter** will be treated seriously and the person making the disclosure may face disciplinary action (including dismissal).

Approved on: Reviewed on: Version: 1.0	Human Resources	Page 5 of 13
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6. PROTECTION AND SUPPORT FOR ELIGIBLE WHISTLEBLOWERS

6.1 Confidentiality of Identity

a) Non-Disclosure

Subject to section 6.1 b) and to applicable laws, upon receiving a disclosure of a **Disclosable Matter** under this **Policy**, the identity of an **Eligible Whistleblower** (or information that is likely to reveal the **Eligible Whistleblower's** identity) will be kept confidential unless the **Eligible Whistleblower** consents to the disclosure of their identity.

b) Permitted Exceptions

Subject to applicable laws, the identity of an **Eligible Whistleblower** (or information that is likely to reveal the **Eligible Whistleblower's** identity) may be disclosed without the consent of the **Eligible Whistleblower** if the disclosure is made to:

- an in-house or external lawyer for the purpose of obtaining legal advice or legal representation in relation to the **Act** or other applicable laws;
- the Australian Federal Police;
- a relevant regulatory body such as **ASIC**;
- or the Australian Commissioner of Taxation if the disclosure concerns the tax affairs of the **MSS Security Group**.

6.2 Protection of Files and Records

a) Secure Holding

Subject to section 6.2 b) and to applicable laws, all files and records created from any investigation under this **Policy** will be held securely.

b) Permitted Exceptions

Subject to applicable laws, files and records created from any investigation under this **Policy** may be released to members of the **Whistleblower Committee**, directors, officers and other senior managers who need to know to take appropriate action or for corporate governance purposes.

6.3 Protection from Detrimental Conduct

The **MSS Security Group**:

- a) will take all reasonable measures to protect the **Eligible Whistleblower**, as well as individuals assisting or participating in an investigation, from **Detrimental Conduct**;

MSS SECURITY GROUP		HR 31 – C – 001.1
		Whistleblower Policy and Procedure

- b) will not tolerate **Detrimental Conduct** against an **Eligible Whistleblower** because the **Eligible Whistleblower** has made, or intends to make, a disclosure of **Disclosable Matters** under this **Policy**; and
- c) considers that any **Detrimental Conduct** against an **Eligible Whistleblower** or against individuals assisting or participating in an investigation under this **Policy** to be a serious breach of this **Policy**.

6.4 Other Protections

Eligible Whistleblowers may also be entitled to the following legal protections for making a disclosure of **Disclosable Matters**:

- a) protection from civil, criminal or administrative action;
- b) in some circumstances, protection from having to give evidence in legal proceedings; and
- c) compensation or some other legal remedy if the **Eligible Whistleblower** has suffered **Detrimental Conduct**.

6.5 Protections Apply Regardless of Outcome

Provided the **Eligible Whistleblower** made the disclosure on reasonable grounds, the protections specified in sections 6.1 to 6.4 will apply regardless of whether or not the disclosures made by the **Eligible Whistleblower** are substantiated.

7. PROCEDURES

7.1 Disclosing Disclosable Matters

a) Disclose to an Eligible Recipient

Disclosures can be made to any **Eligible Recipient** but to enable the efficient management and investigation of the **Disclosable Matter** the **MSS Security Group** encourages **Eligible Disclosers** who have reasonable grounds to suspect a **Disclosable Matter**, to make the disclosure by contacting Emverio Workplace Complaints:

- By phone: **1300 454 574** between 7.00 am and 8.00 pm (Australian Eastern Standard Time) Monday to Friday (excluding public holidays - reduced hours during holiday periods);
- by email: complain@workplacecomplaints.com;
- in writing: PO Box 1110 Spring Hill QLD 4000; or
- via the Web: www.workplacecomplaint.com.

Approved on: Reviewed on: Version: 1.0	Human Resources	Page 7 of 13
This document when printed is an UNCONTROLLED document.		

MSS SECURITY GROUP		HR 31 – C – 001.1
		Whistleblower Policy and Procedure

Disclosures made to other **Eligible Recipients** will generally be referred to Emverio Workplace Complaints except there may be circumstances where it may be more appropriate to refer the matter to a relevant regulator or to the police.

b) What to Provide

All disclosures of suspected **Disclosable Matters** should provide specific, adequate and pertinent information with respect to such things as dates, places, persons/witnesses, amounts, and other relevant information, in order to allow for a reasonable investigation to be conducted.

c) Anonymous Disclosures

Eligible Whistleblowers may disclose **Disclosable Matters** anonymously and will still qualify for the whistleblower protections. In such case, however, we will **not** be in a position to:

- ask those who make anonymous disclosures for further information which may result in us not being able to undertake an investigation or our ability to investigate being limited; or
- advise you of the steps or action that we may be take based on the information supplied anonymously or inform you of the outcome of any investigation.

7.2 Procedures Following Disclosure

a) Emverio Workplace Complaints - Initial Review and Investigation

Once a disclosure of suspected **Disclosable Matters** has been received, Emverio Workplace Complaints will:

- promptly review and undertake an initial investigation of the disclosure - seeking further information from the discloser if practicable and necessary;
- determine whether the disclosure is a **Valid Disclosure**, if practicable to do so;
- prepare an initial report with respect to **Valid Disclosures** and other disclosures that may need further consideration or investigation. This report should contain a summary and high-level analysis of the matter, all relevant information and documents and any initial suggestions or recommendations for action; and
- forward the initial report to the **Whistleblower Committee**.

b) Whistleblower Committee - Initial Consideration and Further Investigation

On receipt of the initial report from Emverio Workplace Complaints, the **Whistleblower Committee** will consider the contents of the initial report and determine whether further and more comprehensive investigation is required.

Approved on: Reviewed on: Version: 1.0	Human Resources	Page 8 of 13
This document when printed is an UNCONTROLLED document.		

Any conflicts of interest or perceived conflicts of interests will be managed appropriately, for example, where a disclosure is made about a member of the **Whistleblower Committee** or where a member of the **Whistleblower Committee** is implicated by any disclosure, they will recuse themselves or otherwise be removed from participation in the relevant matter.

The following will apply where the **Whistleblower Committee** determines that further investigation is required:

- the **Whistleblower Committee** will appoint an investigator who will be a suitable person or team to undertake the further investigation;
- the further investigation will be conducted promptly, fairly and objectively with due regard for the nature of the disclosure and the rights of the persons involved;
- directors, officers, employees of the **MSS Security Group** and other persons about whom disclosures are made will generally be given an opportunity to respond to allegations made in the relevant disclosure;
- during the investigation, the investigator will (to the extent permitted by applicable laws) have access to all relevant materials, documents, records and personnel;
- all relevant personnel must co-operate fully with the investigator;
- all evidence, including any materials, documents or records will be held securely by the investigator;
- the investigator will be provided with suitable resources to undertake the investigation;
- in appropriate cases the investigator may engage the assistance of an internal or external accounting, business or legal specialist;
- at the conclusion of the investigation, the investigator will prepare a report of the findings including whether the disclosure was a **Valid Disclosure**. If appropriate, the report may include recommendations as to how the relevant disclosure could be managed; and
- the investigator's report will be provided to the **Whistleblower Committee**.

c) Final Report

The **Whistleblower Committee** will:

- prepare a final report with respect to **Valid Disclosures** which will contain:
 - all pertinent information and documents (including a copy of any the reports

prepared by Emverio Workplace Complaints and the investigator (where so appointed);

- its own analysis of the relevant disclosure based on available information and documents;
- its recommendations as to how the relevant disclosure may be managed including:
 - the steps to be taken to prevent any problem conduct reoccurring; and/or
 - any action that should be taken to remedy any harm or loss arising from the **Disclosable Matter** including disciplinary action against the responsible persons and/or the referral of the matter to appropriate persons or authorities; and
- provide the final report to:
 - the **Managing Director**;
 - the **Chief Executive Officer**;
 - the Chief Financial Officer of **SIS Limited**; and
 - the **Audit Committee Chair**.

8. ACTION

The **Managing Director**, in conjunction with the **Chief Executive Officer** and the **Whistleblower Committee** will determine any action that will be taken having regard to any suggestions of the Chief Financial Officer of **SIS Limited** and the **Audit Committee Chair**.

9. COMMUNICATIONS TO THE WHISTLEBLOWER

Provided the disclosure was not submitted anonymously, the **Eligible Whistleblower** will be kept informed of the outcome of the investigation subject to the considerations of privacy of those against whom **Eligible Disclosures** are made.

10. CONSEQUENCES OF NON-COMPLIANCE WITH THIS POLICY

Any breach of this **Policy**, including: the failure to maintain the confidence of the identity of the **Eligible Whistleblower**; the taking of any **Detrimental Conduct** against the **Eligible Whistleblower**; or a breach of the other protections under section 6:

- a) will be taken seriously by the **MSS Security Group**, may be the subject of a separate investigation and result in disciplinary action (including dismissal); and
- b) may also amount to a civil or criminal contravention under the **Act** or other applicable laws giving rise to significant penalties.

MSS SECURITY GROUP		HR 31 – C – 001.1
		Whistleblower Policy and Procedure

11. FURTHER INFORMATION

For further information, contact Emverio Workplace Complaints by telephone on 1300 454 574 or any member of the **Whistleblower Committee**.

12. RELATED POLICIES AND PROCEDURES

This policy should be read in conjunction with our following policies, procedures and protocols which are available on the **MSS Security Group** Intranet:

- Anti Fraud and Corruption Policy;
- Child Safe Environment Policy;
- Corporate Social Responsibility Statement;
- EEO, Discrimination, Harassment and Bullying Policy;
- Employee Code of Ethics (set out in the Employee Standing Instructions);
- Fatigue Management Policy;
- Grievances Policy (set out in the Employee Standing Instructions);
- Modern Slavery Policy;
- Work Health and Safety Policy; and
- Supplier Code of Conduct¹.

13. DEFINITIONS

In this **Policy**:

- the **Act** means the *Corporations Act 2001* (Cth);
- **ASIC** means the Australian Securities and Investments Commission;
- **Audit Committee Chair** means the Chair of the Audit Committee of **SIS Limited**;
- **Chief Executive Officer** means the Chief Executive Officer of the SIS Group International Business which is the business of SIS Limited that operates outside of India.
- **Detrimental Conduct** means any actual or threatened conduct that could cause detriment to the **Eligible Whistleblower** as a result of the **Eligible Whistleblower** making a disclosure under this **Policy** and includes:
 - termination of employment;
 - harassment, bullying or intimidation;
 - personal or financial disadvantage;
 - unlawful discrimination;

¹ To be implemented in 2021

Approved on: Reviewed on: Version: 1.0	Human Resources	Page 11 of 13
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- harm or injury including psychological harm;
 - damage to reputation;
 - damage to property;
 - any conduct that constitutes retaliation;
 - any other conduct that causes damage; and/or
 - a change of position or duties to the **Eligible Whistleblower's** disadvantage;
- **Disclosable Matters** means the matters described as **Disclosable Matters** in section 5.3 a);
 - **Eligible Discloser** means the persons described as Eligible Disclosers in section 5.1;
 - **Eligible Recipients** means the persons described as Eligible Recipients in section 5.2 a);
 - **Eligible Whistleblower** means an **Eligible Person** who discloses a **Disclosable Matter** under this **Policy**;
 - **Managing Director** means the Managing Director of MSS Security Pty Ltd (ABN 20 100 573 966);
 - **MSS Security Group** means the companies referred to in section 2.1;
 - **Personal Work-Related Grievances** are those that relate to the discloser's current or former employment and have, or tend to have, implications for the discloser personally, but do not have any other significant implications for the **MSS Security Group** or relate to any conduct, or alleged conduct, about a **Disclosable Matter**.
Examples include:
 - an interpersonal conflict between the discloser and another employee;
 - a decision to suspend or terminate the engagement or employment of the discloser;
 - a decision to discipline the discloser;
 - a decision about the engagement, transfer or promotion of the discloser;
 - a decision about the terms and conditions of the discloser's employment or engagement;
 - **Policy** means this Whistleblower Policy and Procedure;
 - **SIS Limited** is an entity listed on the Bombay Stock Exchange and National Stock Exchange of India. SIS Limited is the ultimate parent entity of the **MSS Security Group**;
 - **Valid Disclosure** means a disclosure:
 - of **Disclosable Matters**;
 - that has been made by an **Eligible Discloser** to an **Eligible Recipient**; and
 - that has been substantiated; and

- **Whistleblower Committee** means the committee that oversees the management of **Disclosable Matters**. Members include the Company Secretary, the General Counsel; and the General Manager - People and Culture of the **MSS Security Group**.

14. POLICY REVIEW

The **MSS Security Group** will endeavour to review this **Policy** once every two years to ensure it is operating effectively.

15. DOCUMENT HISTORY

Version	Date	Author	Reason
1.0	December 2019	P Sena - General Counsel	Introduction of policy
2.0	April 2021	P Sena - General Counsel	Adjustment of the policy to provide, amongst other things, for the Whistleblower Committee and for a copy of the final report to be sent to the Audit Committee Chair

16 APPROVAL

Date	Name	Position	Signature
April 2021	Geoff Alcock	Managing Director - MSS Security Pty Ltd	