

An aerial photograph of a coastal road. The road is paved and runs along a steep, grassy cliffside. A dark, textured retaining wall runs along the edge of the road, separating it from the ocean. The ocean is a deep blue with white foam from breaking waves visible along the shore. The cliffside is covered in green vegetation.

Protected Disclosures Policy

New Zealand
December 2025
Tonkin & Taylor Group Limited

Purpose

Our Code of Conduct sets out the key standards of ethical conduct and behaviour required by T+T Group of each of our people and suppliers.

This purpose of this Protected Disclosures Policy is to ensure that individuals who disclose information about unlawful or unethical conduct occurring within T+T Group New Zealand companies can do so safely, securely and with confidence that they will be protected and supported.

(Some terms beginning with capital letters have the meanings set out in the Definitions section at the end of this policy.)

Scope

This policy applies to anyone who is eligible to make a protected disclosure under the Whistleblower Laws (a *Discloser*) being any individual who is a current or former:

- director, officer, employee, secondee or contractor of T+T Group; or
- supplier of goods or services to T+T Group (including their current or former employees), whether paid or unpaid.

What is a protected disclosure?

A disclosure is protected by the Whistleblower Laws if:

- the Discloser believes on reasonable grounds that there is, or has been, Serious Wrongdoing in or by T+T Group;
- the disclosure is made by the Discloser through one of the channels set out below under How do I make a protected disclosure?, and
- the Discloser wishes the disclosure to be protected and does not make the disclosure in bad faith.

Serious Wrongdoing is any act, omission, or course of conduct that is one or more of the following:

- a criminal offence;
- a serious risk to public health, public safety, or the health or safety of any individual or the environment;

- a serious risk to the maintenance of law, including the prevention, investigation and detection of offences or the right to a fair trial;
- an unlawful, corrupt, or irregular use of public funds or public resources; or
- an act, omission, or course of conduct by a person performing a function or duty or exercising power on behalf of a public sector organisation or the Government, that is oppressive, improperly discriminatory, or grossly negligent, or that constitutes gross mismanagement.

Distinguishing Personal Grievances from Protected Disclosures

Disclosures that relate solely to personal work-related grievances (and that do not relate to detriment or threat of detriment to the Discloser in connection with a disclosure under this policy) do not qualify for protection under this policy. However, a personal work-related grievance may still qualify for protection if it includes information about Serious Wrongdoing.

Consequences of Malicious Disclosures

A disclosure may have serious consequences, including potential damage to the career prospects and reputation of people who are the subject of allegations of wrongdoing.

Where a person has made a disclosure that is not substantiated and, after investigation, that disclosure is found to have been made maliciously or knowingly held to be false, this will be viewed as serious misconduct and may result in dismissal or termination of service. The Discloser will also lose the protections available under the Whistleblower Laws.

How do I make a protected disclosure?

Disclosures of Serious Wrongdoing may be made to Your Call, T+T Group or externally through the channels set out below.

T+T Group wishes to identify and address wrongdoing as soon as possible and encourages Disclosers to report matters using our Your Call service – a confidential reporting hotline run by a specialist external provider. You can choose to remain fully anonymous,

share your details with Your Call only, or share your contact details with both Your Call and T+T Group. **Contact Your Call:**

- Online 24/7
www.yourcall.com.au/tonkintaylor
- by telephone +61 1300 790 228 7am – midnight AEST, Business Days.

Alternatively, disclosures can be made to our Ethics Committee via one of the following channels.

- by email (ethics@tonkintaylor.co.nz);
- by delivery or post to the Managing Director, Tonkin + Taylor, 1 Fanshawe Street, Auckland (PO Box 5271, Victoria Street West, Auckland 1142); or
- by contacting us during business hours on +64 9 355 6000 and asking to speak to a member of our Ethics Committee.

Disclosures can also be made to an *Appropriate Authority*, which includes the head of any public sector organisation, officer of the Parliament (Ombudsman, Controller and Auditor-General, Parliamentary Commissioner for the Environment), membership body of a particular profession, trade or calling with the power to discipline its members. Disclosers should refer to the Ombudsman website for information on the Appropriate Authority most applicable to the nature of their disclosure.

Information in disclosures

Disclosures should provide as much detail as possible to assist in investigating the matter, including:

- a clear description of the suspected Serious Wrongdoing;
- name of the person(s) involved;
- dates, times and locations;
- details of any relevant transactions;
- copies of any relevant documents;
- names of possible witnesses.

Anonymous disclosures

The Whistleblower Laws do not explicitly provide for anonymous disclosures, but a Discloser is still able to make a disclosure anonymously.

It should be noted that being unable to contact the Discloser (e.g. because the disclosure was

made anonymously and/or the Discloser has not provided any contact details) may limit the breadth of any investigation. A Discloser who wishes to remain anonymous may adopt a pseudonym to protect their identity and should maintain ongoing communication with T+T Group so that we can ask follow-up questions or provide feedback about their disclosure.

Protections for Whistleblowers

Confidentiality

While a Discloser's identity must be kept confidential, there are exceptions where disclosure may be necessary for effective investigation or to prevent serious risks.

Upon receiving a disclosure of Serious Wrongdoing under this policy, T+T Group will only share the identity of a Discloser or information that is likely to lead to the identification of the Discloser if the Discloser consents or there are reasonable grounds to believe that the release of the identifying information is essential:

- to effectively investigate the disclosure;
- to comply with the principles of natural justice;
- to prevent a serious risk to public health, public safety, the health and safety of any individual, or the environment; or
- to an investigation by a law enforcement or regulatory agency for the purposes of law enforcement.

In these instances, T+T Group must consult the Discloser about the intended release of their identity or any information that would identify them (if it is practicable to do so in the case of the last two bullet points above).

It is illegal for a person to identify a Discloser, or disclose information that is likely to lead to the identification of a Discloser, outside of the exceptions described above. A Discloser can lodge a complaint with the Ethics Committee (refer above to *How do I make a protected disclosure?*) or under the Privacy Act 2020 if they consider there has been a breach of confidentiality.

Measures that T+T Group will take to protect the confidentiality of a Discloser's identity include:

- redacting the Discloser's name and any other personal information;
- referring to the Discloser in a gender-neutral manner;
- storing information concerning the disclosure securely; and
- limiting access to the information disclosed to those directly involved in managing and investigating the disclosure, and reminding them of the confidentiality requirements (including that an unauthorised disclosure of a Discloser's identity may be a criminal offence).

Detrimental treatment prohibited

T+T Group is committed to ensuring that Disclosers are treated fairly and do not suffer any retaliation, victimisation or other detrimental treatment (or threats of such treatment) in relation to any disclosure of Serious Wrongdoing. Some examples of detrimental treatment that are prohibited by the Whistleblower Laws are dismissal, bullying, harassment, discrimination and disadvantages in employment, physical and psychological harm. Any actual or threatened detrimental treatment against a Discloser:

- should itself be reported in accordance with this policy; and
- may be considered as misconduct or serious misconduct and result in appropriate action, which may include disciplinary action, dismissal or immediate termination of contract.

Compensation

Where an employee considers they have been retaliated against for having made a protected disclosure, that employee may raise a personal grievance under the Employment Relations Act 2000. Also, a person or a company may be subjected to a range of Court orders for breaches of the anti-victimisation protections under the Human Rights Act 1993.

Disclosers should seek independent legal advice if they believe they have suffered any detrimental treatment or otherwise in relation to their rights under the Whistleblower Laws.

Other protections

A Discloser is protected from any civil, criminal, administrative or disciplinary liability in relation to making the disclosure. However, this immunity does not extend to any misconduct engaged in by the Discloser that is revealed as part of the disclosure.

Investigating protected disclosures

On receiving a disclosure, the Ethics Committee will acknowledge to the Discloser the date the disclosure was received (and, if the disclosure was made orally, summarise the committee's understanding of the disclosure).

The Ethics Committee will determine whether the disclosure qualifies for protection under the Whistleblower Laws and whether a formal, in-depth investigation is required. The committee will also check whether the Discloser has made (or intends to make) a disclosure of the same information to any external person or body (and, if the Discloser has, what the outcome was). The committee will then do one or more of the following:

- investigate the matter;
- take action (or recommend action be taken) to address any Serious Wrongdoing;
- refer the matter to an Appropriate Authority in accordance with the Whistleblower Laws (the committee will consult with both the Discloser and with the intended recipient of a referral before making the referral); or
- decide that no action is required.

The committee will inform the Discloser (with reasons) of what it has done (or plans to do) with the disclosure.

The Ethics Committee will endeavour to complete all of the steps outlined above within 20 working days of receiving the disclosure. However, if it is impracticable for the committee to complete these steps within 20 working days, it will:

- inform the Discloser how long it expects to take to deal with the disclosure; and
- provide regular updates to the Discloser about its progress.

Any investigation will be conducted in an objective and fair manner and will ensure that any person who has been adversely mentioned in the disclosure is given an opportunity to respond to the allegations made against them prior to any adverse findings being made. The duration and nature of the investigation process will vary depending on the nature of the disclosure and the amount of information provided.

The method for documenting and reporting findings will vary depending on the nature of the disclosure but generally findings from an investigation will be documented in a report. The Ethics Committee will prepare a report detailing how the investigation was conducted, the outcome of the investigation and how the outcome was reached.

Once the investigation has come to an end, the Discloser will receive a separate report containing the outcome of the investigation and information (as much as is legally permissible for T+T Group to share with the Discloser) regarding how the investigation was conducted.

Board oversight

The Ethics Committee will provide the Tonkin & Taylor Group Limited Board (through the Risk & Assurance Committee (RAC)) with confidential reports on the number and type of disclosures under this policy to enable it to address any issues at a regional or group level. RAC will be provided additional information about any material incidents raised. All reports will be subject to confidentiality obligations, including as to the identity of Disclosers.

Fair treatment

T+T Group will take reasonable steps to ensure the fair treatment of the Discloser and any of our employees mentioned in a disclosure of Serious Wrongdoing. On receiving a disclosure, the Ethics Committee will assess the risk of detriment to those persons, and where appropriate:

- explain the support services available to them, including through T+T Group's Employee Assistance Programme;

- assist them with managing the stress, time and performance impacts resulting from the disclosure or resulting investigation;
- take reasonable steps to protect them from detrimental treatment, e.g. allowing the performance of work from another location, assignment to another role, modifications to the workplace or reporting lines;
- remind those managing and handling the disclosure and its investigation about their obligations in respect of confidentiality, detrimental treatment, managing conflicts of interest, and the fair treatment of the Discloser and others mentioned in the disclosure.

Where to go for support on this policy

If you have any queries concerning this policy or are unsure whether a disclosure will be protected by Whistleblower Laws, please contact Your Call or our Ethics Committee (refer above to *How do I make a protected disclosure?*).

Further information about the Whistleblower Laws is available on the Ombudsman website.

Breaches of this policy

Any breach of this policy will be taken seriously by T+T Group and may be the subject of separate investigation and/or disciplinary action.

A breach of this policy may also amount to a civil or criminal contravention of the Whistleblower Laws giving rise to significant penalties.

Definitions

T+T Group means all or any of Tonkin & Taylor Group Limited and its related companies (as defined in the Companies Act 1993 (NZ)) excluding Tonkin & Taylor Group Holdings Pty Limited and its subsidiaries.

Whistleblower Laws means the Protected Disclosures (Protection of Whistleblowers) Act 2022.

Availability of this policy and related documents

This policy will be made available internally on our intranet and on our public website. Our Code of Conduct (together with our supporting policies and processes) is available on our intranet. Our Code of Conduct (together with our supporting policies relevant to suppliers) is also available on our public website.

Review and changes to this policy

Any amendments to this policy will be approved by the Tonkin & Taylor Group Limited Board (through the Risk & Assurance Committee) and the revised policy will be posted on our intranet and public website.

This policy will be reviewed every 2 years unless specific changes are required at an earlier time.