Whistleblower Policy

Australia
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Tonkin & Taylor Group Limited

Tonkin+Taylor
CHADWICK GEOTECHNICS
BLIGH TANNER

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 Whistleblower Policy is to ensure that individuals who disclose information about unlawful or unethical conduct occurring within T+T Group Australia 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 or contractor of T+T Group;
- supplier of goods or services to T+T Group (including their current or former employees), whether paid or unpaid;
- Associate (as defined in the Corporations Act 2001) of T+T Group; or
- relative, dependant or spouse of any of the above individuals.

What is a protected disclosure?

A disclosure is protected by the Whistleblower Laws if:

- the disclosure is made by a Discloser through one of the channels set out below under *How do I make a protected disclosure?,* and
- the Discloser has reasonable grounds to suspect that T+T Group (or any of its directors, officers, employees, suppliers or contractors) or any person who has business dealings with T+T Group, has engaged in Reportable Conduct.

Reportable Conduct is the following conduct that relates to T+T Group:

- misconduct, or an improper state of affairs or circumstances, including in relation to their tax affairs;
- breaches of legislation in the corporate, financial and credit sectors, such as the Corporations Act 2001 and any other laws administered by the Australian Securities and Investment Commission (*ASIC*), Australian Prudential Regulation Authority (*APRA*) or Australian Tax Office (*ATO*);
- conduct that is an offence against any law of Australia where the offence is punishable by imprisonment for a period of 12 months or more; or
- conduct that represents a danger to the public or the financial system (even if this conduct does not involve a breach of a particular law).

Examples of Reportable Conduct can include:

- fraud, corruption, bribery, theft or other criminal conduct;
- conduct that represents a danger to the public including breach of workplace health and safety or environmental legislation; or
- misconduct or an improper state of affairs or circumstances in relation to T+T Group's corporate governance, accounting or tax affairs.

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 Reportable Conduct;
- T+T Group has breached employment or other laws punishable by imprisonment for a period of 12 months or more or has engaged in conduct that represents a danger to the public;
- the Discloser suffers from or is threatened with detriment for making a previous protected whistleblower disclosure or for seeking legal advice about protected whistleblower disclosures; or
- it is part of a disclosure to a legal practitioner for the purpose of seeking legal advice or legal protection about the operation of the Whistleblower Laws.

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 Reportable Conduct 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 below or directly to one of our other Eligible Recipients (as defined in the Definitions section at the end of this policy).

- by email (ethics@tonkintaylor.com.au);
- by delivery or post to the Chief Executive, Tonkin + Taylor, 111 Coventry Street Southbank, VIC, 3006; 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 ASIC, APRA or ATO as appropriate for the nature of the disclosure (refer to the ASIC website in the first instance for information on making whistleblower reports).

A Discloser may make a Public Interest disclosure or an Emergency Disclosure in certain circumstances where the matter had previously been disclosed to ASIC or another Commonwealth body prescribed by regulation. For further information concerning Public Interest disclosures and Emergency Disclosures and how to make these disclosures, please refer to the ASIC website.

Information in disclosures

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

- a clear description of the suspected Reportable Conduct;
- 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

A Discloser may choose to remain anonymous whilst making a disclosure, over the course of the investigation and after the investigation is finalised. A Discloser can refuse to answer questions that they feel may reveal their identity including during follow up conversations.

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.

Under the Whistleblower Laws, upon receiving a disclosure of Reportable Conduct under this policy, T+T Group will only share the identity of a Discloser or disclose information that is likely to lead to the identification of the Discloser if:

- the Discloser consents;
- the matter is reported to ASIC, APRA or another body prescribed by regulations, or to a member of the Australian Federal Police; or
- the matter is raised with a legal practitioner for the purposes of obtaining legal advice or representation.

Information contained in the disclosure may be disclosed with or without consent where:

- the information does not include the Discloser's identity;
- all reasonable steps have been taken to reduce the risk that the Discloser will be identified from the information; and
- it is reasonably necessary for investigating the issues raised in the disclosure.

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 applicable Privacy Act 1988 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 Reportable Conduct. 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

A Discloser (or any other employee or person) may seek compensation and other remedies if they suffer loss, damage or injury due to the disclosure or where T+T Group has failed to take reasonable precautions and exercised due diligence to prevent detrimental treatment.

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 Reportable Conduct;
- refer the matter to ASIC, APRA or the Australian Federal Police 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 Reportable Conduct. 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 ASIC 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

Eligible Recipient means any of the following in relation to a company in the T+T Group:

- a company director;
- a senior manager (being a person who is a member of our Group Leadership Team);
- an internal or external auditor.

T+T Group means all or any of Tonkin & Taylor Group Holdings Pty Limited and its subsidiaries.

Whistleblower Laws means Part 9.4AAA of the Corporations Act 2001 and/or Part IVD of the Taxation Administration Act 1953.

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.