

WHISTLEBLOWING POLICY

General Overview

The aim of this policy is to set out protections for whistleblowers at A W Edwards Pty Limited (AWE) as introduced by the Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019 (Cth), which makes important changes to the Corporations Act 2001 (Cth) and the Taxation Administration Act 1953 (Cth).

This policy presents how AWE manages whistleblower disclosures in Australia (the Policy).

For procedures relating to whistleblower alerts internationally, please refer to the Bouygues Construction Code of Ethics Chapter 19 'Whistleblowing' and Appendix "Whistleblowing facility: Procedure and rules pertaining to the receipt and processing of whistleblowing alerts", and EDC10 Practical Guide Chapter 12 Ethics Alert (Whistleblowing) (December 2022 revision - see Appendix 1).

Who this Policy applies to:

Any current and former employee, officer, director or associate of AWE, a supplier or employee of a supplier (whether paid or unpaid) of AWE and any relative, spouse or dependant of the above.

Policy Status

Revision 1: 2023

Related Legislation, Policies, Procedures, Guidelines and Local Protocols

Bouygues Group Internal Documents:

- Code of Ethics - Chapter 19 "Whistleblowing" (January 2022 revision) and Appendix "Whistleblowing facility: Procedure and rules pertaining to the receipt and processing of whistleblowing alerts"; and
- EDC10 Practical Guide Chapter 12 Ethics Alert (Whistleblowing) (December 2022 revision - see Appendix 1).

Regulatory Guide:

- Regulatory Guide 270 - "Whistleblower policies" by the Australian Securities and Investments Commission.

Legislation:

- Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019 (Cth) (Act) <https://www.legislation.gov.au/Details/C2019A00010>
- Corporations Act 2001 (Cth) <https://www.legislation.gov.au/Details/C2022C00306> and
- Taxation Administration Act 1953 (Cth) <https://www.legislation.gov.au/Details/C2023C00035>

Where can this Policy be found?

This policy can be found on AWE's Intranet Doc Hub it can also be found on the AWE website <https://awedwards.com.au/policies/>

Objectives of the Policy

The objectives of this Policy are to provide clarity on how AWE supports whistleblowers so that you:

- (a) feel encouraged to report suspected wrongdoing as soon as possible, in the knowledge that your concerns will be taken seriously, investigated appropriately and your confidentiality respected;
- (b) know how to raise concerns and are aware of any rights and obligations, including the right to remain anonymous; and
- (c) feel safe in speaking up and raising concerns, free from detriment, retaliation or victimisation.

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AWE is committed to complying with applicable laws for protection of whistleblowers.

Who does this policy apply to?

By law, certain protections may apply to current and former AWE employees, contractors, individual suppliers (and their employees), directors, officers and associates, and certain relatives and dependants of these individuals, who make disclosures in the manner set out in this Policy. These protections are set out in further detail below.

What is Reportable Conduct?

A disclosure can be made under this Policy if you have reasonable grounds to suspect that you have information concerning illegal, unethical or improper conduct, including misconduct, or an improper state of affairs or circumstances within AWE, or by someone connected with AWE (Reportable Conduct).

Under this Policy, Reportable Conduct includes conduct that is illegal, unethical or improper such as:

- (a) taking bribes in return for business favours or commercial advantage;
- (b) unauthorised distribution or sale of customers' personal information;
- (c) price fixing and financial misreporting;
- (d) improper use of email or internet services;
- (e) collusion, theft and fraud;
- (f) a serious breach of any internal AWE policy, including the Code of Ethics; or
- (g) conduct which represents a danger to the public or the financial system.

Reportable Conduct does not include personal work-related grievances, unless the complaint is about your victimisation as a whistleblower or falls into one or more of the categories listed below. Examples of personal work-related grievances include disclosures regarding interpersonal conflicts with other employees, transfer and promotion decisions, decisions regarding the terms and conditions of employment, decisions regarding suspension and termination of employment and disciplinary decisions. These issues can be raised with the Human Resources team.

A personal work-related grievance may still be considered Reportable Conduct under this Policy if:

- (a) it is a mixed report that includes information about misconduct within AWE (as well as a personal work-related grievance);
- (b) AWE has broken employment or other laws which are punishable by imprisonment for a period of 12 months or more or acted in a way that is a threat to public safety; or
- (c) the disclosure relates to information that suggests misconduct that goes further than one person's personal circumstances.

If you are unclear on whether your disclosure is a work-related grievance please contact an Eligible Recipient or submit a query through the Bouygues Construction group's whistleblowing platform (the Whistleblowing Platform):

<https://bouygues-construction.besignal.com/entreprises> (details below).

How to make a disclosure under this Policy?

AWE has several channels available for you to make a disclosure if you have or become aware of Reportable Conduct. When making a disclosure we encourage you to refer to this Policy or request protections under this Policy.

(A) Disclosures to AWE Officers, Directors and Executives

Reportable Conduct can be disclosed to any AWE Director, officer or AWE Executive.

(B) Disclosures to others

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By law, you may also receive certain protections if you make disclosures to:

- (a) AWE's auditor (or a member of that firm's audit team);
- (b) AWE's Internal Auditor (if you make a report to the internal auditor you are encouraged to let him or her know that you wish to report the matter as a whistleblower under this Policy);
- (c) a AWE Director, officer or employee who has functions or duties relating to the entity's tax affairs and who you consider may be assisted in their role by knowing that information, only if the disclosure concerns the tax affairs of AWE or an associate of AWE;
- (d) the registered tax agent or business activity statement (BAS) agent of AWE, only if the disclosure concerns the tax affairs of AWE or an associate of AWE.

(C) Disclosures via the whistleblowing Platform

You can make a disclosure anonymously via the Whistleblowing Platform.

Use of the Whistleblowing Platform is optional. The Whistleblowing Platform should only be used in compliance with applicable law in Australia and provided that the whistleblower has reasonable grounds to suspect the events or facts in question.

The fact that an employee refrains from using the Whistleblowing Platform may not lead to any consequences for the employee concerned.

A whistleblower who makes proper use of the Whistleblowing Platform will not be liable to disciplinary action or discriminatory measures of any kind, even if the facts are subsequently found to be inaccurate or not proven. However, abuse of the Whistleblowing Platform could render the whistleblower liable to disciplinary action and, potentially, to legal proceedings.

(D) Disclosures made by email

Disclosures made by email (preferably to an Eligible Recipient) may be accessible by people other than those to whom they are addressed. By making your disclosure by email, you consent to your email potentially being accessed by others, including in accordance with AWE's Electronic Equipment Policy.

Receipt and investigation of Whistleblowing Alerts

AWE will ensure that whistleblowing disclosures under this Policy are properly investigated in a procedurally fair and just manner.

If you report Reportable Conduct, your identity will not be disclosed and the details of your disclosure will be kept confidential, unless you provide your consent to onwards disclosure.

AWE will review allegations of Reportable Conduct as soon as practicable following the receipt of a report under this Policy, including undergoing an investigation where required. If deemed appropriate by AWE and where permitted, the whistleblower may be kept informed.

If AWE is required to report an allegation of Reportable Conduct to the police or another government agency, it may not be permitted to keep the whistleblower informed.

The procedure for the receipt and investigation of whistleblower alerts made via the Whistleblowing Platform is set out in EDC10 and extracted for convenience at Appendix 1 to this Whistleblowing Policy.

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However, not all actions taken by AWE will be considered detrimental conduct. For example, administrative action that is reasonable for the purpose of protecting you from detriment, or management of unsatisfactory work performance, is not detrimental conduct.

AWE directors, officers, employees and contractors must not cause or threaten any detriment to a person for a reason which includes that they or any other person:

- (a) has or proposes to make a disclosure protected by this Policy or by Australian whistleblower laws; or
- (b) is suspected or believed to have, or could have, made a disclosure protected by this Policy or by Australian whistleblower laws.

However, a person may be held liable for any personal misconduct revealed by their disclosure.

If you believe you have been subjected to or threatened with detrimental treatment you should contact an Eligible Recipient who will review the allegation.

'Australian whistleblower laws' means the Treasury Laws Amendment (*Enhancing Whistleblower Protections*) Act 2019 (Cth), and related amendments to the *Corporations Act 2001* (Cth) and the *Taxation Administration Act 1953* (Cth), which offer protections to whistleblowers. You can contact a relevant regulator, such as ASIC or the ATO, if you are concerned that you have not been protected in accordance with Australian whistleblower laws, including if you believe you have been subjected to or threatened with detrimental treatment.

Legal advice

If you seek legal advice in relation to a disclosure under this Policy or under Australian Whistleblowing laws, that **disclosure and advice will be protected by legal professional privilege.**

Support

AWE recognises that making a disclosure under this Policy can be a difficult thing to do. AWE employees and their families can contact AWE's employee assistance program for support, which provides professional, confidential coaching and support. You can contact the employee assistance via the Mend Services contact number 1300 176 774. You can also contact an Eligible Recipient if you require additional support.

AWE Eligible Recipients

Justin SMITH

Chief Executive Officer

Email: jsmith@awedwards.com.au

Kate TERRY

Legal Director, Australian Legal Desk

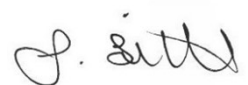
Email: k.terry@bouygues-construction.com

Rima MILITANO

Human Resources Director

Email: rmilitano@awedwards.com.au

See following page for Appendix 1 - Chapter 12 EDC-10 Practical Guide



JUSTIN SMITH
CHIEF EXECUTIVE OFFICER
A W EDWARDS PTY LIMITED
26/07/2024

03



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ETHICS ALERT

PRESENTATION

The Sapin 2 Law and the law relating to the duty of care (French law on human rights, health and safety, environment) require Bouygues Construction to set up an alert system (hereinafter, the "Whistleblowing System"). Bouygues Construction has reviewed the existing Whistleblowing System and redefined the procedure in accordance with the European Directive on the protection of whistleblowers of 23 October 2019 (hereinafter, the "European Directive").

This procedure aims to guarantee the highest level of protection for the person who raises the alert (hereinafter referred to as the "Whistleblower") who is the source of alerts issued to Bouygues Construction and its Entities. Bouygues Construction ensures, through the application of this procedure, that Whistleblowers benefit from a level of protection at least equivalent to European legislation. However, when national legislation conflicts with this procedure, the Ethics Officer must be consulted by the Compliance Referent and the Legal Director of the Entity concerned.



KEY WORDS

The key words below will be defined in the [Glossary](#):

- Whistleblower
- Alert platform
- Facilitator
- Corruption
- Fraud
- Collusion
- Coercion
- Influence peddling
- Moral harassment
- Sexist behaviour
- Sexual harassment
- Data breach

The ethics alert platform is available here:

<https://bouygues-construction.besignal.com/entreprises>

FIELD OF APPLICATION / EXCEPTIONS

Bouygues Construction is a French group subject to the Sapin 2 Law and the European Whistleblowers Directive. As such, this Chapter applies to all Bouygues Construction staff and external stakeholders involved in a whistleblowing incident at Bouygues Construction and its Entities.

Bouygues Construction encourages staff and external stakeholders to report any concerns or issues that are contrary to Bouygues Construction's ethical rules and principles (for example, reporting a breach of the Code of Ethics, the Anti-Corruption Code of Conduct or Bouygues' compliance programmes).

DESCRIPTION OF THE PROCESS

WHO CAN RAISE AN ALERT?

All staff (including external and casual staff), executives, as well as third parties (e.g. business partners, clients, suppliers) can issue an alert to Bouygues Construction.

A whistleblower must make a whistleblowing alert in good faith (i.e. fairly and in accordance with the rules in force) and without direct financial consideration by the Whistleblower. The Whistleblower may be assisted by a Facilitator to raise an alert.

HOW TO RAISE AN ALERT?

The Alert Platform is available in English, French and German.

The procedure for collecting alerts and handling them is detailed in the Bouygues Code of Ethics (see page 16). Bouygues Construction encourages all Whistleblowers to use the available Whistleblowing Platform, in particular for the following reasons:

- maintaining confidentiality and security of communications;
- the effectiveness, traceability and continuity of alert management
- transparency with regard to compliance with the rules described in this Chapter;
- protection of the whistleblower.

However, it is always possible to raise an alert through another channel: postal mail, email (preferably encrypted) and in person. For example, staff and executives can report a concern or question directly to their line manager, executives, Human Resources Manager, the Legal Director, the Compliance Referent or to the Compliance Desk.

If the alert is issued outside the Alert Platform, it may be integrated by the recipient of the alert into the Alert Platform, with the prior agreement of the Alerting Party.

It is important to share as much information as possible (evidence, documents, etc.) when raising an alert to enable the recipient of the alert to analyse, process and investigate it in the most efficient way possible.

In certain cases, investigations may be made more difficult, especially if the recipient of the whistleblowing report is unable to obtain further information from the anonymous whistleblower. Anonymity may also make it more difficult to ensure the credibility of the allegations and the effectiveness of the protection afforded to the Whistleblower. In all cases, the Whistleblower who wishes to remain anonymous is invited to give the recipient of the alert the means to exchange with him/her in order to facilitate the investigation of the facts giving rise to the alert.

WHAT TYPES OF ALERTS CAN BE RAISED ON THE BOUYGUES CONSTRUCTION ALERT PLATFORM?

The Alert Platform can be used to issue any type of alert, including those relating to violations of national, European or international laws.

The Whistleblowing Platform must also be used to report concerns, violations or issues related to Harassment, Sexual Harassment, Gender-Based Discrimination, Human Rights, Health and Safety, Environment, Corruption, Influence Peddling, Fraud, Collusion and other Competition Law Violations, Coercion, Embezzlement and Theft, Data Breaches and Securities Offences.

When using the Whistleblower Alert Platform, the Whistleblower will be asked to categorise his/her alert. This categorisation may be modified after analysis by the Compliance Referent and/or the Legal Director.

WHO ARE THE RECIPIENTS OF THE ALERT?

All alerts can be viewed by the Ethics Officer (as above) and the Bouygues Construction Compliance Officer.

In the platform, the main recipients of the alert can be the following:

Types of alert categories	Recipients of alerts by Entity
All types of alert categories	The Compliance Referent and the Legal Director concerned collect, analyse and process the alerts received.
Certain types of specialised alerts (HR, harassment, discrimination, health and safety, human rights, environment, personal data, cyber security, CSR).	Specialised Compliance Referents belonging to Bouygues Construction entities collect, analyse and process alerts. For example, Bouygues Construction's "Speak Up" Referents handle alerts relating to discrimination and sexual or moral harassment.

For alerts made outside the Alert Platform, the recipient of the alert may be the line manager of the Whistleblower and the Human Resources Manager of the relevant Entity, unless this is inappropriate (e.g. the alert is directed at the actions of the line manager) or any other staff member chosen by the Whistleblower. In this case, the recipient of the alert should inform the relevant Compliance Referent or Legal Director.

The recipient of the alert may also inform and notify the Ethics Officer or the Compliance Officer or the Bouygues Construction Ethics Committee.

If the Whistleblower believes that the situation goes beyond the scope of Bouygues Construction, he or she may report it directly to the Bouygues Group Ethics Officer.

WHAT ARE THE TIMEFRAMES FOR THIS PROCEDURE

The recipient of the alert acknowledges receipt of the alert to the Whistle Blower within a maximum of seven days of its receipt. Thereafter, the Whistleblower receives a response within a maximum of three months; this period may vary depending on the complexity of the alert.

An alert for which no action or follow-up is decided is closed in the Alert Platform.

All closed alerts are anonymised and archived in the Alert Platform. The alert and all associated documentation is archived in accordance with legal archiving requirements.

WHAT PROTECTION IS AFFORDED TO THE WHISTLEBLOWER, THE FACILITATOR AND THOSE INVOLVED?

National Whistleblower protection laws and the EU Directive protect whistleblowers against retaliation and sanctions.

No retaliatory measure, nor any threat or attempt to resort to such a measure, nor any sanction, in particular disciplinary sanction, may be taken against the Whistleblower or the Facilitator who has reported in good faith and without financial compensation an alert falling within the scope and respecting the conditions of this present procedure and the applicable laws.

If the whistleblower does not meet the conditions set out in this procedure, he or she will not be able to benefit from the whistleblower protection regime. However, the alert may still be processed.

HOW DOES BOUYGUES CONSTRUCTION ENSURE CONFIDENTIALITY

The recipients of the alert take all appropriate measures to comply with applicable data protection laws and to preserve the confidentiality of the information during its collection, processing and storage/archiving.

All alerts are treated in the strictest confidence and are not disclosed outside the recipients authorised to receive or investigate alerts.

The recipients of the alert are subject to an enhanced confidentiality obligation.

The use of the Alert Platform to collect and process alerts ensures strict confidentiality of:

- the identity of the Whistleblower(s)(and the Facilitator);
- the identity of the person(s) targeted by the alert;
- the documents, information or data collected in the context of the alert.

INTERNAL INVESTIGATIONS AND ALERT REPORTS

In certain situations, the reporting of an alert may result in the initiation of an internal investigation (see Chapter 14).

Each year, a report on alerts is drawn up by Bouygues Construction and its Entities and is included in the Entities' Compliance Reviews. In addition, a report on alerts is regularly sent to Bouygues.

CARACTERISTICS OF THE PROCESS

Objective(s) targeted :	Internal whistleblowing rules for staff and external stakeholders aim to avoid or limit different types of risks (corruption, conflict of interest, fraud, theft, harassment, discrimination, etc.).
Process owner :	Compliance Desk
Staff involved	All staff members
Other stakeholders in the process :	Legal / HR / Health & Safety / IT / Cybersecurity / CSR department
Recurrence :	Ad hoc
Chapter version / date of publication	1.0 / 01-10-2022
Revision cycle :	Every 2 years
Estimated duration of the process	Variable depending on the type of alert

REFERENCE DOCUMENTS

Name of the document	Owner	Link to the document	Comments
Code of Ethics	Bouygues SA	Link	« Procedure and rules for collecting alerts and handling alerts » (pages 16-19)
EDC-10 Practical Guide	Compliance Desk		Chapter 14 « Internal investigations »
Procedure for investigation methodology and internal investigations	Compliance Desk		

REFERENCE TOOLS

Name of the tool used	Description of the tool	Owner	Link to the tool	Comments
SIGNALEMENT.NET	Alert Platform	BYCN Legal Department / Compliance & Privacy Desk	Link	Accessible to all staff and outsiders