AW EDWARDS

POLICY

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 Appendix "Whistleblowing facility: Procedure and rules pertaining to the receipt and processing of whistleblowing alerts", and MP03 Practical Guide – chapter "Ethics alert".

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 2: 2026

Related Legislation, Policies, Procedures, Guidelines and Local Protocols

Bouygues Group Internal Documents:

- Code of Ethics –Appendix "Whistleblowing facility: Procedure and rules pertaining to the receipt and processing of whistleblowing alerts"; and
- MP03 Practical Guide – chapter "Ethics alert".

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/C2004A00818/latest/text and
- Taxation Administration Act 1953 (Cth) https://www.legislation.gov.au/C1953A00001/latest/text

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.

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

POLICY

WHISTLEBLOWING POLICY

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 any other Bouygues Group entity, or by someone connected with AWE or any other Bouygues Group entity (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 Reportable Conduct 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 Speak Up Alert 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.

POLICY

WHISTLEBLOWING POLICY

(B) Disclosures to others

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 MP03.

POLICY

WHISTLEBLOWING POLICY

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

Document ID: Whistleblowing Policy
Version: 02
Approved by: Justin Smith
Effective date: September 2026
Next review date: June 2027

JUSTIN SMITH
CHIEF EXECUTIVE OFFICER
A W EDWARDS PTY LIMITED