



## Whistleblower and Business Integrity Policy

### **TABLE OF CONTENTS**

---

1	PURPOSE .....	2
2	SCOPE .....	2
3	DEFINITIONS .....	2
4	WHAT SHOULD BE REPORTED UNDER THIS POLICY? .....	6
5	HOW IS A REPORT TO BE MADE? .....	6
5.1	Reasonable Grounds .....	7
5.2	Report Content .....	7
6	WHAT HAPPENS AFTER A REPORT IS MADE? .....	7
6.1	Notifying the WPO of the Report .....	7
6.2	Assigning a WIO to Investigate the Report .....	7
6.3	The WIO Investigates the Report .....	7
6.4	The WIO Makes a Finding .....	8
7	WHAT HAPPENS TO THE FINDING? .....	8
8	ARE REPORTS TREATED CONFIDENTIALLY? .....	8
9	HOW ARE REPORTING PERSONS PROTECTED AND SUPPORTED? .....	9
9.1	Statutory Protections .....	9
10	ARE REPORTS KEPT? .....	10
11	WHO IS THE WPO? .....	10
12	WHO IS THE WIO? .....	10
13	REVIEW OF THIS POLICY .....	11
14	REFERENCED & ASSOCIATED DOCUMENTS .....	11



## Whistleblower and Business Integrity Policy

### 1 PURPOSE

---

This document outlines the Downer policy for providing avenues for the reporting of misconduct, or an improper state of affairs or circumstances, in relation to the Company, such as inappropriate, unethical, corrupt or illegal behaviour.

This Policy is made available to all officers and employees of the Company on the Downer Group website and the Downer Standard intranet site.

The Company is committed to fostering a culture in which all persons (referred to in this Policy as 'Reporting Person' or 'you') feel free to raise concerns about misconduct or conduct which may be improper, knowing that their identity will be kept confidential (subject to the below), and that they can do so without fear of reprisal, dismissal or discriminatory retaliation even if they turn out to be mistaken.

This Policy supports other policies of the Company, including the Standards of Business Conduct.

All requirements in this document are consistent with the documents listed in section 14 *Referenced & Associated Documents*.

### 2 SCOPE

---

This policy is applicable to the Company, Directors, employees, contractors and Reporting Persons.

### 3 DEFINITIONS

---

The following terms are used in this document.

<b>Board</b>	The Board of Directors of Downer EDI Limited (ACN 003 872 848).
<b>Company</b>	Downer EDI Limited (ACN 003 872 848), its subsidiary companies, operating divisions and business units.
<b>Director</b>	Any person who is appointed to the Board and includes alternate directors.
<b>Eligible Person</b>	Any person who is a: <ul style="list-style-type: none"><li>▪ current or former officer, employee or associate;</li><li>▪ current and former contractor, supplier, consultant, or service provider, whether paid or unpaid (e.g. volunteer or secondee), or their employees; or</li><li>▪ their relatives, dependents or spouse.</li></ul>



## Whistleblower and Business Integrity Policy

### Eligible Recipient

A person who is:

- a senior manager of the Company, an officer of the Company or the WPO;
- an auditor or actuary of the Company;
- ASIC, APRA, or another Commonwealth body prescribed by regulation;
- a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the *Corporations Act 2001* (Cth); or
- entitled to receive an Emergency Disclosure or a Public Interest Disclosure under the *Corporations Act 2001* (Cth) such as a journalist or a parliamentarian.

### Emergency Disclosure

A disclosure which follows an Eligible Person's previous disclosure to a regulator, where the Eligible Person has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment and the Eligible Person gives the body to whom the previous disclosure was made a written notification that:

- includes sufficient information to identify the previous disclosure;
- states that they intend to make an emergency disclosure; and
- the recipient is entitled to receive an Emergency Disclosure under the *Corporations Act 2001* (Cth).

### Personal Work-Related Grievance

A grievance about the Reporting Person's employment or former employment, having personal implications for that person, and does not have broader implications for the Company.

Examples of Personal Work-Related Grievances include:

- an interpersonal conflict between you and another employee;
- a decision relating to your engagement, transfer or promotion;
- a decision relating to the terms and conditions of your engagement; or
- a decision to suspend or terminate your engagement, or otherwise discipline you.

### Policy

Whistleblower and Business Integrity Policy.



## Whistleblower and Business Integrity Policy

### **Public Interest Disclosure**

A disclosure which follows an Eligible Person's previous disclosure that qualifies for protection as a Public Interest Disclosure under the *Corporations Act 2001* (Cth) and:

- at least 90 days have passed since the previous disclosure was made; and
- the Eligible Person does not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the previous disclosure related; and
- the Eligible Person has reasonable grounds to believe that making a further disclosure of the information in accordance with the *Corporations Act 2001* (Cth) would be in the public interest;
- at least 90 days have passed since the previous disclosure was made; and
- the Eligible Person gave the body to whom the previous disclosure was made a written notification that:
  - includes sufficient information to identify the previous disclosure;
  - states that the discloser intends to make a Public Interest Disclosure; and
  - the recipient is entitled to receive a Public Interest Disclosure under the *Corporations Act 2001* (Cth).



## Whistleblower and Business Integrity Policy

### **Reportable Conduct**

All misconduct, or an improper state of affairs or circumstances, in relation to the Company in which protections are afforded under the *Corporations Act 2001* (Cth), *Taxation Administration Act 1953* (Cth) or *Protected Disclosures (Protection of Whistleblowers) Act 2022* (New Zealand).

Reportable Conduct may include a breach of any legal or regulatory requirement. However, Reportable Conduct may also include conduct that does not necessarily involve a contravention of any particular law.

Including for example:

- dishonest, fraudulent, corrupt or unlawful conduct or practices, including theft, drug use or sale, violence or threatened violence and criminal damage against property;
- misleading or deceptive conduct including practices or representations which amount to improper or misleading accounting or financial reporting practices;
- conduct or any proposed conduct which may breach the provisions of any competition or corporations law in any jurisdiction in which the Company operates;
- conduct within the Company's control which may present a significant environmental hazard or a breach or potential breach of environmental laws;
- conduct which may increase the risk of injury to any person or persons or a threat to their health, which has been reported to management but not acted upon;
- any action taken against a person who has made a report under this Policy having reasonable grounds to suspect that Reportable Conduct has occurred or is about to occur, for having made the report;
- suspected conflicts of interest which has been reported to management but not acted upon; and
- conduct that represents a danger to the public or the financial system.

It does not include any practice or behaviour that is a Personal Work-Related Grievance.

### **Reporting Person**

Any person who, whether anonymously or not, makes, attempts to make or wishes to make a report in connection with any Reportable Conduct.

### **Standards of Business Conduct**

The Company's code of conduct and as amended from time to time.

### **WIO**

A person appointed by the Company as the Whistleblower Investigation Officer to conduct investigations into a report received from a Reporting Person.

### **WPO**

A person appointed by the Company as the Whistleblower Protection Officer to protect and safeguard the interests of a Reporting Person under this Policy.



## Whistleblower and Business Integrity Policy

### 4 WHAT SHOULD BE REPORTED UNDER THIS POLICY?

---

All misconduct, or an improper state of affairs or circumstances, in relation to the Company, may be **Reportable Conduct** which must be reported.

A Personal Work-Related Grievance will not qualify for protection under this Policy unless it also includes information about a Reportable Conduct.

Personal Work-Related Grievances that do not qualify for protection under this Policy are dealt with under the Company's [DG-HR-ST016 Raising and Managing Complaints Standard](#).

### 5 HOW IS A REPORT TO BE MADE?

---

A report can be made internally to:

- any senior manager of the Company
- an officer of the Company; or
- the WPO.

Alternatively, you may make a report through the Our Voice service.

Our Voice is an external, independent service which allows you to report Reportable Conduct. All reports made to Our Voice may be made on an anonymous basis.

Our Voice can be contacted by:

- calling the Our Voice service:
  - 1800 448 041 (free call from within Australia)
  - 0800 404 509 (free call from within New Zealand)
  - 800 6167 042 (free call from within Singapore)
- going online <http://www.ourvoice.deloittedigital.com> (username and password: downer)
- sending an email to [ourvoice@deloittedigital.com](mailto:ourvoice@deloittedigital.com)
- sending a letter:

Our Voice  
Reply Paid 12628  
A'Beckett Street  
MELBOURNE VIC 8006

Our Voice  
PO Box 912028  
Victoria Street  
West Auckland 1142

- sending a fax from anywhere in the world to +61 3 9691 8182.



## **Whistleblower and Business Integrity Policy**

Calls to the Our Voice service may be made at any time, 24 hours a day, 7 days a week and can be made from any country in which the Company operates. Calls are not recorded or traced.

The Our Voice operators taking the call are independent of the Company and are trained to assist you with your questions and reports.

A confidential reference number will be supplied by the Our Voice operator to you, to be used whenever the you wish to provide further information or request feedback on the report.

The Our Voice operator will prepare a report which will detail the Reportable Conduct reported and forward the report to the WPO for action.

All reports under this Policy will be treated seriously and will be investigated appropriately.

### **5.1 Reasonable Grounds**

You must have reasonable grounds to suspect that Reportable Conduct has occurred or is about to occur. Where such reasonable grounds exist, you can still be entitled to protection even if the report is incorrect.

Reasonable grounds means that a reasonable person in your position would suspect the information indicates Reportable Conduct.

### **5.2 Report Content**

It is important that you provide as much information as possible in your report. This will assist in any investigation of the Reportable Conduct.

## **6 WHAT HAPPENS AFTER A REPORT IS MADE?**

### **6.1 Notifying the WPO of the Report**

If a report is made internally to a senior manager of the Company or an officer of the Company, the person to whom the report is made should notify the WPO about the report.

If a report is made to Our Voice, the report will be provided to the WPO.

The person to whom the report is made will keep your identity, and information which could lead to your identification, confidential (subject to section 8 *Are Reports Treated Confidentially*).

### **6.2 Assigning a WIO to Investigate the Report**

Once the WPO receives the report they will assign the report to the relevant WIO. The WIO will be a person who is independent of the area of the business being investigated, the Reporting Person and any person the subject of the Reportable Conduct.

### **6.3 The WIO Investigates the Report**

Once the WIO receives the report from the WPO, the WIO reviews the report and conducts an investigation. The WIO may need to speak with or contact you for further information for the investigation. If you have reported anonymously using Our Voice, requests for further information will be made through Our Voice so you can access them anonymously. The Company will investigate reports of Reportable Conduct in a timely manner having regard to the complexity and availability of information.

The investigation by the WIO will be conducted fairly and objectively, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and the circumstances. Any person the subject of the Reportable Conduct will be treated in accordance with the principles of natural justice.



## Whistleblower and Business Integrity Policy

The WIO can speak with any person in the course of the WIO's investigation. The WIO can also obtain and review any materials (including documents and other records) the WIO thinks will be relevant to the WIO's investigation.

Where appropriate and possible, the WIO will provide updates to you about the investigation's progress, but updates may vary depending on the nature of the report.

### **6.4 The WIO Makes a Finding**

Once the WIO has completed the investigation, the WIO will make a finding about the report including that:

- there is none or insufficient evidence of Reportable Conduct
- there is none or insufficient evidence of Reportable Conduct but process, system or control issues require attention; or
- there is evidence of Reportable Conduct.

## **7 WHAT HAPPENS TO THE FINDING?**

---

The WIO will report their findings to the WPO.

The WPO will notify the appropriate decision makers of the findings, who will determine the appropriate response.

The outcome of all investigations will be reported to the Board.

Where appropriate and possible, the WIO or Our Voice will advise you about the response (but not a copy of the investigation report), subject to considerations of privacy and other legal limitations.

## **8 ARE REPORTS TREATED CONFIDENTIALLY?**

---

You may make a report anonymously, or place restrictions on who is informed of your identity.

If a report is made anonymously and Downer is not able to speak with or contact you for further information, the scope of the investigation may be limited. Your identity will be treated confidentially, and will not be shared, unless:

- you have provided prior consent;
- it is to prevent a threat to health or safety;
- it is required or authorised by law (including if the Reportable Conduct is reported to ASIC, APRA, the Tax Commissioner or the Australian Federal Police); or
- the report is raised with a lawyer for the purpose of obtaining legal advice or representation.

However, a certain level of disclosure of information that could lead to your identification may be reasonably needed for the purposes of conducting an investigation into the Reportable Conduct. In that circumstance, the Company will take all reasonable steps to reduce the risk that you are identified. In practice, the specific steps Downer takes to protect confidentiality may vary between reports.

Examples of these steps may include:

- redacting identifying information from reports and investigation materials; and
- measures restricting access to confidential information, including to protect the confidentiality of identities, reports and the investigation/response.



## Whistleblower and Business Integrity Policy

### **9 HOW ARE REPORTING PERSONS PROTECTED AND SUPPORTED?**

A Reporting Person, who is a current employee, may access the Company's Employee Assistance Program.

Where a Reporting Person has reasonable grounds to suspect that Reportable Conduct has occurred or is about to occur, and that person is not involved in the conduct the subject of the report, then the Company will ensure that no adverse or retaliatory action is taken against the Reporting Person including being dismissed, demoted, subjected to any form of discrimination or bullying, or subjected to any harassment, intimidation, threats, harm or injury, or damage to property, reputation, business or financial position (or others important to the Reporting Person).

There are practical limitations in the WPO's ability to protect a Reporting Person from adverse or retaliatory action if the Reporting Person chooses to be anonymous.

If any adverse or retaliatory action of this kind is taken by a person against the Reporting Person or his or her family, the Reporting Person should report the conduct immediately to the WPO.

A Reporting Person may ask the WPO to arrange for relocation or leave of absence while the report is being investigated. In these circumstances, the anonymity of the Reporting Person may be difficult to maintain but the WPO will take reasonable steps to ensure that it is preserved as far as practicable. However, the Company is unable to make protections outside its control, for example, a Reporting Person's employment conditions with another employer.

Any person who is found to have dismissed, demoted, harassed, discriminated, victimised, or retaliated against a Reporting Person will be subject to appropriate disciplinary action, including dismissal.

The Company retains the ability to raise with a Reporting Person any matter that arises in the ordinary course of their employment or engagement, or which relates to a grievance made by a Reporting Person about any matter relating to their employment or former employment.

If a Reporting Person is found not to have had reasonable grounds to suspect that Reportable Conduct has occurred or is about to occur, or has made malicious allegations without basis, then the Reporting Person may be subject to disciplinary action, including dismissal.

The Company may be unable to protect Reporting Persons from criminal prosecution.

#### **9.1 Statutory Protections**

Under the *Corporations Act 2001* (Cth), an Eligible Person is entitled to certain legal protections if that person, having reasonable grounds to suspect that Reportable Conduct has occurred or is about to occur, makes a report of that conduct (whether anonymously or not) to an Eligible Recipient. Subject to certain exceptions, these legal protections include:

- confidentiality of the Eligible Person's identity;
- immunity from any civil, criminal or administrative legal action (including disciplinary action) for making the report;
- no contractual or other remedy or right may be enforced or exercised against the Eligible Person for making the report;
- the report is not admissible against the Eligible Person in criminal proceedings or in proceedings for the imposition of a penalty;
- the Eligible Person's identity cannot be disclosed to a court or tribunal except where considered necessary;



## Whistleblower and Business Integrity Policy

- the Eligible Person may be able to seek compensation or other remedies through the courts if they suffer loss, damage or injury because of a disclosure and the entity failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct;
- anyone who causes or threatens to cause detriment to the Eligible Person or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages or other compensation or remedial order; and
- the person receiving the report commits an offence if they disclose the substance of the report or Eligible Person's identity, without the Eligible Person's consent, to anyone except if it is required or authorised by law.

The ASIC website contains information on those protections and the conditions that must be met for the protections to apply.

The *Taxation Administration Act 1953* (Cth) contains similar protections. The ATO website contains information on those protections and the conditions that must be met for those protections to apply.

Protections may also apply under the New Zealand *Protected Disclosures (Protection of Whistleblowers) Act 2022*.

We encourage Eligible Persons to make a report in the first instance to the Company, so that the Company can identify and address the Reportable Conduct as early as possible.

In the event of a breach of confidentiality contrary to this section 9, complaints may be made to Our Voice or a regulator, such as ASIC, APRA for investigation.

## **10 ARE REPORTS KEPT?**

---

All information, documents, records and reports relating to the investigation of Reportable Conduct will be kept confidential and will be securely stored.

Where relevant, personal information will be dealt with in accordance with [DG-CS-PO002 Privacy Policy](#).

## **11 WHO IS THE WPO?**

---

The WPOs are the Group General Counsel of Downer EDI Limited and the Company Secretary of Downer EDI Limited.

The WPO is responsible for ensuring that the Company carries out its obligations in accordance with this Policy and the law, receiving reports, ensuring the confidentiality of the report, protecting your identity (as far as reasonably possible), allocating the reports to the appropriate WIO for investigation, and protecting you from adverse action and retaliation.

The WPO has access to independent financial, legal and operational advice as needed.

## **12 WHO IS THE WIO?**

---

The WIO must be a person who is independent of the area of the business being investigated, the Reporting Person and any person the subject of the Reportable Conduct. The WIO is appointed by the WPO.

The WIOs are responsible for investigating a report and determining whether there is enough evidence to support the claims made in the report.



## Whistleblower and Business Integrity Policy

### **13 REVIEW OF THIS POLICY**

---

The Board will review this Policy on a regular basis (but at least once every two years) to ensure it is in line with legislative and regulatory requirements and leading practice.

### **14 REFERENCED & ASSOCIATED DOCUMENTS**

---

#### **STANDARDS**

<a href="#">DG-HR-ST016</a>	Raising and Managing Complaints Standard
<a href="#">DG-CS-PO008</a>	Standards of Business Conduct
<a href="#">DG-CS-PO002</a>	Privacy Policy

#### **REGISTERS**

[Definitions Register](#)

#### **LEGISLATIVE REQUIREMENTS**

*Corporations Act 2001* (Cth)

*Taxation Administration Act 1953* (Cth)

*Protected Disclosures (Protection of Whistleblowers) Act 2022* (New Zealand)