

## **1.0 Cardno's Commitment**

- 1.1** This policy documents the commitment of the Board of Cardno ("the Company") to maintaining an open working environment in which employees and contractors ("staff") are able to report instances of unethical, improper, unlawful or undesirable conduct without fear of intimidation or reprisal.
- 1.2** This Whistleblower Protection Policy ("Policy") is intended to encourage staff to raise serious concerns within the Company prior to seeking resolution outside the Company. The Board has full confidence in management that the majority of the reports made under this Policy will be resolved in a manner satisfactory to all parties by being handled internally.
- 1.3** References in the Policy to the Company include all subsidiaries existing at the time.

## **2.0 Overview**

- 2.1** The Policy outlines the rights of staff to;
- Report any perceived malpractice, impropriety, serious unethical behaviour, legal or regulatory non-compliance or a questionable accounting or audit behaviour; and
  - Expect and receive protection from any reprisal or detrimental action resulting from such disclosure.

## **3.0 Guidelines**

### **3.1 Conduct Covered By This Policy**

- 3.1.1** The Company's Code of Conduct ("the Code") requires all employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. All employees and representatives of the Company must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.
- 3.1.2** Staff are permitted and encouraged to report under this Policy , any behaviour, practice or activity they in good faith and on reasonable grounds, believe is;
- A breach of the Code
  - A breach of the Company's approval practices and guidelines;
  - Unethical or improper conduct;
  - Financial malpractice, impropriety or fraud;
  - Contravention or suspected contravention of legal or regulatory provisions;
  - Auditing non-disclosure or manipulation of any audit processes and;
  - Any deliberate concealment relating to the above.

### **3.2 To whom will reports under this Policy be made?**

**3.2.1** The Code encourages staff to ensure their questions, concerns, suggestions or complaints by discussing a matter with management, seeking the advice of the Company Secretary or reporting concerns to the Managing Director or a Board Member. In most cases, a staff member's manager is in the best position to address an area of concern. However, if a staff member is not comfortable speaking with their manager or they are not satisfied with their manager's response, they are encouraged to speak with anyone in management whom they are comfortable approaching.

**3.2.2** Managers are required to advise the Company Secretary of all reports made under this Policy. The Company Secretary has specific responsibility to investigate such reports. When a staff member is not satisfied or is not comfortable with pursuing any matter through their manager, or management, the Company Secretary should be contacted directly.

**3.2.3** The Company Secretary will report all matters reported under this Policy, to the Managing Director and Audit and Risk Committee. However, if a matter concerns a member of senior management, the Company Secretary will make a report to the Chairman of the Board who will decide on how the matter will be investigated. If a matter concerns the Chairman, the report will be made to the Chairman of the Audit Risk Committee. If a matter concerns the Company Secretary the report will be made to the Managing Director. The Committee or person to whom the report is made will decide how the matter should be investigated.

**3.2.4** A consolidated report will also be provided to the Audit and Risk Committee each quarter, detailing the number and types of incidents reported under this Policy.

### **3.3 No Retaliation**

**3.3.1** Provided that the staff member has complied with the responsibilities outlined in the "Responsibilities" section when making a report under this Policy as outlined in section 5.4 above, the Company -

- Where possible, will not act to the detriment of a staff member; and
- Will act in the best interest of a staff member to protect them from any victimisation, adverse reaction or intimidation.

### **3.4 Breaches of the Corporations Act 2001 (Cth)**

**3.4.1** Part 9.4AAA of the Corporations Act 2001 contains whistleblower protection provisions, which relate to disclosures made in good faith and where there are reasonable grounds to suspect breach of the Corporations legislation.

**3.4.2** In agreeing to abide by Part 9.4AAA of the Corporations Act 2001, the Company is responsible for ensuring confidentially and providing adequate protection for a staff member who reveals their identity and who acts in good faith, on reasonable grounds. The identity of the disclosing staff member in relation to a disclosure made under this Policy, can only be disclosed to ASIC, APRA or the Australian Federal Police. Disclosure of such identity to any other organisation or person requires the consent of the staff member.

### **3.5 Responsibilities**

#### **3.5.1 Staff Responsibilities**

**3.5.1.1** Staff have the following responsibilities when making disclosures under the Policy:

- To make their disclosure in good faith
- To ensure they have reasonable grounds on which to base their disclosure; and
- If a breach or suspected breach of the Corporations Act is alleged, as a precondition to the matter being investigated, the Corporations Act requires that the staff member provide their name to the person to whom the disclosure is made before making the disclosure.

#### **3.6 Administering Officer**

**3.6.1** The Company Secretary will administer the Policy. The Company Secretary is responsible for investigating a report and at the end of the investigation, drafting and submitting a report to the Managing Director and Audit and Risk Committee, except if the Chairman decides otherwise. All reports to the Company Secretary will be promptly investigated in an impartial fashion.

#### **3.7 Confidentiality**

**3.7.1** Violations or suspected violations may be submitted on a confidential basis by a staff member. Anonymous complaints may be made but are likely to be difficult to investigate. The identity of person making reports made under this policy and the content of such reports will be kept confidential by the Company to the extent possible, consistent with the need to conduct and adequate investigation.

#### **3.8 Handling of Reports made under the Policy**

**3.8.1** The Company Secretary will notify the staff member who is the subject of a report under this Policy and will acknowledge receipt of a report to the person raising the concern, within five business days of the matter being raised.

**3.8.2** After considering the Company Secretary's investigation, the Audit and Risk Management Committee or Chairman will determine the appropriate response to a report made under this Policy. The response will include taking appropriate

corrective action if warranted by the investigation, rectifying any unacceptable conduct wherever possible and instigating any preventative action required to guard against any future occurrences of the same or similar conduct.

**3.8.3** Where issues of discipline arise as a result of a report under this Policy, the Company will act having regard to the circumstances of the matter, Company policy and any similar instances in the past, to administer appropriate punishment and/or corrective action. Where allegations of unacceptable conduct made against another Company staff member cannot be substantiated, that person will be advised accordingly and will be entitled to continue in their role as if the allegations had not been made.

### **3.9 Accounting and Auditing Matters**

**3.9.1** The Audit and Risk Committee of the Company shall consider all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing and implement changes to systems, practices and/or personnel as appropriate. The Company Secretary shall immediately notify this Committee of any such complaint and work with the Committee members until the matter is resolved.

### **3.10 Review of this Policy**

**3.10.1** The Company Secretary and/or Risk Committee will use the reports provided under this Policy to monitor and review regularly the effectiveness of the protection programme described in this Policy.