



GMR WHISTLEBLOWER

Group Internal Audit & Risk

The Key Contact for this Group Mandatory Requirement (GMR) is listed on the Portal.

Brief Description

Requirements detailing the rights of staff to disclose improper conduct confidentially, anonymously, in good faith and on reasonable grounds without the fear of reprisal or detrimental action.

1. Improper conduct

Cardno encourages staff to raise concerns about improper conduct within Cardno's operations in a confidential manner and, if they wish, on an anonymous basis.

- > Improper conduct includes:
 - A breach of the Code of Conduct
 - A breach of Cardno's Anti-Corruption GMR
 - A breach of Cardno's approval practices and guidelines
 - Unethical conduct
 - Financial malpractice, impropriety or fraud
 - Contravention or suspected contravention of legal or regulatory provisions
 - Labour exploitation or modern slavery within Cardno or within Cardno's supply chain
 - Auditing non-disclosure or manipulation of any audit processes
 - Any deliberate concealment relating to the above.

2. Making a disclosure

Cardno encourages staff to address their questions, concerns, suggestions or complaints by initially discussing the matter with line management / appropriate departmental manager or established internal reporting mechanism. However, should the staff member not feel comfortable in raising the issue in that way, Cardno has alternative avenues for the raising and addressing of serious concerns.

- > Disclosures under this GMR can be made to:
 - Cardno's independent and confidential whistleblower service (provided by Deloitte)
 - o **Online:** www.cardnowhistleblowerhotline.deloitte.com.au
 - Username:- Cardno
 - Password:- Deloitte#1
 - (Note: password is case sensitive)*
 - o **Telephone:** See the website set out above for the appropriate phone number to call from your location
 - o **Email:** cardnowhistleblowerhotline@deloitte.com.au
 - o **Fax:** (+61) 3 9691 8182
 - o **Mail:** Cardno, Reply Paid 12628, A'Beckett Street, Melbourne Victoria Australia 8006
 - The Head of Internal Audit
 - o Telephone: +61 7 3310 2453
 - o Mail: c/o Locked Bag 4006, Fortitude Valley, Queensland, Australia 4006

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- Cardno's Group Legal team
 - o Refer to the Cardno internal directory
- A manager or member of senior management
 - o Refer to the Cardno internal directory
- A member of the Board of Directors
- > Should a disclosure relate to a member of senior management, the Head of Internal Audit will advise the Chairman of the Board. If it relates to the Chairman, then the Chairperson of the Audit, Risk & Compliance Committee will be advised. If the Head of Internal Audit is implicated, then the Chief Executive Officer is advised.
- > All disclosures under this GMR will be treated in the strictest confidence.

3. Protection of the whistleblower

- > Where a staff member makes a disclosure in good faith and on reasonable grounds Cardno will act in the best interest of that staff member to protect them from any victimisation, adverse reaction or intimidation and ensure they will not be disadvantaged in their employment with Cardno.
- > Where disclosures relate to breaches of the Corporations Act 2001 (Cth), to invoke the legislated protection provisions, the person making the disclosure ("Complainant") must identify themselves prior to making the disclosure. Under the legislation, the identity of the Complainant can only be disclosed to Australian Securities & Investments Commission, Australian Prudential Regulation Authority, or the Australian Federal Police. The identity of the Complainant can be provided to any other person or organisation only with the Complainant's consent.

4. Investigation of disclosures

- > Cardno will investigate all disclosures of improper conduct made under this GMR as soon as possible after receipt of the disclosure. The investigation will be conducted in a timely, thorough, confidential, objective and impartial manner recognising the principles of natural justice and best practice investigative techniques. Complainants, where possible, will be provided with feedback regarding the outcome of the investigation. The Head of Internal Audit is responsible for determining the scope of, and resources applied to each investigation.

5. Responsibilities

- > The Head of Internal Audit is responsible for the administration of this GMR. His / her responsibilities also include:
 - Receive all disclosures from staff, management or the independent whistleblower service and acknowledge receipt with the complainant (if possible).
 - Appropriately investigate all disclosures ensuring the principles of natural justice are applied to the respondent(s) of any disclosure and investigation.

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- Report all disclosures to the CEO and / or the Audit, Risk & Compliance Committee Chair.
- Provide quarterly consolidated reports relating to disclosures to the Audit, Risk & Compliance Committee.
- Review this GMR in conjunction with the Operational Risk Management Committee.
- > The Audit and Risk Management Committee is responsible for:
 - Receiving any notification and reports of disclosures as designated under this GMR.
 - Determining, in consultation with the Head of Internal Audit, an appropriate response to the outcome of any investigation particularly in issues involving accounting and auditing matters.
 - Taking appropriate corrective action when applicable.