

BGIS Whistleblower Policy

Purpose

BGIS is committed to the highest standards of conduct and ethical behaviour in all our business activities and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance. BGIS encourages the reporting and elimination of any kind of unethical, illegal, fraudulent or undesirable conduct in relation to BGIS and its businesses.

This policy describes how to make a whistleblower report, who you may report it to, how it will be investigated and the protections and support available to whistleblowers.

This policy will be made available to officers and employees of the company via the BGIS intranet, external internet page and in such other ways as will ensure the policy is available to any BGIS employees and persons wishing to use it.

Effective date

This policy comes into effect on 1 January 2020, as amended from time to time.

1. Who can make a report?

A **whistleblower** is defined as anyone who makes a report under this policy. This will include current and former partners, officers, clients, employees, contractors and suppliers (including employees of suppliers), and associated of BGIS, as well as relatives, spouses and dependents of these individuals.

It also includes any person that BGIS decided to treat as a whistleblower and protect as a result of making a report.

2. What is reportable conduct?

You may make a report under this policy if you have reasonable grounds to suspect that that the information concerns misconduct, or an improper state of affairs in relation to BGIS or its subsidiaries. This may include information relating to a BGIS director, officer, employee, contractor, supplier, tenderer or other person who has business dealings with BGIS has engaged in conduct (**Reportable Conduct**) which:

- (a) is dishonest, fraudulent or corrupt, including bribery or other activity in breach of the BGIS Code of Conduct;
- (b) is illegal activity (such as theft, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law);
- (c) is in serious breach of BGIS' policies (such as dishonestly altering company records or data, adopting questionable accounting practices or wilfully breaching BGIS' policies or procedures);
- (d) is potentially damaging to BGIS, a BGIS employee or a third party, or gross abuse of BGIS' property or resources;
- (e) amounts to an abuse of authority;
- (f) may cause financial loss to BGIS or damage its reputation or be otherwise severely detrimental to BGIS' interests;
- (g) involves harassment, discrimination, victimisation or bullying, **other than personal work-related grievances** as defined in the *Corporations Act 2001* (Cth) (**Corporations Act**); or
- (h) involves any other kind of misconduct or an improper state of affairs or circumstances that could materially affect BGIS's reputation.

Appendix A describes special protections for whistleblowers who disclose information concerning misconduct or an improper state of affairs or circumstances in relation to BGIS or a related body corporate under the Corporations Act.

Appendix B describe special protections for tax whistleblowers.

Personal work-related grievances

Reportable Conduct does not include, and this policy does not apply to, personal work-related grievances raised by an employee or former employee (unless the grievance is about a detriment suffered by the employee because they have made a whistleblower disclosure, or the grievance has significant implications for BGIS).

A 'personal work-related grievance' is a complaint about a matter in relation to the employee's employment, or former employee's employment, which has implications for the employee or former employee personally. An example of a personal work-related grievance may include interpersonal conflict between the employee and another employee or manager, promotion or remuneration decisions, performance management, disciplinary decisions or termination.

Personal work-related grievances are managed per the Positive Work Environment Policy.

3.. Who can I make a report to?

BGIS has several channels for making a report if you become aware of any issue or behaviour which you consider to be Reportable Conduct.

You may make a whistleblower report to either:

(a) One of the following (**Eligible Recipients**):

- (i) the **Protected Disclosure Officer**, who has been authorised by BGIS to receive disclosures that may qualify for whistleblower protection (BGIS encourages all disclosures of Reportable Conduct be directed to the Protected Disclosure Officer):

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- (ii) an officer (eg company secretary or director) of BGIS or a related body corporate;
- (iii) a senior manager (eg the Managing Director, each direct report to the Managing Director and the next reporting structure below) of BGIS or a related body corporate;
- (iv) an auditor of BGIS or a related body corporate (or a member of that audit team);
- (v) an actuary of BGIS or a related body corporate;
- (vi) the Australian Securities and Investment Commission (**ASIC**);
- (vii) the Australian Prudential Regulation Authority (**APRA**);
- (viii) 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; or
- (ix) in limited circumstances for a matter of public interest or an emergency (eg substantial and imminent danger to health or safety or to the natural environment), a journalist or a Member of Parliament (we recommend you obtain legal advice if you are considering making a public interest or emergency report); or

(b) the **Integrity 24/7 reporting platform** operated by NAVEX Global Inc., a company which has been authorised by BGIS to receive disclosures that may qualify for whistleblower protection. Disclosures made via the Integrity 24/7 reporting platform will be triaged, and if whistleblower protections might apply, they will be treated in accordance with this Policy. Reports may be made via phone or online:

Telephone:

- Australia: Step 1) 1-800-551-155 or 1-800-881-011, Step 2) 844-884-0094
- New Zealand: Step 1) 000-911, Step 2) 844-884-0094
- Singapore: Step 1) 800-001-0001 (StarHub) or 800-011-1111 (SingTel), Step 2) 844-884-0094
- UK: Step 1) 0-800-89-0011, Step 2) 844-884-0094

Website: www.BGIS.ethicspoint.com

For the purposes of this policy and to ensure appropriate escalation and timely investigation, BGIS strongly encourages all whistleblower reports be made to the Protected Disclosure Officer specified in this policy, who is appropriately qualified, trained and experienced in receiving and dealing with whistleblower reports.

If you make a whistleblower report in writing (including by email), please mark your report 'confidential' and use the words 'whistleblower report'. To enable the report to be properly assessed, we recommend that you provide at least the following basic information to the Eligible Recipient or BGIS Employee Help Line:

- your name, phone number and email address;
- the relevant business unit to which the report relates;
- the nature of the issue (providing as much specific detail as possible);
- who is involved in the issue and how they are involved (if known); and
- what steps (if any) you have taken to address the issue.

4. Anonymous Reports

BGIS accepts anonymous whistleblower reports. If you decide to remain anonymous over the course of and after the investigation, no investigations will be carried out to try and identify you.

However, it is important that you understand that it may be difficult for us to investigate your whistleblower report properly if it is made anonymously and we are not able to contact you. If you feel comfortable doing so, we suggest making an anonymous disclosure using an anonymised email address or through our external reporting option so we can ask you follow up questions or provide you with updates about the status of our investigation.

5. How will BGIS investigate reportable conduct?

BGIS takes all whistleblower reports seriously and will do all things reasonably necessary to investigate whistleblower reports by making appropriate enquiries.

The investigation conducted by BGIS will be conducted in an objective and fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and the circumstances. While the particular investigation process and enquiries adopted will be determined by the nature and substance of the report, in general, as soon as practicable upon receipt of the report, if the report is not anonymous, a Protected Disclosure Officer or investigator will contact you to discuss the investigation process including who may be contacted and such other matters as are relevant to the investigation.

If a whistleblower report (other than an anonymous report) is made to the BGIS Employee Help Line operated by NAVEX Global, you will be asked if you agree to NAVEX Global disclosing your identity to the Protected Disclosure Officer. If you do not agree, NAVEX Global will keep your identity confidential and in those

circumstances, NAVEX Global will only give the Protected Disclosure Officer the information provided to it so that it may be reviewed and addressed appropriately.

Except where a report is made anonymously, at the conclusion of an investigation, and where appropriate, BGIS will provide feedback to you regarding the investigation. You may not be told of outcomes that relate to action against other individuals.

Where a report is made anonymously, BGIS will make enquiries or conduct any investigation based on the information given to it and/or otherwise available.

6. How will BGIS protect whistleblowers?

BGIS is committed to ensuring that confidentiality in respect of all matters raised under this policy, and that those whistleblowers who make a report are treated fairly and will not suffer under detrimental conduct.

'Detrimental conduct' includes dismissal, demotion, discrimination, harassment, intimidation, harm or injury (including psychological harm), damage to property, damage to reputation, damage to business or financial position and any other unfavourable treatment connected with making a whistleblower report.

BGIS may be liable for loss, damage or injury suffered by a person because of detrimental conduct by an employee of BGIS.

BGIS considers detrimental conduct towards a whistleblower to be misconduct and BGIS will take any such conduct seriously. If you believe you have been subjected to detrimental conduct because you have made a whistleblower report under this policy, please immediately notify the Eligible Recipient.

There are also severe penalties under the Corporations Act and the Taxation Administration Act for individuals who engage in detrimental conduct towards a whistleblower.

7. How will BGIS protect the confidentiality of whistleblowers?

If you make a whistleblower report, your identity and other information which could be used to identify you, and the details of your report, will be handled confidentially.

Subject to compliance with legal requirements, upon receiving a report under this policy, BGIS will only share your identity as a whistleblower or information likely to reveal your identity if:

- (a) you consent;
- (b) the concern is reported to the Australian Securities and Investments Commission (**ASIC**), the Australian Prudential Regulation Authority (**APRA**), the Tax Commissioner or the Australian Federal Police (**AFP**); or
- (c) the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

You may choose to report your concerns anonymously. However, whistleblower reports made anonymously may limit our ability to make proper enquiries into matters the subject of the report, especially where we cannot ask you for additional information.

Even if you do not consent to us disclosing your identity, please be aware that when we are investigating information you have disclosed to us, it is possible that we may need to disclose information (other than your identity) to people that could lead to your identification, where this is reasonably necessary for the purposes of our investigation. However, we will take all reasonable steps to minimise the risk that you will be identified in these circumstances.

8. How will BGIS ensure fair treatment of its employees?

If, as a result of our preliminary review of a whistleblower report or our subsequent enquiries or investigation, we identify an issue which indicates that an employee of BGIS may have engaged in misconduct, we will give

the employee concerned information about the substance of the alleged misconduct and the opportunity to respond to the allegations before any further steps are taken against them, including disciplinary action. For a summary of the workflow for investigating reports of misconduct at BGIS see **Appendix C**.

We will ensure there is appropriate training for officers and employees on the matters addressed in this policy.

All Eligible Recipients will receive training on how to respond to them, protect confidentiality and avoid detriment to a whistleblower.

9. Effect of this policy and amendments

This policy does not, and is not intended to, form part of any contract between BGIS and any other person.

A breach of an obligation under this policy by a director, officer, employee or contractor of BGIS may result in disciplinary action, up to and including termination of appointment, employment or engagement.

This policy may be reviewed and amended from time to time to ensure it meets best practice standards and the needs of BGIS.

Document control

Document No.	Document Name	Version	Revision date	Section revised & change reference
HR-P-050	Whistleblower Policy	1	New	New
CORP-P-003	Whistleblower Policy	2	07.04.2021	Move policy ownership to Legal
CORP-P-003	Whistleblower Policy	3	07.05.2021	Update GC contact, add workflow
POL 4	Whistleblower Policy	4	09.05.2023	Updated to include para 4. Anonymous Complaints

Appendix A – Special protections for whistleblowers under the Corporations Act

There are special protections under the Corporations Act for whistleblowers if three conditions are met:

1. The **first condition** is that the whistleblower is, or has been:
 - (a) an officer (eg company secretary or director) of BGIS;
 - (b) an employee of BGIS;
 - (c) an individual who supplies paid or unpaid services or goods to BGIS (eg contractor, consultant, intern, work-experience student or volunteer) or an employee of a person who supplies such services or goods to BGIS;
 - (d) an individual who is an associate of BGIS (eg a secretary or director of BGIS, a related body corporate of BGIS, a secretary or director of a related body corporate of BGIS, or a person with whom BGIS is acting, or proposing to act, in concert in relation to BGIS' affairs); or
 - (e) a relative, dependent or dependent of the spouse of any individual referred to at (a) to (d) above.
2. The **second condition** is that the disclosure is made to:
 - (a) one of the following (**Eligible Recipient**):
 - (i) the **Protected Disclosure Officer**, who has been authorised by BGIS to receive disclosures that may qualify for whistleblower protection (BGIS encourages all disclosures of Reportable Conduct be directed to the Protected Disclosure Officer):

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 - (ii) an officer (eg company secretary or director) of BGIS or a related body corporate;
 - (iii) a senior manager (eg the CEO, each direct report to the CEO and the next reporting structure below) of BGIS or a related body corporate;
 - (iv) an auditor of BGIS or a related body corporate (or a member of that audit team);
 - (v) an actuary of BGIS or a related body corporate;
 - (vi) the Australian Securities and Investment Commission (**ASIC**);
 - (vii) the Australian Prudential Regulation Authority (**APRA**);
 - (viii) 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; or
 - (ix) in limited circumstances for a matter of public interest or an emergency (eg substantial and imminent danger to health or safety or to the natural environment), a journalist or a Member of Parliament (we recommend you obtain legal advice if you are considering making a public interest or emergency report); or
 - (b) the **BGIS Employee Help Line** operated by NAVEX Global Inc., a company which has been authorised by BGIS to receive disclosures that may qualify for whistleblower protection:

Telephone:

 - Australia: Step 1) 1-800-551-155 or 1-800-881-011, Step 2) 844-884-0094

- New Zealand: Step 1) 000-911, Step 2) 844-884-0094
- Singapore: Step 1) 800-001-0001 (StarHub) or 800-011-1111 (SingTel), Step 2) 844-884-0094
- UK: Step 1) 0-800-89-0011, Step 2) 844-884-0094

Website: www.BGIS.ethicspoint.com

3. The **third condition** is that the whistleblower has reasonable grounds to suspect that the information being disclosed concerns Reportable Conduct or indicates Specified Reportable Conduct.

Additional information for reports concerning relevant tax affairs is set out at the end of this policy.

If the three conditions set out above are met, the protections given to a whistleblower under the Corporations Act (and the Taxation Administration Act for reports concerning relevant tax affairs) are:

1. the whistleblower's identity is confidential, as is information likely to lead to the identification of the whistleblower;
2. the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
3. no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
4. in some circumstances, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty;
5. anyone who causes or threatens to cause a detriment to a whistleblower or any other person on 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 criminal prosecution or damages; and
6. a whistleblower's identity, and information likely to lead to the identification of the whistleblower, cannot be disclosed to a court or tribunal except where it is considered necessary by the court or tribunal to do so in the interests of justice or where it is necessary to give effect to the whistleblower protections under the Corporations Act.

Appendix B – Special Protections for whistleblowers under the Taxation Administration Act

Whistleblower reports concerning tax affairs

The following additional terms apply only to whistleblower reports in relation to the tax affairs of BGIS or an associate (the term 'associate' is broadly defined in section 318 of the *Income Tax Assessment Act 1936* and includes relatives, partners, trustees, beneficiaries and another company or individual where there is a relationship of control or influence) of BGIS for the purposes of the *Taxation Administration Act 1953* (Cth) (**Taxation Administration Act**):

1. 'Reportable Conduct' includes:
 - (a) information that may assist the Commissioner of Taxation to perform his or her functions or duties under a taxation law in relation to BGIS or an associate of BGIS; and
 - (b) reasonably suspected misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of BGIS or an associate of BGIS;
2. an 'eligible whistleblower' may also include an individual who is or was an associate of BGIS;
3. an 'eligible recipient' may also include a registered tax agent or BAS agent who provides tax agent or BAS services to BGIS, an employee or officer of BGIS who has functions or duties that relate to the tax affairs of BGIS, or the Commissioner of Taxation (where the information may assist the Commissioner to perform his or her statutory functions or duties in relation to BGIS or an associate); and
4. in accordance with the Taxation Administration Act, your identity or information that is likely to identify you may be disclosed to the Commissioner of Taxation or the AFP.

Appendix C

