

INTRODUCTION

Laing O'Rourke is committed to operating ethically, with integrity in all things we do. That is why it is vital that we do the right thing by our employees, clients and the communities in which we work, and we operate in compliance with all applicable laws.

This Whistleblower Policy has been developed to help you understand our approach to Whistleblowing and the expectations we have for all employees at Laing O'Rourke.

While it is not always clear if an activity is wrong, if you feel that it might be, then we would like to hear from you.

If you would like to discuss or clarify any of the details of this policy, please get in contact with the Legal Function.

STATEMENT OF POLICY

The Laing O'Rourke's Whistleblower Policy (**Policy**) has been endorsed by its Australia Executive Committee and applies to all directors, officers, and staff of Laing O'Rourke Australia. This means that everyone is required to understand and abide by the Policy.

The Policy explains:

- What is a disclosable matter - explaining what can and should be reported;
- Who can make a report that is protected by whistleblower laws (disclosure) and who you can talk with to make a disclosure;
- How to go about making a disclosure;
- What protections are available to a person who makes a disclosure; and
- How a disclosure is handled and investigated at Laing O'Rourke.

PURPOSE

We have this policy in place to:

- Encourage a culture that supports disclosure of wrongdoing;
- Help deter wrongdoing, in line with Laing O'Rourke's Risk Management and Governance framework, including the Global Code of Conduct;
- Ensure anyone who discloses suspected wrongdoing can do so with confidence and that their identity will be protected, and they will not experience any disadvantage;
- Ensure disclosures are dealt with appropriately and on a timely basis;
- Provide transparency around the framework for receiving, handling and investigating disclosures;
- Support Laing O'Rourke's values and Global Code of Conduct and long-term sustainability and reputation as a business; and
- Meet our legal and regulatory obligations.

WHO CAN MAKE A DISCLOSURE?

A disclosure can be made by a current or former employee, officer, contractor and supplier (including their employees) to Laing O'Rourke Australia. It can also be made by their spouse, relative or dependant person.

WHAT IS A DISCLOSABLE MATTER?

A disclosable matter is information that the discloser (whistleblower) has reasonable grounds to suspect concerns misconduct or an improper state of affairs in relation to Laing O'Rourke and its operations.

This includes reporting any of the following instances of suspected wrongdoing:

- Illegal conduct such as theft, violence or threatened violence and criminal damage against property;
- Fraud, money laundering or misappropriation of funds;
- Offering or accepting a bribe;
- Financial irregularities;
- Unethical breach of the Code of Conduct;
- Failure to comply with, or breach of, legal or regulatory requirements including the Corporations Act and the Income Tax Assessment Act; and
- Engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure.

Laing O'Rourke will provide protections and measures so that a person making a disclosure may do so confidentially, without fear of intimidation, disadvantage or reprisal.

Disclosures made anonymously are protected under Australian whistleblower laws.

A discloser can still qualify for protection under this Policy if their disclosure turns out to be incorrect.

Disclosures that may **not** be protected under the whistleblower laws include:

- Personal work-related grievances (should be reported to Human Capital or Legal Function), which are matters that concerns the person's current or former employment with Laing O'Rourke and have personal implications for that Individual. Some personal work-related grievances may be covered by the whistleblower protections; for example, if a disclosure about a serious breach of employment or other laws where there is criminal conduct, a disclosure that the person has been threatened with retaliation if they make a disclosure; and
- Unsubstantiated allegations which are found to have been made maliciously, or knowingly to be false. These will be viewed seriously and may be subject to disciplinary action.

A discloser, or whistleblower should provide as much information as possible about the matter to enable an appropriate investigation of the suspected wrongdoing (for example, people involved, dates, locations and any other material which may be relevant). It may not be possible to conduct any investigation if there is insufficient information about the matter.

WHO CAN RECEIVE A DISCLOSURE?

Disclosures that qualify for protection can be received via the following internal options:

- Compliance Officer - The contact details for this individual is available via iGMS under Whistleblowing;
- Human Capital or Legal Function - You can raise concerns with your local Human Capital Business Partner or a member of the Legal Function via email, phone or face to face;
- Safecall - our dedicated confidential phone line and online service which is independently run, with trained operators available 24/7 :
 - Phone: 1800 312 928
 - Online: <http://www.safecall.co.uk/report>
 - Email: lor@safecall.co.uk

We encourage any disclosures to be reported in the first instance utilising one of the above Laing O'Rourke options. Further information relating to whistleblowing and reporting a concern is also available on iGMS and found within the Global Code of Conduct.

Any person wishing to seek additional information prior to formally making a disclosure can also utilise the above options.

Additional disclosure options include:

- A director or secretary of Laing O'Rourke;
- Legal practitioners (even if the legal practitioner advises that the matter is not a protected disclosure);
- Regulatory bodies and other external parties such as ASIC, APRA, ACC or the ATO;
- Journalists and members of the Commonwealth, state or territory parliaments (parliamentarians), under certain circumstances in relation to a public interest or emergency disclosure.

Note: a disclosure to a journalist or parliamentarian must first have been made to ASIC, APRA or a prescribed body and written noticed provided to the body to which the disclosure was made. In the case of a public interest disclosure, at least 90 days must have passed since the previous disclosure.

PROTECTIONS AVAILABLE TO THE DISCLOSER

The protections available to disclosers who qualify for protection as a whistleblower, including protections under the Corporations Act are:

- Identity protection (confidentiality); and
- Protection from detrimental acts* or omissions.

Additional protections that may also be available in certain circumstances, include:

- protection from legal action for reporting a concern;
- information provided may be inadmissible as evidence in legal proceedings against the discloser (unless they have provided false information); and
- the discloser may be entitled to compensation or another remedy in certain circumstances.

Protections apply to not only internal disclosures but to those made to legal practitioners, regulatory and other external bodies.

*Detrimental acts include, but are not limited to, the following conduct:

- Dismissal of an employee;
- Injury of an employee in his or her employment;
- Harassment, intimidation, discrimination, harm or injury to a person; and
- Damage to a person's property, reputation, business or financial position.

Acts that are not detrimental conduct include:

- Action for the purpose of protecting a discloser from detriment (relocation to another office, area to prevent them from detriment); and
- Managing a disclosers unsatisfactory work performance, if the action is in line with the performance management framework.

Laing O'Rourke has put in place processes for assessing risks of detriment against a disclosure and other persons as soon as possible after receiving a disclosure. Support will provide through its Employee Assistance Programme (see below).

Protections do not grant immunity for any misconduct a discloser has engaged in that is revealed in their disclosure.

HANDLING AND INVESTIGATION OF A DISCLOSURE

All disclosures will be handled and investigated by personnel who will ensure the discloser's confidentiality is protected.

Laing O'Rourke also ensures the fair treatment of employees who are mentioned in a disclosure that qualifies for protection, including those who are the subject of the disclosure. Employees will also have the opportunity to be informed about allegations made against them during an investigation, and to respond.

Following outlines the steps relating to the handling and investigation of a disclosure:

STEP 1 - NOTIFICATION OF THE DISCLOSURE:

Notification of the disclosure is received by the relevant Human Capital or Legal Function representative who will assess the available information, consider whether it may qualify for protection and determine if it will be the subject of further inquiry or investigation. If so, the matter may be allocated to the appropriate person (Investigator) for a confidential investigation.

The discloser's identity will not be shared with any other person (including an investigator) without the discloser's consent, or where the concern is to be reported to an external body. However, it may be reasonably necessary, in order to investigate the matter, to disclose information to another person which could lead to the identification of the discloser. In such circumstances, reasonable steps will be taken to reduce the risk that the discloser will be identified in connection with the confidential investigation.

The Investigator then determines the type of confidential investigation that is appropriate and timeframe for completion.

The investigator ascertains whether the disclosure is required to be reported to any external bodies and the required mechanisms and timeframes.

The investigator considers whether different work arrangements may need to be established for the discloser during the investigation to ensure they are provided with safe and appropriate work arrangements during the investigation process;

Subject to relevant confidentiality requirements, an explanation will be provided to the discloser and any employee mentioned in the disclosure about how and when Laing O'Rourke will:

- communicate with them during the investigation;
- communicate with them about the findings from the investigation; and
- conduct or cause the conduct of an unbiased and timely investigation of the allegations that are raised.

STEP 2 - INVESTIGATION:

The investigator will then conduct the investigation within the required timeframe and with all records relating to the disclosure and investigation stored and accessed only by authorised persons or external agencies Laing O'Rourke may deem appropriate, or as required by law.

An investigation finding may be made to which the disclosure is:

- fully or partly substantiated, or
- not substantiated (or only in part)

It may not be possible to complete the investigation, or to make a clear determination about the disclosure, if there is insufficient evidence (for example if the investigator is not able to contact an anonymous discloser).

Confidential investigation reports are submitted to the Legal Director and Human Capital General Manager at the conclusion of the investigation. The discloser and any named individuals will be advised of the findings and outcomes, as appropriate.

SUPPORT FOR DISCLOSERS

In addition to the protection rights of the discloser, Laing O'Rourke offers an Employee Assistance Programme (EAP) delivered by an organisation called LifeWorks to provide counselling and support.

There is no need for referral or authorisation to access this service and you can feel comfortable using the EAP to confidentially discuss any work or personal issues.

The EAP is available 24 hours a day, 7 days a week over the phone on 1300 361 008. Alternatively, face-to-face counselling sessions are provided off site at one of LifeWorks' national counselling locations with more information available via iGMS/Health and Wellbeing.

AVAILABILITY OF POLICY

This policy has been made available via:

Laing O'Rourke website: <http://www.laingorourke.com/>

Laing O'Rourke's Intranet: <http://igms.laingorourke.com.au/>

Regular training and ongoing education relating to whistleblowing policies and processes will be provided to all employees.

QUESTIONS

All questions relating to this Policy should be referred to the Head of Risk and Assurance.

DISCLAIMER

This document states a policy of Laing O'Rourke and is not intended to be regarded as rendering legal advice.