Whistleblowing Policy

This Policy applies to all directors, officers, employees, contractors and casual workers of Multiplex and at workplaces managed by Multiplex.

Summary of the Whistleblowing principles

Speak up

- Multiplex is committed to providing a safe and confidential mechanism for reporting suspected wrongdoing or dangers in relation to its activities.
- If you suspect wrongdoing, you should report it as soon as possible through one of the channels described in this Policy.

You will be protected

- The law and this Policy protect eligible whistleblowers from civil, criminal and administrative liability for making a protected disclosure.
- Multiplex prohibits retaliation against anyone who makes, or is suspected of having made, a disclosure.

Your identity will be kept confidential

- Multiplex will take all reasonable steps to protect the identity of anyone who makes a disclosure.
- Identifying information will only be disclosed with your consent, to a regulator, as required by law, or where reasonably necessary for an investigation.

Disclosures are taken seriously

- All disclosures will be assessed promptly, objectively and fairly, and will be investigated where appropriate.
- The outcome of any investigation will be reported to senior management, and you will be kept informed where appropriate.

FREQUENTLY ASKED QUESTIONS

What is whistleblowing?

Whistleblowing is the reporting of suspected wrongdoing, unethical conduct or dangers related to Multiplex activities.

At law there are protections for whistleblowers. This policy sets out how you can report a matter confidentially and safely within the requirements of the relevant legislation.

Who can make a disclosure?

Current and former directors, officers, employees, casual workers, contractors, consultants, suppliers and their employees, associates, relatives and dependants of those individuals can make a disclosure.

How do I make a report

You can report to an authorised recipient listed in this Policy, to your manager or a senior manager, to an auditor, actuary or legal practitioner, to ASIC, APRA, or to the Australian Taxation Office for tax-related matters. You can also use the Reporting Hotline (details are set out in this Policy and in the Code).

Can I report anonymously?

Yes. You can make an anonymous report through the Reporting Hotline. Your anonymity will be protected to the fullest extent possible as permitted by law. However, maintaining your anonymity may limit Multiplex's ability to investigate your concerns.

Will I be protected?

Yes. If you make a protected disclosure, you are protected from civil, criminal and administrative liability. Multiplex prohibits retaliation and will take steps to ensure you are treated fairly. For further details, refer to sections 5 and 7 of this Policy.

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1. Introduction

This Policy applies to you

This Whistleblowing Policy (this "Policy") applies to all directors, officers, employees, contractors and casual workers (collectively, "you" or "Employees") of Multiplex Australasia Pty Limited (Multiplex) and its related entities.

All Employees are required to comply with applicable whistleblowing laws and with the whistleblowing provisions set out in Multiplex's Code of Business Conduct and Ethics (the "Code"). This Policy supplements the provisions set out in the Code and is intended to raise awareness of our approach to whistleblowing among our Employees.

Former directors, officers, employees and casual workers can also raise whistleblowing concerns to Multiplex, which will be handled in accordance with this Policy. Those individuals who raise whistleblowing concerns under this Policy will have the same protections from retaliation as current Employees who raise concerns.

Multiplex is committed to addressing suspected wrongdoing

Multiplex is committed to providing a mechanism for you to report suspected wrongdoing or dangers in relation to Multiplex's activities and to have those concerns addressed in a timely and confidential manner. If you suspect another person of wrongdoing, or have other concerns covered by the Code, you should refer to this Policy and to the Code on the appropriate course of action. The aim of this Policy and the Code is to provide an internal mechanism for reporting, investigating and remedying suspected wrongdoing or dangers in relation to Multiplex's activities.

You are responsible for following this Policy

You are responsible for ensuring that this Policy and the procedures set forth herein are used correctly, in line with the expectations of Multiplex and in compliance with applicable legislation.

You are expected to report suspected wrongdoing

Multiplex is committed to conducting its business with honesty and integrity and you are expected to maintain high standards and act in accordance with the Code.

Whistleblowing is the reporting of suspected wrongdoing or dangers in relation to Multiplex's activities. This includes bribery, fraud or other criminal activity, miscarriages of justice, health and safety risks including psychosocial matters, damage to the environment, any breach (acts or omissions) of legal or professional obligations, complaints regarding accounting, internal accounting controls, auditing matters, discrimination, violence, harassment, unethical behaviour, and any other matter detailed in the Code. Any suspected wrongdoing should be reported as soon as possible.

Not every matter that may be reported under this Policy or the Code will be a "disclosable matter" under the Act. Only disclosures about disclosable matters (see section 3) qualify for the legal protections described in this Policy. Other reports will be handled in accordance with the Code and other relevant Multiplex policies.

2. Who can make a disclosure

The following persons are capable of being 'eligible whistleblowers' who can make a disclosure:

a. an officer or employee of Multiplex;
b. an individual who is an associate of Multiplex; and
c. an individual who supplies goods or services to Multiplex (whether paid or unpaid) or an employee of a supplier (which may include, among others, contractors, consultants and service providers).

An 'eligible whistleblower' also includes an individual who previously held any of the above positions or functions or who is a relative of the individuals set out above or a dependant of one of those individuals or of the spouse of such an individual.

3. How to make a disclosure

A “protected disclosure” must relate to “disclosable matters” and be made to “eligible” persons or organisations.

The type of information required for a disclosable matter and persons who are eligible recipients are outlined in the following table:

Information reported or disclosed	Authorised recipient of disclosed information
Information about actual or suspected misconduct, or an improper state of affairs or circumstances in relation to Multiplex or a related body corporate. Information that Multiplex or any officer or employee of Multiplex has engaged in conduct that: • contravenes or constitutes an offence against the: – Corporations Act 2001 (Cth); – Australian Securities and Investments Commission Act 2001 (Cth); – and any instrument made under those Acts; • represents a danger to the public or the financial system; or • constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more.	• A person authorised by Multiplex to receive protected disclosures under this Policy. Multiplex has authorised the roles shown in section 11 below. • An officer or senior manager of Multiplex or of a related body corporate. • An auditor, or a member of an audit team conducting an audit, of Multiplex or of a related body corporate. • An actuary of Multiplex or of a related body corporate. • ASIC, APRA, or the Commissioner of Taxation (for disclosures relating to tax affairs). • A legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the whistleblower protections.

There are two additional categories of disclosures:

a. ‘public interest disclosures’; and

b. ‘emergency disclosures’.

These disclosures can be made to a journalist or a member of the Parliament of the Commonwealth, a State or a Territory, but only if the eligible whistleblower complies with the specific requirements under the *Corporations Act 2001* (Cth) (the **Act**) or the *Taxation Administration Act 1953* (Cth), as applicable.

For a **public interest disclosure**, the whistleblower must have previously made a disclosure to ASIC, APRA or a prescribed Commonwealth body, at least 90 days must have passed since that disclosure, the whistleblower must not have reasonable grounds to believe that action is being or has been taken in response, the whistleblower must have reasonable grounds to believe that making the further disclosure is in the public interest, and the whistleblower must give written notice to the body to which the original disclosure was made. The extent of information disclosed must be no greater than is reasonably necessary.

For an **emergency disclosure**, the whistleblower must have previously made a disclosure to ASIC, APRA or a prescribed Commonwealth body, the whistleblower must have 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 whistleblower must give written notice to the body to which the original disclosure was made. The extent of information disclosed must be no greater than is reasonably necessary.

Multiplex encourages you to seek independent legal advice before making a public interest or emergency disclosure.

If you only feel able to raise concerns on an anonymous basis, you can report via the Reporting Hotline.

4. Personal work-related grievances

Personal work-related grievances are generally not protected disclosures under the Act. A personal work-related grievance is a grievance about a matter in relation to your current or former employment or engagement that has implications for you personally. For example, a conflict between you and another employee, a decision relating to your engagement, transfer or promotion, or a decision relating to the termination of your engagement.

However, a personal work-related grievance may still qualify as a protected disclosure if:

- it includes information about misconduct or an improper state of affairs or circumstances that goes beyond the personal grievance (a 'mixed report');
- it relates to conduct that constitutes victimisation or a threat of detriment to a person who has made or may make a disclosure; or
- it is made to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the whistleblower protections under the Act.

If you have an issue that is not a protected disclosure, a potential violation of the Code, or any matters relating to suspected wrongdoing or dangers to Multiplex's activities, you should refer to the relevant Human Resources policies and/or the Reporting Hotline.

5. Confidentiality

Reports will be kept confidential

The priority at Multiplex is to protect people who make a "protected disclosure", disclose potential violations of the Code or matters relating to the suspected wrongdoing or dangers to Multiplex's activities. If you make a disclosure, your identity (and any information that we have because of your disclosure that someone could likely use to work out your identity) will only be disclosed if:

- you give your consent to Multiplex to disclose that information;
- the disclosure is made to ASIC, APRA, the AFP or the Commissioner of Taxation (in relation to tax matters);
- the disclosure is allowed or required by law (for example, the disclosure by Multiplex to a lawyer in order to get legal advice); or
- in the case of information likely to identify you, it is reasonably necessary to disclose the information for the purposes of an investigation, but all reasonable steps are taken to prevent someone from working out your identity.

For the avoidance of doubt, all disclosures which are made to and recorded by an authorised recipient in section 11 or another eligible recipient, will be kept confidential and the person receiving your disclosure will seek your consent before recording your name.

If you raise a concern with your manager or a person who is not an eligible recipient, the disclosure may not qualify for protection under the Act, so you are encouraged to use the reporting email, the persons in the roles nominated below or the Reporting Hotline.

The information which is recorded including, any report filed with internal audit, will be kept confidential and can only be accessed by the person receiving the disclosure and any person appointed to investigate the disclosure, who will use that information to determine the appropriate response to disclosures made and to inform any investigation commenced.

In Australia, the Act and the *Taxation Administration Act 1953* (Cth) provide additional protections for whistleblowers.

6. How Multiplex responds to disclosures

Disclosures will be dealt with promptly and objectively

Disclosures made by you under this Policy will be received and treated sensitively and seriously and will be dealt with promptly and objectively.

The party receiving the disclosure will keep in contact with disclosers until the matter is resolved by Multiplex. If appropriate, disclosers may be advised how Multiplex has decided to respond to their disclosure, including whether an investigation will be conducted. This may not occur until after an investigation has been concluded. However, it may not always be appropriate to provide disclosers with this information and may not be possible unless contact details are provided when a disclosure is made.

All disclosures will be assessed and, where appropriate, investigated

While making a disclosure does not guarantee that the disclosure will be formally investigated, all reports will be assessed and considered by Multiplex and a decision made as to whether they should be formally investigated or internally resolved. Multiplex's response to a disclosure will vary depending on the nature of the disclosure (including the amount of information provided).

Any investigations commenced will be conducted in a timely manner (as appropriate in the circumstances) and will be independent from any persons to whom the disclosure relates. Investigations will generally be overseen by the Executive Director, General Counsel - Global and the Executive Director, People – Global. Other people, including employees or external advisers, may also be asked to assist or run the investigation.

All employees and contractors must cooperate fully with any investigations.

Unless there are confidentiality or other reasons not to do so, persons to whom the disclosure relates will be informed of the allegation at an appropriate time and will be given a chance to respond to the allegations made against them.

If a disclosure is formally investigated, the results of any investigation will be recorded in writing in a formal internal report that will be confidential and is the property of Multiplex. The outcome of any investigation will be reported to the Australian Executive Group of Multiplex, or a committee thereof, and to the Global CEO where the disclosure concerns illegal or unethical conduct. Where consent to disclosure of the identity of the whistleblower has not been provided, the report will not contain identifying information.

If appropriate, disclosers may be informed of the investigation outcome. However, it may not always be appropriate to provide disclosers with this information. If appropriate, the persons to whom the disclosure relates may also be informed of the findings of any investigation. However, the formal report recording the results of an investigation will not be provided to a discloser or any other person subject to investigation.

7. Protection and remedies

You are protected from liability for making a protected disclosure

If you make a “protected disclosure”, the law provides:

- you are not subject to any civil, criminal or administrative liability for making the disclosure;
- no contractual or other remedy may be enforced or exercised against you on the basis of the disclosure; and
- in some circumstances (e.g. if the disclosure has been made to a regulator), the information you provide is not admissible in evidence against you in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information.

Additional legislative protections and remedies may also be available, including but not limited to:

- compensation for loss, damage or injury suffered as a result of detrimental conduct;
- an injunction to prevent, stop or remedy the effects of the detrimental conduct;
- an order requiring an apology for engaging in the detrimental conduct;
- if the detrimental conduct wholly or partly resulted in the termination of an employee's employment, reinstatement of their position; and
- any other order the court thinks appropriate.

Multiplex prohibits retaliation and detriment against disclosers

In addition to the above and the protections set out under the Policy, below are further protections which are provided to disclosers who make a “protected disclosure”.

No person may victimise or cause detriment to someone (or threaten to do so) because of a suspicion that any person has, will or could make a disclosure. For example, victimisation could include doing or threatening to do something that amounts to:

- discrimination, detriment or damage to a person's reputation;
- harassment, intimidation or retaliation; or
- a demotion or dismissal.

You will be treated fairly and supported

Multiplex is also committed to making sure that you are treated fairly and do not suffer detriment because you have made a “protected disclosure”, a disclosure about potential violations of the Code or matters relating to suspected wrongdoing or dangers to Multiplex's activities.

The protections offered will be determined by Multiplex and depend on things such as the matter reported and the people involved. Protections may include the following, in Multiplex’s discretion:

- monitoring and managing the behaviour of other employees;
- relocating individuals (which may include the people alleged to have been involved in the matter (the "malpractice") to a different division, group or office;
- offering you a leave of absence or flexible workplace arrangements while a matter is investigated;
- a discloser who is a current or former employee may access the Employee Assistance Program and may also request additional support from Multiplex (such as counselling or other support services); and/or
- rectifying any detriment that you have suffered.

Multiplex will look for ways to support all people who make a disclosure, but it will of course not be able to provide non-employees with the same type and level of support that it provides to employees. Where this Policy cannot be applied to non-employees (for example, because Multiplex cannot itself offer flexible workplace arrangements to a supplier), Multiplex will still seek to offer as much support as practicable.

For the avoidance of doubt, Multiplex will at all times be able to raise and address with the discloser matters that arise in the ordinary course of their employment or engagement with Multiplex (for example, any separate performance or misconduct concerns).

8. Vexatious or false disclosures

Under the Act and the *Taxation Administration Act 1953* (Cth), an eligible whistleblower is protected if they have reasonable grounds to suspect that the information disclosed concerns misconduct, an improper state of affairs or circumstances, or other conduct falling within the scope of those Acts. Protection does not require the information disclosed to be correct, nor does it depend on the disclosure being made in good faith.

The protections under the Act, the *Taxation Administration Act 1953* (Cth) and this Policy will not extend to disclosures that are vexatious or that the discloser knows to be false. If an investigation indicates that a disclosure may not have been made on reasonable grounds, Multiplex will consider all the circumstances before determining whether the disclosure is protected.

Depending on the circumstances, it may be appropriate for Multiplex to take disciplinary action against a person who makes a disclosure that the person making the report knows to be false or misleading. Such action may include the termination of employment.

9. Availability and amendments

Multiplex will ensure that employees (including new employees) have access to a copy of this Policy on the Multiplex intranet.

For the avoidance of doubt, this Policy does not form part of any terms of employment or engagement, and Multiplex may change, apply or withdraw this Policy at its discretion.

Multiplex reviews this Policy on at least an annual basis and may amend it from time to time. The most current version of this Policy is available on Connect, the Multiplex intranet.

10. Legal notice

This Policy does not confer any rights, privileges or benefits on any employee, create an entitlement to continued employment, establish conditions of employment, or create an express or implied contract between you and Multiplex. This Policy does not modify the employment relationship between you and Multiplex.

Multiplex reserves the right to modify, suspend or revoke this Policy and any related procedures at any time. Any amendments will be disclosed as required by applicable law.

If this Policy conflicts with a collective bargaining agreement governing your conditions of employment, the collective bargaining agreement will prevail. If a collective bargaining agreement is silent with respect to an area addressed in this Policy, you are expected to abide by this Policy.

11. Authorised recipients of disclosed information

Disclosure can be made to whistleblower.aus@multiplex.global or to the persons in the following roles:

- Legal: Executive Director, General Counsel, Global; Regional Legal Counsel
- HR: Executive Director People – Global; Director of HR Operations – Global; HR Manager (Senior);
- Internal Audit: Senior-Internal Audit manager.

Internal Contact Information

Disclosure can also be made through the Reporting Hotline which is managed by an independent third-party and is available toll-free, 24 hours a day, 7 days a week.

Contact details for the Reporting Hotline are below:

www.multiplex.ethicspoint.com

- **Australia:** 1800 870 742
- **United Kingdom:** 0800 048 8360
- **Canada:** 1-855-350-9393 (French)
- **Canada:** 1-833-753-0830 (English)
- **UAE (Arabic & English):** 800 0320129

Or

Email: whistleblower.aus@multiplex.global

Or any of the Authorised recipients as per 11 above.