



## Whistleblowing Policy

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### 1. Introduction

- 1.1. This policy is to be read in conjunction with Turner & Townsend’s Code of Conduct (‘Our Code’) and other related policies, including Anti-Bribery & Corruption Policy, Conflicts of Interest Policy and Gifts and Hospitality Policy.
- 1.2. Turner & Townsend is committed to the highest standards of integrity and conduct throughout all activities. This includes compliance with all laws and regulations anywhere that we operate. We expect all our People and Third Parties to share the same commitment – helping to build trust that supports our purpose, vision and values.
- 1.3. Where our People or Third Parties observe or suspect that our expectations on integrity and conduct have been breached, we expect them to take action. The Whistleblowing Policy (“the Policy”) sets out the framework under which our People and Third Parties can report suspected misconduct or wrongdoing (collectively “Whistleblowers”), how we manage whistleblowing reports, investigation processes, and how we act to support/protect Whistleblowers.
- 1.4. This Policy applies to all Turner and Townsend People and Third Parties. People based in the following European Union countries must also review your country specific information in Appendix A which will set out further information relevant to whistleblowing in your particular location: France, Germany, Ireland, Netherlands and Poland. The Policy and sections relevant to your location in Appendix A constitute the complete applicable Policy for you. Appendix A may include reference to specific whistleblower legal frameworks in the location you are based.
- 1.5. During the course of your employment or any other professional relationship with Turner & Townsend, you will be party to information which is confidential in nature. It is a fundamental term of your employment that you will not disclose confidential information about our affairs. However, this does not prevent you from raising concerns outlined in this policy through appropriate channels.
- 1.6. This policy does not form part of any contract of employment and Turner & Townsend may amend it at any time. The Risk, Assurance & ABC committee is responsible for the oversight and review of this policy.

### 2. Application

- 2.1. This policy applies to all our People and Third Parties.
- 2.2. This policy also applies in instances where more than one person raises a concern about the same issue. You may raise concerns relating to suspected wrongdoing anywhere in the world, and this policy is not restricted to matters purely arising in the country where you work.
- 2.3. This policy does not generally apply to personal work-related grievances unless the grievance incorporates additional elements such as those set out in section 3. Examples of personal work-related grievances our People may raise include:
  - interpersonal conflicts;
  - decisions relating to employment engagement, transfers or promotions;
  - decisions relating to the terms and conditions of employment;
  - decisions to suspend or terminate employment, or other disciplinary matters.

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- 2.4. Such personal work-related grievances will typically be reviewed in accordance with one of Turner & Townsend's other internal procedures.

## 3. Examples of concerns which should be raised under this policy

- 3.1. Disclosable concerns usually relate to the conduct of our People, but they may sometimes relate to the actions of a third party, such as a client, supplier or service provider. You can use this policy to raise any concerns where you observe or suspect that there is potential misconduct or wrongdoing that indicates one or more of the following types of circumstances:
- a criminal offence, including bribery, facilitation of tax evasion, fraud;
  - a failure to comply with any legal or professional obligation;
  - a deliberate breach of our internal policies that creates significant reputational and/or financial risk to Turner & Townsend;
  - any other event or activity that creates significant reputational and/or financial risk to Turner and Townsend; or
  - putting health or safety of any individual or the public in danger.
- 3.2. Such concerns are considered "Disclosable Matters" under this policy. Note that Disclosable Matters may not necessarily involve a breach of a particular law.
- 3.3. This list is not intended to be exhaustive but is indicative of the type of concerns that would be a Disclosable Matter. If you are unsure you should seek guidance under the procedures set out in 4.1 - 4.3.

## 4. Procedure

### Who to raise a concern with about a Disclosable Matter

- 4.1. In most instances you should first raise the issue with your Cost Centre Director and the appropriate Regional MD. They will discuss your concerns with you and may request that you set these out in writing, together with any evidence.
- 4.2. If the concern involves your Cost Centre Director or the Regional Managing Director, or for any reason you would prefer not to raise the concern with them, you may raise the matter directly with (i) the Director, Risk (Ethics and Corporate Compliance) (ii) any member of Turner & Townsend Executive committee or (iii) any other member of the Risk, Assurance & ABC committee. Contact details can be found at section 6.
- 4.3. Whilst we would hope that you will feel able to raise a concern about any Disclosable Matter with the person(s) referred to in 4.1 or 4.2, you may also raise a concern through Turner & Townsend's external whistleblowing hotline provider (Safecall). The contact details for Safecall can be found at section 6. Safecall is authorised to receive information about Disclosable Matters under this policy. Reports to Safecall can be made anonymously should you wish to do so.
- 4.4. The receiver of a concern noted in 4.1 - 4.3 must promptly raise the matter with (i) the Chief Operating Officer (COO) and (ii) the Director, Risk (Ethics and Corporate Compliance) if considered a Disclosable Matter under this policy.
- 4.5. We will make every effort to keep details of the matter and the relevant persons, including your identity, confidential. Such details will not be disclosed externally until all internal routes have been exhausted, or otherwise will be disclosed in accordance with this policy or under any relevant statutory framework.
- 4.6. Similarly, as the aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any misconduct or wrongdoing in the workplace, our expectation, in most cases, is that you should not find it necessary to disclose details of the matter externally. The law recognised

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that in some circumstances it may be appropriate for you to report your concerns to an external body such as a regulator, however we strongly encourage you to seek advice before reporting a concern to anyone external (for example from the Protect confidential helpline).

## Initial assessment

- 4.7. The COO and/or Director, Risk (Ethics and Corporate Compliance) (or their nominees) will assess the concerns raised and determine whether they fall within this policy (or any other Turner & Townsend policy) and to establish next steps, which may include commencing an investigation. This will include assessing whether the concerns qualify for any applicable whistleblowing protection under applicable laws.
- 4.8. Consideration will be given at this stage as to whether immediate mitigating actions are required due to the nature of the concerns raised e.g., if the concern indicates an immediate safety risk to our People.
- 4.9. Concerns which are not considered in scope of this policy may be referred to others in Turner & Townsend to review.

## Fact finding

- 4.10. As the person raising the concern, wherever possible you will be invited to a meeting to discuss the concerns.
- 4.11. If your concern was raised anonymously, for example through Safecall, efforts will be made to undertake further fact finding where practically possible. You are encouraged to support additional fact finding where possible to facilitate your concerns being reviewed.

## Potential investigation & other enquiry method

- 4.12. The COO and/or Director, Risk (Ethics and Corporate Compliance) (or their nominees) may instigate an investigation with the objective of establishing whether the reported misconduct or wrongdoing has occurred. The format of the investigation may vary depending upon the circumstances. It will not always be appropriate or reasonably practicable to conduct an investigation. Turner & Townsend may adopt a different enquiry method to suit the relevant circumstances.

## Findings & conclusions

- 4.13. Investigations undertaken under this policy will be presented to the COO and/or Director, Risk (Ethics and Corporate Compliance) to review and agree conclusions before being finalised.
- 4.14. The findings of the investigation or other enquiries will be communicated to the Risk, Assurance & ABC Committee for awareness on actions agreed.
- 4.15. You may be advised of the outcome of the investigation where this is feasible, appropriate and permitted by law. If you are advised of an outcome, you may receive a summary of the outcome rather than any full findings. You must treat any information about the investigation as strictly confidential. It should be noted that individuals who choose to remain anonymous will not ordinarily be able to receive feedback.
- 4.16. Whilst we encourage openness and reporting, please be aware that depending on the nature of the concerns raised, Turner & Townsend may not always be able to confirm the outcome of any investigation into a reported concern (for example due to legal constraints and obligations).
- 4.17. If you are not happy with the way in which your concern has been handled, you can raise it with one of the other key contacts in section 4.2.

## Protecting your identity & anonymity

- 4.18. As set out in section 4.5, if you want to raise your concern confidentially, we will make every effort to keep your identity confidential and only disclose it on a need-to-know basis to those involved in

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investigating your concern or where required by local law. If this is the case, we will take all reasonable steps to ensure that you suffer no detriment.

- 4.19. Reports can be made anonymously, as set out in section 4.3. You may choose to remain anonymous while making a report, over the course of the investigation and after the investigation is finalised. You may refuse to answer questions if you feel this could reveal your identity at any time, including during follow-up conversations. However, if you choose to remain anonymous, Turner & Townsend encourages you to maintain ongoing communication with us.

## 5. Retaliation

- 5.1. Turner & Townsend will not tolerate any form of retaliation, harassment, intimidation, penalisation, victimisation, unfair discrimination, or other detrimental treatment against any of our People who raise a concern in good faith in accordance with this policy or who assist in an investigation. Retaliation against a person who raises a concern under this policy can be expected to lead to disciplinary action, including, in appropriate cases, dismissal.
- 5.2. You will be protected by the relevant statutory protections in relation to any genuine concern raised by you in accordance with this procedure where you have acted in good faith. In those circumstances, you have the right not to be subjected to any detriment by any act, or any deliberate failure to act by Turner & Townsend on the grounds that you have raised a concern in accordance with this policy. If you believe that you have been disadvantaged or treated unfairly in retaliation for raising a concern under this Policy, you should report this immediately, as appropriate through one of the channels set out in sections 4.1-4.3.
- 5.3. Disciplinary action may be taken against anyone deliberately raising concerns in bad faith, such as false or malicious allegations. This could result in disciplinary action, termination of employment and/or legal action.

## 6. Contact details to raise a concern

- 6.1. As set out in this policy, Whistleblowing concerns can be raised through:
- nominated individuals, including (1) your Cost Centre Director and the appropriate Regional MD (2) Global Ethics Director (3) [Risk Assurance and ABC Committee Members](#) or (4) [Executive Committee Members](#); or
  - our whistleblowing reporting channels, which include:
    - Phone: [Telephone Numbers \(safecall.co.uk\)](tel:+441203300000)
    - Email: [turntown@safecall.co.uk](mailto:turntown@safecall.co.uk) or [ethics@turntown.com](mailto:ethics@turntown.com)
    - Online: [www.safecall.co.uk/report](http://www.safecall.co.uk/report)
- 6.2. Reports can be made anonymously, and we have zero tolerance towards any form of retaliation. Our People will not suffer any negative consequences for raising reports in good faith.

## 7. Advice and guidance

- 7.1. Advice on this and related Policies can be sought from RM ([ethics@turntown.com](mailto:ethics@turntown.com)).



Vincent Clancy  
**Chief Executive Officer**  
13 November 2024

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## Appendix A – Market specific appendices

The following table sets out country specific elements to the Policy that are required to clarify our compliance with country specific whistleblowing laws. They are only applicable to Whistleblowers where they reside or witnessed misconduct in the noted country.

### FRANCE

Country	Policy Ref	Market specific wording
France	1.4	<p>The following is <b>additional</b> to the Policy for the noted country:</p> <p>For the avoidance of doubt, this policy is intended: (i) to make clear that knowledge of potential or known misconduct involving or implicating the Turner &amp; Townsend company in France should be promptly reported and (ii) to explain when an individual who makes a report under this policy (hereinafter the “<b>Reporting person</b>”) qualifies for the whistleblower protection guaranteed by the French whistleblowing regulations (which are set out in Law No. 2016-1691 dated 9 December 2016, as amended by Law n° 2022-401 dated 21 March 2022, and its implementing Decree No. 2022-1284 dated 3 October 2022).</p>
France	2.1	<p>The following is <b>additional</b> to the Policy for the noted country:</p> <p>The French whistleblowing regulations protect “Whistleblowers” who are defined as an individual <i>“who reports or discloses, without direct financial consideration and in good faith, information relating to a crime, an offence, a threat or harm to the general interest, a violation or an attempt to conceal a violation of an international commitment regularly ratified or approved by France, a unilateral act of an international organization taken on the basis of such a commitment, the European Union law, the law or regulations [of France]”</i>. The French whistleblowing regulations provide that any Reporting person shall qualify for protection under this policy provided that he/she reported the concern(s):</p> <ul style="list-style-type: none"> <li>▪ without direct financial compensation;</li> <li>▪ in good faith, having reasonable grounds to believe that the concern(s) reported was true at the time of reporting; and that such concern(s) fell within the scope of the French whistleblowing regulations (as set out above and below);</li> <li>▪ either internally, externally, or made a public disclosure in accordance with the provisions implemented by French whistleblowing regulations.</li> </ul> <p>The following persons are entitled to make an internal report under this policy:</p> <ul style="list-style-type: none"> <li>▪ employees, ex-employees where the information was obtained in the course of the employment relationship and candidates for employment with Turner &amp; Townsend in France, where the information was obtained in the course of the recruitment process;</li> <li>▪ shareholders, partners and holders of voting rights of the relevant Turner &amp; Townsend company in France;</li> <li>▪ members of the administrative, management or supervisory body of the relevant Turner &amp; Townsend group company in France;</li> </ul>

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Country	Policy Ref	Market specific wording
		<ul style="list-style-type: none"> <li>▪ External consultants;</li> <li>▪ Contractors, their subcontractors and the members of the administrative, management or supervisory bodies of the contractors and subcontractors, as well as members of their staff.</li> </ul> <p>This policy is not restricted to concern(s) that the Reporting person becomes aware of in a work-related context. However, when the information was not obtained in the course of the Reporting person’s professional activities, the Reporting person must have had personal knowledge of it.</p>
France	2.3	<p>The following is <b>additional</b> to the Policy for the noted country:</p> <p>Concerns which relate to matters covered by medical secrecy, legal professional privilege, judicial investigations or national security cannot be processed as a whistleblowing report under the French whistleblowing regulations.</p>
France	4.1	<p>The following is <b>additional</b> to the Policy for the noted country:</p> <p>[<u>underlined</u> part:]</p> <p>In most instances you should first raise the issue with your Cost Centre Director and the appropriate Regional MD <u>and/or the Locally designated person</u>. They will discuss your concerns with you and may request that you set these out in writing, together with any evidence.</p> <p>The following is <b>additional</b> to the Policy for the noted country:</p> <p>In France, Turner &amp; Townsend has appointed a person (the “<b>Locally designated person</b>”) in charge of receiving and processing concerns, and who will be responsible for maintaining confidentiality of the reporting process and any subsequent investigation, as well as communicating with the Reporting person. The relevant contact details are as provided below (see para. 6).</p>
France	4.1	<p>The following is <b>additional</b> to the Policy for the noted country:</p> <p>In any case, the Reporting person will be notified of the reception of their report within seven (7) days of the latter being received.</p> <p>Reporting persons may also request a physical in-person meeting to report potential misconduct or wrongdoing which will be arranged by the Locally designated person within twenty (20) calendar days following receipt of the request.</p> <p>If the concern is collected during a physical in-person meeting or a video-conference, it will be necessary, with the consent of the Reporting person, either (i) to record the conversation on a durable and retrievable medium or (ii) to take accurate written minutes of the conversation. The Reporting person must have the opportunity to verify, rectify and approve the transcript of the conversation or the minutes (as applicable) by signing them. The recordings, transcripts and minutes may only be kept for the time strictly necessary and proportionate to the processing of the concern and to the protection of Reporting persons, the</p>

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Country	Policy Ref	Market specific wording
		<p>persons they refer to and the third parties they mention. However, retention of the concerns may be extended to take account of any complementary investigation and data relating to the concern may be kept for longer than necessary provided that the individuals concerned are neither identified nor identifiable.</p>
France	4.2	<p>The following is <b>additional</b> to the Policy for the noted country:</p> <p>[<u>underlined</u> part:]</p> <p>If the concern involves your Cost Centre Director or the Regional Managing Director <u>and/or the Locally designated person</u>, or for any reason you would prefer not to raise the concern with them, you may raise the matter directly with (i) the Director of Ethics and Corporate Compliance (ii) any member of Turner &amp; Townsend Executive committee or (iii) any other member of the Risk, Assurance &amp; ABC committee. Contact details can be found at section 6.</p>
France	4.5	<p>The following is <b>replacement</b> to the Policy for the noted country:</p> <p>This policy ensures the integrity and confidentiality of the information gathered in a concern, in particular the identity of the author of the concern, the persons concerned by it and any third parties mentioned in it, fully abiding by applicable privacy laws. This includes a strict need-to-know principle, i.e., only the Risk team and other departments required for the investigation and external professional investigators / auditors will have access to the submitted concern, investigate and follow-up. It prohibits access to this information by members of staff who are not authorized to know it. The information gathered may only be communicated to third parties if this is necessary to process the concern and in compliance with Local laws.</p>
France	4.6	<p>The following is <b>additional</b> to the Policy for the noted country:</p> <p>Turner &amp; Townsend fully acknowledges that in France, Reporting persons may directly turn to public authorities for reporting purposes. The consolidated list of the competent authorities or agencies is available online (Decree No. 2022-1284 dated 3 October 2022, Annex: <a href="https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000046357368">https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000046357368</a>).</p> <p>Any Reporting person who suspects a possible wrongdoing within the Company's French establishment can get confidential advice from the French Defender of Rights ("<b>Défenseur des Droits</b>"). The Reporting person may contact the French <i>Défenseur des Droits</i> via:</p> <ul style="list-style-type: none"> <li>▪ telephone (Monday to Friday 9h – 18h): +33 (0)9 69 39 00 00</li> <li>▪ post: Défenseur des Droits Libre réponse 71120 75342 PARIS CEDEX 07</li> </ul> <p>The report must be sent by post, in writing and in a double envelope. All the elements of the report should be placed in a closed envelope – the "inner envelope" – which should be placed in a second envelope the "outer envelope" –</p>

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Country	Policy Ref	Market specific wording
		<p>addressed to the Defender of Rights. The “inner envelope” should ONLY bear the following words: « REPORT OF AN ALERT » (date of sending)”.</p> <p>Guidance online is available:  <a href="https://www.defenseurdesdroits.fr/sites/default/files/atoms/files/ddd_guide-lanceurs-alertes_maj2023_20230223.pdf">https://www.defenseurdesdroits.fr/sites/default/files/atoms/files/ddd_guide-lanceurs-alertes_maj2023_20230223.pdf</a></p> <p>As a Reporting person, if you have any doubt as to which authority is competent to collect your concern, you can address your concern to the French Defender of Rights, who will refer it to the competent authority.</p>
France	4.7	<p>The following is <b>additional</b> to the Policy for the noted country:</p> <p>[<u>underlined</u> part:]</p> <p>The COO and/or Director Ethics and Corporate Compliance (or their nominees) <u>or the Locally designated person</u> will assess the concerns raised and determine whether they fall within this policy (or any other Turner &amp; Townsend policy) and to establish next steps, which may include commencing an investigation. This will include assessing whether the concerns qualify for any applicable whistleblowing protection under applicable laws.</p> <p>The following is <b>additional</b> to the Policy for the noted country:</p> <p>As a Reporting person, you will be informed of the reception of your concern within seven (7) days of its submission.</p>
France	4.12	<p>The following is <b>additional</b> to the Policy for the noted country:</p> <p>[<u>underlined</u> part:]</p> <p>The COO and/or Director Ethics and Corporate Compliance (or their nominees) <u>or the Locally designated person</u> may instigate an investigation with the objective of establishing whether the reported misconduct or wrongdoing has occurred. The format of the investigation may vary depending upon the circumstances. It will not always be appropriate or reasonably practicable to conduct an investigation. Turner &amp; Townsend may adopt a different enquiry method to suit the relevant circumstances.</p> <p>The following is <b>additional</b> to the Policy for the noted country:</p> <p>The process will be duly registered and documented. Investigations follow the procedural fairness-principle, objectivity, followed by an impartial decision, while all persons implicated are presumed innocent until a violation is proven.</p>
France	4.16	<p>The following is <b>additional</b> to the Policy for the noted country:</p> <p>Turner &amp; Townsend will communicate in writing to you, within a reasonable period of time not exceeding three (3) months from the initial acknowledgement of receipt of the concern or, in the absence of acknowledgement of receipt, three (3) months from the expiry of a period of seven (7) working days following the</p>



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Country	Policy Ref	Market specific wording
		<p>submission of the concern, information about proposed or adopted measures to address the concerns you have raised. Please note in some cases the follow up, at this stage, may simply provide an update that the investigation remains ongoing.</p> <p>Turner &amp; Townsend closes the concern when the allegations are inaccurate or unfounded, or when the concern has become irrelevant. This policy provides for the Reporting person to be informed in writing of the closure of the file.</p> <p>In addition to the above, you can ask for feedback on the investigation outcome within fifteen (15) days after the conclusion of the investigation. However, it is usual practice to provide feedback to a Reporting person (where appropriate) at the conclusion of an investigation.</p>
France	4.19	<p>The following is <b>additional</b> to the Policy for the noted country:</p> <p>While you may report your concern anonymously, this is not encouraged as this may limit Turner &amp; Townsend’s ability to acknowledge and, if necessary, clarify your concern, and to provide feedback. Anonymous reports will only be treated as potential reportable concern(s) and investigated on an exceptional basis.</p> <p>Confidentiality is always protected, which includes when Reporting persons have not given their names, and extends to other information for which the identity of the Reporting person as well as other involved individuals may be directly or indirectly deduced.</p>
France	6	<p>The following is <b>additional</b> to the Policy for the noted country:</p> <p>Contact details of the Local designated person:</p> <p>Gael Lehimas (<a href="mailto:gael.lehimas@turntown.com">gael.lehimas@turntown.com</a>) Director, Country Manager</p>

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## GERMANY

Country	Policy Ref	Market specific wording
Germany	1.3	<p>The following wording is <b>additional</b> to the Policy for the noted country:</p> <p>For the avoidance of doubt, this policy is intended to provide the framework for Turner &amp; Townsend’s compliance with the German Whistleblower Protection Act (<i>Hinweisgeberschutzgesetz</i>) which implements the EU Whistleblower Directive in Germany and also to set out our company requirements.</p>
Germany	2.1	<p>The following wording is <b>additional</b> to the Policy for the noted country:</p> <p>Our People within the meaning of this Policy are:</p> <ul style="list-style-type: none"> <li>▪ employees;</li> <li>▪ people employed for the purpose of vocational training;</li> <li>▪ people regarded as equivalent to employees, due to their economic dependence (<i>Arbeitnehmerähnliche Personen</i>); or</li> <li>▪ temporary workers (<i>Leiharbeitnehmer</i>);</li> </ul> <p>in each case provided that they are employed by the German Turner &amp; Townsend entity or, in case of d) are assigned to work at the German Turner &amp; Townsend entity.</p>
Germany	3.1	<p>The following wording is <b>additional</b> to the Policy for the noted country:</p> <p>Beyond the non-exhaustive list under Section 3.1, you can use this Policy to raise any concerns where you observe or suspect that there is potential misconduct or wrongdoing that indicates one or more of the following types of circumstances:</p> <ul style="list-style-type: none"> <li>▪ violations which are subject to administrative fines under European Union or German law (<i>Verstöße, die bußgeldbewehrt sind</i>) provided the violated regulation serves to protect life, limb or health or to protect the rights of employees or their representative bodies;</li> <li>▪ offences of federal and state legislation and directly applicable legal acts of the European Union and European Atomic Energy Community related to: (i) public procurement; (ii) financial services, products and markets, and/or prevention of money laundering and/or terrorist financing; (iii) product safety and/or compliance; (iv) transportation safety; (v) environmental protection; (vi) radiation protection and/or nuclear safety; (vii) food and/or food safety, animal health and animal welfare; (viii) public health; (ix) consumer protection; (x) protection of privacy and/or personal data and/or the security of networks and/or network and information systems;</li> <li>▪ offences affecting the financial interests of the European Union, such as breaches of the relevant anti-fraud or anti-corruption legislation;</li> </ul>

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		<ul style="list-style-type: none"> <li>offences relating to the internal market, in particular breaches of the rules on competition and/or State aid.</li> </ul> <p>Besides, in order to qualify as Disclosable Matter, you must have obtained the information about the potential misconduct or wrongdoing in the context of an employment or professional relationship with Turner &amp; Townsend.</p>
Germany	3.2	<p>The following wording is <b>additional</b> to the Policy for the noted country:</p> <p>Disclosures that are not in relation to Disclosable Matters generally do not qualify for protection under the German Whistleblower Protection Act.</p> <p>A personal work-related grievance may still qualify for protection under certain circumstances. For example:</p> <ul style="list-style-type: none"> <li>if it includes information about Disclosable Matters (mixed report);</li> <li>Turner &amp; Townsend has breached certain classes of employment or other law, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond your personal circumstances; or</li> <li>you suffer from, or are threatened with detriment for making a disclosure.</li> </ul>
Germany	4.5	<p>The following wording is <b>additional</b> to the Policy for the noted country:</p> <p>In any case, we will comply with the relevant data protection regulations.</p>
Germany	4.6	<p>The following wording is <b>additional</b> to the Policy for the noted country:</p> <p>We strongly encourage reports to be made internally so that any potential misconduct or wrongdoing can be resolved. For Germany, the competent authorities are set out in the German Whistleblower Protection Act. In particular, the local external reporting channels can be found here. Furthermore, reports can also be made to institutions, bodies, offices or agencies of the European Union.</p>
Germany	4.7	<p>The following wording is <b>additional</b> to the Policy for the noted country:</p> <p>If you submit a report relating to a Disclosable Matter as set out in this Policy, your initial report will be acknowledged within seven (7) calendar days of submission and, where relevant, you will be given the opportunity to check and rectify the record of your concern.</p>
Germany	4.16	<p>The following wording is <b>additional</b> to the Policy for the noted country:</p> <p>You will receive this follow up (from the person / channel who received the report) within three (3) months of the initial acknowledgement of your report with information about proposed or adopted measures to address the potential misconduct or wrongdoing you have raised.</p>

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Germany	4.19	<p>The following wording is <b>additional</b> to the Policy for the noted country:</p> <p>Disclosures made anonymously will be treated in the same way as non-anonymous reports and will still be protected under the German Whistleblower Protection Act.</p>
Germany	4.20	<p>The following wording is <b>additional</b> to the Policy for the noted country:</p> <p>In compliance with the German Whistleblower Protection Act, all documentation related to your report will generally be deleted three years after the conclusion of the proceedings. Documentation may only be retained for longer periods in order to comply with requirements under any legislation for as long as it is necessary and proportionate.</p>
Germany	5.2	<p>The following wording is <b>additional</b> to the Policy for the noted country:</p> <p>Eligible whistleblowers are afforded protections under the German Whistleblower Protection Act. This includes not only disclosures made internally but also disclosures to legal practitioners, regulatory and other external bodies, as well as public interest and emergency disclosures.</p> <p>You can still qualify for protection as a whistleblower even if your disclosure turns out to be incorrect.</p>
Germany	6	<p>The following wording is <b>additional</b> to the Policy for the noted country:</p> <p>You are free to request an in person meeting at any time to report your concerns. We will offer you an in-person meeting as soon as possible.</p>

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## IRELAND

Country	Policy Ref	Market specific wording
Ireland	1.3	<p>The following wording is <b>additional</b> to the Policy for Ireland:</p> <p>For the avoidance of doubt, this policy is intended to provide the framework for Turner &amp; Townsend’s compliance with the Protected Disclosures Act 2014 (as amended) in relation to whistleblowing procedures and the protection of whistleblowers and also to set out the Turner &amp; Townsend’s requirements of whistleblowers. This policy itself does not provide any person with any contractual rights or constitute any binding representation and is not incorporated into any person’s employment contract or other contract with Turner &amp; Townsend. Turner &amp; Townsend may review, vary, add to or withdraw this policy from time to time in its absolute discretion.</p>
Ireland	2.1	<p>The following wording is <b>additional</b> to the Policy for Ireland:</p> <p>Eligible whistleblowers in Ireland under this policy include the following persons, provided that they acquire the information on relevant wrongdoing in a work-related context and provided that they reasonably believe that that information tends to show one or more relevant wrongdoing:</p> <ul style="list-style-type: none"> <li>▪ current or former employees;</li> <li>▪ persons working under a contract for services (ie independent contractors);</li> <li>▪ trainees and persons on work experience,</li> <li>▪ agency workers;</li> <li>▪ job applicants;</li> <li>▪ volunteers;</li> <li>▪ the directors, the company secretary and shareholders of Turner &amp; Townsend; or</li> <li>▪ persons who supply goods or services to Turner &amp; Townsend, or the employees of such persons;</li> </ul> <p>There is no minimum service requirement for a worker to be eligible to make a report. The motivation of a worker for making a report is not relevant to whether or not that report is a protected disclosure.</p>
Ireland	2.2	<p>The following wording is <b>additional</b> to the Policy for Ireland:</p> <p>It does not matter whether a relevant wrongdoing occurred, occurs or would occur in Ireland or elsewhere and whether the law applying to it is Irish law or that of any other country or territory.</p>
Ireland	2.4	<p>The following wording is <b>additional</b> to the Policy for Ireland:</p>

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		In the case of personal or work-related grievances, you should use the Grievance Procedure or Anti-harassment and Bullying Policy or other policies of the Company as appropriate.
Ireland	3.1	<p>The following wording is <b>additional</b> to the Policy for Ireland:</p> <ul style="list-style-type: none"> <li>▪ a miscarriages of justice has occurred, is occurring or is likely to occur;</li> <li>▪ that the environment has been, is being or is likely to be damaged;</li> <li>▪ that an unlawful or otherwise improper use of funds and/or resources of a public body, or of other public money has occurred, is occurring or is likely to occur;</li> <li>▪ an act or omission of a public body is oppressive, discriminatory, grossly negligent or constitutes gross mismanagement;</li> <li>▪ that a breach of any area of EU law provided for under the Protected Disclosures (Amendment) Act 2022 (available at: <a href="https://www.irishstatutebook.ie/eli/2022/act/27/section/4/enacted/en/html#sec4">https://www.irishstatutebook.ie/eli/2022/act/27/section/4/enacted/en/html#sec4</a>) has occurred, is occurring or is likely to occur; and</li> <li>▪ that information relating to any of the above matters has been, is being or is likely to be concealed or destroyed or an attempt has been, is being or is likely to be made to do so.</li> </ul> <p>The failure by a person to comply with a legal obligation arising under a worker’s contract of employment or a contract for services entered into with a worker will not constitute misconduct under section 3. A matter will not constitute relevant wrongdoing if it is a matter which it is the function of the worker or the worker’s employer to detect, investigate or prosecute and does not consist of or involve an act or omission on the part of the employer.</p>
Ireland	4.1	<p>The following wording is <b>additional</b> to the Policy for Ireland:</p> <p>You may make a report under section 4.1 either in writing or orally (either by telephone or through another voice messaging system). You may also request a physical meeting to discuss making a report.</p> <p>The Director, Risk (Ethics and Corporate Compliance) will act as the person who may be identified as the “designated person” for the purposes of the Protected Disclosures Act 2014 (as amended) and will communicate and seek further information from whistleblowers, follow-up on whistleblower reports and provide feedback to whistleblowers within 3 months of the making of a report.</p> <p>The designated person will receive regular and appropriate training to allow them to perform their role. The designated person may delegate his/her duties as he/she deems appropriate.</p>
Ireland	4.4	The following wording is <b>additional</b> to the Policy for Ireland:

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		The COO and/or Director, Risk (Ethics and Corporate Compliance) (or their nominees) shall issue an acknowledgement to you in writing of receipt of the report not later than 7 days after receipt of it.
Ireland	4.5	<p>The following wording is <b>additional</b> to the Policy for Ireland:</p> <p>The channels used by Turner &amp; Townsend for receiving reports shall be designed and operated in a secure manner that ensures confidentiality (including confidentiality of the identity of the reporting person and any third party mentioned in the report) and that prevents access to reports by persons other than those involved in the receipt and investigation of reports.</p>
Ireland	4.6	<p>The following wording is <b>additional</b> to the Policy for Ireland:</p> <p>Irish law recognises that in some circumstances it may be appropriate for you to report your concerns to an external body such as a prescribed person (such as a regulator) or the Protected Disclosures Commissioner (within the Office of the Ombudsman). It will very rarely if ever be appropriate to alert the media and in general you should only do so as a last resort. If you are unsure regarding an external report, you should contact your direct line manager or the persons referred to in section 4.1 for guidance.</p>
Ireland	4.12	<p>The following wording is <b>additional</b> to the Policy for Ireland:</p> <p>In cases, where the COO/Director of Ethics decides to conduct an investigation he/she may appoint an investigator or team of investigators including workers with relevant experience of investigations or specialist knowledge of the subject matter to report on their investigation. Such action could include changes to the way the Company conducts its operations, disciplinary action (following the application of the disciplinary procedure) or a referral to an appropriate third party such as An Garda Síochána.</p>
Ireland	4.15	<p>The following wording is <b>additional</b> to the Policy for Ireland:</p> <p>Whistleblowers who make reports anonymously will still be entitled to the protections afforded by the 2014 Act.</p>
Ireland	5.1	<p>The following wording is <b>additional</b> to the Policy for Ireland:</p> <p>Workers who make reports under this policy will not suffer any penalisation or detrimental treatment as a result of raising a concern. Penalisation refers to any direct or indirect act or omission which occurs in a work-related context, is prompted by the making of a report and causes or may cause unjustified detriment to a worker, and, in particular, includes;</p> <ul style="list-style-type: none"> <li>▪ suspension, lay-off or dismissal;</li> <li>▪ demotion, loss of opportunity for promotion or withholding of promotion;</li> <li>▪ transfer of duties, change of location of place of work;</li> </ul>

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		<ul style="list-style-type: none"> <li>▪ reduction in wages or change in working hours;</li> <li>▪ imposition or administering of any discipline, reprimand or other penalty (including a financial penalty);</li> <li>▪ unfair treatment;</li> <li>▪ coercion, intimidation, harassment or ostracism;</li> <li>▪ discrimination or disadvantage;</li> <li>▪ injury, damage or loss;</li> <li>▪ threat of reprisal;</li> <li>▪ withholding of training;</li> <li>▪ a negative performance assessment or employment reference;</li> <li>▪ failure to convert a temporary employment contract into a permanent one, where the employee had a legitimate expectation that he or she would be offered permanent employment;</li> <li>▪ failure to renew or early termination of a temporary employment contract;</li> <li>▪ harm, including to the reporting person’s reputation, particularly in social media, or financial loss, including loss of business and loss of income;</li> <li>▪ blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry;</li> <li>▪ early termination or cancellation of a contract for goods or services;</li> <li>▪ cancellation of a licence or permit; or</li> <li>▪ psychiatric or medical referrals.</li> </ul>
Ireland	5.2	<p>The following wording is <b>additional</b> to the Policy for Ireland:</p> <p>Protections provided to whistleblowers under Irish law include:</p> <ul style="list-style-type: none"> <li>▪ identity protection (confidentiality);</li> <li>▪ protections from penalisation;</li> <li>▪ protection/immunity from any tort (other than defamation), criminal or administrative liability (including disciplinary action) for making the report;</li> <li>▪ a right in tort against a person for having suffered detriment for having made a report.</li> </ul> <p>You can still qualify for protection as a whistleblower even if your report turns out to be incorrect.</p> <p>If you have raised a concern that you have been disadvantaged or treated unfairly in retaliation for raising a concern under this policy and you believe that this concern has not been remedied, then you should raise this concern formally using the Company’s Grievance Procedure or other appropriate procedure.</p>



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## THE NETHERLANDS

Country	Policy Ref	Market specific wording
The Netherlands	2.1	<p>The following wording is <b>additional</b> to the Policy for the noted country:</p> <p>Eligible whistleblowers in the Netherlands under this policy also explicitly include former employees, self-employed, volunteers, interns, job applicants and personnel of contractors and vendors/suppliers, as long as the disclosure or report is made in the in the context of the performance of their work related duties.</p>
The Netherlands	2.3	<p>The following wording <b>replaces</b> the wording “<i>..additional elements such as those set out in section 3</i>” for the noted country:</p> <p>....a social interest component: (1) there is a pattern or frequency to the act or omission or (2) it is severe or extensive.</p>
The Netherlands	3.1	<p>The following wording is <b>additional</b> to the Policy for the noted country:</p> <p>...putting the environment or the proper functioning of the organisation in danger.</p> <p>There should be a ‘public interest’ component at heart in case of a breach of law or company procedures that have been established pursuant to a statutory regulation.</p>
The Netherlands	3.3	<p>The following wording is <b>additional</b> to the Policy for the noted country:</p> <p>...or consult a confidential advisor as referred to in 4.4.</p>
The Netherlands	4.1	<p>The following wording <b>replaces</b> the wording “<i>In most instances you should first raise the issue with your Cost Centre Director and the appropriate Regional MD.</i>” for the noted country:</p> <p>“In most instances you should first raise the issue with your Cost Centre Director and the appropriate Regional MD, being appointed as independent officer for the purpose of whistleblowing reporting.”</p>
The Netherlands	4.4	<p>The following wording is <b>additional</b> to the Policy for the noted country:</p> <p>You may, at any time, consult a confidential advisor when you have noticed a suspected wrongdoing. The confidential advisor can provide you with more information and advice on the different ways of reporting (internally and externally) and the protective measures that can be invoked.</p> <p>Contact details of the Safecall confidential helpline are set out at the end of this policy.</p>
The Netherlands	4.7	<p>The following wording is <b>additional</b> to the Policy for the noted country:</p>

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Country	Policy Ref	Market specific wording
		Regardless of the chosen method of reporting a whistleblowing concern, you will receive a confirmation of receipt within seven (7) days after the report has been received.
The Netherlands	4.10	The following wording is <b>additional</b> to the Policy for the noted country:  "...to discuss the concerns as soon as possible, in which we will aim to give you an indication of how we propose to deal with the matter. However, you will at all times, in writing or electronically, be provided with information about the assessment of the report and the subsequent procedure (if any) within a reasonable period of time, but not exceeding three (3) months after sending the confirmation of receipt."
The Netherlands	4.18	The following wording is <b>additional</b> to the Policy for the noted country:  If it is necessary for anyone investigating your concern to know your identity, we will seek your prior consent.

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## POLAND

Country	Policy Ref	Market specific wording
Poland	2.1	<p>The following wording is <b>additional</b> to the Policy for the noted country:</p> <p>This policy applies to all our People and Third Parties, as well as shareholders and partners.</p>
Poland	3.1	<p>The following wording is <b>additional</b> to the Policy for the noted country:</p> <p>Any other violation of the law, understood as any action or omission that is unlawful or intended to circumvent the law.</p>
Poland	4.3	<p>The following wording is <b>additional</b> to the Policy for the noted country:</p> <p>The person reporting the issue should receive a confirmation of the report within 7 days of the report being submitted, unless the reporting party has not provided a contact address for sending the confirmation.</p>
Poland	4.15	<p>The following must be noted in relation to notification of outcomes:</p> <p>There is an explicit legal requirement in Poland for T&amp;T to provide some details on the outcome. The Polish legislation defines what is required by "Feedback" and "Subsequent action".</p> <ul style="list-style-type: none"> <li>▪ Feedback means providing the reporting party with information about planned actions, or actions taken subsequently, and the reasons for such actions.</li> <li>▪ Subsequent action means an action taken by a legal entity or a public authority to assess the accuracy of the information contained in the report and to prevent a violation of the law that is the subject of the report. This is done specifically through investigative proceedings, initiating inspections or administrative procedures, filing charges, taking actions to recover financial resources, or closing the internal procedure for reporting and subsequent actions or the procedure for receiving external reports and taking subsequent actions.</li> </ul>
Poland	4.17	<p>The following wording is <b>additional</b> to the Policy for the noted country (including information on the option of external reporting, which is mandatory):</p> <p>The Whistleblower may make an external report without prior internal reporting. External reporting is accepted by a public authority, which may be the State Labour Inspectorate. Reports of criminal activity should be made to the police and in cases of violations of acts of the EU, EU financial interests or corporate tax, a report may also be submitted to the public prosecutor.</p>
		<ul style="list-style-type: none"> <li>▪</li> </ul>