

WHISTLEBLOWER POLICY

INTRODUCTION

Golder is committed to high standards of ethical behavior in the conduct of our business. This Policy has been adopted to ensure that “whistleblowers” may play a role in detecting corrupt, unethical, illegal or other undesirable conduct, without fear of retaliation. Golder is committed to providing a safe environment in which our colleagues may raise concerns related to Disclosable Conduct (as that term is defined herein) relating to Golder, its affiliates, officers, employees or directors.

In those cases where an individual feels the need to be protected in relation to raising a matter, this Policy also outlines the protections that will apply.

PURPOSE

The purpose of this Policy is to:

- Provide our colleagues with an understanding of what concerns may be reported under this Policy;
- Demonstrate Golder’s commitment to providing a safe and supportive environment in which our colleagues are confident to raise matters of concern relating to Golder, its affiliates, officers, employees or directors;
- Continue to encourage a “speak up” culture here at Golder;
- Explain the processes for reporting Disclosable Conduct, including what happens when a colleague makes a report; and
- Outline how our colleagues who make a report will be protected.

SCOPE

WHO MAY MAKE A DISCLOSURE?

The following people may make a disclosure within Golder:

1. A current or former director, officer or employee of Golder or its affiliates;
2. A current or former contractor, consultant or supplier (or current or former employee or officer of the same) which has (or had) a transaction with Golder, or one of its affiliates;
3. An associate of Golder;
4. An attorney on behalf of a discloser that meets one of the above categories; and
5. A relative, dependent or spouse of member of any individual mentioned above.

The individuals noted above are eligible for protection under this Policy. An individual may choose to disclose information anonymously.

WHAT TYPE OF CONDUCT MAY BE DISCLOSED UNDER THIS POLICY?

“Disclosable Conduct”, for purposes of this Policy, is any conduct that may be reported to governmental or other regulatory agencies, and which amounts to a suspected violation of applicable law or internal Golder Policies or which may represent a danger to the public or financial system more generally. It could include, for example, information about bribery, corruption, fraud, illegal behavior, negligence, default, breach of duty, breach of trust or a breach of Golder’s Code of Conduct or other Policies and Procedures (which may or may not involve a breach of a particular law or regulation).

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In many cases, while Disclosable Conduct can be reported to external agencies, Golder believes that if it is promptly reported and dealt with effectively, Golder will be able to appropriately address and resolve the matter internally.

Examples of Disclosable Conduct include:

- Breaching of duties to Golder in relation to financial management;
- Providing false or misleading information in a document;
- Misusing Golder's resources;
- Issuing unauthorized payments;
- Coercing the exercise of (or restraint from exercising) a workplace right;
- Failing to file legally required documents.

WHAT TYPES OF CONDUCT ARE NOT WITHIN THE SCOPE OF THIS POLICY?

Not everything that can be complained about amounts to Disclosable Conduct. Complaints related to personal workplace-related grievances (not having significant implications for Golder and not relating to any actual or alleged Disclosable Conduct) are generally not within the scope of this Policy. Examples of personal workplace-related grievances include:

- An interpersonal conflict between employees;
- A decision relating to an employee's engagement, transfer or promotion;
- A decision relating to the terms and conditions of an employee's engagement;
- A decision relating to an employee's continued employment, suspension or termination.

Further, things that, without more, would usually not be Disclosable Conduct include:

- Complaints regarding job performance;
- A difference of opinion about one of Golder's Policies;
- Employment disputes with Golder.
- Disagreeing with Golder's decisions about donations under Golder's Corporate Social Responsibility Program.

Personal workplace-related grievances that also have significant implications for Golder and otherwise meet the definition of Disclosable Conduct (as that term is defined above) should be reported under this Policy.

If you have a complaint about personal workplace-related grievances, please speak to your supervisor or a member of your Region's Human Resources Team.

REPORTING DISCLOSABLE CONDUCT

Everyone at Golder has responsibility in ensuring that Golder is run ethically and in accordance with Golder's Policies and Procedures, and applicable law. When an employee identifies Disclosable Conduct, the employee should raise their concerns as soon as possible. Where an employee does not wish to make a formal disclosure under this policy, they may approach their supervisor(s) (unless the incident involves the supervisor(s)) or a member of Golder's Human Resources Team to discuss their concerns informally and in confidence. Please note

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that an informal disclosure to your supervisor or Golder's Human Resources Team may not be regarded as a protected disclosure under this policy and local law.

WHISTLEBLOWER INVESTIGATION OFFICER

In cases where you do not feel safe to speak to any of the above internal reporting channels or you wish to be protected by Golder as a part of raising your concerns, you can report the concern to the operating company President or Managing Director, or Golder's Whistleblower Investigation Officer (the "WIO"). The WIO is a senior officer of Golder who is responsible for receiving whistleblower disclosures and overseeing the subsequent investigation and resolution. The WIO will (after making a reasonable assessment):

1. Appoint a Whistleblower Protection Officer (the WPO) to provide support for the whistleblower;
2. Be satisfied that action taken in response to the inquiry/investigation is appropriate in the circumstances; and
3. Ensure that all investigations are carried out in accordance with considerations of procedural fairness.

The WIO can be contacted as follows:

WIO: Kevin Stubblebine, Principal and Chief Legal Officer (kstubblebine@golder.com)

WHISTLEBLOWER HOTLINE

In instances where an employee has concerns about making a report through any of the above methods, the employee can make the report anonymously through Golder's compliance hotline. Resource contact information can be found at:

- <https://golder.alertline.com/gcs/welcome>

The website is operated by NAVEX Global, a third-party provider. Whistleblowers may report Disclosable Conduct to the hotline securely and confidentially at any time during or after business hours.

DISCLOSURE TO LEGAL PRACTITIONERS

A disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of this policy or whistleblower provisions under general law will be protected under this policy (even in the event that the legal practitioner concludes that a disclosure does not relate to Disclosable Conduct).

WHAT HAPPENS WHEN YOU REPORT DISCLOSABLE CONDUCT?

When you make your report, you should provide as much information as possible (e.g., dates, times, location, individuals involved, other potential witnesses, physical evidence such as documents or images). A thorough report will help Golder to determine how to take appropriate action.

Golder may use any information provided in a whistleblower report to consider whether it qualifies for protection, and if so, to perform an investigation or take other appropriate action. Examples could include:

- Preparing a satisfactory explanation in relation to the matter reported;
- Resolving the matter by speaking to one or more parties;
- Recording the matter and monitoring it going forward;
- Deciding to investigate (either internally or via independent, external investigators); or

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- A combination of the above.

You may choose to remain anonymous while making a report, over the course of any investigation and after the investigation has finalized. You may also refuse to answer questions that you feel could reveal your identity at any time, including during follow-up conversations.

Where practicable, and when an employee has not made a report anonymously, Golder may contact the employee and advise them as to what action will be undertaken and if appropriate, will endeavor to provide regular updates on the investigation.

If Golder determines that a matter should be investigated, the investigation may be conducted by the Whistleblower Investigation Officer (WIO), the WIO's designee (such as an appropriately capable Golder officer or employee), or by an external investigator appointed by Golder. Golder will conduct all investigations in a manner that is procedurally fair, confidential, unbiased and timely.

If you are the subject of a report, Golder will determine the most appropriate time to inform you of the report or investigation, having regard to the seriousness and nature of the investigation, as well as the principles of natural justice and procedural fairness.

At the end of the investigation, [Golder will prepare a final report outlining the findings from the investigation and will provide a copy of the final report to Golder's [legal department] [audit and risk committee]]. Depending on the nature and outcome of the investigation, the person responsible for making the initial disclosure may also be informed of the outcome by Golder. In certain circumstances, whether required by law or in its own discretion, Golder may inform any relevant authority of the results of any investigation.

Golder will keep records of all documents, interviews and other materials that have affected each step of the investigation.

HOW ARE YOU PROTECTED?

Confidentiality and Protection

Golder treats all reports confidentially to the extent permitted by law, company policy and the need to conduct a thorough investigation. Employees who ask a question, raise a concern, make a report, or participate in an investigation in "good faith" will be protected from retaliatory actions and discrimination. Acting in "good faith" means that you sincerely believe that there is an issue or concern with questionable, unethical or illegal behavior, or other Disclosable Conduct, and are not deliberately making a false report. It does not matter whether your report uncovers illegal or unethical behavior, only that you came forward with honest intentions. Deliberately making a false report, however, can result in disciplinary and/or legal action.

Your disclosure may also be protected by relevant law when you raise your concern with Golder, to the same extent as if you had raised the concern directly with an external authority. This extended protection is another reason to raise matters within Golder first, as it is likely the quickest and most effective option.

Golder may adopt any of the following measures (as appropriate) to ensure your identity is protected following a disclosure:

- All personal information or reference to you witnessing an event will be redacted;
- You will be referred to in a gender-neutral context;

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Where possible, you will be contacted to help identify certain aspects of your disclosure that could inadvertently identify you;

- Disclosures will be handled and investigated by qualified staff;
- All paper and electronic documents and other materials relating to disclosures will be stored securely;
- Access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure;
- Each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorized disclosure of your identity may be a criminal offence.

Subject to requirements at law, Golder will not disclose any information that is likely to lead to your identification unless the information does not include your identity (or any other information relating to your identity such as your position or other identifiable details) and the disclosure is reasonably necessary for investigation the issues raised.

Prohibition Against Retaliation

Golder prohibits retaliation against individuals who bring forward concerns regarding Disclosable Conduct. No one at Golder may cause or threaten retaliation against any person for a reason which includes that they or any other person:

- Reports or proposes to report Disclosable Conduct; or
- Is suspected to have reported Disclosable Conduct.

For purposes of this Policy, “retaliation” includes (but is not limited to):

- Termination of employment;
- Actions undertaken to make an employee’s position less favorable;
- Discrimination, harassment or intimidation;
- Harm or injury (including both physical and psychological harm); and
- Damage to property, reputation or any other personal interest.

Note, however, that an employee who notifies Golder of Disclosable Conduct may be held liable for any personal misconduct revealed by their disclosure or an investigation that follows on their disclosure. In other words, reporting Disclosable Conduct does not lessen the potential liability of the discloser for any role they played in the Disclosable Conduct.

Golder may adopt any of the following measures (as appropriate) to protect a discloser from retaliation or detriment:

- Where the discloser is an employee, Golder may allow the discloser to perform their duties from another location, reassign the discloser to another role at the same level, make other modifications to the discloser’s workplace or the way they perform their work duties, or reassign or relocate other staff involved in the disclosable matter; and
- Provide support services to the discloser, including counselling or other professional or legal services.

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Anonymity

Anonymous reports of Disclosable Conduct are accepted under this Policy. Anonymous reports may have significant limitations that inhibit a proper and appropriate inquiry or investigation. These limitations may include the inability to provide feedback on the outcome and/or to gather additional information to assist the inquiry/investigation. To improve any investigations, Golder is open to communicating with anonymous disclosers through the use of anonymous telephone hotlines or email addresses and using any pseudonym that has been adopted for the purpose of making a disclosure.

It is illegal in some jurisdictions for a person to identify a discloser, or disclose information that is likely to lead to the identification of the discloser (subject to certain, local exceptions).

DISSEMINATION OF THIS POLICY

This policy will be made available to Golder's officers and employees by:

- Posting the policy on the staff intranet or other communication platforms;
- Posting information on staff noticeboards about the policy;
- Setting out the policy in the employee handbook; and
- Incorporating the policy in employee induction information packs and training for new starters.

A copy of this policy is also available on Golder's websites.

Golder employees will receive ongoing education and training about whistleblower policy, processes and procedures (including training related to protecting and supporting disclosers and the consequences for engaging in detrimental conduct), with specialist training being provided to persons who have specific roles under this policy.

Golder will ensure that any updates to its whistleblower policy, processes and procedures are widely disseminated to, and easily accessible by, individuals covered by this policy.

FAILURE TO COMPLY WITH THIS POLICY

An employee's violation of this Policy will result in disciplinary action, which may include termination and/or notice to appropriate enforcement agencies.

DISCLOSURES UNDER AUSTRALIAN LAW

PROTECTED DISCLOSURES UNDER THE CORPORATIONS ACT

A person eligible under this policy to make a report of Disclosable Conduct is entitled to the protections available under the Corporations Act 2001 ("Corporations Act") (and to the extent that the Disclosable Conduct relates to Golder's taxation affairs, the protections under the Taxation Administration Act 1953) where the disclosure has been made to an "eligible receiver".

For the purposes of the Corporations Act, an "eligible receiver" would include a senior manager, the WIO or Whistleblower hotline, as well as ASIC, APRA or another Commonwealth body prescribed by regulation.

PUBLIC INTEREST AND EMERGENCY DISCLOSURES IN AUSTRALIA

In certain circumstances, a discloser is also entitled to protection under the Corporations Act where they have made a "public interest disclosure" or "emergency disclosure" to a journalist or parliamentarian.

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Public interest disclosures

If at least 90 days have passed since you made the first report (that applies for protection under the Corporations Act) and you have received no feedback from the eligible recipient (to whom you made the first report), and have reasonable grounds to believe that making a further report is in the public interest, before making a public interest disclosure, you must give notice to the eligible recipient that you intend to make a "public interest disclosure" to a federal, state or territory parliamentarian or to a journalist, identifying the earlier report. You can then make a further report to the parliamentarian or journalist, limited to the extent necessary to inform about the misconduct or improper state of affairs or circumstances.

Emergency disclosures

Similarly, if at any time after making the first report (that applies for protection under the Corporations Act) you have reasonable grounds to believe that the information in the report concerns a substantial and imminent danger to the health or safety of one or more people or the natural environment, before making a public interest disclosure, you must give notice to the eligible that you intend to make an "emergency disclosure" to a federal, state or territory parliamentarian or to a journalist, identifying the earlier report. You can then make a further report to the parliamentarian or journalist, limited to the extent necessary to inform about the substantial and imminent danger.

Golder recommends that you contact an independent legal adviser before making a public interest disclosure or an emergency disclosure.

PROTECTIONS UNDER THE CORPORATIONS ACT

The protections under the Corporations Act include:

- Identity protection (subject to certain exceptions where your identity may be disclosed by law);
- Protection from detrimental acts and omissions (as described in this policy); and
- Immunity from any civil criminal or administrative of liability (including disciplinary action) because you have made a disclosure.

These protections apply regardless of whether the report has been made anonymously.

Additionally under the Corporations Act, you may have a right to compensation or other legal remedy for any loss, damage or injury that you suffer as a result of Golder failing to take a reasonable precautions or to exercise diligence to prevent the occurrence of detrimental conduct.

Where you have suffered loss, damage or injury as a result of detrimental conduct, you should seek independent legal advice about the compensation or other remedies that may be available to you.



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