

SEDGMAN



Combatting Forced Labour in the Canadian Supply Chain

2025 Joint Statement

Reporting period: 1 January 2025 – 31 December 2025

Reporting Entities

Sedgman Canada Limited
3082179

860 – 625 Howe Street

Vancouver, BC V6C 2T6
Canada

T +1 236 455 3088

Sedgman Pty Limited
ACN 099 471 667

Level 5, 179 Grey Street

South Bank, QLD 4101
Australia

T +61 7 3514 1000

Attestation

In accordance with the requirements of the Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in the report for the entity or entities listed above. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in the report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.

This report was approved by the governing body of each entity included in the report, in accordance with section 11(4)(b)(i) of the Act.

I have the authority to bind Sedgman Pty Limited & Sedgman Canada Limited.



Grant Fraser

Managing Director, Sedgman Pty Limited
Director, Sedgman Canada Limited

I have the authority to bind Sedgman Pty Limited & Sedgman Canada Limited.



Daniel Pape

Business Conduct Representative and
General Counsel, Sedgman Pty Limited,
Sedgman Canada Limited



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SUMMARY

This is a joint report for the period January 1st, 2025, to December 31st, 2025 by Sedgman Pty Limited ACN 099 471 667 (**Sedgman**) and Sedgman Canada Limited CN 3082179 (**Sedgman Canada**) (together, the **Sedgman Group**) collaborating together (the **Report**), in accordance with the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* S.C. 2023, c. 9 (the “**Act**”). This Report is the Sedgman Group’s third report prepared in accordance with the Act.

The reporting period represents each entity’s financial year.

Sedgman is a corporation organized under the laws of Australia with its registered (and head corporate) office in Brisbane, Queensland, Australia. Sedgman is a wholly owned subsidiary of CIMIC Group Limited ACN 004 482 982 (also incorporated under the laws of Australia) (**CIMIC or the Group**).

Sedgman Canada is a corporation organized under the Province of Ontario, principally located in Vancouver, BC, Canada and is a wholly owned subsidiary of Sedgman. Together, the Sedgman Group are entities producing Goods (as defined in the Act) in Canada.

Further detail on the structure of the Sedgman Group is provided below.





1 SEDGMAN GROUP ACTIVITIES

Our team of 1,256 (as of 31 December 2025) employees globally (with 90 employed by Sedgman Canada) deliver sustainable solutions for efficient resource processing. This Report describes how, as the Sedgman Group, we embed a disciplined approach to identify, mitigate and prevent the risk of all forms of modern slavery, including forced labour and child labour, in our operations and supply chain (**Modern Slavery**).

Our Code of Conduct, governance framework, control systems, Human Rights Risk Assessments (**HRRRA**), and compliance training program support our Group to identify, mitigate and prevent human rights risks and, continue to support due diligence and compliance across our operations. Training programs embed our Code of Conduct and specifically require broad modern slavery awareness training to build our team's awareness and skills to identify and report modern slavery risks, including risks of forced labour and child labour.

We respect human rights and acknowledge the history and contributions of all local communities, including Traditional Owners and First Nation peoples. Across our locations, we recognise and value our responsibility to live and work on Country, and with communities, respectfully and with care.

Our approach to evolving our business and improving environmental, social and governance outcomes is informed by key international principles and standards such as the UN Guiding Principles on Business and Human Rights, the UN Global Compact, the UN Sustainable Development Goals (SDGs), and the International Labour Organisation's standards.

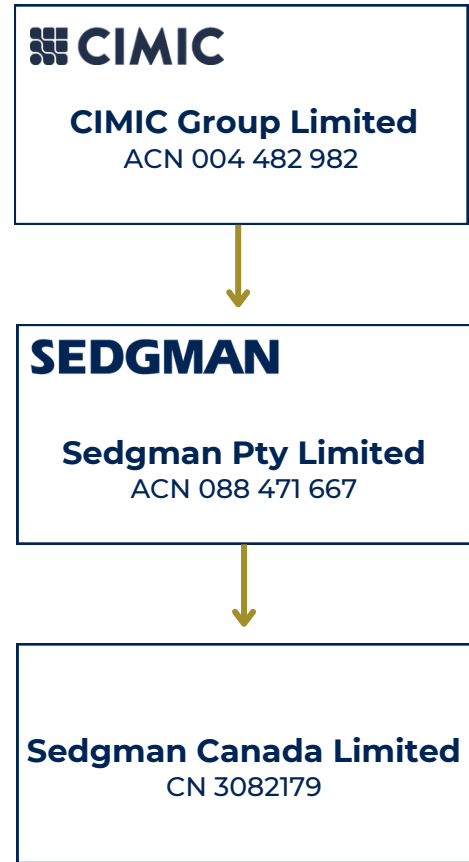
2 STRUCTURE, ACTIVITIES AND SUPPLY CHAINS

Structure

In 2025, for the purpose of this joint statement, the Sedgman Group is reporting on the operations and supply chains of: Sedgman Canada and Sedgman. The Sedgman Group corporate structure is depicted in the adjacent diagram.

CIMIC and the Sedgman Group are also subject to Modern Slavery reporting obligations in Australia pursuant to the Australian Commonwealth legislation: *Modern Slavery Act 2018* (Cth).

The Sedgman Group has offices in Australia (Perth, Brisbane, Adelaide and Mackay), China (Shanghai), Germany (Frankfurt), Canada (Vancouver and Montreal) and the United States of America (Phoenix).



Activities

Sedgman is an engineering-led, end-to-end solutions company that delivers integrated solutions across the full project lifecycle in minerals processing, supporting projects from initial concept and design through delivery, ongoing operations and asset optimisation. We specialise in materials handling, mineral and chemical processing, and downstream operations, partnering with clients to execute work efficiently and safely while applying deep process knowledge and engineering expertise across design, project delivery, operational support and performance improvement.

Our regional experience spans major global markets, having successfully delivered projects in many countries around the world. Our work today is supported by teams based in Australia, Canada, Germany, the USA and a procurement hub in China who are skilled in developing solutions to address regional needs and operating environments. Our multi-disciplinary engineering capability further enables us to meet the demands and complexities of diverse and remote environments. World-class outcomes are achieved by this melding of local capability with global specialist knowledge-sharing, common systems and our historical database of insights.

Specifically, within Canada the Sedgman Group's activities include the provision of engineering, procurement, project management (including procurement management) and project execution services in the mineral processing and industrial minerals industries. Within Canada these services are provided through all stages of the project lifecycle from project initiation, development and construction and operations support.

Supply Chain

In respect of its Canadian operations, the Sedgman Group procures goods and services from Canada and overseas.

We greatly value our long-standing supply chain. In 2025, Sedgman worked with more than 1,000 direct domestic and international suppliers. Our procurement framework and e-procurement system ensured all were risk assessed and share our [Code of Conduct](#) standards. Our due diligence approach helps us to navigate human rights risks and uphold our standards for safe and fair workplaces, environmental protection and ethical business practices. Aware of our corporate responsibilities, we have anchored human rights and modern slavery due diligence into how we operate.

In 2025 our key areas of spend included:

- materials such as concrete, steel and piping
- industrial/engineering consumables such as fuel, lubricants and other consumables
- major plant and equipment and mineral processing equipment
- personal protective equipment (PPE)
- subcontractors such as electricians and other tradespeople
- labour hire
- insurance
- professional services
- technology and telecommunications.

We source products and services from suppliers and/or subcontractors. The products and services we procure are those used in development, design, construction, operations and maintenance, and management of our projects and the related corporate functions. We generally do not manufacture our own products.

Our procurement of services includes activities that relate to corporate support such as facilities and maintenance, accounting, legal and IT services, and professional consulting services such as design and engineering, all of which complement our own internal resources for either short or long-term engagements as required.

In the area of IT, CIMIC Group also has dedicated internal resources that support corporate and project requirements including ONE IT, our unified technology function, and IDD Tech. IDD Tech is the CIMIC Group's commercial software development company which develops Integrated Digital Delivery software solutions for CIMIC Group and clients across the construction, resources and services sectors.

Our focus on responsibly sourcing products and services improves sustainable project outcomes.

Given the project nature of the Sedgman Group's business, its supply chains and location of manufacture / origin will change for each project depending on commodity, location and client. Accordingly, the Sedgman Group does not have regular supply chains that can be set out in detail in this Report. During 2025 Sedgman Canada was not involved in any active projects which included physical delivery of on Site works so its procurement was limited to procurement of an administrative nature. Most of the personnel engaged within Sedgman Canada's local operations are highly skilled workers which reduces the risk of Modern Slavery in this aspect of the Sedgman Group's supply chain. Where our procurement is project related we endeavour to support local communities where we operate.

3 POLICIES AND DUE DILIGENCE PROCESSES

Governance and Leadership

As a member of the CIMIC Group, the Sedgman Group's governance framework is founded in the CIMIC Group Principles of Integrity, Accountability, Innovation and Delivery, underpinned by Safety. These Principles guide all of the Sedgman Group's activities and form the basis of the CIMIC Group Code of Conduct which sets the standard of behaviour we expect from all of our employees, subcontractors and partners.

Our mission is to generate sustainable returns by delivering innovative and competitive solutions for clients and safe, fulfilling careers for our people. Our first priority is to ensure the safety of our teams and the people we interact with, including our clients, partners, suppliers, and communities.

Consistent with its group structure, the Sedgman Group reports to the CIMIC Group. Ultimate accountability for CIMIC Group rests with the CIMIC Group Board. The CIMIC Group Board delegates specific responsibilities to the Ethics, Compliance and Sustainability Committee (**ECSC**) and CIMIC Group management, under the leadership of the Chief Executive Officer¹. The ECSC has special oversight of sustainability-related impacts, risks and opportunities (including environment, social and governance matters relates to human rights and modern slavery), with the role in setting targets and reviewing progress.

The ECSC assists CIMIC Group Board in fulfilling its corporate governance and oversight responsibilities, and compliance with all applicable legal and regulatory requirements and internal policies. The ECSC monitors and reviews CIMIC Group's ethical standards and practices and compliance with the Group Code of Conduct, Workplace Behaviour Policy, Whistleblower Policy, and Anti-Bribery and Corruption Policy. The Committee's scope includes consideration of impacts, risks and opportunities, compliance and performance in the areas of health and safety, diversity and social inclusion, human rights including Modern Slavery, the environment, sustainability, and business conduct.

This governance framework delegates the management of the Sedgman Group to its senior management, under the leadership of the Sedgman Managing Director. We operate under a comprehensive series of policies, procedures, frameworks, and guidelines relating to corporate governance, human rights, ethics, and financial and risk management in place across our operations to provide overall operating parameters, many of these are directly applicable to our efforts to combat forced and child labour and are described in more detail below. Our governance framework is also summarised in **Appendix 1**, page 22.

Governance is further supported by the Sedgman Group's Business Conduct Representative (**BCR**), Reportable Conduct Group (**RCG**), Human Rights Coordinator, and the CIMIC Group's Business Conduct Representative, Human Rights Coordinator and Internal Audit and Compliance functions. These roles operate alongside a network of working groups and management committees across the CIMIC Group, including the CIMIC Group Human Rights Committee, which involves Sedgman representatives.

Under the CIMIC Group Internal Audit Charter, CIMIC Group's Internal Audit function reports to the CIMIC Board and the Chief Executive Officer on all administrative matters and functionally to the CIMIC Board on all audit planning, progress and output. The function operates in two service streams, Group Internal Audit and Forensics and Data Analytics and has full access to all functions, records, property and personnel of the CIMIC Group (which includes the Sedgman Group). It provides independent and objective assurance on the adequacy and effectiveness of the CIMIC Group's systems for risk management, internal control and governance, along with recommendations to improve the efficiency and effectiveness of these systems and processes.

¹ In February 2026, a new additional role of President and Executive Director of CIMIC Group was established which will lead strategic direction, governance and long-term growth.

The CIMIC Group Compliance function oversees requirements to adhere to both external and internal compliance obligations and mitigate compliance risk, guided by our CIMIC Group Compliance Policy and Procedure.

In addition to our governance and compliance frameworks, managing risk is a critical element of the Sedgman Group's overall business strategy and has been a key contributor to our success in appropriately managing forced and child labour risks within the Sedgman Group's supply chains.

The CIMIC Group's Risk Management Policy and Risk Policy sets out the requirements to identify, analyse, evaluate, treat, monitor, review and report risks that have the potential to impact the Sedgman Group, including our people, third parties, the general public, the communities in which we work and the environment. It also includes our operations, financial outcomes and reputation or other impacts that the Sedgman Group is exposed to. Our risk management framework², based on the Risk Management Policy is tailored to our business, embedded largely within existing processes, and aligned to our objectives, both short and longer term.

The Sedgman Group leverages advanced management systems to drive repeatable excellence. Where relevant, CIMIC Group works on shared platforms and processes, underpinned by shared policies, to create efficiency and consistency.

The CIMIC Group's Approval to Operate Internationally Policy seeks to ensure that the Sedgman Group do not operate in countries that could pose significant integrity, legal, financial, operational, reputational, security and other business risks and includes consideration of human rights and modern slavery risks. The Policy mandates the use of a traffic light system to rate a country's approval status or its prospective risk, using a Country Risk Assessment template. CIMIC Group maintain a register of approved countries and integrate its use with the CIMIC Group Delegations of Authority and Tendering Policy to support risk assessment and policy compliance.

The Tendering Policy and Procedure document the requirements for pursuing new work opportunities. Key elements of our risk assessment process for tendering include due diligence to assess country and partner risks and ensure the Sedgman Group is not exposed to any integrity risks (including human rights and modern slavery risks) or reputational damage. It also includes a four-stage gate approval process, financial assessments, commercial and contract risk assessments, and the requirement to form a Tender Risk Management Committee to review important opportunities. All contracts must be approved in accordance with the Group Delegations of Authority which sets out the authority levels that have been delegated to the executive management and employees.

CIMIC Group's Sustainability Policy and Procedure, updated in 2025, sets out the Group's commitments and objectives for sustainability, including the integration of environmental, social (including human rights and modern slavery matters) and governance factors into decision making and management of sustainability risks and opportunities.

² Our risk management processes are aligned to the requirements of the ISO 31000.





Code of Conduct

All of the Sedgman Group's operations are governed by and must be conducted in accordance with the CIMIC Group's Code of Conduct (**Code of Conduct**). The Sedgman Group's governance framework and the Code of Conduct establish the overall operating parameters for our entities and guide our people and decisions.

The Code of Conduct rejects all forms of Modern Slavery including, but not limited to, the trafficking in persons, slavery, servitude, forced marriage, forced labour, debt bondage and deceptive recruiting for labour and services. No employee may be obliged to work by the direct or indirect use of force and/or intimidation. The Sedgman Group does not tolerate child labour or any form of exploitation of children or young people in line with applicable law, and commits to complying with the International Labour Organisation (**ILO**) with respect to under-age workers.

The Code of Conduct sets the standard of behaviour we expect from all of our employees, sub-contractors and partners and applies to all employees of the CIMIC Group including the Sedgman Group, third parties engaged by the Sedgman Group including contractors and their employees, and all alliances and joint ventures in all jurisdictions. Where the Code of Conduct or a policy sets higher standards of behaviour than local laws, rules, customs or norms, the higher standards apply. In addition to the Code of Conduct the Sedgman Group adheres to and is guided by the CIMIC Group Human Rights Policy and Procedure and in particular the Group's Human Rights Risk Assessment (**HRRRA**) program.

CIMIC Group's Human Rights Policy and Procedure together outline Sedgman's commitment to respect applicable internationally recognised human rights. This includes making reasonable efforts to assess and address human rights risks in our operations and supply chains to avoid causing or contributing to adverse impacts on the human rights of people involved in our global operations.

The Human Rights Policy and Procedure integrate with, and leverage, CIMIC Group's broader governance system and facilitate ongoing consultation across the CIMIC Group including the Sedgman Group for compliance, continuous learning and improvement.

The Human Rights Policy sets out the CIMIC Group accountabilities and commitments.

Under the Human Rights Procedure, Sedgman must appoint a Human Rights Coordinator, maintain a Human Rights Action Plan for assessing and addressing human rights risks (revised annually), and participate in the CIMIC Group Human Rights Committee.

The Sedgman Group's Human Rights Action Plan template guides the Sedgman Group on minimum operational and supply chain control requirements to be addressed in the plan. Examples include:

- a HRRRA plan to cover each country of operation over a specified time period
- use of CIMIC Group's externally provided third party screening tool to assist in screening suppliers and third parties as part of the supply chain due diligence process
- use of CIMIC Group template contracts for goods or services procured wherever possible, including standard clauses with respect to human rights and modern slavery
- conducting partner and country risk assessments when pursuing potential work opportunities, which includes consideration of modern slavery risks
- employee recruitment and selection practices in accordance with relevant CIMIC Group Policies and Procedures
- mandatory human rights and modern slavery awareness training for employees.

Supporting the governance framework, CIMIC Group's Human Rights e-learning module builds upon our team's awareness and skills to identify and report human rights risks or concerns.



Due Diligence Processes – Procurement and Operations

Our procurement framework provides policies, systems, and processes to support supply chain due diligence. These are aids in identifying and mitigating forced or child labour risks among other risks. In 2025 the Group updated and enhanced the Third Parties Policy and introduced a new Third Parties Procedure. These documents guide how the Sedgman Group engage with external parties, including clients, joint venture partners, business partners, subcontractors, consultants, suppliers and service providers. They outline processes to identify, assess, and mitigate third-party risks before formal engagement, and to monitor and manage those risks throughout the relationship.

The Third Parties Policy and Procedure, together with the Procurement Policy incorporate:

- the management of Modern Slavery risks into our supplier registration (a business integrity check)
- the screening and on boarding processes
- a suite of template commercial contracts to be used wherever possible, which require compliance with Modern Slavery laws
- a set of requirements for suppliers' management of their suppliers.

This approach is key and allows the Sedgman Group to build and maintain a reliable and trusted supply chain, and to proactively identify and manage Modern Slavery risks throughout the term of each contract.

Supplier Screening and Onboarding

The Sedgman Group implements CIMIC's internationally recognised and externally provided due diligence tool to screen third parties for a range of risk factors – including the risk of Modern Slavery.

This tool's comprehensive evaluation leverages various global indices and databases, including but not limited to the Corruption Perception Index and the Global Slavery Index, watch lists (Politically Exposed Person (PEP) lists), databases and adverse media. The assessment includes but is not limited to risks relating to:

- legal status
- sanctions and enforcements
- adverse litigation
- country and industry risks
- modern slavery, bribery and corruption risks.

Based on a multi-factor assessment, each supplier is allocated a risk-rating which may trigger additional review and assessment and further investigation and due diligence where applicable. Identified risks may lead to the preparation of corrective action plans, imposition of conditions or in some cases, exclusion from working with the Sedgman Group. Accepted suppliers and other third parties are subject to ongoing monitoring in the tool for any changes in key risks, for example a change in entity's legal status, or any watchlist changes.

Since its implementation, and as at December 2025, the broader Sedgman Group has risk assessed more than 5,500 suppliers.

CIMIC Group's Third Parties Policy and Procedure and supplier onboarding process also includes specific Modern Slavery due diligence requirements for those we work with.

Supplementing supplier screening via the tool, as part of the supplier registration and pre-qualification process, the Sedgman Group requires suppliers to complete template supplier pre-qualification questionnaires. Information provided via the questionnaires assists with informing our business of any potential vendor risks in areas such as health and safety, quality, financial risks, compliance, and relevant modern slavery and Environmental, Social and Governance (ESG) factors.

Supplementing supplier screening via the tool, as part of the supplier registration and pre-qualification process, the Sedgman Group requires suppliers to complete template supplier pre-qualification questionnaires. Information provided via the questionnaires assists with informing our business of any potential vendor risks in areas such as health and safety, quality, financial risks, compliance, and relevant modern slavery and Environmental, Social and Governance (ESG) factors.

Suppliers are required to comply with applicable law and the Code of Conduct (or their own Code containing equivalent standards of behaviour), and to complete a Third Party Business Integrity Declaration Form confirming (among other things):

- no modern slavery, human trafficking or forced or unlawful child labour has been used anywhere by the third party or, to the best of the third party's knowledge, by any direct contractor or supplier to the third party
- they have not been subject to or received any prosecutions, regulatory notices, tendering restrictions, sanction notices, litigation or arbitration concerning allegations of fraud, bribery, corruption, environmental, safety, modern slavery or human rights breaches or violations or other unethical business practices by their employees or subcontractors and suppliers
- they have a compliance management program in place to ensure compliance with business integrity laws, regulations and standards.

Suppliers are also required to notify Sedgman if they become aware of any change to any matters which they have declared, including any behaviours or conduct within their operations or supply chain that are or may be inconsistent with the Code of Conduct (or the supplier's own code, where applicable) or in contravention of any relevant laws, regulations or standards. They are also required to confirm they will not use any payments received from the Sedgman Group in violation of Modern Slavery laws and regulations.

The Third Party Business Integrity Declaration Form is designed to promote a culture of integrity and compliance with the CIMIC Group Code of Conduct by our third parties.

We require suppliers engaged by the Sedgman Group to complete this Declaration Form as part of onboarding.

Template Commercial Contracts

The CIMIC Group Procurement Policy requires the Sedgman Group to engage suppliers using our suite of template commercial contracts wherever possible. The suite includes a number of different forms of contract which can be utilised depending on the scope, location, value and complexity of the works or services to be provided, and the risk profile of the relevant project.

Our template commercial contracts include clauses that require suppliers to:

- comply with the [Code of Conduct](#), ensuring alignment with the CIMIC Group's and the Sedgman Group's expected behaviours (which can be used in non-template commercial contracts where applicable);
- warrant that they:
 - have not been convicted of an offence relating to Modern Slavery
 - will not breach any Modern Slavery legislation
 - will comply with any requests of the Sedgman Group to comply with all Modern Slavery legislation, including providing information and documents, and allowing interviews to be undertaken.

Indirect Supplier Controls

The number of indirect suppliers involved in our businesses is substantial. As a supply chain extends, influencing the behaviours and conduct of indirect suppliers is a greater challenge. By raising awareness, engaging ethical direct suppliers, obliging our supply chain to reject the use of Modern Slavery, and performing due diligence, we can with time exert more influence.

Our contract templates require our direct suppliers to warrant that their own suppliers enable them to comply with the direct supplier's relevant obligations to the Sedgman Group. The templates require our direct suppliers to:

- ensure their own suppliers read, understand and comply with the CIMIC Group [Code of Conduct](#) which contains information relating to modern slavery
- allow the Sedgman Group to conduct an independent audit of indirect suppliers to ensure, amongst other things, that they are conducting their business in a proper manner and in accordance with applicable codes of conduct and generally accepted business ethics.

Efforts are ongoing to improve visibility of modern slavery risks throughout our supply chains, including in higher-risk geographies and sectors.

People Framework and Policies

The Sedgman Group focuses on creating a workplace culture which puts safety first and fosters our Principles of Integrity, Accountability, Innovation and Delivery. We invest in our people to build safe, fulfilling careers and foster a workplace culture grounded in respect, opportunity, and local impact. We are committed to supporting gender balance, increasing Indigenous participation and supplier engagement, and creating meaningful employment in the communities where we operate. The Sedgman Group respects the rights of employees to freely associate and collectively bargain in accordance with local laws. We aim to engage fairly, consultatively and constructively with workers, union representatives and regulators. We treat personal information in accordance with the relevant Privacy legislation in the jurisdictions in which we operate.

Our overarching People framework guides operations across our businesses, markets and geographies, facilitating compliance with, and often exceeding, local laws. The CIMIC Group's Internal Audit team audits our compliance with CIMIC Group policies.

Policies and processes that help to build respectful, safe and inclusive work environments and to mitigate modern slavery risks include our:

- [Diversity and Social Inclusion Policy](#)
- Family and Domestic Violence Policy
- Flexible Working Policy
- [Health and Safety Policy](#)
- [Human Rights Policy](#), Procedure and other supplementary tools
- Parental Leave Policy
- Recruitment Policy, procedures and management systems – with formal approval gates including verification of the candidate's identity and their right to legally work
- Redundancy Policy
- Remuneration Policy
- [Whistleblower Policy](#)
- Workplace Behaviour Policy.

Human Rights Risk Assessments

The CIMIC Group's Human Rights Risk Assessment (**HRRRA**) program, which commenced in 2017, prioritises assessments in geographies where we have a significant workforce and/or where there are potential elevated risks. As part of operational due diligence, Sedgman Group uses CIMIC Group's self-assessment tool to assess Human Rights risks and compliance within our operations. This tool is based on the Human Rights Assessment Quick Check prepared by the Danish Institute for Human Rights (**DIHR**). In 2025, the HRRRA self-assessment tool (which was updated in 2024) continued to be utilised by CIMIC Group.

The tool assesses categories including governance and leadership; people management; health and safety; community engagement; security arrangements; country risks; and procurement.

The tool assesses compliance with our template employment contracts and reviews modern slavery indicators such as: wages and benefits, working hours, employment criteria (such as age), freedom of association, health and safety, unlawful discrimination and worker accommodation.

Assessment steps include engaging leadership, undertaking risk assessment and due diligence, desktop reviews, conducting site visits, reporting findings (including through executive briefings), and developing action plans and monitoring improvements.

Completed HRRAs by the Group provide valuable input to inform continuous improvement considerations for the Sedgman Group. The Sedgman Group's HRRAs have also demonstrated comprehensive understanding of the Group's policies and procedures, in particular the [Code of Conduct](#) and the associated policies and procedures in place to facilitate and support employees to raise concerns.

Audit and Compliance

The CIMIC Group Internal Audit team audits our compliance with CIMIC Group policies.

The CIMIC Group compliance, due diligence and internal audit framework engages our businesses on their compliance obligations and mitigates compliance risk, guided by the Group Compliance Policy and Procedure and requirements stated in our [Code of Conduct](#) and policies such as the [Human Rights Policy](#), [Anti-Bribery and Corruption Policy](#), [Third Parties Policy](#), [Procurement Policy](#), [Health and Safety Policy](#), [Workplace Behaviour Policy](#) and [Whistleblower Policy](#).

Non-compliances are detected through:

- our grievance and reporting mechanisms – that is, notification by employees (either through complaints made to their Manager, Manager's Manager, the Business Conduct Representative or by contacting the CIMIC Group's or Sedgman Group's Ethics Line)
- in relation to Suppliers, the Third Party Screening Tool and procurement processes and notifications made by contacting the Sedgman Group's Ethics Line
- assurance and auditing activities.

Non-compliances that are identified are then dealt with in accordance with the [Code of Conduct](#) and other applicable policies and procedures, including the CIMIC Group Complaints and Investigations Procedure.



4 FORCED LABOUR AND CHILD LABOUR RISKS

Assessment of risks of forced labour and/or child labour in the organization's activities and supply chains

The Sedgman Group continually assesses the risks of Modern Slavery within its business. We recognise that in delivering assets, infrastructure and resource projects, both in Canada and internationally, we operate in some markets with supply chains that may have potential exposure to modern slavery risks, and this demands a high degree of vigilance in meeting our obligations. Historically, these assessments have been conducted by both external and internal parties. Some of these assessments are described in more detail in this Statement. The Group's understanding of the drivers, vulnerable groups and the hidden but pervasive presence of Modern Slavery, and our approach to addressing it, is guided by the UN Guiding Principles on Business and Human Rights, the UN Global Compact, the UN Sustainable Development Goals and the International Labour Organisation's standards. Our insight is also facilitated by the Global Slavery Index (GSI) published by Walk Free, as well as our ongoing program of Human Rights Risk Assessments (HRRAs), which commenced in 2017, use of our third-party screening tool and on-going supply chain risk assessments.

To assess risks of forced labour and/or child labour in the Sedgman Group's activities and supply chain we implement:

- A dedicated third party screening tool to screen suppliers/third parties engaged by the Sedgman Group and other procurement processes. See details in Supplier Screening and Onboarding, page 10;
- HRRAs to extend our identification and understanding of human rights and modern slavery risks in our operations and supply chain. See details in Human Rights Risk Assessments, page 12;
- Human rights country analysis led by an independent agency to assess the level to which key human rights are protected, promoted, and respected, in countries where CIMIC Group operates. See Mapping Supply Chains below and **Appendix 2**, page 24.



Assessment of operational risks and mapping supply chains

The Sedgman Group, as part of CIMIC Group has conducted various mapping activities and risk assessments on its countries and industries of operation. The human rights country analysis, established in collaboration with HOCHTIEF AG in 2021 and refreshed in 2023, was led by an independent agency. This analysis included an external assessment of risks of key human rights indicators, including forced labour and child labour, in the organization's activities. As a result of this work, Sedgman is aware of the priority human rights risk areas for each country and industry in which we operate, having regard to local laws, regulations, the economic and social environment, and practices which apply to each area. This work assists with identifying countries and industries that pose an elevated risk for forced and child labour. See **Appendix 2**, page 24 for further detail on the independent criteria-based review of countries in which the Sedgman Group operates.

Based on the above, the Sedgman Group has identified that there may be heightened risks of forced or child labour and other types of modern slavery due to:

- Geographic risks. The Sedgman Group may procure goods, whether directly or indirectly via the supply chain, from locations that do not have robust protections for workers and/or protections which may not be regularly and consistently enforced.
- Industry risk³. The Sedgman Group is aware that the construction, manufacturing, mining and utilities industries have higher inherent risks of forced or child labour and other forms of modern slavery.

The Sedgman Group's country risk assessments which forms part of its tendering processes, its recruitment processes and its HRRR program supports the ongoing review and monitoring of key human rights risks within each country of operation.

Within Canada, the Sedgman Group procures goods and services from Canada and overseas.

We remain committed to refraining from purchasing 'at risk' goods and services (being those goods and services our internal risk assessment has assessed as being a higher risk of Modern Slavery due to industry or location) and inadvertently contributing to modern slavery or other human rights risks. We do this in part through our due diligence processes which include third-party supplier screening that assesses risk of forced and child labour for each supplier, based on their country of incorporation and any other adverse findings, as part of the supplier pre-qualification process. We also use additional, local screening tools in certain geographical locations that may pose a higher risk for Modern Slavery. For example, suppliers based in China are subject to additional local and targeted due diligence provided by a local third-party system. Wherever possible, and in addition to onboarding and/or prequalification steps, we use a suite of template commercial contracts which include template clauses on modern slavery and human rights and indirect supplier controls.

³ International Labour Office, Profits and Poverty: The Economics of Forced Labour
<https://www.ilo.org/>

Steps to manage forced labour and child labour risks

In addition to the due diligence policies and processes referred to above for identifying, addressing, and preventing the use of forced labour and/or child labour in the Sedgman Group's activities, the Sedgman Group also takes the following additional steps to manage forced labour and child labour risks:

- Gathering information on worker recruitment and maintaining internal controls to ensure that all workers are recruited voluntarily and are legally able to work: The CIMIC Group's [Human Rights Policy](#) and Procedure, Recruitment Policy and supplier prequalification process outlines employee/worker recruitment and selection practices.
- Addressing practices in the organization's activities and supply chains that increase the risk of forced labour and/or child labour: Our compliance, due diligence and internal audit framework engages and educates our business on its compliance obligations – including the requirements stated in our [Code of Conduct](#) and policies such as [Human Rights Policy](#), Anti-Bribery and Corruption Policy, Dealing with Third Parties Policy, Group Procurement Policy, [Health and Safety Policy](#), Workplace Behaviour Policy and [Whistleblower Policy](#).
- A range of activities facilitate modern slavery due diligence across the CIMIC Group as follows:
 - the participation by Sedgman in the Human Rights Committee which engages People, Procurement, Legal, Compliance, Sustainability and Communications functional leads across the CIMIC Group. The objective of this Committee is to discuss, assess and plan for relevant activities associated with addressing and assessing human rights risks across the CIMIC Group. Its activities are guided by the [Human Rights Policy](#) and Procedure.
 - the investigation, evaluation and measurement of the effectiveness and adequacy of CIMIC Group Policies and the [Code of Conduct](#), by the Sedgman quality Team and CIMIC Group's internal audit functions who perform an independent assurance function.



5 REMEDIATION MEASURES & REMEDIATION OF LOSS OF INCOME

To date, the Sedgman Group’s processes have not identified any instances of forced or child labour in its activities or supply chain requiring remediation.

Based on the risk assessments undertaken as at 30 December 2025, the Sedgman Group has determined that vulnerable families have not experienced loss of income as a result of any of the steps the Sedgman Group has taken to eliminate forced labour or child labour risks.

Summarised below, however, are the Sedgman Group’s general processes which detail the measures in place to assist the Sedgman Group to become aware of any adverse situations.

Action	Comment
Developing and implementing an action plan for addressing forced labour and/or child labour	<p>The Sedgman Group is guided by the Group’s Human Rights Policy and its associated procedures.</p> <p>These documents include the following as part of the Sedgman Group’s action plan to address forced and child labour (all of which are set out in more detail elsewhere in this Report):</p> <ul style="list-style-type: none"> • Prequalification of all suppliers through a risk assessment process • Only engaging suppliers who have been approved through the prequalification process • Inclusion of contractual provisions and requirements to ensure compliance by all suppliers with relevant Modern Slavery and forced and child labour laws and standards and compliance with our Code of Conduct • All employment conducted by the Sedgman Group must be in compliance with relevant policies and all applicable law.
Engaging with supply chain partners on the issue of addressing forced labour and/or child labour	<p>The Sedgman Group engages with its supply chain through the pre-qualification process and our positions are codified within our contractual terms.</p>

6 TRAINING

Education and training are integral to our compliance framework, and to engaging and upskilling our people in meeting their legal, regulatory and compliance responsibilities. We monitor, report and manage training completion rates through the Sedgman Group's learning management system, including One Learning, and by using on-site project records.

The Sedgman Group conducts mandatory training for all employees to ensure that all of its personnel are aware of the:

- risks of forced or child labour within the Sedgman Group's operations
- Sedgman Group's expectations around ethical behaviour
- processes and procedures in place to report any adverse situations or concerns.

These processes are described on the following page.



Action	Comment
<p>Developing and implementing grievance mechanisms</p>	<p>Our Complaints and Investigation Procedure, Workplace Behaviour Policy and Whistleblower Policy, confidential, independent Ethics Line, and approach to investigating, addressing and remediating breaches, all work together to encourage and reliably manage reporting of any potential unethical practice.</p> <p>Specific training on the Whistleblower Policy is provided in conjunction with the Group's Code of Conduct training.</p> <p>For further details see Grievance and Reporting Mechanisms, see page 20.</p>
<p>Developing and implementing training and awareness materials on forced labour and/or child labour</p>	<p>On the-job development is complemented with a range of learning experiences that build skills and technical capabilities and these are underpinned by our Principles and Code of Conduct.</p> <p>Our foundational Code of Conduct training covers CIMIC Group's Principles and Code of Conduct, ethical behaviour, and key policies including: health, safety and environment; unlawful discrimination; anti-bribery and corruption; and anti-bullying and harassment.</p> <p>We require employees to complete Code of Conduct training via e-learning within three months of their commencement with refresher training completed every two years. In 2024, we introduced an additional Code of Conduct e-learning acknowledgement activity which is required to be completed in the alternate year to the above-mentioned Code of Conduct training, ensuring team members refresh their understanding of the Code of Conduct annually.</p> <p>We also provide more detailed face-to-face training to employees in high risk roles which covers the risks of Modern Slavery during our Code of Conduct training.</p> <p>Whistleblower, acceptable workplace behaviour and equal employment opportunity training, cultural awareness, and family and domestic violence training are also mandatory for all staff employees.</p> <p>The CIMIC Group's Modern Slavery training course continued to be offered in 2025. This training is mandatory for all employees and equips our people to recognise and report Modern Slavery risks. This training is made available online for staff. This course builds upon our team's awareness and skills to identify and report human rights risks or concerns.</p> <p>Communication resources support the training, facilitating greater understanding of the issue and its importance to our business.</p>
<p>Developing and implementing procedures to track performance in addressing forced labour and/or child labour</p>	<p>In addition to due diligence of suppliers, the Sedgman Group has contractual remedies should it become aware of instances of forced or child labour.</p> <p>As mentioned above, the Sedgman Group provides training to its employees on ways to identify and report unethical practices, including instances of Modern Slavery, so that appropriate action may be taken.</p>



7 COMPLIANCE AND ASSESSING EFFECTIVENESS

Our assessment of effectiveness is evidence based and includes monitoring and analysing risk analysis and audit results, supplier screening and risk assessment, monitoring and closeout of corrective action plans, recruitment processes, training participation rates, communications engagement, HRRR results, the completion of improvement plans and responsiveness to grievances. Quantitative data and regular qualitative reviews facilitated by our governance framework shape our annual planning process.

Ethical matters are reviewed by the Reportable Conduct Group⁴ and the Sedgman Board, which oversee matters related to ethical standards and practices, and compliance with applicable legal and regulatory requirements and internal policies.

In 2025, a range of actions were taken to enhance our capabilities to identify, mitigate and prevent Modern Slavery risks across the Sedgman Group’s operations and supply chain, and respond should any impacts occur, including the following:

Operations	Supply Chain
<p>Governance and Compliance</p>	<p>Governance and Compliance</p>
<ul style="list-style-type: none"> Continued embedding Sedgman and CIMIC Group’s Human Rights Policy and Procedure across the Group, which sets out the responsibilities and accountabilities for Modern Slavery risks and controls. Continued to collaborate with our shareholder CIMIC Group and other group entities, to review, assess and understand the human rights risks for the Sedgman Group. Continued the review of human rights risks in our operations by performing country-by-country analysis in key human rights risk areas, leveraging our Human Rights Country Analysis which was conducted in 2021. <p>People and Employment <i>Training</i></p> <ul style="list-style-type: none"> Conducted Code of Conduct training. Conducted Human Rights awareness training. Other compliance training including Workplace behaviour and Equal Employment Opportunity training and Whistleblower training. 	<ul style="list-style-type: none"> Continued embedding Sedgman and CIMIC Group’s Compliance Policy and Procedure including Human Rights Plans and other controls and tools. Continued cross-Group consultation in the Human Rights Committee Meetings and the Compliance Working Groups. <p>Procurement</p> <ul style="list-style-type: none"> Updated and enhanced our Third Parties Policy and introduced a new Third Parties Procedure for third party due diligence and risk assessment Continued embedding the Group Procurement Policy and Human Rights Policy and Procedure with the Procurement team Continued review of the third party screening tool as required. Continued to perform supply chain risk assessments

⁴ The Reportable Conduct Group comprises Sedgman’s Managing Director, Business Conduct Representative, Chief Financial Officer, Senior Vice President Business Support and Senior Vice President People and Capability.

8 GRIEVANCE AND REPORTING MECHANISMS

Open communication is key to maintaining our Code of Conduct. We encourage our employees, subcontractors and partners to voice their concerns should they come across any potentially unethical practices – including any human rights grievances or concerns. Our grievance and reporting mechanism is accessible, confidential and responsive.

Our Complaints and Investigation Procedure, Workplace Behaviour Policy, Privacy Policy and Whistleblower Policy are complementary. They work together with our staff whistleblower training, the confidential, independent 24/7 Ethics Line and our processes and approach to investigating, addressing and managing reports or complaints received to encourage and reliably manage reporting of any potential unethical practice. This integrated approach encourages reporting and guides managers to execute an effective response.

Our Complaints and Investigation Procedure provides a streamlined process setting out the available avenues for reporting complaints in relation to the Workplace Behaviour Policy and the Code of Conduct, including preliminary steps for early intervention, informal or formal complaints, contacting the Ethics Line to make a complaint, and contacting the Business Conduct Representative (**BCR**) about a Code of Conduct breach. The Procedure also outlines the approach the Group takes to investigating and managing complaints received.

Our Workplace Behaviour Policy outlines general standards of workplace behaviour and defines what behaviours are unacceptable in our workplaces including bullying, harassment, sexual harassment, hostile workplace environments, discrimination, victimisation, and vilification.




Our Privacy Policy sets out our requirements to protect personal information by ensuring its confidentiality, maintaining security and respecting individual privacy

Our Whistleblower Policy defines who is a whistleblower, how to make a disclosure, safeguards for confidentiality, anonymity, and personal information. It also outlines how whistleblowers are protected.

Whistleblowers can remain anonymous and all disclosures, including Modern Slavery concerns, may be referred to the authorised BCR⁵ who ensures that any disclosure is investigated appropriately, promptly, and confidentially. The Workplace Protection Officer is also responsible for safeguarding the interests of any Whistleblower within the organisation.

CIMIC and Sedgman's BCR and Reportable Conduct Group (**RCG**) further support engagement, monitoring compliance and continuous improvement across the Group.

In 2025, we continued to embed staff e-learning modules that were enhanced in 2024, including our Code of Conduct, Workplace Behaviour & Equal Employment Opportunity, and Whistleblower training modules.

 ACCESSIBLE	 CONFIDENTIAL	 RESPONSIVE
Employees, sub-contractors, third-party suppliers, clients and partners can raise a concern about unethical practice with a Manager, a Manager's Manager, a Business Conduct Representative, or our Ethics Line.		Non-compliances are addressed in accordance with our Complaints and Investigation Procedure and reported to the relevant Business Conduct Representative, Reportable Conduct Group, General Counsel, and on to the Board's Ethics, Compliance, and Sustainability Committee.
We encourage reporting, and address, remediate and review for improvement.		
CIMIC Group's grievance and reporting mechanism. For more information, go to https://www.cimic.com.au/our-group/governance/ethics-line		

⁵ The Business Conduct Representative is the Sedgman General Counsel.

9 LOOKING AHEAD

2026 Priorities

Over the next year, the Sedgman Group will focus on continuing to:

- enhance our understanding and knowledge of human rights and modern slavery risks in the jurisdictions in which we are present, in collaboration with CIMIC
- reinforce our [Human Rights Policy](#) and Procedure and associated tools within our businesses
- assess and develop the Human Rights Country Analysis having regard to the countries and industries in which Sedgman Group operate
- conduct the Group's Human Rights Risk Assessment program
- review and update the Sedgman Group's Human Right Actions Plan;
- assess and update other human rights and modern slavery tools and controls where relevant
- review our approach to modern slavery risk management with reference to local and international developments
- risk assess new suppliers, vendors and business partners using the externally provided third party screening tool and, if necessary, develop and implement appropriate corrective actions plans and/or remediation measures
- monitor existing suppliers, vendors and business partners using the externally provided third party screening tool to identify, among other things, any breaches, fines or sanctions in relation to modern slavery and other ESG risks
- raise our people's capability to recognise and report human rights and modern slavery risks and their awareness of CIMIC and Sedgman's grievance mechanisms via mandatory Human Rights training and other compliance training modules
- conduct our Human Rights monitoring, risk analysis, planning and reporting activities in collaboration with CIMIC
- maintain a high level of corporate governance regarding human rights.

Ongoing Engagement and Communication

We will continue to engage with Government, industry, regulators and other organisations to build awareness and understanding to combat Modern Slavery and work toward mitigation.

Engagement is a key input to our continuous focus on Modern Slavery risks and developing a trusted supply chain.

We value gaining and sharing insights with and from relevant organisations:

- Government and regulatory bodies in the different regions in which we operate – Our Legal and Compliance Team monitors for updates on the status of legislation and developments in the area of human rights and modern slavery
- Public Safety Canada - Relevant resources are consulted where applicable to aid our understanding of or to obtain guidance in relation to forced labour and child labour in supply chains matters
- Industry Associations – We value and consider guidance, advice and recommendations provided by industry associations in the regions in which we operate. We hold memberships with multiple trade and industry organisations, at local, regional, national and international levels
- External presentations, seminars or forums – Members of our People, Legal and Compliance teams attend and/or participate in numerous external presentations, seminars or forums to improve their awareness of modern slavery and ESG risks and to embed learnings within the business.

APPENDIX

Appendix 1 – Corporate Governance Framework

	Group Alignment	Risk and Performance Management	Engagement and Continuous Improvement
GOVERNANCE	<ul style="list-style-type: none"> Principles <u>Code of Conduct</u> CIMIC Board and Committees Group Policies and Procedures 	<ul style="list-style-type: none"> Risk management framework Management systems CIMIC Board Charter CIMIC Board Ethics, Compliance and Sustainability Committee Charter Group Governance System Internal Audit Charter 	<ul style="list-style-type: none"> Human Rights Action Plan (updated annually) Business Conduct Representatives Reportable Conduct Groups Human Rights Coordinators CIMIC Board Ethics, Compliance and Sustainability Committee Ongoing liaison with Government, industry and regulators Human Rights Committee
COMPLIANCE	<ul style="list-style-type: none"> Policies and procedures relevant to human rights and modern slavery issues, such as: <ul style="list-style-type: none"> <u>Code of Conduct</u> <u>Human Rights Policy and Procedure</u> Approval to Operate Internationally Policy Risk Management Policy Tendering Policy and Procedure Third Parties Policy and Procedure Procurement Policy <u>Sustainability Policy and Procedure</u> <u>Health and Safety Policy</u> <u>Whistleblower Policy</u> Anti-Bribery and Corruption Policy Gifts and Hospitality Policy Group Compliance Policy and Procedure 	<ul style="list-style-type: none"> CIMIC Board Ethics, Compliance and Sustainability Committee reporting and review Working groups and management committees supporting Group alignment and compliance <ul style="list-style-type: none"> Compliance Working Group Human Rights Committee Sustainability Forum Tender Risk Management Committee CIMIC Disclosure Committee Diversity and Inclusion Forum 	<ul style="list-style-type: none"> Grievance and reporting mechanism <ul style="list-style-type: none"> Complaints and Investigation Procedure and <u>Whistleblower Policy</u> Business Conduct Representatives and Reportable Conduct Groups at CIMIC and Operating Company levels Independent Ethics Line Annual / ad hoc compliance assurance reviews Internal audit activities

APPENDIX

Group Alignment		Risk and Performance Management	Engagement and Continuous Improvement
PROCUREMENT	<ul style="list-style-type: none"> • Third Parties Policy • Procurement Policy • Delegations of Authority 	<ul style="list-style-type: none"> • Supply chain identification, assessment and management of risks relating to modern slavery by processes such as: <ul style="list-style-type: none"> ◦ Supplier registration ◦ Externally provided third party screening tool, onboarding, and ongoing monitoring for any changes in key risks ◦ Third Party Business Integrity Declaration Form ◦ Supplier pre-qualification questionnaires ◦ Template commercial contracts incorporating modern slavery and human rights clauses 	<ul style="list-style-type: none"> • Supplier access to grievance and reporting mechanism, including the independent Ethics Line • Procurement policy internal audits • Financial related data detection analytics
PEOPLE	<ul style="list-style-type: none"> • People policies including: <ul style="list-style-type: none"> ◦ Diversity and Social Inclusion Policy ◦ Family and Domestic Violence Policy ◦ Flexible Working Policy ◦ <u>Health and Safety Policy</u> ◦ <u>Human Rights Policy</u>, Procedure and other supplementary tools ◦ Parental Leave Policy ◦ Recruitment Policy, procedures and management systems 	<ul style="list-style-type: none"> • Human Rights Risk Assessments 	<ul style="list-style-type: none"> • Education and training <ul style="list-style-type: none"> ◦ Leadership and culture ◦ <u>Code of Conduct</u> training ◦ Compliance training ◦ Human rights and modern slavery awareness training ◦ Workplace behaviour and equal employment opportunity training • Reporting and grievance framework • Complaints investigation procedures • People policies internal audit



APPENDIX

Appendix 2 – Human Rights Country Analysis

Review of countries where we operate.

The human rights country analysis, established in collaboration with the CIMIC Group's shareholders in 2021 and refreshed in 2023, was led by an independent agency.

The analysis assessed the level to which key human rights are protected, promoted, and respected, in each country where the Group operates, specifically analysing:

- Protection – human rights protection offered by government and institutions
- Promotion – legal human rights due diligence requirements applicable to companies, the legislation in force and the voluntary framework on business and human rights
- Respect – the most vulnerable human rights issues.

Each country was assessed against 12 criteria, under the following frameworks, conventions, and indexes:

- United Nations Human Rights Framework
 - Ratification of United Nations Treaties
 - Presence in United Nations Committees
 - Reporting to the United Nations Committees
- International Labour Organisation
 - Ratification of ILO Fundamental Conventions
- Regional Human Rights Framework
 - Regional Systems of Human Rights
- National Human Rights Indexes
 - Fragile States Index
 - Corruption Perception Index
 - Modern Slavery Index
 - Death Penalty Index
 - Average Working Hours (ILO)
 - Global Gender Gap Ranking
 - Global Rights Index

In 2024, the Group expanded and built upon these frameworks by further examining priority human rights risk areas for each country and industry in which we operate, having regard to local laws, regulations, the economic and social environment, and practices which apply to each area. These risk areas are consistent with our shareholder's scope of human rights risk areas under the German Supply Chain Due Diligence Act (LkSG) and include the following:

- Forced labour and all forms of slavery
- Occupational safety and health and work-related health hazards under applicable local laws
- Freedom of association under applicable local laws
- Right to equality and non-discrimination in employment under applicable local laws
- Land rights and pollution under applicable local laws
- Inappropriate use of security forces under applicable local laws
- Conditions of work, right to life, liberty and security under applicable local laws.

The Group continues to review and assess human rights risk areas to ensure currency of the Human Rights Country Risk Analysis.

In 2025, we also continued to review and assess Sedgman Group's human rights risk profile with Human Rights Risk Assessments (HRRAs) conducted within our China procurement hub office.

Our ongoing risk analysis has provided deeper insight into the human rights landscape associated with each country's political, social, and economic context; legal requirements for businesses' human rights due diligence; and main human rights risk factors. This information supports our relevant managing functions in developing and monitoring appropriate controls to prevent, mitigate or respond to each risk.

SEDGMAN

For more information please contact Sedgman

Level 2 - 4, 179 Grey St, South Bank, Queensland, 4101
T: +61 7 3514 1000 E: mail@sedgman.com

Sedgman Canada

Suite 860, 625 Howe Street, Vancouver, BC V6C 2T6
T +1 236 455 3088 E: mail@sedgman.com

A MEMBER OF THE CIMIC GROUP

