

GROUP PRINCIPAL POLICY: WHISTLEBLOWING

Policy statement

- We are committed to conducting our operations with honesty and integrity, and we expect all staff to maintain high standards. However, all organisations face the risk of things going wrong from time to time, or of unknowingly harbouring illegal or unethical conduct. We encourage a culture of openness and accountability in order to prevent such situations occurring and to address them when they do occur.
- The aims of this policy are:
 - to encourage employees to report suspected wrongdoing as soon as possible, in the knowledge that their concerns will be taken seriously and investigated as appropriate, and that their confidentiality will be respected;
 - to provide employees with guidance as to how to raise those concerns; and
 - to reassure employees that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.
- Operations are required to have effective policies and procedures to ensure compliance with this policy

About this policy

- This policy covers all employees, officers, consultants, contractors, volunteers, interns, casual workers and agency workers.
- This policy does not form part of any employee's contract of employment and it may be amended at any time.

Responsibilities under the policy

- The Board has overall responsibility for this policy, and for reviewing the effectiveness of actions taken in response to concerns raised under this policy.
- The Group General Counsel has day-to-day operational responsibility for this policy and must ensure that all managers and other staff who may deal with concerns or investigations under this policy receive regular and appropriate training.
- It is the responsibility of each employee to be familiar with this policy and to raise any concerns using the procedure set out below. Employees are also invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries may be addressed to the leadership team of the respective operation or to the Group General Counsel.
- The Group General Counsel should review this policy from a legal and operational perspective at least once a year.

What is whistleblowing?

- Whistleblowing is the disclosure of information which relates to suspected wrongdoing or dangers at work. This may include:
 - criminal activity;
 - slavery and human trafficking;
 - failure to comply with any legal or professional obligation or regulatory requirements;
 - miscarriages of justice;
 - danger to health and safety;
 - damage to the environment;

- dishonesty, fraud, bribery or corruption;
 - acts of misconduct;
 - a breach of the company's rules or procedures, or the rules or procedures of any relevant regulatory body; or
 - the deliberate concealment of any of the above matters.
- A whistleblower is a person who raises a genuine concern relating to any of the above. If an employee has any genuine concerns related to suspected wrongdoing or danger affecting any of our activities (a whistleblowing concern) he/she should report it under this policy.
 - This policy should not be used for complaints relating to personal circumstances, for example personal performance.
 - If an employee is uncertain as to the scope or application of this policy, advice should be sought from the HR department in the first instance.

Raising a whistleblowing concern

- A whistleblowing issue should be raised with the respective line manager or the HR department in the first instance. In some circumstances it may be more appropriate to report the situation directly to the Managing Director/CEO (of the operation) or to the Group General Counsel.
- Further contact details are set out at the end of this policy.
- Potential whistleblowing issues should be reported promptly in order to assist the Group to uphold its high standards and to help prevent the concealment or destruction of evidence which the Group (or other regulatory authorities) might need to review.

Investigation and outcome

- Once a whistleblowing issue has been reported in accordance with this policy, the operation will normally make preliminary enquiries to decide whether a full investigation is needed. If an investigation is necessary, depending on the nature of the concern, the investigation will either be investigated internally or referred to an appropriate external body (for example the operation's auditors or the police).
- Subject to any legal constraint and the need for confidentiality, the operation shall endeavour to keep the whistleblower informed of the progress of the investigation and its outcome.

Dissatisfied outcome

- Whistleblowing outcomes cannot be guaranteed. Whistleblowing issues shall be dealt with fairly and in an appropriate way.
- Issues or concerns in the application of this policy can be raised with one of the other key contacts set out below in this policy.

Confidentiality

- We shall endeavour to maintain and respect confidentiality, so far as this is reasonably possible.
- We do not encourage employees to make disclosures anonymously. Proper investigation may be more difficult or impossible if we cannot obtain further information. It is also more difficult to establish whether any allegations are credible. Whistleblowers who are concerned about possible reprisals if their identity is revealed should come forward to one of the individuals named at the end of this policy and appropriate measures can then be taken to preserve confidentiality. For UK employees, advice may be sought from Public Concern at Work, the independent whistleblowing charity, who offer a confidential helpline. Their contact details are at the end of this policy.

External disclosures

- The aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace.
- The UK law recognises that in some circumstances it may be appropriate for an employee to report a concern to an external body such as a regulator. Advice should be sought before reporting a concern to anyone external. In the UK, the independent whistleblowing charity, Public Concern at Work, operates a confidential helpline. They also have a list of prescribed regulators for reporting certain types of concern, including the Health & Safety Executive. The contact details for Public Concern at Work are at the end of this policy.

Protection and support for whistleblowers

- It is understandable that whistleblowers are sometimes worried about possible repercussions. We aim to encourage openness and will support employees who raise genuine concerns under this policy, even if they turn out to be mistaken.
- The Group undertakes that no one who reports any concern under this policy in good faith will be subjected to any detriment for coming forward, regardless of whether or not the concern is ultimately substantiated. Victimising employees or deterring them from raising a concern under this policy is a disciplinary offence.
- If an employee believes that he/she is being victimised or subjected to any detriment by someone within the Group as a result of reporting a concern or assisting the Group in any investigations under this policy, the Group General Counsel must be immediately informed and appropriate action will be taken.
- We encourage all disclosures made in good faith. However, anyone making deliberately false or malicious allegations may face disciplinary action and possible dismissal. Similarly, disciplinary action will be likely to follow an unjustified external disclosure (other than to a prescribed regulator) made without first exhausting the internal procedure set out in this policy.

CONTACTS

Group General Counsel Amarpal Takk	-
Chris Relleen, Audit Committee Chairman	-
Mike Williams, Deloitte LLP (External Auditors)	-
Public Concern at Work (Independent whistleblowing charity)	Helpline: (020) 7404 6609 E-mail: whistle@pcaw.co.uk Website: www.pcaw.co.uk