

## **WHISTLE BLOWING POLICY**

### **Introduction**

All employees are encouraged to raise genuine concerns about possible improprieties in matters of financial reporting, compliance and other malpractices at the earliest opportunity, and in an appropriate way.

This policy is designed to:

- Support the Company's value;
- Ensure employees can raise concerns without fear of reprisals; and
- Provide a transparent and confidential process for dealing with concerns.

This policy not only covers possible improprieties in matters of financial reporting, but also:

- Fraud;
- Corruption, bribery or blackmail;
- Criminal offences;
- Failure to comply with a legal or regulatory obligation;
- Miscarriage of justice;
- Endangerment of an individual's health and safety; and
- Concealment of any or a combination of the above.

### **Principles**

The principles underpinning the policy are as follows:

- All concerns raised will be treated fairly and properly;
- The Company will not tolerate harassment or victimization of anyone raising a genuine concern;
- Any individual making a disclosure will retain anonymity unless the individual agrees otherwise;
- The Company will ensure that any individual raising a concern is aware of who is handling the matter; and
- The Company will ensure no one will be at risk of suffering some form of reprisal as a result of raising a concern even if the individual is mistaken. The Company, however, does not extend this assurance to someone who maliciously raises a matter he/she knows is untrue.

### **Grievance Procedure**

If any employee believes reasonably and in good faith that malpractice exists in the work place, the employee should report this immediately to the line Manager. However, if for any reason the employee is reluctant to do so, then the employee should report the concerns to the Senior Independent Director through telephone or email.

*This Policy is reviewed and approved by the Board on **26 February 2019***