

## Whistleblowing Procedure

This document sets out a procedure by which you can report your concerns and be sure they are acted upon.

### ***What is Whistle-blowing?***

Whistle-blowing is a term used when someone raises a concern about a possible fraud, crime, danger or other serious wrongdoing that could threaten customers, colleagues, shareholders, the public or the Company's own reputation.

The following examples demonstrate what we mean by serious wrongdoing:

- Fraud, corruption, bribery or other wrongdoing which could lead to a financial loss to the Group
- Criminal offences, eg. Theft, Drug taking,
- Breaches relating to the accuracy or integrity of the Group's financial statements;
- Failure to comply with legal obligations
- Actions which are intended to conceal any of the above

### Early Warning Signs

Various early warning signs are potential indicators of serious wrongdoing which can serve to alert individuals to risks. These can include (but are not limited to):-

- A danger in the work place;
- Mis-selling or price fixing;
- Offering, taking or soliciting bribes;
- Dumping damaging material in the environment;
- Mis-reporting performance or financial data;
- Fraud in, on or by the organisation;
- Unethical, illegal, unusual practices;
- Secretive business relationships;
- Cutting corners or bending the rules;

*Whistle-blowing concerns as distinct from grievances.*

Whistle-blowing is where there is a concern about danger or illegality that may impact adversely on the business. A grievance or private complaint is, by contrast, a dispute about the employee's own employment position and has no wider dimension to it.

*Bullying and discrimination issues.*

We do not believe that whistle-blowing arrangements lend themselves to raising concerns about bullying and/or discrimination issues. With such allegations, it is preferable for the victim to raise any concerns through the appropriate Grievance Procedures.

*How do I make a report?*

Although, normally, you should inform your immediate manager, or their line manager, in the first instance, you can, if required/appropriate, make a report orally or in writing to any Company Director or direct to **Gerry Kennedy** should you feel this is necessary.

*Do I need proof of wrongdoing to make my report?*

**Campbell & Kennedy Ltd** does not expect you to have absolute proof of any wrongdoing that you report. However, you will need to be able to explain the reasons for your concern and the company will not tolerate spurious or inconsequential allegations.

*Can I protect my identity by reporting on an anonymous basis?*

The company does not actively encourage employees to raise concerns anonymously and would prefer you to give your name and contact details when you make a report. This is because anonymity makes it difficult to investigate the concern and impossible to liaise with you to seek clarification or more information, or to assure you or to provide feedback. However, subject to any legal constraints, and after listening to your initial explanation you may be allowed to communicate your concern on a confidential basis.

*How will my report be investigated?*

Once you have made a report, this will be investigated within 24 hours or as soon as reasonably possible. You should receive acknowledgement of report receipt within 2 working days if this is not possible immediately.

Preliminary enquiries will then be made by an independent senior executive as confidentially as possible. If the person raising the concern is required to attend he or she may be accompanied by a fellow employee of their choice or a Union Representative where appropriate.

If it is determined that a fuller investigation is necessary, this will proceed either with further internal investigations or by referral to the appropriate external body dependent upon the nature and the seriousness of the report.

*Will **Campbell & Kennedy Ltd** protect my identity if I make a report?*

If you make a report, **Campbell & Kennedy Ltd** will do everything possible to keep your identity as confidential as possible during the investigation and you may assume that only **Campbell & Kennedy Ltd**

staff investigating the alleged wrongdoing concern will know your identity. However, there may be circumstances (for example, if your report becomes the subject of a criminal investigation) where you may be needed as a witness and, once the investigation is complete, the findings may need to be communicated to the individual(s) concerned (see below). Should this be the case we will discuss the matter with you at the earliest opportunity.

If the report is made to your line manager (or his/her manager) on a confidential basis, he/she will provide summary data to the Company Secretary (Sharon Stephen) so that we can monitor the usage and effectiveness of this policy. The summary data consolidated will not include the name and contact details of the whistleblower.

*What will happen on completion of the investigations?*

Subject to any legal constraints, **Campbell & Kennedy Ltd** will communicate the findings of the investigation to:-

- a) you as the person raising the report;
- b) the individual(s) under investigation; and
- c) if appropriate, those members of **Campbell & Kennedy Ltd** management or external authorities who need to consider whether action should be taken on the basis of the findings.

As with any case where an employee is found to be involved in wrongdoing, they will be dealt with effectively in accordance with employment law and contracts of employment.

A high level summary record of the incident will be held in the Company Secretary's office.

*Am I at risk of suffering victimisation if I raise a report?*

You can be assured that, if you raise a wrongdoing concern, this will be taken seriously and you will be treated fairly and with discretion. We will take all reasonable steps to ensure that no person under our control engages in victimisation of any form. If you make a report in good faith then, even if it is not confirmed by an investigation, your concern will be valued and appreciated and you will not be liable to disciplinary action. However, spurious or malicious concerns will not be tolerated and, if you make a false report, maliciously or for personal gain, then you may face disciplinary action.

*What can I do if I am unhappy with the way **Campbell & Kennedy Ltd** has dealt with my report?*

If you are unhappy with the way the Company has dealt with your report, you can write to Gerry Kennedy (Managing Director) noting your concern(s). Your concern(s) will be investigated again if there is a good reason to do so.

Below is an overview of the key information required in order to launch any investigation of alleged wrongdoing: -

Name of Person Submitting Report; Date of Report; Work Location; Line Manager; Suspected Wrongdoing; Supporting Evidence of Suspected Wrongdoing; Alleged Regularity of Wrongdoing; Suggested Gravity of Alleged Wrongdoing and any other supportive detail/information that you may consider will aid/support the investigation.

Your support in this is vital and helps Campbell & Kennedy Ltd maintain transparent and ethical business practices.