



KINGSTON WHARVES LIMITED

WHISTLE-BLOWING POLICY

Introduction

The Protected Disclosures Act, 2011, gives legal protection to employees against being dismissed or penalised by their employers as a result of publicly disclosing certain serious concerns.

Employees are often the first to realize that there may be something seriously wrong within a company and might discover information which they believe shows wrongdoing or malpractice within the organisation. On such occasions, it must be made possible for the information to be disclosed without fear of reprisal and, where appropriate, to someone other than the direct supervisor or manager.

Purpose of Policy

The Kingston Wharves Group (“the Group”) is committed to the highest possible standards of openness, probity and accountability. In line with that commitment we expect employees, and others that we deal with, who have serious concerns about any aspect of the Group’s operations or management to come forward and voice those concerns. It is recognized that most cases will have to proceed on a confidential basis.

This Policy is intended to encourage and enable employees to raise concerns or to disclose information which they believe may indicate malpractice without fear of victimization, subsequent discrimination or disadvantage. This policy aims to:

- Encourage persons to feel confident in raising serious concerns and to question and act upon concerns about practice
- Provide avenues for persons to raise those concerns and receive feedback on any action taken
- Ensure that you receive a response to your concerns and that you are aware of how to pursue them if you are not satisfied
- Reassure you that you will be protected from possible reprisals or victimization if you have a reasonable belief that you have made any disclosure in good faith.

Application of Policy

The policy applies to all employees (of whatever category) and independent contractors working for the Group.

Scope of this Policy

There are existing procedures in place to enable you to lodge a grievance relating to your own employment, and this policy is not intended to replace those procedures. The Whistle-Blowing Policy is intended to cover the following major concerns that fall outside the scope of other procedures:

- a. criminal offences;
- b. failure to carry out a legal obligation;
- c. conduct that is likely to result in a miscarriage of justice;
- d. conduct that is likely to threaten the health or safety of a person;
- e. conduct that is likely to threaten or damage the environment;



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- f. conduct that shows gross mismanagement, impropriety or misconduct in the carrying out of any activity that involves the use of public funds;
- g. any act of reprisal against or victimization of an employee;
- h. conduct that tends to show unfair discrimination on the basis of gender, race, place of origin, social class, colour, religion or political opinion; or
- i. wilful concealment of any act described in paragraphs (a) to (h).

Thus, any serious concerns that you have about any aspect of service provision or the conduct of officers or employees of the Group or others acting on behalf of the Group can be reported under this Whistle-Blowing Policy.

Procedure for Making and Investigating a Disclosure

All concerns are to be expressed in writing and should be addressed to the following Designated Persons:

- a. the Chief Executive Officer; or
- b. the Internal Audit Manager; or
- c. if an allegation directly concerns the Chief Executive Officer or the Internal Audit Manager, or his/her involvement would not be appropriate for any other significant reason, the Chairperson of the Audit Committee of the Board of Directors of the Company. (The person making the report may write to the Company Secretary who shall, in turn, refer the matter to the Chairperson of the Audit Committee).

The written report should set out:

1. The full name, address and occupation of the person making the disclosure;
2. The nature of the improper conduct in respect of which the disclosure is made;
3. The name of the person alleged to have committed, to be committing or to be about to commit the improper conduct;
4. The time and place where the alleged improper conduct is taking place, took place or is likely to take place;
5. The full name, address and description of a person (if any) who witnessed the commission of the improper conduct;
6. Whether the person making the disclosure has made a disclosure of the same or of some other improper conduct on a previous occasion and if so, about whom and to whom the disclosure was made; and
7. If the person is an employee making a disclosure about that person's employer or a fellow employee, whether the person making the disclosure remains in the same employment.

You may wish to consider discussing your concern with a colleague first and you may find it easier to raise the matter if there are two (or more) of you who have had the same experience or concerns.

Duties and Responsibilities of the Group

Where appropriate, the matters raised may:

- Be investigated by management, internal audit, or through the disciplinary process; or
- Be referred to the police or other external body for further investigation.

In order to protect individuals and those accused of misdeeds or possible malpractice, initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take. Some concerns may be resolved by agreed action without the need for investigation. If urgent action is required this will be taken before any investigation is conducted.

Duties and Responsibilities of the Designated Person

Within ten working days of a concern being raised, the Designated Person will write to the individual with the concern:

- a. Acknowledging that the concern has been received;
- b. Indicating how the company proposes to deal with the matter;
- c. Giving an estimate of how long it will take to provide a final response, if necessary;
- d. Stating whether any initial enquiries have been made;
- e. Providing information on staff support mechanisms, if necessary; and
- f. Advising whether further investigations will take place and if not, why not.

The Designated Person may:

- a. refuse to deal with the disclosure, or commence an investigation into any improper conduct alleged in the disclosure; or
- b. cease an investigation, if the Designated person, acting in good faith, believes that:
 - i. the subject matter of the disclosure or the related investigation has been adequately dealt with, or could more appropriately be dealt with by another person;
 - ii. the subject matter of the disclosure is frivolous or not sufficiently important to warrant an investigation;
 - iii. the circumstances surrounding the subject matter of the disclosure have changed (whether by reason of a change in circumstances, insufficiency of evidence or otherwise) so that it renders the investigation unnecessary.

Where the Designated Person refuses to carry out an investigation, s/he shall provide reasons in writing to the person who reported the improper conduct within fifteen days of the decision.

If the decision is taken to conduct further investigations, the Designated Person will:

- a. commence investigations forthwith and issue periodic updates on the investigation to the employee making the disclosure, at intervals of thirty days;
- b. ensure that investigations are carried out fairly;
- c. review the results of the investigations and make recommendations regarding the measures to be taken to correct the improper conduct;
- d. take steps to remedy the improper conduct, provide redress where appropriate, take disciplinary action where appropriate, and reduce the opportunity for recurrence of the conduct;



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- e. ensure that the rights of the employee making the disclosure, any witness and any person alleged to be at fault are protected; and
- f. receive, record, review, investigate and otherwise deal with complaints made in respect of reprisals as a result of a disclosure made by an employee pursuant to this Policy.

In any hearing under these procedures, the individual making the disclosure and the person against whom an allegation has been made are both entitled to be accompanied by his/her union representative or by a colleague or friend.

Safeguards

The Group is keen to ensure that the position of both the individual raising concerns and anyone about whom allegations might be made are safeguarded. It will do this through the following measures.

Harassment or Victimization

The Group will not tolerate any harassment or victimization (including informal pressures) of persons who report improper conduct and will take appropriate action to protect such persons when concerns are raised in good faith. In addition, the making of an allegation of potential malpractice will not influence the Group's future treatment of the person making the allegation.

Confidentiality

All concerns will be treated in confidence and every effort will be made not to reveal your identity if you so wish. At the appropriate time, however, you may need to come forward as a witness. Concerns expressed in confidence, which we cannot properly investigate without breaching your confidentiality, and concerns that are raised anonymously, will only be considered at the discretion of the Group. In exercising this discretion the factors to be taken into account would include:

- The seriousness of the issues raised;
- The credibility of the concern; and
- The likelihood of confirming the allegation from other sources.

Untrue allegations

If you make an allegation in good faith, but it is not confirmed by the investigation, no action will be taken against you. If, however, you make an allegation frivolously, maliciously or for personal gain, disciplinary action may be taken against you. **In addition, it is important to bear in mind that a person who makes a disclosure knowing that it contains a statement that is false or misleading, or reckless as to whether the statement is false or misleading, or who aids, abets, procures or conspires with any other person to make such a statement, commits a criminal offence and may be subject to a fine of up to \$2 million, or imprisonment for up to 5 years, or may be both fined and imprisoned.**