

WHISTLE BLOWING POLICY

Policy: Whistle Blowing
Released by: HR

Valid as of: January 23
Next review: January 24
Reviewed and issued annually

This policy explains some of the routes you can take to raise a concern. KAEFER's aim is to develop a culture of openness so that any concerns that may exist about suspected wrongdoing within the company are properly reported.

We want to ensure that:

- a. you have the opportunity, and are encouraged, to raise a concern;
- b. you can raise a concern without fear of harassment or victimisation;
- c. any concern you raise is taken seriously; and
- d. your concerns will be dealt with promptly in an appropriate manner.

The focus of this policy is predominantly on reporting concerns on safety and health, fraud, regulation and competition law, financial reporting, the environment and any concerns arising under our KAEFER Conduct of Business (including in relation to insider trading) as we do not condone the activities of colleagues who achieve results through violation of the law or unethical business practices.

We want to ensure that colleagues who wish to report concerns can do so without fear of harassment or victimisation. However, colleagues who raise a concern that they know to be untrue or that is for personal gain will be subject to internal disciplinary procedures.

Legal protection for those raising concerns

The Public Interest Disclosure Act 1998 (the "PIDA") protects workers (a defined term) from being subject to a detriment when they raise a concern or make a disclosure to their employer provided it is a "qualifying disclosure". The PIDA encourages workers to raise a concern internally in the first instance.

For a disclosure to be a qualifying disclosure, a worker must have reasonable belief that the disclosure of this information suggests a relevant failure that happened in the past, is happening now, or is likely to happen in the future, which is of the following type:

- a. a criminal offence;
- b. **the breach of a legal obligation (e.g. a breach of contract or negligence);**
- c. a miscarriage of justice;
- d. a danger to the health or safety of any individual;
- e. damage to the environment; or
- f. deliberate concealment of any information relating to the above.

The beliefs supporting concerns raised need not be correct – it might be discovered later that the workers were wrong – but the workers must show that they held the belief, and that it was a reasonable belief in the circumstances at the time of disclosure. As already indicated, workers who raise a concern that they know to be untrue or that is for personal gain are not protected by the PIDA.

Reporting a Concern

If you have a grievance relating to your employment, you should raise the matter under the established grievance procedures operating within KAEFER. The first step should be discussing the issue with your Line Manager or in exceptional circumstances, with your Line Manager's manager.

If you have a concern about suspected wrongdoing, where possible you should confide in your immediate Line Manager by sharing your concern with them. Your Line Manager will then contact the HR Team & Local Compliance Officer (LCO) as appropriate, and ensure that you are kept informed.

If for some reason you believe confiding in your immediate Line Manager is not appropriate, for example because your concern might involve your immediate Line Manager or a more senior colleague, you can raise the concern outside the management line structure by contacting the HR Team or the LCO who are based at the Jarrow office.

The HR Team and the LCO can be also contacted on **0191 428 7200**.

Alternatively, you can send an anonymous letter to the **HR Team** or the **LCO**. You can also write to either, at **KAEFER Limited, Riverside House, Rolling Mill Road, Viking Industrial Park, Jarrow, NE32 3DP**.

However, if you do raise the concern anonymously it will be more difficult for us to investigate the concern you raised, protect you and provide feedback to you.

As another alternative, you can use the KAEFER Compliance Helpline for advice and to report, via www.bkms-system.com/kaefer

Irrespective of what route you chose for reporting a concern, all possible steps will be taken to prevent your identity becoming known. If there is a situation (e.g. a legal requirement), which means that it is not possible to maintain your confidentiality, the best way to proceed will be discussed with you.

Reviewed and issued annually by Laura Bowes (HR Department – HR Director) January 2023

Next review January 2024