



## HELICAL PLC

# WHISTLEBLOWING POLICY

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### Introduction

Helical plc (the “Company”) is committed to conducting its business with the highest standards of openness, probity and accountability. The Group takes malpractice or misconduct seriously, and is committed to a culture of openness in which employees can report legitimate concerns without fear of penalty or punishment.

The Public Interest Disclosure Act, which came into effect in 1999, gives legal protection to employees against being dismissed or penalised by their employers as a result of publicly disclosing certain serious concerns. Our policy and procedures are intended to be in line with the Public Interest Disclosure Act and encourage you to raise concerns with us in the first instance.

This policy applies to all Company employees, whether permanent or temporary, and workers, including volunteers, agency staff, contractors, suppliers, temporary and casual workers.

### Matters covered by Whistleblowing Policy

You should speak up if you have a genuine concern that wrongdoing has been committed, or is likely to be committed. The matters set out below are the types of concerns which should be reported under this policy:

- Failure to comply with a legal obligation;
- A miscarriage of justice;
- A criminal offence;
- Endangering the health and safety of any person;
- Damage to the environment;
- Financial malpractice;
- Active bribery, passive bribery or bribery of a foreign public official (please refer to the Company’s Anti-Bribery and Corruption Policy on our website for a list of circumstances that should raise bribery or corruption red flags);
- Modern Slavery or human trafficking;
- Tax evasion;
- Use of inside information;
- All forms of corruption; and
- Deliberate concealment of any of the above.

This whistleblowing policy does not cover private grievances, including complaints about individual employment matters that may be referred to an Employment Tribunal. If you are uncertain whether the matters concerning you are within the scope of this policy, or where it is unclear if there has been a breach of law or custom, the Company encourages you nonetheless to report the concerns in accordance with this policy.

The Company will not tolerate any discrimination by employees or management in the company against an individual who has reported in good faith their concerns about illegal, corrupt or unethical behaviour.

Disciplinary action will be taken against any employee who knowingly makes a false report of illegal or improper behaviour by someone else.

## Procedures for employees to make a Disclosure

You may report any concerns orally, in writing or by e-mail. When raising your concerns you should state that you are doing so under the Company whistleblowing policy. The Company asks you to raise concerns with your immediate manager in the first instance.

If the concern involves your immediate manager, or for any reason you would prefer not to tell them, you may raise the matter directly with the Company Secretary in writing or face-to-face.

If the matter is extremely serious or if you feel it is inappropriate to raise the matter with either your immediate manager or the Company Secretary, you should report it directly to the Chief Executive, the Chairman or the Chairman of the Audit & Risk Committee. Alternatively, if you wish to report the matter to someone outside of the Company, contact Steve Maslin (Audit Partner at Grant Thornton) on 020 7728 2736 or via email ([steve.maslin@uk.gt.com](mailto:steve.maslin@uk.gt.com)).

## Procedures for agency workers, contractors, suppliers and those otherwise engaged by the Company to make a Disclosure

Should you wish to raise or discuss any issues concerning wrongdoing by the Company which might fall within the matters covered by this policy listed above, you should contact the Company Secretary who will treat the matter in confidence. If you feel unable to raise these issues with the Company Secretary, you should raise them with the Chief Executive, the Chairman or the Chairman of the Audit & Risk Committee. The contact details for all of these individuals can be found on our website at <http://www.helical.co.uk/about-us/the-team/>.

## Procedures following a Disclosure

Following your report or disclosure, an assessment will be made of the appropriate procedure to be followed in the circumstances and an investigation will take place. The Company aims to carry out the investigation as soon as practically possible following the disclosure. Depending on the findings of the investigation, internal and/or external procedures may be invoked in order for appropriate action to be taken.

As far as reasonably practicable, the Company will keep you informed of the investigation of your report. In some cases, where the Company owes a duty of confidentiality to others it may not be possible to provide detailed reports. In such cases, the Company will, as a minimum, indicate that an investigation is being carried out and will inform you when the matter has been resolved.

## Confidentiality

The Company will attempt to keep your identity confidential if this is desired. We will not reveal your identity outside the Company except:

- Where we are legally obliged to do so;
- Where that information is already in the public domain;
- On a strictly confidential basis to a professionally qualified lawyer or accountant when getting advice; or
- To the police as otherwise required under anti-money-laundering requirements.

If there are other circumstances in which we are required to reveal your identity outside those identified above, we will discuss this with you first.

Any whistleblowing issue raised with your direct manager, the Company Secretary, Chief Executive or Chairman will be reported to the Audit Committee, who will also be notified of the outcome. Any submissions will be noted at the next Audit Committee meeting.