



## HELICAL PLC

### WHISTLEBLOWING POLICY

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#### Introduction

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

The Public Interest Disclosure Act, which came into effect in 1999, provides protection against victimisation or dismissal to members of the workforce who report malpractice or misconduct by their employers or third parties.

This Policy aims to:

- encourage staff to report suspected wrongdoing or danger as soon as possible, in the knowledge that their concerns will be taken seriously and investigated as appropriate, and that their confidentiality will be respected;
- provide staff with guidance about how to raise those concerns;
- reassure staff that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.

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 this 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 or regulatory requirements;
- a miscarriage of justice;
- a criminal offence;
- endangering the health and safety of any person;
- damage to the environment;
- financial malpractice, including (but not limited to) fraud and mismanagement;
- 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 or the facilitation of tax evasion (please refer to the Company’s Anti-Facilitation of Tax Evasion Policy on our website for more information);
- use of inside information;
- all forms of corruption;
- conduct likely to damage the Company’s reputation or financial wellbeing;
- negligence; and
- deliberate concealment of any of the above.

This 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 of the Company against an individual who has reported in good faith their concerns about misconduct, 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.

Last approved by the Board on 7 February 2019.