

Whistleblowing: Frequently Asked Questions

1. What is Whistleblowing?

Whistleblowing is the disclosure of information which relates to suspected wrongdoing, misconduct or dangers at work.

2. Which James Fisher and Sons plc policies, standards or procedures address Whistleblowing?

The Whistleblowing policy, Whistleblowing standard and the Whistleblowing Reporting and Investigation procedure are mandatory for all employees and contractors working at James Fisher and Sons plc (“JFS”) and all of its associated companies (“the JFS Group”).

3. Who can make a report?

Any current and former employees, directors, customers, suppliers and associates of the JFS Group, including their family members and dependents (“Eligible Reporters”) can make a whistleblowing report in accordance with the Whistleblowing policy.

4. What must I report under the Whistleblowing policy?

All Reportable Matters must be reported. A ‘Reportable Matter’ includes (but are not limited to) information about conduct that may relate to:

- *Criminal activity;*
- *Failure to comply with any legal obligation or regulatory requirement;*
- *Dangers to health and safety;*
- *Damage to the environment;*
- *Practices or behaviours amounting to non-compliance with any JFS policy, standard, procedure or the law;*
- *Unethical or unprofessional behaviour, including conduct that does not meet the JFS commitment to its employees, customers, regulators, shareholders or the community;*
- *Issues of dishonesty, including financial fraud or mismanagement, facilitating tax evasion, theft, bribery and corruption;*
- *Conflicts of interest, including those related to outside business interests, relationships, improper payments and donations;*
- *Breaches of privacy or confidentiality, including in relation to JFS Group or customer information;*

- *Human rights abuses; and*
- *The deliberate concealment of any of the above matters.*

5. Am I required to make a report?

Eligible Reporters who work for the JFS Group must report anything that they have reasonable grounds to suspect concerns a Reportable Matter relating to the JFS Group. 'Reasonable grounds to suspect' is based on an objective reasonableness of the reasons for the suspicion. In practice, a mere allegation with no supporting information is unlikely to reach that standard.

Eligible Reporters can make a report regardless of where they are or where the conduct has occurred or is occurring.

6. What is not covered by the Whistleblowing policy?

Reports that concern personal work-related grievances relating to employment (current or former) that have a personal implication and are unrelated to a Reportable Matter are not covered by the Whistleblowing policy and will not qualify for the protections afforded to Whistleblowers under the Whistleblowing standard.

Personal work-related grievances should be reported to the person's line manager or the JFS Human Resources team.

7. What if a whistleblowing report is made in bad faith?

An Eligible Reporter must not make a report that they know is not true. This would be a breach of the Whistleblowing standard and will be considered a serious matter.

8. How do I make a whistleblowing report?

All Eligible Reporters who work for the JFS Group are encouraged to report any Reportable Matter in the first instance to their direct line manager or the direct line manager of their line manager. If this is not possible, or if the reporter is uncomfortable doing so for whatever reason, a report should be submitted to the relevant Division General Counsel, Division Head of HR, Division Finance Director, Group Head of Ethics & Compliance or Group General Counsel.

Whistleblowing reports can also be made to JFS Chief Financial Officer or the JFS Chief HR Officer.

A whistleblowing report can always be made through the JFS externally hosted Speak-Up Service which is available in multiple languages and at any time via the EthicsPoint link <http://www.jamesfisherandsons.ethicspoint.com>.

9. Are there any types of Reportable Matters that must be reported via the Speak-Up Service?

Anti-bribery and corruption related concerns must always be reported using the Speak-Up Service even if the whistleblower has already reported the issue through their line manager.

10. I don't have any proof of my concern yet. What should I do?

Proof is not needed to raise a concern. To raise a concern there only needs to be reasonable grounds to suspect that a Reportable Matter relating to the JFS Group has or may occur.

'Reasonable grounds to suspect' is based on an objective reasonableness of the reasons for the suspicion. In practice, a mere allegation with no supporting information is unlikely to reach that standard.

It is not for the individual to investigate or prove that their concerns are justified; that is the responsibility of the Responsible Person assigned to investigate the report.

11. Why should I follow the Whistleblowing policy and Whistleblowing standard?

Compliance with the Whistleblowing policy and the Whistleblowing standard is mandatory for all JFS Group employees. Non-compliance with the Whistleblowing policy and/or the Whistleblowing standard may result in disciplinary action, including but not limited to termination of employment or termination of any contractual relationship with any third party.

12. Will I be protected if I make a genuine whistleblowing report in accordance with the Whistleblowing policy?

JFS is committed to ensuring that anyone can raise a concern freely, without fear of reprisal or intimidation, and that concerns are dealt with fairly, thoroughly, confidentially and in a timely manner.

JFS will protect the identity of Eligible Reporters who report concerns under the Whistleblowing policy and Whistleblowing standard.

13. What if I suffer any detrimental treatment as a result of a report I have submitted in accordance with the Whistleblowing policy?

Whistleblowers must not suffer any detrimental treatment as a result of raising a concern.

Detrimental treatment includes discrimination, dismissal, disciplinary action, harassment, causing physical or psychological harm, damaging property, varying an employee's role or duties, threats or other unfavourable treatment connected with raising a Reportable Matter.

Anyone who considers that they may have suffered such treatment should inform either the JFS Chief Financial Officer or JFS Chief HR Officer immediately. If the matter is not remedied a report should be raised using the Group HR Grievance policy.

Eligible Reporters who report a matter in good faith as a genuine concern can still qualify for protection under the Whistleblowing standard even if their disclosure turns out to be incorrect.

Any person required to comply with the Whistleblowing standard who is found to have threatened a whistleblower and/or who has taken retaliatory action against a whistleblower in any way will be subject to disciplinary action.

14. Will my identity remain confidential?

JFS will maintain the confidentiality of reports and the identity of an Eligible Reporter in accordance with applicable laws and regulations. If an Eligible Reporter does provide their

name when making a report or during an investigation, their name will only be disclosed if JFS has their consent, or in exceptional circumstances where it is required by law.

15. Can I raise a concern anonymously?

While JFS encourages Eligible Reporters to identify themselves, reports can also be made on an anonymous basis. If a person does not identify themselves, an investigation will still be conducted, but may be limited by that circumstance.

16. Will I be able to find out the outcome of the investigation?

The Responsible Person assigned to conduct an investigation in accordance with the JFS Whistleblowing reporting and Investigation procedure will endeavour to keep a reporter informed of progress, and where possible provide an update during the course of the investigation. A reporter will be advised when the matter has been concluded, though it cannot be guaranteed that all the details of the investigation and the final outcome will be disclosed; security and confidentiality must be maintained for all parties.

17. If I am not happy with the outcome of the investigation what can I do?

While JFS cannot always guarantee the outcome that may be sought, JFS will try to deal with any concerns fairly and in an appropriate way. If an Eligible Reporter is not happy with the way in which their concern has been handled, they can raise this with either the JFS Chief Financial Officer or the JFS Chief HR Officer.