






GROUP STANDARD  
Whistleblowing

JFS-COR-LGL-STN-002

Approvals				
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## **1. Introduction**

### **1.1 Purpose**

James Fisher & Sons plc ("JFS") is committed to conducting business with honesty, openness and accountability and encourages speaking-up and reporting conduct that does not reflect this commitment, any JFS policies, standards and procedures, the JFS Code of Ethics or which may be unlawful.

The purpose of this Whistleblowing standard ("this Standard") is to set out the detailed requirements of the Whistleblowing policy (JFS-COR-LGL-POL-009) and to:

- encourage Eligible Reporters to report suspected wrongdoing as soon as possible, in the knowledge that their concerns will be taken seriously, investigated as appropriate, and that their confidentiality will be respected;
- set out how an Eligible Reporter should raise those concerns; and
- reassure all Eligible Reporters that they can raise genuine concerns without fear of reprisals, even if they turn out to be genuinely mistaken.

Failure to comply with this standard may result in disciplinary action, including but not limited to termination of employment or termination of any contractual relationship with JFS Associated Parties.

### **1.2 Applicability**

This Standard applies to JFS and all of its affiliated companies ("the JFS Group"), all employees and contractors working at or with the JFS Group, including in the supply of goods and services.

This Standard must be considered in conjunction with the laws of any country in which the JFS Group operates. If anything in this Standard is inconsistent with any law of any country in which the JFS Group operates, that legal obligation will prevail over this Standard to the extent of the inconsistency.

### **1.3 Roles and Responsibilities**

The JFS Group, in particular all members of the Senior Management team, line managers and all employees have responsibility for ensuring compliance with this Standard.

The Head of Ethics & Compliance shall have day-to-day operational responsibility for this Standard, and shall report to the Group General Counsel at regular intervals on all whistleblowing matters.

### **1.4 Abbreviations & Definitions**

<b>Abbreviation</b>	<b>Definition</b>
JFS	James Fisher & Sons plc
HR	Human Resources
PLC	Public Limited Company



### 1.4.1 Definitions

Abbreviation	Definition
Board	The JFS Board of Directors.
Eligible Reporter	Current and former employees, directors, customers, suppliers and associates of the JFS Group, including their family members and dependants.
JFS Group	JFS and all of its affiliated companies.
Senior Management	Executive Committee members

### 1.5 Group Referenced Documents

Document Number	Title
JFS-COR-LGL-POL-009	Whistleblowing policy
JFS-COR-LGL-PRO-005	Whistleblowing Reporting & Investigations Procedure
	<a href="#">Group Human Resources Grievance Policy</a>

### 1.6 Referenced Industry Standards and Specifications

Document Number / Issuing Body	Document Title
N/A	N/A



## **2. What is Whistleblowing?**

### **2.1 Whistleblowing**

Eligible Reporters must report anything that they may 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.

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

All of the Reportable Matters listed above will, subject to the requirements of this Standard, enable an Eligible Reporter to qualify for protections under this Standard.

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

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

### **2.2 What is a Whistleblower?**

A whistleblower is a person who raises a genuine concern relating to any Reportable Matters. Any person to whom this Standard applies, who has a genuine concern relating to a Reportable Matter affecting any JFS Group activities, must submit a whistleblowing report in accordance with this Standard.



## **2.3 Personal Work Related Grievances**

This Standard is not to be used for a personal work-related grievances or complaints relating to an employees' personal circumstances. 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 do not qualify for protection under this Standard.

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

## **2.4 Bad Faith Reports**

An Eligible Reporter must not make a report that they know is not true. This would be a breach of this Standard and will be considered a serious matter. This does not apply to situations where an Eligible Reporter has some information leading to a genuine suspicion, but not all of the information. In those circumstances, an Eligible Reporter may and is encouraged to raise a Reportable Matter.



### **3. Whistleblowing reports**

#### **3.1 How to Make a Whistleblowing Report**

All Reportable Matters must be reported. Eligible Reporters are encouraged to report any Reportable Matters in the first instance to their direct line manager or the direct line manager of their line manager. If reporting through such line is not possible or, the Eligible Reporter is uncomfortable doing so for whatever reason, a report should be submitted to the relevant Division General Counsel, Division Head of HR, Division Financial Director, Head of Ethics & Compliance or Group General Counsel. 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 Ethics Point link <http://www.jamesfisherandsons.ethicspoint.com> (even if the Whistleblower has already reported an issue through line management). Anti-bribery and corruption related concerns must always be reported using the Ethics Point link (even if the Whistleblower has already reported an issue through line management).

Whistleblowers using the Speak-Up service may report a Reportable Matter either online or by telephone on a named basis or can choose to remain anonymous.

The Speak-Up service is managed and provided by the JFS external third party provider, Navex Global. The Navex Global platform enables anyone to Speak-Up and report concerns confidentially.

Whistleblowing reports can also be made to one of the following Authorised Recipients within JFS:

- The Chief Financial Officer;
- The Chief HR Officer;

The contact details for the Authorised Recipients listed above can be found on the JFS Intranet pages.

#### **3.2 Required Information**

Eligible Reporters are encouraged to provide as much detailed information as possible to assist with the investigation of the Reportable Matter. Useful information to provide includes:

- Date, time and location of the matter being reported;
- Name(s) of people involved, role(s) and relevant business group;
- The general nature of the Reportable Matter;
- Possible witnesses;
- The Eligible Reporter's details if they are willing to provide them (reports can also be made anonymously);
- How the Eligible Reporter became aware of the matter; and
- Any other information that may be relevant to the investigation.





## **4. Confidentiality and Consent**

JFS will maintain the confidentiality of reports and the identity of an Eligible Reporter in accordance with applicable laws and regulations. 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. Additionally, it may be difficult to offer the same level of practical support or protection if JFS does not know the identity of the whistleblower.

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.



## **5. Protections for Whistleblowers**

JFS is committed to ensuring that anyone can raise a concern freely, without fear of reprisal or intimidation, and that any concerns are dealt with fairly, thoroughly, confidentially and in a timely manner. The available protections include those detailed in the following sections:

### **5.1 Protecting a Whistleblower's Identity**

JFS will protect the identity of Eligible Reporters who report concerns under this Standard. Specific measures are detailed in the Whistleblowing Reporting and Investigations Procedure (JFS-COR-LGL-PRO-005) but include:

- All paper and electronic documents and other materials relating to reports must be stored securely;
- Access to all information relating to a report must be limited to those directly involved in managing and investigating a report;
- Only a restricted number of people who are directly involved in handling and investigating a report shall be made aware of an Eligible Reporter's identity (subject to the Eligible Reporter's consent) or information that is likely to lead to the identification of the Eligible Reporter; and
- Each person who is involved in handling and investigating a report must be reminded about the confidentiality requirements.

Whistleblowing reports are reviewed on a case-by-case basis to ensure identity protection measures are appropriate.

### **5.2 Protection from Retaliation or Detriment**

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 an Authorised Recipient immediately. If the matter is not remedied a report should be raised using the Group HR Grievance Policy.

Any person required to comply with this 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.



## **6. Handling and Investigating a Reportable Matter**

All Reportable Matters reported by an Eligible Reporter in accordance with this Standard will be reviewed in a timely manner by the Head of Ethics & Compliance in the first instance who will determine whether the report requires investigation and, if so, who should be responsible for leading the investigation.

Where a report is subject to an investigation, the following steps will be followed:

- (1) The reported matter will be assigned a prioritisation rating, setting a target date of between 30 and 90 days for the completion of the investigation based on the risk and complexity of allegations in the report. Investigations may be concluded outside of the target date.
- (2) Investigations will be completed as fairly and promptly as possible by an authorised, impartial investigator who is independent of the business area concerned and any person who is the subject of the reportable conduct. All employees and contractors must cooperate fully with any investigations.
- (3) Where a person is being investigated, the details of the report involving them will be communicated to them (to the extent permitted by law) and they will be provided an opportunity to respond.
- (4) Where the Eligible Reporter can be contacted, they may be provided with updates throughout the investigation process. However, sometimes the need for confidentiality may prevent the provision of specific details being provided regarding the investigation or any action taken as a result. Any information that is provided about the investigation must be kept confidential. The frequency and timing of any updates provided may vary based on the nature of the reported matters and the requirements of the investigation.
- (5) When the investigation is completed, findings and any associated recommendations will be documented in a formal report to the relevant member of the Senior Management team, the Group General Counsel and the Head of Ethics & Compliance. The implementation of any recommendations must be approved by Senior Management.

The investigation process is designed to allow the fair treatment of the Eligible Reporter and JFS Group employees who are the subject of the report. In addition to the steps set out above, this includes:

- (i) Handling information confidentially;
- (ii) Conducting the investigation with a presumption of innocence; and
- (iii) Determining whether the evidence substantiates the reported matters.

All investigations undertaken in respect of report made by an Eligible Reporter regarding a Reportable Matter shall be undertaken in accordance with this Standard and the Whistleblowing Reporting and Investigations Procedure (JFS-COR-LGL-PRO-005).



## **7. External Disclosures**

The aim of this Standard is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In most cases you should not find it necessary to alert anyone externally.

The law recognises that in some circumstances it may be appropriate for you to report your concerns to an external body such as a regulator. It will very rarely, if ever, be appropriate to alert the media. All Eligible Reporters are strongly encouraged to seek advice before reporting a concern to anyone external to the JFS Group.

Whistleblowing concerns usually relate to the conduct of our staff, but they may sometimes relate to the actions of a third party, such as a customer, supplier or service provider. In some circumstances the law will protect an Eligible Reporter if they raise the matter with the third party directly. However, JFS encourages Eligible Reporters to report such concerns internally first. Eligible Reporters should contact the relevant Division General Counsel, Head of Ethics & Compliance, Group General Counsel or one of the Authorised Recipients set out above for guidance.



## **8. If you are Not Satisfied**

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. By using this Standard, Eligible Reporters can help JFS to achieve this.

If an Eligible Report is not happy with the way in which their concern has been handled, they can raise this with one of the Authorised Recipients listed above.



## 9. Contacts

Contact	Contact Details
Navex Global: Ethics Point	Website: <a href="http://www.jamesfisherandsons.ethicspoint.com">www.jamesfisherandsons.ethicspoint.com</a>
Head of Ethics & Compliance	Head of Ethics & Compliance
Group General Counsel	Group General Counsel