

Tennants Consolidated Limited
Whistleblowing policy applicable to all group companies

The Group is committed to the highest standards of openness and accountability.

This policy has been established to enable all employees to voice concerns in a responsible and effective manner. Where an individual discovers information which they believe shows serious wrongdoing within the group then this information should be disclosed internally without fear of reprisal.

The Public Interest Disclosure Act gives legal protection to employees against being dismissed or penalised by their employers as a result of disclosing certain serious concerns. The Group has endorsed the provisions set out below so as to ensure that no employee should feel at a disadvantage in raising legitimate concerns.

This policy is intended to support individuals who believe they have discovered serious wrongdoing or impropriety. It is not designed to question financial or business decisions nor should it be used to reconsider any matters which have already been addressed under harassment, complaint, disciplinary or other procedures.

What is whistleblowing?

Whistleblowing is the term used when an employee passes on information concerning serious wrongdoing. The wrongdoing will typically (although not necessarily) be something they have witnessed at work that gives rise to concerns of impropriety, such as: criminal acts, non-compliance with laws, endangering health and safety or damage to the environment.

Procedures for Making a Disclosure

An employee in possession of information which indicates wrongdoing should report that information as soon as is reasonably possible to the appropriate designated investigating officer as follows:

- The employee's line manager, unless the information concerns the line manager or is in any way related to their actions. In such cases, the information should be passed to the Company Secretary for referral.
- Information concerning, or in any way connected with, the Company Secretary should be passed to the Managing Director who will nominate an appropriate investigating officer.
- An employee has the right to bypass the line management structure if they deem this necessary and report relevant information concerning wrongdoing direct to the Group Financial Controller. In that event, the employee should explain why they have deemed it necessary to bypass local management.
- The Group Financial Controller may refer the complaint back to the relevant company's management if it is felt that the management, without any conflict of interest, can more appropriately investigate the complaint.
- After investigation, any substantiated complaints will be passed to the Group Company Secretary and may be considered by the board of Tennants Consolidated.