

CPP Group Plc: Group Whistleblowing Policy

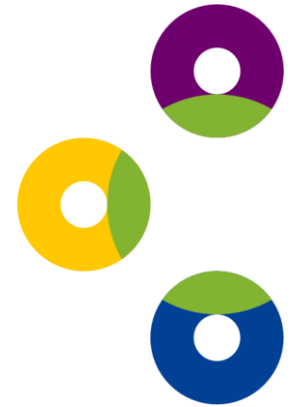
Date of Issue: October 2022

Version Number: V14.0

Sponsoring Executive: David Bowling

EMC Approval: 14th December 2022

Classification: Confidential



This policy applies to all companies within the CPP Group.

Document Control

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Approval & Review Period:

EMC approval is required for changes to this policy, with material changes (as determined by the EMC) requiring Group Audit Committee approval.

This policy will be reviewed when there are material changes in the nature of areas being covered, the business's strategic direction or operational plans. As a minimum the policy will be reviewed at least annually.

Revision History

Date Issued:	Version No.	Reason for Change:
September 2006	V1.0	Original
March 2009	V2.0	Annual Review
December 2010	V3.0	Annual Review
August 2011	V4.0	Annual Review
September 2012	V5.0	Annual Review
December 2013	V6.0	Annual Review
October 2014	V7.0	Annual Review
October 2015	V8.0	Annual Review
March 2017	V9.0	Annual Review
March 2018	V10.0	Annual Review
July 2019	V11.0	Annual Review
July 2020	V12.0	Annual Review
June 2021	V13.0	Annual Review
October 2022	V14.0	Annual Review

1. Purpose

The Group has a Whistleblowing policy to ensure that employees are able to raise genuine concerns about the conduct of the business, or wrongdoing by individuals at work with appropriate protection. Our colleagues are in a unique position to be able to help the business to improve relationships with customers and business partners and protect the reputation of CPP, and as such we encourage open and honest communication on issues throughout the Group.

This policy sets out CPP's internal procedures for handling employee concerns and explains to colleagues the protections that they will have if they raise genuine concerns about the conduct of the business or individuals within the business. The procedures are intended to encourage staff who have concerns about wrongdoing at work to report them, so that the company can identify and remedy problems at the earliest possible stage.

Policy applicability and compliance

All employees as well as contractors, consultants and others employed under a contract for services are covered by this policy. The policy covers actions or omissions by any business within the CPP Group and within any territory, which can be described as a "failure". A failure is defined in the UK Public Interest Disclosure Act 1998 as including:

- A criminal offence;
- Failure to comply with a legal obligation;
- A miscarriage of justice;
- Putting the health and safety of an individual in danger;
- Damage to the environment; and
- Deliberate concealment of any of the above.

CPP will also regard any conduct identified which is likely to damage the reputation of CPP, or as documented within the Anti-Fraud and Corruption Policy, any activity that is fraudulent in nature as a failure.

The whistleblowing policy is not an appeal mechanism for other procedures such as individual grievances, which should be addressed in line with that policy.

2. Requirements / Process

2.1 Disclosures

In most circumstances employees should, where possible, direct any concerns they have to their line manager. Managers are required to encourage an open working environment, to guide staff who have concerns and to take concerns seriously. Managers have a responsibility to be aware of the Whistleblowing Policy and are required to report any appropriate concerns raised to them to the Group nominated officers within 5 days.

We recognise that in some instances it may be difficult /inappropriate to discuss concerns with line management, or the response of management may not answer the concern raised; in these circumstances it may be appropriate to report the concerns directly to the Group nominated officers.

The Group nominated officers are:

Group Head of Internal Audit
General Counsel & Company Secretary

saket.vijayvergia@cppindia.com
sarah.atherton@cpp.co.uk

The nominated officers in this regard, report to the independent Audit Committee of CPPGroup Plc.

Alternatively colleagues may discuss or make a disclosure to the independent counselling helpline Westfield Health on 0800 092 0987 (please note that the helpline is not currently available to employees outside of the UK).

2.2 Dealing with a disclosure / Investigation

If a colleague makes a disclosure, the Group appointed officer will acknowledge receipt of this to the individual, they will indicate how the issue will be investigated and provide a broad timeline for the work along with what further information the colleague will receive in relation to the issue. The issue will be investigated as quickly as possible, but in a full and fair way.

A person making a disclosure has the option to require that their confidentiality will be respected, in which case the identity of the discloser will only be revealed by the nominated officer investigating the disclosure to a person who needs to know it so that the investigation of the disclosure will proceed (any such person will also be bound by confidentiality). Apart from the above, the identity of a discloser would only be revealed if CPP had a legal obligation to do so, or where a discloser agreed to this. Where any colleagues are required to attend fact findings meetings they may be accompanied by a fellow employee if desired.

At the conclusion of their investigation the officer is responsible for reporting their findings to members of Senior Management / The Board / External Bodies and Regulator as appropriate. Feedback will also be given to the colleague who made the discloser.

The officer will maintain records of all disclosures and the output of investigations made, this will be reported to the Audit Committee on a regular basis without giving the names of persons making disclosures.

All disclosures, including anonymous disclosures will be investigated, however less weight may be attached to concerns raised in this way and full investigation may be difficult.

2.3 Protection for whistleblowers

If a colleague makes a disclosure that they reasonably believe to be true and that information / issue is raised in good faith, CPP will give them protection as a whistleblower. We will ensure that protected disclosures are fully and promptly investigated and that appropriate action is taken to rectify any failures that are identified. Where requested we will maintain the anonymity of the colleague making the disclosure and will take appropriate steps to ensure that no person who makes a disclosure in good faith suffers victimisation or discrimination at work as a result of their actions.

The Group does however take a serious view of allegations made in bad faith with malice or ulterior motives. Such an allegation would be a breach of the HR Code of Conduct and may lead to disciplinary action.

2.4 Corrective action

The investigation of a disclosure may result in changes to working practices which have caused failures. Alternatively it may be that the wrongdoings of individuals will lead to disciplinary action being taken against them. CPP will take such action promptly and consistently. Given the nature of corrective action it may not be practical to publish reports on all disclosures while respecting the rights of affected parties. However, where practices are changed and it is appropriate to do so, CPP will publicise cases where procedures are changed as a result of disclosures.

2.5 Escalation Process

Any person who is not satisfied by the way that their concern has been addressed by the nominated officers may request that the Chairman of the Audit Committee consider the matter further. A reference to the Chairman will be dealt with in the same way as an appeal under the company's grievance procedure.

A person who is not satisfied by the way that their concern has been addressed by the Chairman of the Audit Committee may contact the independent charity Public Concern at Work (www.pcaw.co.uk) on 020 7404 6609 or if the concern is in relation to a matter regulated by the FCA they may contact the FCA Whistleblower's Hotline at 020 7066 9200 or by email to whistle@fca.org.uk.

The Group Audit Committee will receive reports of the nominated officers' investigations and will review the operation of this Policy with a view to promoting the objectives of the policy. Such review will include a consideration of training and competence of those responsible for administering the policy and strategies to support the development of an open culture where staff may have confidence that their concerns will be addressed. A confidential register of notifications will be kept by the Group Head of Internal Audit.