

# Group Whistleblowing Policy

## Introduction

Gamma Communications plc and its subsidiaries are committed to the highest standards of openness, probity, and accountability, and we expect all staff to maintain high standards in accordance with our values, policies, and procedures.

An important aspect of accountability and transparency is a mechanism to enable staff and other members of the Company to voice concerns in a responsible, timely and effective manner. Where an individual discovers information which they believe shows possible improprieties in matters of financial reporting or other serious malpractices or wrongdoing within the organisation then this information should be disclosed internally without fear of reprisal, and there should be arrangements in place to enable this to be done confidentially and independently of line management.

This policy is designed to:

- Support our company values
- Ensure that employees and others can raise concerns without fear of reprisal or retribution
- Provide a transparent, easy to use and confidential process for dealing with concerns

## Scope

Gamma Communications plc and all subsidiaries in which it holds, directly or indirectly, a shareholding of over 50% are subject to this policy. The policy applies to Chief Officers, Directors, and all employees of the Company, and other individuals performing work for the company such as agency workers, self-employed contractors and those providing all other services. For the purposes of this policy, the term 'employee' includes all the above.

The policy is designed to enable employees to raise concerns internally and at a high level and to disclose information which the individual believes shows malpractice or impropriety. It is not designed to question financial, or business decisions taken by the company nor should it be used to reconsider any matters which have already been addressed under other people related policies such as complaint, disciplinary, or other procedures. Further, the policy is not for disclosures about a breach of an employee's own contract of employment, as this should be raised using the Company's existing complaint policy.

The Public Interest Disclosure Act gives legal protection to employees against being dismissed or penalised by their employers because of raising legitimate concerns about specific matters called “qualifying disclosures”. A “qualifying disclosure” means any disclosure of information which, in the reasonable belief of the employee shows one or more of the following events either has been, is being or is likely to be committed.

- Financial malpractice or fraud
- Corruption, bribery, or blackmail
- Any criminal offence
- A failure to comply with legal obligations or statutes
- A miscarriage of justice
- The endangering of the health and safety of any individual
- Endangering the environment
- Deliberately concealing information relating to any of the above

## Principles and Safeguards

### Protection

This policy is designed to offer protection to those employees who disclose such concerns provided the disclosure is made in good faith and in the reasonable belief that it tends to show malpractice or impropriety, and that the disclosure is made to an appropriate person, in line with this policy and any related procedures.

### Confidentiality

The company will treat, as far as is reasonably practical, all such disclosures in a confidential and sensitive manner. The identity of the individual making the disclosure will be kept confidential so long as it does not unreasonably hinder or frustrate any investigation. If it is necessary for anyone investigating the case to know the identity of the individual making the disclosure, this will be discussed with the individual first.

### Anonymity

This policy encourages people to put their name to any disclosures they make. Concerns expressed anonymously are generally less credible, and proper investigation may be made more difficult if the company cannot obtain more information from the person making the disclosure. Disclosures made anonymously will however be taken seriously and investigated to the extent possible.

## Untrue Allegations

If an individual makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against the individual. If, however, an individual makes malicious or vexatious allegations, and particularly if he or she persists with making them, disciplinary action may be taken against that individual.

## Reporting Arrangements

An employee's concerns are important to us. All whistleblowing matters should be reported via details found on our local country intranet sites. For further information regarding the process, please refer to our Whistleblowing Procedure.