

Whistle-Blowing Policy

1.0 Scope

This Code of Practice covers all Mouchel employees, agency workers or trainees on vacation or work experience schemes.

2.0 Status

Mandatory

3.0 Practice

Mouchel takes matters of malpractice, wrongdoing, fraud and the commission of criminal offences very seriously. Mouchel has put in place a specific Fraud Policy Statement and a Fraud Response Plan.

Every employee and worker is expected to advise either their manager or if that is not appropriate for whatever reason, the Fraud Policy Director or the Company Secretary, should they become aware of any matter or act which seems to be outside the stated policy of Mouchel to operate within applicable laws and regulations. Specifically, all employees and workers are expected to make such notifications immediately they become aware:

- Of the breaking or proposed breaking of any law or regulation by an employee or worker of the Company;
- Of the Company's procedural policy being broken;
- Of any fraud or wrongdoing (see attached Fraud Policy Statement and Fraud Response Plan);
- Of any matter which seems likely to harm an employee or worker, a customer, client, agent, supplier, the environment or a member of the public;

Of any possibility or suggestion that any of the items set out in (a) to (d) above has occurred and is being covered up.

Employees and workers should be aware that they will not be subject to any detriment as a result of making a genuine report in accordance with this policy. No action will be taken against an employee or worker as a result of making a report and the reporting of the incident will be treated as confidential. If there is any hostile action by a fellow employee or worker against an employee or worker who has made a disclosure under this policy and as a result of this disclosure, whether the perpetrator is affected by the disclosure or not, it will be regarded as gross misconduct and the perpetrator, if an employee, will be subject to disciplinary action, which may lead to dismissal.

It is recognised that employees may not be familiar with laws and regulations relating to Fraud. Mouchel would rather staff discussed any concerns they may have with their line manager, or the Fraud Policy Director, or the company Secretary, and take advice on how to proceed, rather than ignore their own concerns.

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Failure to make a notification when an employee or worker is reasonably aware of an occurrence covered by (a) to (e) above, is regarded by Mouchel as misconduct since it effectively makes the employee or worker an accessory.

Employees and workers are encouraged to make notifications internally before making any notification externally. If an employee or worker has reasonable grounds for believing that their manager, the Fraud Policy Director, or the Company Secretary, may be involved the employee or worker should make a notification to a member of Mouchel's Board. If in the circumstances notifying any of these people is not appropriate, only then may the employee or worker make contact with an outside body in the first instance.

If after any internal investigation employees are still unhappy with the outcome, they may ask for the matter to be investigated further through an external organisation. It is open for the employee or worker to do so provided they have sufficient evidence to support the concern. Before reporting the concern externally Mouchel would suggest you seek advice from Public Concern at Work, Suite 306, 16 Baldwins Garden, London, EC1 7RJ (tel 020 7404 6609)

Employees and workers should be aware that in addition to the protections assured by Mouchel in this policy, there are certain protections provided for employees and workers under the Public Interest Disclosure Act 1998. Under this Act, where a disclosure falls into one of six categories and the manner of disclosure is one which is permitted by this Act, then employees and workers have protection in law from detrimental action. The categories covered by this Act are as follows:

- Where a criminal offence has been, is being, or is about to be committed.
- Where the employer is failing to comply with his legal obligations.
- Where a miscarriage of justice has happened or is about to happen.
- Where an individual's health and safety has been jeopardised.
- Where the environment is, or is likely to be, damaged.
- Where information falling into any of the above categories has been or is likely to be deliberately concealed.

To gain protection under this Act the employee or worker must make his or her disclosure following one of a number of prescribed routes, which are:

- Disclosure to Mouchel. This will usually ensure that concerns are dealt with quickly by whosoever is the best person to resolve the problem. Employees and workers are encouraged to disclose concerns to Mouchel first rather than externally.
- Disclosure to a legal adviser.
- Disclosure to a minister of the Crown.

Disclosure to a prescribed person who has been prescribed by the Secretary of State for the purpose of receiving disclosures about the particular matters concerned. There is a long list of persons who have been identified as prescribed persons. They include, but are not limited to, the Director General of Fair Trading, the Data Protection Register, the Environment Agency, the Director of the Serious Fraud Office, the Secretary of State for Trade and Industry, and the Health and Safety Executive.

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If an employee or worker makes a qualifying disclosure to these persons, it must be a disclosure in good faith, a disclosure that the employee or worker reasonably believes is substantially true and in each case, the employee or worker must reasonably believe that the matter falls within the description of matters for which the person has been prescribed. For example, the Director of the Serious Fraud Office has been prescribed in respect of serious or complex fraud matters.

Disclosures can be made in other cases where they are made in good faith and the employee or worker reasonably believes that the information is true, is not being made for personal gain and where the employee or worker reasonably believes that they would be subject to detriment if they made the disclosure or that Mouchel would destroy the evidence if the disclosure were made to them.

Employees and workers who raise concerns about or take action in connection with health and safety matters are protected against dismissal and/or detriment as a result of raising those concerns.

If an employee or worker reasonably believes that the complaint which they have made to their manager has failed to resolve the problem which is the subject of their complaint, the employee or worker should notify the Fraud Policy Director or the Company Secretary immediately.

Although employees and workers are encouraged to disclose concerns under this policy, Mouchel takes a serious view and investigates any disclosures, and in particular external disclosures, which are made in bad faith or for malicious reasons or in pursuit of a personal grudge. The reasons for any such disclosures will be investigated and may constitute misconduct and in the case of employees will be dealt with in accordance with Mouchel's disciplinary procedure.