


DIESEL & MOTOR ENGINEERING PLC

	WHISTLE BLOWING POLICY	Document Number: GRP/FM/CG/07/12
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1. OBJECTIVE

Diesel & Motor Engineering PLC (The Company) is committed to creating a framework within which disclosures can be made without fear, victimization and/or subsequent discrimination and seeks to do so through the adoption of this policy.

2. SCOPE (APPLICATION OF THE POLICY)

2.1. The Policy is designed to deal with disclosures by employees, customers, suppliers, shareholders and any other third parties.

2.2. This policy covers all genuine disclosures relating to:

- Unlawful civil or criminal offence.
- Failure to comply with statutory obligations/requirements.
- Financial Misconduct
- Health and Safety Risks
- Environmental Damage
- Unfair discrimination
- Corruption and Misconduct including bribery.
- Attempts to suppress or conceal any information relating to any of the above

2.3. The policy does not apply to personal grievances, which will be covered under other laws of the country. A separate anti-harassment and retaliation policy is available to deal with the complaints on the subject, that includes an independent helpline connected to a designated person outside the company.

2.4. This policy must be read with the relevant policies addressing grievances, disciplinary, unfair labour practices of the Company.

3. WHISTLE BLOWING POLICY FOR EMPLOYEES

Employees are often the first to notice that something may be seriously wrong within the company. However, they may hesitate to express their concerns due to feelings of disloyalty towards their colleagues or the organization. Additionally, they may fear harassment or victimization. In such circumstances, it can be easier to overlook the issue rather than report what might simply be a suspicion of malpractice. The safeguards against whistleblowing employees are available above under point No.3.3.

The Company is committed to maintain the highest standards of openness, probity, and accountability. In line with this commitment, we encourage employees and others with serious concerns about any aspect of above to come forward and voice those concerns. We recognize that certain cases may need to be handled confidentially. This policy document clarifies that employees can raise concerns without fear of reprisals. The Whistle blowing Policy is designed to encourage and enable employees to address serious issues within the company, rather than overlooking problems or reporting them externally.

3.1 Aims and Scope of This Policy

Provide avenues for you to raise concerns and receive feedback on any action taken, reassure you that you will be protected from reprisals or victimisation for whistleblowing in good faith and consideration will be given to redeployment if you request it.

There are existing procedures in place to enable you to lodge a grievance relating to your own employment. This whistle blowing policy is intended to cover concerns that fall outside the scope of other procedures.

That concern may be about something that:

- is unlawful; or
- is against the Company Standing Orders, Financial Regulations or policies; or
- falls below established standards or practice; or
- amounts to improper conduct.

3.2 Safeguards

- ***Harassment or Victimisation***

The Company recognizes that the decision to report a concern can be challenging, particularly due to the fear of reprisal from those responsible for the malpractice. The Investigation committee will not tolerate harassment or victimization and is committed to taking action to protect you when you raise a concern in good faith

This does not mean that if you are already the subject of disciplinary or redundancy procedures, that those procedures will be halted as a result of your whistleblowing.

- ***Confidentiality***

The Company will make every effort to protect your identity when you raise a concern and wish to remain anonymous.

The investigation process may reveal the source of the information, and your statement may be required as part of the evidence.

- ***Anonymous Allegations***

This policy encourages you to attach your name to your allegation. Concerns expressed anonymously are generally less impactful, but they will be considered at the investigation committee's discretion.

3.3 How to Raise Concerns

As a first step, you should typically raise your concerns with your immediate supervisor or Head of Business Unit. However, this may vary depending on the seriousness and sensitivity of the issues involved, as well as who is believed to be involved in the malpractice. For instance, if you suspect that management is involved, you should approach the Chief Executive Officer, Chairman, Chief Human Resources Officer or Group Chief Internal Auditor. In the event the whistleblower wishes to communicate with an officer who is not in an executive position in the organisation, such communication can be directed towards the "Whistleblower Protection Officer" of the company, whose email address is available on the website of the company. The current "Whistleblower Protection Officer" is the Senior Independent Director (SID) of the Board.

Concerns are best raised in writing. You are encouraged to outline the background and history of the concern, including names, dates, and locations where possible, as well as the reasons for your particular concern about the situation.

If you do not feel comfortable putting your concern in writing, you may call or meet with the appropriate officer.

The sooner you express your concern, the easier it will be to take action.

While you are not expected to prove the truth of an allegation, you will need to demonstrate to the person contacted that there are sufficient grounds for your concern.

Advice and guidance on addressing any concerns can be obtained from the Human Resources Department or the Internal Auditor.

4. REPORTING MECHANISM FOR CUSTOMERS, SUPPLIERS AND SHAREHOLDERS.

Concerns of customers, suppliers and shareholders can be reported through multiple channels to ensure accessibility. The Company is committed to maintaining the confidentiality of all reports received and maintains a strict no-retaliation policy.

Any acts of retaliation against whistleblowers will be investigated and addressed severely.

4.1 Investigation Process

Upon receipt of a report, the Company will initiate the following steps:

1. **Acknowledgment:** The whistleblower will receive acknowledgment of the report within one week.
2. **Investigation:** A thorough and impartial investigation will be conducted by the Internal Auditor or an appointed investigator.
3. **Outcome Communication:** The whistleblower will be informed of the investigation's outcome, where appropriate.

The Company will ensure that investigations are completed promptly and with minimal disruption to operations.

4.2 Responsibilities

- **Whistleblowers:** It is the responsibility of all stakeholders to report concerns promptly and provide any necessary information to assist in the investigation.
- **Group Chief Internal Auditor:** The Group Chief Internal Auditor is responsible for overseeing the whistleblower program, ensuring confidentiality, and leading investigations.
- **Management:** Management must support and promote a culture of openness and transparency, ensuring all employees and stakeholders understand this policy.

5. MISCELLANEOUS

5.1 In so far as this Policy imposes any obligations on the Company, those obligations are not contractual and do not result in or confer any contractual rights to any person whomsoever.

5.2 To the extent that this Policy describes benefits and entitlements for employees, they are discretionary in nature and are also not intended to be contractual. The terms and conditions of employment that are intended to be contractual are set out in an employee's written employment contract.

6. CONCLUSION

At Diesel & Motor Engineering PLC, we are committed to upholding the highest standards of ethics and integrity. Your concerns are vital to maintaining our reputation and ensuring a safe and responsible business environment. We encourage all customers, suppliers, and shareholders to report any unethical behaviour.