



## WHISTLE BLOWING POLICY

Doc No: <b>BK-HRS-PL-0008 REV 02</b>	Title: <b>WHISTLE BLOWING POLICY</b>	
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### Document Revision – Latest Update

Document Version	Amendment Details
2	Document reviewed. No changes required. Revision number to remain.

Full Document History is available at the end of this document

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## **1. INTRODUCTION**

This Human Resources policy is produced by BUUK Infrastructure and sets out the principles, rules and guidelines with regard to whistle blowing within BUUK and its subsidiary companies (hereinafter collectively referred to as BUUK in this document).

The BUUK Infrastructure of Companies recognise that unethical, illegal and irresponsible acts carried out by BUUK or any group employee can affect us all and takes malpractice and misconduct seriously. BUUK is committed to a culture of openness and transparency in which employees can report legitimate concerns without fear of penalty or punishment and this policy clearly sets out how this is managed.

## **2. THE PUBLIC INTEREST DISCLOSURE ACT 1998**

The Public Interest Disclosure Act 1998 inserts provision into the Employment Rights Act 1996 which protects employees who 'blow the whistle' about wrongdoing against dismissal or detrimental treatment. It makes provision about the kinds of disclosures which may be protected; the circumstances in which such disclosures are protected; and the persons who may be protected.

The provisions introduced by the Public Interest Disclosure Act 1998 protect most employees from being subjected to a detriment by their employer. Detriment may take a number of forms, such as denial of promotion, facilities or training opportunities which the employer would otherwise have offered. Employees who are protected by the provisions may make a claim for unfair dismissal if they are dismissed for making a protected disclosure. Employees who are not employees (for example, those who are self-employed or contractors) may not claim unfair dismissal; however, if their contract has been terminated by the employer because they made a protected disclosure, they may instead make a complaint that they have been subjected to a detriment.

Subject to some limited exceptions, the provisions also protect persons who work under contracts of employment, but are not genuinely self-employed, for example those work personally for someone else under an 'employee's' contract including certain agency employees and certain categories of trainees.

## **3. QUALIFYING DISCLOSURES**

Certain kinds of disclosures qualify for protection ('Qualifying Disclosures'). Qualifying Disclosures are disclosures of information which the employee reasonably believes tend to show one or more of the following matters is either happening now, took place in the past, or is likely to happen in the future:

- a criminal offence;
- the breach of a legal or financial obligation;
- a miscarriage of justice;
- a danger to the health or safety of any individual;
- damage to the environment; or
- deliberate covering up of information tending to show any of the above five matters.

It should be noted that in making a disclosure the employee must have reasonable belief that the information disclosed tends to show one or more of the offences or breaches listed above ('a relevant failure'). The belief need not be correct – it might be discovered subsequently that the employee was in fact wrong – but the employee must show that they held the belief, and that it was a reasonable belief in the circumstances at the time of the disclosure.

Protection under the provisions applies even if the qualifying disclosure concerns a relevant failure which took place overseas, or where the law applying to the relevant failure was not that of the United Kingdom.

#### **4. HOW TO MAKE A QUALIFYING DISCLOSURE**

It is the duty of all BUUK employees to recognise fraud or wrong doing, and in these circumstances to understand the Company's policy on the control of the same and to communicate concerns as and when they arise.

In order to make a Qualifying Disclosure (protected disclosure) the employee must:

- make the disclosure in good faith
- reasonably believe that the information, and any allegation contained in it, are substantially true
- not act for personal gain
- act reasonably

There are a number of routes in which to alert people to believed wrong doing. Whilst it is recognised that most such issues would be acceptably handled by existing internal company processes, if this is not possible there are other routes available as outlined below.

##### **Making a Qualifying Disclosure to the employer or via internal procedures**

A Qualifying Disclosure will be a protected disclosure where it is made:

- a. to the employee's employer, either directly to the employer or by procedures authorised by the employer for that purpose; or
- b. to another person whom the employee reasonably believes to be solely or mainly responsible for the relevant failure.

At BUUK, all suspicions in the first instance should be reported to the employee's line manager. If circumstances make it difficult to raise concerns with the line manager, then the issue can be escalated to any one of the following:

- i. the line manager's direct manager
- ii. the line manager's director
- iii. the BUUK Group HR Department

If the concern is raised verbally, the person receiving the information should put it in writing as soon as practicable to ensure that it properly reflects the concerns that have been raised. The employee must also indicate if the concern is to be treated in confidence. The limit of the confidence will be verified by the receiver of the information. The relevant person will also ensure that the Group Head of Human Resources receives adequate details of the employee's concerns for the purpose of corporate recording and monitoring purposes.

Once you have told us of your concern, BUUK will look into it to assess initially what action should be taken. This may involve an internal inquiry or a more formal investigation. You will be informed who may be handling the matter, how you can contact him/her and whether your further assistance may be needed. If you request it, we will write to you summarising your concern(s) and setting out how we propose to handle it.

While the purpose of this policy is to enable us to investigate possible malpractice and take appropriate steps to deal with it, we will give you as much feedback as we properly can. If requested, we will confirm our response to you in writing. Please note, however, that we may not be able to tell you the precise action we take where this would infringe a duty of confidence owed by us to someone else.

Where appropriate, the matters raised may:

- be investigated by management or through the disciplinary or grievance procedures
- be referred to the police
- be referred to the Company's internal or external auditors
- form the subject of an independent inquiry

Usually, within four weeks of a concern being raised, the person looking into the concern will write to you:

- acknowledging that the concern has been received
- indicating how we propose to deal with the matter
- giving an estimate of how long it will take to provide a full response
- confirming whether any initial enquiries have been made
- supplying information on support available to you; and
- clarifying whether further investigations will take place and if not, why not.

Subject to any legal constraints, the relevant employee will normally be informed of the final outcome of any investigation.

### **Call the Brookfield Ethics Hotline (0808 234 2210)**

Our Shareholder, Brookfield Infrastructure Partners provides access for all BUUK employees to an Ethics Hotline called "The Brookfield Ethics Hotline". This is a service available 24 hours a day, 7 days a week and allows for the anonymous communication of concerns without fear of retaliation. More information on the Brookfield Ethics Hotline is incorporated at the back of this policy.

### **Making a Qualifying Disclosure to an external body**

The Public Interest Disclosure Act 1998 recognises that it is not always sufficient to have internal whistle blowing procedures and, in exceptional circumstances, individuals making an external disclosure are also protected. These circumstances might arise if four criteria are met:

- the disclosure must be made in good faith
- it should not be made for personal gain

- it is reasonable for the disclosure to be made outside the employer organisation
- the employee reasonably believes that he or she will be victimised by making the disclosure to the employer (with no effect), or the employee believes that by making the disclosure to the employer, evidence of the malpractice will be concealed or destroyed.

## **5. MALICIOUS AND UNJUSTIFIED ACCUSATIONS**

If subsequently it is discovered that the employer was acting properly, provided the employee can show that they held the belief, and that it was a reasonable belief in the circumstances at the time of the disclosure, then the employee is protected by law even if the belief was not correct.

This is not the case however where the allegations were made falsely or maliciously. In this instance, the employee will be subject to BUUK's disciplinary policy which can be downloaded from Infoshare or forwarded to you by a member of the HR team.

## **6. SUMMARY**

The Public Interest Disclosure Act 1998 offers protection to employees who have a reasonable belief that a malpractice is occurring within their place of work. The BUUK policy for blowing the whistle is clearly set out above and will be circulated to all BUUK employees.

BUUK Limited encourages 'honest' whistle blowing.

## **APPENDIX 1 – BROOKFIELD ETHICS HOTLINE**

### **BROOKFIELD ETHICS HOTLINE**

**0808 234 2210**

#### ***What is “The Network”***

“The Network” is a technology-based company that has helped many companies collect information and address critical issues such as ethics, illegal, unsafe or other undesirable acts. It does this by receiving calls from concerned employees 24 hours a day, 7 days a week, and promptly and confidentially passing on the information to the appropriate management. “The Network” has a proven track record of maintaining confidentiality and handling calls professionally.

The Brookfield Ethics Hotline is not intended as a substitute for speaking up directly to any level of management. It is however an effective option if you want to help but are not comfortable approaching management directly.

#### ***What happens when I call the Brookfield Ethics Hotline at “The Network”?***

- You are greeted by a friendly interviewer who documents the situation with you in detail. There is no call display at the “The Network”, you don’t have to give your name, and your call is not recorded.
- The Interviewer assigns a report number to you and asks you to make one call back.
- The information is then relayed to the appropriate management at Brookfield or its subsidiary so that your concern can be properly investigated.
- Using the report number and scheduled call back date given to you by the interviewer, you call for the follow-up. You may be asked additional questions or asked to add any additional information at that time.

#### ***When should I call the Hotline and what types of issues should I speak about?***

If you become aware of any illegal or unethical activity that could cause loss or harm to you, co-workers, shareholders, or customers, you are encouraged to immediately speak with your manager or, if you feel unable to do so, call the Brookfield Ethics Hotline at “The Network”. Following are some common examples of unethical, illegal, and irresponsible acts:

#### **Common Examples of Unethical, Illegal and other Irresponsible Acts**

- Destroying, altering, or falsifying company records;
- Accounting or auditing irregularities;
- Physical harm or harassment;

- Bribes, kickbacks or conflicts of interest;
- Misuse of company assets including theft, fraud, waste and abuse;
- Vandalism or sabotage;
- Unauthorised discounts;
- Insider trading;
- Violations of antitrust, environmental or other governmental compliance regulations.

***Why should I care about these issues and what can happen to me if I speak up?***

Losses due to illegal, unethical, and other irresponsible activities can affect all of us in various ways:

- Our personal safety and security can be jeopardised
- The financial losses can mean fewer growth opportunities
- In severe cases, certain unethical or illegal acts can result in the loss of jobs due to business failure.

There will be no retaliation against you for speaking up. The company's Code of Business Conduct and Ethics specifically prohibits retaliation. Even if you give your name, you will not be dismissed, demoted or suspended if you, in good faith, bring forward concerns about actual or potential unethical, illegal or other irresponsible acts.

Brookfield Ethics Hotline

0808 234 2210

Free Call – 24 hours a day – 7 days a week



**7. DOCUMENT HISTORY**

<b>Date</b>	<b>Name of Reviewer</b>	<b>Status</b>	<b>Changes</b>
January 2014	C Linsdell	Issued	
September 2015	C Linsdell	Rev 02	Document reviewed. No changes required so revision number retained
October 2016	C Linsdell	Rev 02	Document revised as a result of Group name change
February 2017	C Linsdell	Rev 02	Document reviewed. No changes required so revision number retained
February 2018	C Linsdell	Rev 02	Document reviewed. No changes required so revision number retained
June 2019	C. Linsdell	Rev 02	Document reviewed. No changes required so revision number retained
June 2020	C. Linsdell	Rev 02	Document reviewed. No changes required so revision number retained
June 2021	P Edwards	Rev 02	Document reviewed. No changes required so revision number retained
May 2022	S Piper Lane	Rev 02	Document reviewed. Very minor change from job title Group HR Manager to Group Head of Human Resources on P.4. Revision number to remain