GraceKennedy Limited Policy	
Policy Name	**WHISTLEBLOWING POLICY**

1. OVERVIEW

1.1 GraceKennedy Limited (the Company) is committed to providing an environment that promotes the highest levels of honesty, integrity and ethical conduct.

1.2 This policy supports the reporting of discrepancies, breaches of laws, policies including the GraceKennedy Code of Ethics and Guidelines for Business Conduct (“GK Code of Ethics”).

2. SCOPE

This policy applies to the principles and processes for facilitating Whistleblowing within the Group.

3. DEFINITIONS

“Anonymous” means that the identity of the person is not required to report a suspected Whistleblowing Offence and the information will not be used to identify them.

“Designated Person” means such person appointed by the Group CEO to manage the process of documenting and reporting on Whistleblowing matters throughout the Group in keeping with this policy. As at the date of this policy the Designated Person shall be the most senior officer of the Company with responsibility for security.

“**Group**” means GraceKennedy Limited and each of its wholly-owned subsidiaries as applicable.

“Hotline” means the dedicated telephone number on the Company’s intranet and/or website to receive verbal Whistleblowing reports.

“**Whistleblowing Offence**” means any illegal, unethical, or harmful activity that persons can report in accordance with this policy. A non-exhaustive list of examples are provided in the Appendix.

“**Whistleblower**” means any person who reports a suspected Whistleblowing Offence.

“Whistleblowing Committee” means the committee established by the Company to provide governance and oversight of the Whistleblowing process, comprising the most senior officer of the Company with responsibility for internal audit, the most senior officer with responsibility for legal, and the most senior officer with responsibility for security.

“Web Portal” means the secure portal on the Company’s website to receive written Whistleblowing reports.

4. HOW WHISTLEBLOWING REPORTS CAN BE MADE

4.1 Employees should generally make reports by using the usual chain of communication, that is to their immediate supervisor, failing which to the supervisor's supervisor and so on up to the Group CEO. If an employee is not comfortable using the usual chain of communication, the employee may make the report directly to:

(i) The most senior officer of the Company with responsibility for human resources, the most senior officer of the Company with responsibility for legal or the most senior officer of the Company with responsibility for internal audit,

(ii) The GraceKennedy Limited Board Chair, Chair of the Audit Committee or Chair of the Corporate Governance & Nomination Committee of the Board, if the circumstances warrant this, or

(iii) Any senior officer within the Company or the Group to whom the employee feels comfortable to make such a report.

4.2 Anonymous or confidential reports can be made using the Hotline and Web portal provided, that are administered by an external service provider.

4.3 Third parties may make reports using any of the reporting methods outlined in sections 4.1(iii) or 4.2.

4.4 All reports made or received under this section shall:

(i) be referred to the Designated Person for appropriate handling, including submission to the Whistleblowing Committee for assessment in accordance with section 7, and

(ii) be assigned a case reference number for tracking and follow-up purposes.

5. CONFIDENTIALITY

5.1 The confidentiality of persons making reports under this policy will be strictly observed except where: (i) disclosure is required by law or court order; (ii) it is reasonably determined that a disclosure is required to protect the health, life or security of the employee making the report or another employee or third party; or (iii) identification of the Whistleblower is necessary to obtain further information or to progress an investigation. In such cases, the Whistleblower must be informed in advance of the proposed disclosure and the reasons for it, unless such notification would compromise the investigation or any related proceedings.

5.2 A report which is made on a confidential basis will be investigated and handled without disclosing the Whistleblower's identity subject to the exceptions under section 5.1.

5.3 Reports which are made in confidence, which cannot however be properly investigated without breaching the Whistleblower's confidentiality, and concerns that are raised anonymously, will only be pursued at the discretion of the Company.

5.4 This section 5 applies to all reports, whether made to a person or through the Hotline and Web Portal under section 4.

6. SUPPORT FOR WHISTLEBLOWERS

6.1 The Company will protect Whistleblowers who, in good faith, make a report.

6.2 Whistleblowers will not be at risk of their employment being terminated or suffering other adverse consequences provided that:

(i) the report is made in good faith, without malice or other improper motive, and

(ii) the Whistleblower reasonably believes that the information provided in the report and any allegations contained in it are true.

6.3 Appropriate recourse may be taken by the Company where it is determined that a report was made maliciously or in bad faith.

7. THE WHISTLEBLOWING COMMITTEE

7.1 The Whistleblowing Committee shall be responsible for:

(i) Receiving and assessing Whistleblowing reports,
(ii) Appointing investigators,
(iii) Reviewing investigation findings and making recommendations on how the matter should be addressed by the Company and/or the relevant SBU,
(iv) Following up, as necessary, to ensure effective resolution of the matter, and
(v) Providing feedback on the administration of the Hotline and Web portal by the external service provider.

8. INVESTIGATIONS

8.1 All reports will be investigated fairly and impartially within the timelines established under section 8.2.

8.2 Investigations into Whistleblowing Offences shall be initiated by the investigator appointed by the Whistleblowing Committee within fourteen (14) working days of the report being lodged. The investigation shall include, as appropriate, interviews with relevant persons, the collection of written statements, and any other actions necessary to ensure a thorough and comprehensive review. An investigation report, including findings and recommendations as to whether the evidence supports the claim, shall be submitted to the Whistleblowing Committee within a reasonable time and, in any event, no later than one (1) month following the conclusion of the investigation.

8.3 All employees will be required to fully support and cooperate with any investigation which has been reported through the Whistleblowing process.

9. REPORTING

9.1 To facilitate the central recording of Whistleblowing matters, Divisional CEOs and Department Heads within the GK Executive Office are to provide the Designated Person with data concerning Whistleblowing reports received. For this purpose, the data provided shall be limited to generic information and assigned case reference numbers.

9.2 The Whistleblowing Committee shall ensure that periodic reports on matters reported under this policy are provided to the Group CEO and the Audit Committee of the Company and where appropriate, to the SBU.

10. BREACH OF POLICY

An employee who breaches this policy, may face disciplinary action including separation from the Company in accordance with the Corrective/Disciplinary Action Policy.

11. POLICY REVIEW

This policy shall be reviewed at least every five (5) years.

APPENDIX

Examples of Whistleblowing Offences include:

Allegation	Definition
Accounting/Audit Irregularities	Acts related to the misstatement and/or unauthorised destruction of Company audit work papers or accounting documents or acts that fraudulently influence any public or certified accountant who is either preparing financial statements or conducting an audit for the Company.
Antitrust or Fair Trading	Discussions or agreements with competitors about prices or credit terms, submission of bids or offers, allocation of markets or customers, restrictions on production, distribution or boycotts of suppliers or customers that would result in monopolisation or anticompetitive markets.
Breach of Accounting and Auditing Practices	Statements, actions or questionable conduct that breach or conflict with or could breach or conflict with either internal accounting controls, accounting and auditing policies, procedures, or practices or government regulations related to the detailed reporting of the financial state or transactions of an organisation or the examination, verification, or correction of its financial accounts.
Conflict of Interest	Any situation in which the personal interest of a director or employee interferes or may even appear to interfere with the objective and independent discharge of the employee's or director's responsibilities to the company or to act in the best interest of the company.
Poor Customer Service	The real or perceived display of lack of customer service or courtesy exhibited by employees either by actions, lack of action,or something which was said by an employee or a combination of both.
Unauthorised Disclosure or Use of Confidential Information	The unauthorised or illegal disclosure, copying, duplication, misuse or release of confidential or personal data including but not limited to employment, financial, medical and health data, customer lists, contracts, business plans, personnel records or other property marked or generally regarded as confidential or trade secrets.

Allegation	Definition
Discrimination	Statements or actions based on age, race, colour, national origin, sexual orientation, gender, disability or religion that are the basis for employment, promotion or compensation decisions.
Breach of Health and/or Safety Laws	Conduct, actions, policies or practices that either breach safety laws or regulations or may cause or result in potentially hazardous conditions that impact the health, welfare or safety of employees, customers or others.
Breach of Environmental Laws	Conduct, actions, policies or practices that either breach environmental laws or regulations or may cause or result in potentially hazardous conditions that impact the environment.
Falsification or Destruction of Information and Records	Statements or actions that encourage or result in unlawful, untimely, or intentional misrepresentation, concealment or destruction of information or records in order to deceive or mislead.
Fraud	The use of deception with the intention of obtaining an unfair advantage or unlawful gain, avoiding an obligation or causing loss to another party.
Improper Gifts, Bribes and Kickbacks	Payments in cash or kind, gifts, bribes, extensions of credit or benefits extended to or received by customers, employees, suppliers, vendors, competitors, directors, officers, auditors, government employees, government officials or agencies, or other parties that are unlawful, improper, or designed to influence business decisions or political processes.

Allegation	Definition
Insider Trading	Dealing in company securities by an Insider while in possession of Insider Information, as per the Company's Insider Trading Policy.
Misuse of Resources	The improper, unauthorised or unlicensed use of property or resources for non-business-related reasons or purposes including improper use of systems and timekeeping.
Other Issues	Statements, actions or policies that concern and negatively impact the Whistleblower but are not currently resulting in harm, injury or corporate liability and cannot be included in any other category.
Quality Control Misconduct	Deliberate actions or omissions affecting product or service quality, including product tampering, intentional breaches of operational controls, or non-compliance with applicable quality standards.
Retaliation or Retribution	Statements or actions discharging, demoting, suspending, threatening, harassing or discriminating against an employee because of any lawful act taken by such employee in connection with reporting a violation of law or policy, filing a complaint, or assisting with an investigation or proceeding.
Retaliation against Whistleblowers	Adverse treatment of a Whistleblower in retaliation of their report of a suspected Whistleblowing Offence.
Sexual or other Harassment	Any action that constitutes sexual or other harassment under the laws of jurisdiction in which the company operates. For Jamaica, sexual harassment refers to any unwelcome sexual advance made by one person towards another which: (a) is regarded as offensive or humiliating by the person to whom the advance is made; or (b) has the effect of: (i) interfering with the work performance of the person to whom the advance is made; or (ii) creating an intimidating, offensive, or hostile work environment.

Allegation	Definition
Substance Abuse	The unlawful use, possession, sale, conveyance, distribution, concealment, transportation or manufacture of illegal drugs, intoxicants, controlled substances or drug paraphernalia in the workplace or while conducting business.
Theft	The unauthorised removal or taking of supplies, equipment, furniture, fixtures, products, cash, merchandise or other tangible property.
Theft of Time	Any act or omission, which causes an employee to be paid for, time not worked for the benefit of the client company.
Unauthorised Discounts	The offering or giving of a discount or additional discount to any person whether employee or customer which is not authorised by company policy.
Unfair or Unlawful Employment Practices	Employment decisions, practices or disciplinary actions that are believed to be unfair or unlawful regardless of whether they are the result of job performance, changes in business needs or other business-related decisions.
Workplace Violence/Threats	Statements or actions that threaten or cause physical harm to a person, or create a reasonable belief that their physical safety is at risk. This includes but is not limited to the presence or use of weapons, firearms, ammunition, explosives or incendiary devices on work premises.