

LA SENTINELLE GROUP **WHISTLE BLOWING POLICY**

1. PURPOSE OF THE POLICY

This policy aims to set out La Sentinelle Group's written, formal whistle-blowing policy, consisting of responsible and effective procedures for disclosure or reporting of misconduct and impropriety so that appropriate actions are taken.

It is intended to encourage employees and other relevant stakeholders to report unethical or illegal conduct of employees, management, and other stakeholders to appropriate authorities in a confidential manner without any fear of harassment, intimidation, victimization or reprisal of any kind. Specific objectives of the policy are to:

- Encourage veracious reporting of alleged malpractices/misconduct.
- Provide a means for discreet and confidential channel for reporting without fear of reprisal.
- Ensure consistent and timely response to reported improprieties and awareness by whistleblowers of their options/rights.
- Ensure appropriate oversight by the Board of Directors.
- Serve as a means of preventing and deterring misconduct.
- Protect the rights of the Group and that of its stakeholders.
- Instill a culture of openness, accountability and integrity.

2. SCOPE OF THE POLICY

This policy is designed to enable employees and other relevant stakeholders to report acts of impropriety to appropriate persons. The report should however not be based on mere speculation, rumours or gossip but on personal, faithful and factual knowledge of verifiable facts or circumstances to indicate that the reportable misconduct has occurred or is likely to occur.

All employees are protected from victimisation, harassment or disciplinary action as a result of any disclosure, where the disclosure is made in good faith and is not made lightly or maliciously or for any type of personal gain.

3. COMMITMENT TO THE POLICY

The Board of Directors and Management is committed towards promoting a culture of openness, accountability and integrity, and will not tolerate harassment, victimization or discrimination of the whistle blower provided such disclosure is made in good faith with reasonable belief that what is being reported is true, factual and verifiable.

4. WHO SHOULD BLOW THE WHISTLE

Any individual who has observed reportable misconduct can report his / her concerns to at least two of the following designated parties **simultaneously**; namely the Chairperson, the Chief Executive Officer, the Group Human Resource Director; provided they are made in good faith, and the disclosure is true and reasonable. In the event that the whistle blower feels the issue (s)/concern (s) should be addressed to one person only, then he/she should report the issue (s)/concern (s) to the Chairman.

All employees should ensure that appropriate steps are taken to disclose any wrongdoing or malpractice of which they become aware as non-action/ concealment will be deemed as complicity.

4.1 Types of Whistle Blowers

There are two categories of whistle blowers; namely:

- Internal whistle blowers - employees.
- External whistle blowers - customers, suppliers, service providers and other members of the public

5. WHISTLE BLOWING PROCEDURE

This Whistle Blowing Procedure provides a mechanism for reporting any unlawful, unethical conduct at work.

The whistleblower should however make it clear that he/she is making the disclosure within the scope of the whistle blowing policy in order to ensure that the recipients of the disclosure conduct the investigation within the ambit of the policy and more importantly; protect the identity of the whistleblower, if the whistleblower so requires.

5.1 Internal Whistle Blowing Procedure

An internal whistle blower may raise concerns/issues/observations by declaration or anonymously through any of the following:

- Formal letter to at least two parties amongst the Chairman, Chief Executive Officer and the Group Human Resource Director simultaneously.
- Call or text at least two parties amongst the Chairman/CEO/GHRD.
- By email on : whistleblowing@lasentinelle.mu
(this email address is accessible only to the Chairman, the CEO, the GHRD)

Where the concern is received by a Director, Manager or staff other than the Chairman, the staff to which the concern is directed shall be required to document and immediately

forward the concern(s) to at least two parties amongst the Chairman, the CEO and the GHRD simultaneously.

5.2 Investigating Process of Concern(s) by an Internal Whistle Blower

An appointed employee with the required competencies shall within seven (7) days of receipt of the concern from the whistle blower:

- Acknowledge receipt of the issue(s) raised.
- Commence review/inquiry to ascertain validity of claim, including, if necessary, by co-opting outside resources.

The purposes of investigation are to:

- Establish if a wrongdoing has occurred based on the issue(s) /concern(s) raised, and if so, to what extent; and
- To minimize the risk of further wrongdoing, prevent any further loss of assets, damage to the reputation of the Group and if possible protect all sources of evidence.

5.3 External Whistle Blowing procedure

An external whistle blower may be a customer, supplier, service provider and other members of the public who report wrong doings of employees.

An external whistle blower may raise concern(s) either by declaration or anonymously through any of the following:

- Formal letter to at least two parties amongst the Chairman, Chief Executive Officer, the Group Human Resource Director simultaneously.
- Call or text dedicated to at least two parties amongst the Chairman, Chief Executive Officer, the Group Human Resource Director
- Send an e-mail: whistleblowing@lasentinelle.mu.
(this email address is accessible only to the Chairman, the CEO, the GHRD)

Where the issue(s)/concern(s) is/are received by staff other than the Chairman, the staff to which the concern was directed shall be required to document and immediately forward the issue(s)/concern(s) to at least two parties amongst the Chairman, the CEO and the GHRD simultaneously.

6. TIME LIMIT FOR INVESTIGATION

In line with the policy of the Group, La Sentinelle is committed to prompt resolution of all concerns or issues raised.

7. PROTECTION OF WHISTLE BLOWER

The Group has an obligation to adequately protect the whistle blower. Therefore, reprisal against any employee who in good faith reports a concern about illegal or unethical conduct will not be tolerated.

The Group is also committed to maintaining confidentiality to the fullest extent possible and provides assurance that all reports will be subject to appropriate investigation and conclusion through an efficient process.

8. GROUNDLESS DENUNCIATIONS

Should any denunciation prove not to be grounded in fact, or fail to be proven any (or all) of the three senior officers to which the matter was referred to in the first place, will meet with the Whistle Blower and, ex pat facto, explain to him what went wrong and what better measures he should take, next time, in order to be more effective.