

## MAURITIUS OIL REFINERIES LTD

### WHISTLEBLOWING POLICY

#### 1. OBJECTIVE

1.1 The aim of this policy is to encourage all employees to report, in a responsible manner and without fear of retaliation, any wrongdoing that they may witness in the course of their professional activities. This policy is designed to provide guidance to and assist employees who wish to voice out those concerns.

#### 2. SCOPE

2.1 The policy is not intended to replace existing company procedures. Issues that are reportable and may be investigated under this policy include cases relating to corruption, theft, falsification, sabotage, wrong behavioral attitude and violation of the law, regulations and company policies.

2.2 This policy applies to all employees of the company.

#### 3. SAFEGUARDS

3.1 The policy protects responsible whistleblowers and therefore discourages malicious or abusive reports to prevent unjustified reputational damage. Those concerned by a whistleblower's report will fully enjoy the presumption of innocence, a fair hearing and the right of defence.

3.2 All concerns will be treated in strict confidentiality.

3.3 The policy encourages employees to disclose their name without fear. Concerns expressed anonymously may be considered at the discretion of management. In exercising this discretion the following factors will be taken into account:

- the seriousness of the issue raised
- the credibility of the concern, and
- the likelihood of confirming the allegation from other sources



3.4 There will be no adverse consequences for any employee who reports a concern in good faith. However, any employee making allegations frivolously, maliciously, by grudge or annoyance, for personal gain or in bad faith may be subject to disciplinary action.

#### 4. REPORTING AND DOCUMENT RETENTION

4.1 There will be regular reporting to the Chairperson of the Ethics Committee on issues of concern reported by employees. The outcomes of matters investigated will be communicated to members of the Ethics Committee.

4.2 Information pertaining to concerns raised will be retained until the purpose for keeping them has lapsed.

#### 5. REVIEW

5.1 The Ethics Committee shall assess the relevance and adequacy of the policy as and when required.

Date: 17<sup>th</sup> June 2019



Hansraj Ruhee

Chairman of the Ethics Committee