



Public interest disclosure (whistleblowing) policy

Principles of this policy

The principles that determine this policy are to:

- enable Grant Thornton to act quickly against any potential malpractice to ensure it conducts its business with the highest standards of integrity and honesty at all times
- provide a framework to encourage individuals to inform us of concerns about malpractice so that this can be treated very seriously
- embed the understanding that we expect all our employees to maintain the same standards in everything they do
- commit that concerns raised of malpractice can be done without fear of discrimination or reprisal
- ensure that all disclosures are investigated and dealt with promptly and consistently
- ensure the Public Interest Disclosure Act 1998 is applied in all cases.

This policy applies to all employees, agency workers and self-employed contractors. This policy does not form part of your contract of employment and may be amended or withdrawn at any time.

Definition of malpractice

Malpractice can cover a variety of situations, some examples of which are:

- a criminal offence that has been, is being or is likely to be committed
- a failure or prospective failure to comply with any legal obligation
- a miscarriage of justice that has occurred, is occurring or is likely to occur
- the endangerment or prospective endangerment of an individual's health and safety
- damage or prospective damage to the environment
- incidents of discrimination or abuse of an employee or client
- any other form of improper conduct
- information relating to any of the above has been, is being or is likely to be deliberately concealed.

Informal procedure

Some concerns of malpractice can quickly be resolved informally in discussion with your people manager or practice leader.

We encourage you to raise concerns as early as practicably possible and seek resolution in this way.

Formal procedure

If it is not possible to resolve your concerns informally or if you consider the matter is too serious to be handled informally, you can follow the formal procedure:

1. Log and record your concern on our confidential web portal, ukgt.ethicspoint.com which is hosted on Grant Thornton UK LLP's behalf by an external organisation
2. Contact the whistleblowing hotline on **0808 196 5793** which is handled on Grant Thornton UK LLP's behalf by an external organisation.

A member of the Whistleblowing team will contact you to acknowledge receipt of your concerns and give guidance on next steps.

To help ensure your concerns are addressed as soon as possible please provide as much information as possible as missing or inaccurate information can lead to a delay. For your concerns to be reviewed, it is important the following information is supplied:

- your full name and department
- date
- a summary of your concerns
- details of any witnesses or supporting evidence
- details of steps you have taken to resolve this matter informally

Dependent upon the nature of the matters raised, your concerns may be escalated to any of the following:

- Head of UK Markets and Clients
- Finance Director
- Head of Employee Relations
- Head of People Operations
- Chief Executive Officer.

Protection in disclosure

- the firm commits that no individual who makes a report under the procedure will be subjected to any detriment as a result, in accordance with the Employments Rights Act 1996
- in the event that a person believes they are being subjected to a detriment by any other person within Grant Thornton as a result of their decision to disclose, they must inform their people manager, practice leader or contact the whistleblowing hotline on 0808 196 5793 and appropriate action will be taken to protect them from any reprisals
- if any person tries to discourage another employee from coming forward to express a concern, or criticises or victimises him or her after a concern has been raised, he or she may be subject to formal disciplinary action
- we will do everything possible to maintain confidentiality. However, there may be circumstances where the information may need to be discussed or disclosed to third parties, including other employees of Grant Thornton, in order that the information may be properly investigated or as part of any disciplinary or criminal proceedings
- individuals qualify for whistleblower protection provided the disclosures made have a connection to the wider public interest.

Raising the concern outside Grant Thornton

- Grant Thornton recognises there may be matters that cannot be dealt with internally and external authorities will need to become involved. Where this is necessary we reserve the right to make such a referral without an individual's consent
- in the majority of instances, you should use the internal informal or formal procedures outlined above to express your concerns. There may, however, be exceptional or urgent circumstances where you consider it appropriate to contact an external agency. Such agencies could include: the Serious Fraud Office, the Crown Prosecution Service, police forces, the Financial Conduct Authority the Department for Business, Innovation and Skills, Enterprise & Regulatory Reform, Designated Professional Bodies (ICAEW, ICAS, ICAI, IPA, Law Society), Recognised Supervisory Bodies, Recognised Professional Bodies, the Panel on Takeovers and Mergers, the Society of Lloyd's, the Bank of England, local authorities, the Charity Commission for England and Wales, the Office of the Scottish Charity Regulator and HM Revenue & Customs.
- if you feel the need to obtain general advice or feel unsure as to whether you should raise an issue under this policy, before doing so, you may contact the independent charity, Protect at Work at protect-advice.org.uk (0203 117 2520 or whistle@protect-advice.org.uk). They provide free, confidential legal advice on whistleblowing matters. However, remember you are not permitted to disclose any confidential information to them.

Failure to follow this policy

- should you publicly raise your concern without following this policy, other than in exceptional circumstances, this may constitute very serious misconduct and will be dealt with in accordance with the capability and disciplinary procedure
- Grant Thornton reserves the right to pursue an employee for damages, if appropriate.

Further information

Further information is available at www.fca.org.uk/firms/whistleblowing or protect-advice.org.uk

Your right to be accompanied

At all stages of the public interest procedure, you may bring a companion to any meeting under this procedure. See the '[Your right to be accompanied](#)' document for further details.

