

MAURITIUS OIL REFINERIES LTD

WHISTLEBLOWING PROCEDURES

1. Introduction

- 1.1 It is important for employees to have an appropriate means to raise concerns if they believe that something is seriously wrong within the company.
- 1.2 This document outlines the process that will be followed in the event a whistleblowing complaint is raised.

2. Reporting a Concern

- 2.1 A concern should be raised in writing, as far as possible, setting out the background, history, names, dates and places where possible and the reason giving rise to the concern. Assistance for drafting the concern may be given to those who make the request.
- 2.2 Concerns should be reported either to the Group Human Resources Manager or to any other executive manager or to the Chairman of the Ethics Committee.

3. Conflicts of Interest

- 3.1 If the concern involves either the Group Human Resources Manager or an executive manager, that person will not be allowed to participate in the consideration of the concern.

4. Investigation

- 4.1 The Group Human Resources Manager together with senior officers of the company will proceed with a preliminary investigation.
- 4.2 Following the report of the Group Human Resources Manager, the Chairperson of the Ethics Committee, in consultation with the Committee members, will determine whether a full-fledged investigation is required after consideration of the seriousness and credibility of the concern reported.

- 4.3 Within seven working days of a concern being reported, an acknowledgement shall be sent to the sender of the concern informing the latter whether further investigations will take place or not. Some concerns may be resolved by agreed action without the need for further investigation.
- 4.4 Where appropriate, the matters reported may:
- be investigated by management, internal audit, or through the disciplinary process
 - be referred to the legal adviser
 - be referred to the external auditor
 - form the subject of an independent inquiry by any other relevant competent authority
- 4.5 It is likely that an interview will be conducted to ensure that the content of the disclosure is fully understood.
- 4.6 Investigation into concerns received shall be completed within a reasonable period of time from the date of receipt of the concern.
- 4.7 Any investigation into allegations of potential malpractice under this procedure will not influence or be influenced by any disciplinary procedures that already affect an employee.

5. Investigation Result

- 5.1 The final investigation report will be submitted to the Chairperson of the Ethics Committee.
- 5.2 Members of the Ethics Committee will decide on the way forward based on the result of the investigation.

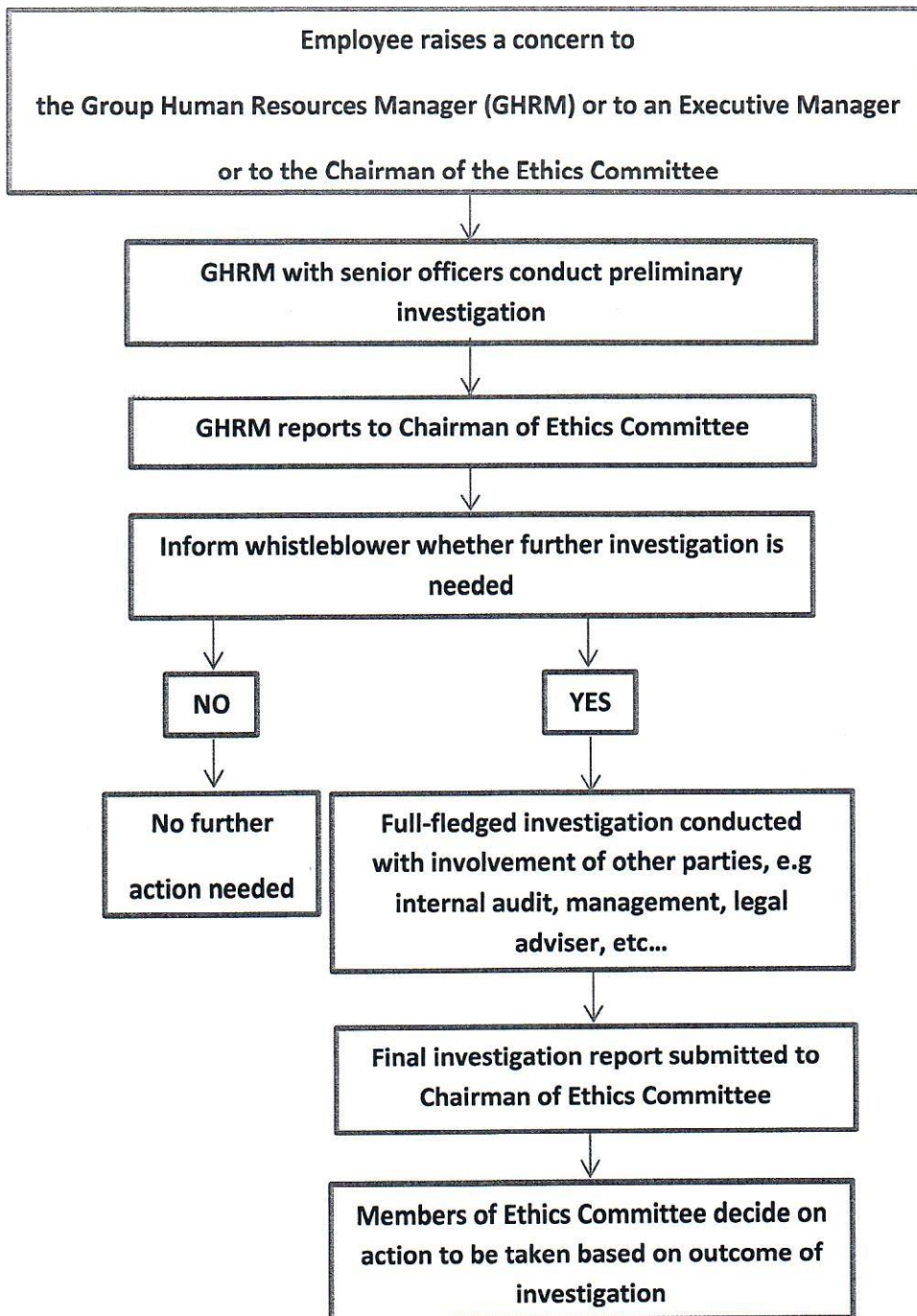
6. Recording

- 6.1 The Group Human Resources Manager shall maintain a record of whistleblowing concerns. The record will include the areas of business investigated, a summary of action taken and the resulting outcome, follow up and feedback.

7. Confidentiality

- 7.1 All those involved in the investigation process will need to maintain strict confidentiality about the contents of any reports and the whistleblower's identity, except where otherwise required by law.

Whistleblowing Procedures Flowchart



11th June 2019