

Employee Concerns Disclosure Policy

1.0 INTRODUCTION

The majority of concerns about issues at work can be easily resolved. However, sometimes it can be more difficult to know what to do when concerns involve:

- breaches of the law or regulations;
- serious misconduct by another person;
- health and safety matters;
- financial reporting or other matters; or
- ambiguous situations where it is not clear which course of action is the right one for the company and its stakeholders.

Individuals who have a reasonable belief that possible improprieties are occurring or have concerns relating to financial matters or other work related situations have a responsibility to speak out. In turn the Company has a responsibility to support those who speak out in confidence and to encourage individuals or groups to come forward where a serious concern exists. The Kerry Group Employee Concerns Disclosure Policy is established to provide guidelines in terms of appropriate means of reporting alleged misconduct and to encourage employees to freely voice any concerns regarding workplace behaviours, without feeling intimidated about sharing those concerns. By knowing about possible improprieties at an early stage we can take the necessary steps to safeguard the interests of both the organisation and all those connected to it.

This disclosure policy is not a substitute for the normal Grievance Procedure or other relevant policies nor is this procedure a channel for raising matters in relation to your terms and conditions of employment. Please refer to your company handbook for all such matters.

2.0 POLICY OBJECTIVES

The objective of Kerry's documented policies is to provide an overview of expectations for employees. No policy can address every situation; employees are expected to use sound judgment in complying with the spirit of the policy.

In addition, the Employee Concerns Disclosure Policy exists to:

- 2.1 Provide guidelines for individuals who feel they need to raise certain issues relating to Kerry Group or their own business unit, in confidence
- 2.2 Set the expectation that Kerry does not tolerate retribution for voicing concerns.

3.0 POLICY SCOPE

This applies to all Kerry Group employees worldwide, anyone doing business for or with Kerry Group and others acting on Kerry Group's behalf. This applies to all locations where Kerry Group conducts business and to all company-sponsored events. This policy may be augmented by related jurisdictional laws as well as process policies and procedures; the stricter policy or law applies.

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4.0 DEFINITIONS

4.1 None.

5.0 GUIDELINES

5.1 Employment Protection and Confidentiality

- Kerry Group encourages appropriate disclosure and does not tolerate retribution for voicing concerns. Anyone who discloses a potential issue, in the genuine belief that unprofessional conduct or improprieties have occurred or are about to occur, to the appropriate person as detailed below will be protected from being treated differently and/or being dismissed by Kerry because they have made the disclosure.
- Having made a disclosure under this policy, if you suffer less favourable treatment than any other employee or agency worker, as a direct result of the disclosure, then the employee treating you inappropriately may be subject to disciplinary action.
- No supervisor has the authority to condition any aspect of employment based on the employee's disclosure: allowing prohibited conduct to occur; or complaining of – or acting to assist the company in – the investigation of prohibited conduct allegations.
- Kerry will treat all disclosures in a sensitive manner. Wherever possible the fact that you have approached the company will remain confidential; however, if the matter is one that the company must report due to its seriousness or if there is a risk to others, they will inform you that they have no choice but to take such action as is appropriate.

5.2 How to Raise Concerns

- Kerry Group encourages concerns to be raised and discussed.

Level 1: Inform your Direct Line Manager or Supervisor

If you are concerned about possible improprieties in matters financial or other matters you should raise it first with your local manager. There is no special procedure for doing this - you can tell him/her about the problem or put it in writing if you prefer.

Level 2: Inform your Divisional/Regional Human Resource Manager & Divisional/Regional Manager

If you feel you are unable to raise the matter with someone in your immediate line management, for whatever reason, please bring the issue to the attention of your Divisional/Regional Human Resource Manager & Divisional/Regional Manager. Again you may tell him/her about the issue or put it in writing if you prefer.

Level 3: Inform the Head of Internal Audit

Group Policy of Kerry Group plc. Prince's Street, Tralee, County Kerry, Ireland

If this document has been printed, it may not be the most current version. The current version is available in mykerry > 'About Us' > 'Code of Conduct'.

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If you feel unable to raise the matter with someone in your Division/Region for whatever reason, please bring the issue to the attention of the Head of Internal Audit.

Level 4: Voice a Concern Ethics Hotline

If you feel unable to raise the matter through any of the aforementioned routes, employees can use the Voice a Concern Ethics Hotline, which is a confidential reporting system. The Voice a Concern Ethics Hotline can be accessed online via email in the "To Make a Report" section at <http://www.kerrygroup.ethicspoint.com>, or by telephone – in more than 100 languages and is available 24 hours a day, 7 days a week. Concerns are automatically routed to the appropriate functions. If you report a concern anonymously, your report will be logged with a unique ID, which you can use to check on the status of the concern raised without providing personal contact information (Refer to section 8.0 References below for contact details).

5.3 Procedure

- Once you report your concern, the person to whom it has been raised will assess what action should be taken, initiating the appropriate enquiries. An initial assessment on how to proceed will be undertaken as quickly as possible, usually within 5 working days. Often this will lead to a formal investigation which, depending on its findings, will determine the action to be taken & timescales involved.
- Investigations to establish all relevant facts will be conducted as sensitively and quickly as possible. Wherever possible, investigations will not be carried out by any person who has had previous involvement in the matter concerned.
- If your concern falls outside the scope of this policy, but within the scope of another Kerry Group policy (e.g. Discipline and Grievance etc.), your contact will explain this to you. In addition, your contact will keep you up-to-date on the outcome of any enquiries and investigations carried out and any actions taken, where it does not impact on the Kerry's duty of confidentiality to others.
- If you are unhappy with the response received, employees can raise their concerns to other levels detailed in this policy. Kerry is committed to ensuring any such issues are handled fairly and properly.

6.0 RESPONSIBILITY

The Employee Concerns Disclosure Policy is owned and maintained by Kerry's Human Resources function. Human Resources is responsible for the creation, administration, updating and communication of the policy.

The effectiveness of this policy will be monitored by Internal Audit.

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7.0 COMPLIANCE

Employees are expected to comply with this and all applicable Kerry policies. Violation of this policy or the refusal to cooperate will result in disciplinary action, up to and including termination and referral to the appropriate authorities, as warranted.

8.0 REFERENCES

For further details on Kerry Group Employee Concerns Disclosure Policy, refer to the Kerry Group standard suite of policies manual. This policy should be applied in conjunction with related policies, including but not limited to the Anti-Fraud Policy and local grievance and disciplinary policies.

Refer to the Voice a Concern section on mykerry at the following link:

<http://mykerry/AboutUs/codeofconduct/Pages/default.aspx>

Voice a Concern FAQs can be found here:

http://mykerry/aboutus/CodeofConduct/_layouts/15/WopiFrame2.aspx?sourcedoc=/aboutus/CodeofConduct/Documents/Voice%20a%20Concern%20Hotline%20FAQs.pdf&action=default&DefaultItemOpen=1

Voice a Concern Phone Numbers can be found here:

http://mykerry/aboutus/CodeofConduct/_layouts/15/WopiFrame2.aspx?sourcedoc=/aboutus/CodeofConduct/Documents/Voice%20a%20Concern%20Phone%20numbers%20May%202012.pdf&action=default&DefaultItemOpen=1

9.0 DOCUMENT APPROVAL AND CHANGE HISTORY

Action	Date
Policy approved	19 March 2012
Policy published	20 March 2012
Policy reviewed and updated	13 February 2014
Policy reviewed and updated	26 January 2015
Policy reviewed and updated	01 February 2016

Note: Policy revisions must be approved by appropriate individuals/teams as described in the Kerry Group Code of Conduct and policy governance model. The most current policy, noting the most recent change or approval, is available to employees on mykerry and supersedes previous versions.