

# Nord Anglia Education

## Whistle Blower Protection Policy

21 September 2016

**Policy Number:** Legal 8.3

**Policy Name:** Whistle Blower Protection Policy

**Description:** Sets out procedures of Nord Anglia Education Inc. (the “Company”) to govern the receipt, retention, and treatment of complaints or concerns relating to ethical, legal, regulatory, Code of Conduct or Ethics or compliance policy breaches.

Version No.	Amendments	Issue Date	Issued By
1.0	First Release (under title “Policies and Procedures for Complaints Regarding Accounting, Internal Accounting Controls, Fraud or Auditing Matters”)	25 March 2014	Chief Legal Officer
2.0	Expanded the Procedures clause	5 May 2014	Chief Legal Officer
3.0	Replacement Policy which supersedes entirely Version 2.0, expanding scope to all reports on all ethical, Code of Conduct and Ethics breach matters	Date Intranet goes live	Audit Committee
4.0	Amendments to 6.1 & 7.1	21 September 2016	Audit Committee

## NORD ANGLIA EDUCATION, INC.

### Whistle Blower Protection Policy

#### 1. **Rationale for this Policy**

- 1.1. Nord Anglia Education, Inc. (the “Company”) is committed to conducting its business with the highest standards of business ethics and to complying with all applicable laws and regulations. Our shareholders, students, parents and guardians, business partners, regulators and other important stakeholders have high expectations of us in this regard. To help us meet our commitment, the Board of Directors (the “Board”) has issued a Code of Conduct and Ethics (“Code”) and a number of other specific corporate governance policies. These apply across the group to all employees and it is very important these are followed.
- 1.2. The Board and Senior Management look to employees, subsidiaries, all affiliates, agents, consultants, and representatives wherever they are located who may be aware of any breach of our Code, Compliance Policies, laws or regulations to let us know so that we can assess and, where called for, investigate and take action to stop any inappropriate behaviour. This helps us strengthen our Culture of Compliance and Ethics and helps protect the Company and its officers and employees against financial, reputational and regulatory risk.
- 1.3. In return for employees raising matters of concern, the Board and Senior Management commit to protecting the confidentiality of any person who makes a good faith report of actual or suspected violations of laws, regulations, our Code or compliance policies (a “Whistle Blower”) and to prohibiting retaliation against them.

#### 2. **Policy Standard**

- 2.1. The Company expects employees and other persons with whom it does business to report suspicions of wrongdoing, including breaches of our Code, Policies, applicable laws and regulations. It offers a number of ways for people to report, including an independently managed hotline, where reports can be made (where local law permits) anonymously. The Company commits to taking all good faith reports seriously and, where there’s a case to answer, doing its best to investigating, with a view to identifying and eradicating any wrong doing.
- 2.2. The Company will protect the confidentiality and, where applicable, the anonymity, of the Whistle Blower to the fullest extent possible under law and consistent with the need to conduct an adequate review and the employee’s wishes. The Company will not tolerate retaliation against any Whistle Blower who has made a report in good faith and will take best effort steps to protect any Whistle Blower at risk of retaliation. The Company may be required to disclose details of the Whistle Blower or the report if compelled to do so by a court or competent legal authority.

### 3. **What to Report**

3.1. Employees are expected to make a report if they are aware of, or suspect, there may be:

- breaches of our Code, Policies or applicable laws or regulations, and/or
- other unethical behaviour; and/or
- concerns or suspicions relating to the Company's accounting practices, internal accounting controls, fraud, internal accounting control weaknesses, misrepresentations in relation to our financial statements or audit reports or any deviation from the full and fair reporting of the Company's financial condition ("Accounting Complaints").

### 4. **How to Report**

4.1. You may report in a number of ways, including;

- a) To your supervisor or Head of Department (or Principal)
- b) To your Human Resources department
- c) To the Chief Legal Officer:

Chief Legal Officer  
Nord Anglia Education  
12<sup>th</sup> Floor, St George's Building  
2 Ice House Street  
Central  
Hong Kong

- d) Via the independently run ethics hotline. This may be done by phone, email, fax or by web-portal and may be made anonymously (except where local laws will not permit anonymous reports):

**Toll-Free Telephone:** Please see **Appendix 1** for a list of numbers.

**Website:** <http://www.lighthouse-services.com/nordanglia>

**E-mail:** [reports@lighthouse-services.com](mailto:reports@lighthouse-services.com) (must include company name with report)

**Fax:** +1 (215) 689-3885 (must include company name with report)

- e) In relation to Accounting Complaints or ethical breaches relating to Senior Management, to the Chair of the Board Audit Committee:

Chairman of Board Audit Committee  
Nord Anglia Education  
12<sup>th</sup> Floor, St George's Building  
2 Ice House Street  
Central  
Hong Kong

## **5. Grievances and False Reports**

- 5.1. This Policy is not designed to provide an avenue or protection for raising employment-related grievances which do not relate to accounting practices or fraud or which do not constitute breaches of the Code, Compliance policies or laws or regulations (e.g. complaints relating to pay, benefits, personal disputes etc.). Such grievances should be raised in the manner provided by and to your local Human Resources Department.
- 5.2. If it is established that the Whistle Blower has made a deliberately false or misleading report, then that conduct itself is considered a serious matter and may render the person concerned subject to disciplinary proceedings.

## **6. What if you receive a Whistle Blower report?**

- 6.1. If reports are made to you locally as a manager, supervisor or Principal, you should notify the Chief Legal Officer immediately to enable appropriate assessment and, where needed, an investigation plan to be agreed. At no point should you attempt to investigate the matter without contacting the Chief Legal Officer first. You should keep the report otherwise confidential and must not tell anyone else, including the subject of any report, as that may compromise the integrity of any investigation.
- 6.2. Reports made to the independent hotline vendor, based in the United States of America, will be sent to the Chief Legal Officer, based in Hong Kong, except in cases where a potential conflict of interest has been identified, in which case, the Chairman of the Board Audit Committee will receive a copy. Employees making a report to the independent hotline vendor are deemed to agree to the international transfer of any personal information contained in their report as described.

## **7. Investigation**

- 7.1. If you submit a whistleblowing report through Lighthouse Services, you will be provided with a case log and you can use this number to log back into the Lighthouse Services website where follow up communication

can be initiated by both parties. Even if you submitted your original report anonymously and local law doesn't require disclosure you may remain anonymous throughout this process.

- 7.2. Once your report is received, Chief Legal Officer (or, as the case may be, the Chairman of the Board Audit Committee) will assess and assign an appropriate Investigating Officer.
- 7.3. The Investigating Officer will, as soon as it is practically possible, send a written acknowledgement of the Whistle Blower's report to the Whistle Blower. Reasonable efforts will be made to promptly investigate reports which raise a case to answer in relation to the matters listed in Clause 3.1 above. Whistle Blowers will be periodically kept informed of the status of the investigation as well as action taken by the Company in response to any substantiated claims.
- 7.4. Chief Legal Officer (or the Chairman of the Board Audit Committee) have the ability to appoint external advisors they deem necessary (e.g. external legal counsel, forensic accountants etc.) to support the investigation and access to all necessary books, records and personnel (subject to local laws) will be available to the Investigating Officer. If third parties are appointed to support the investigation process, they will be required to comply with the principles and procedures set out in this Policy.
- 7.5. If there is evidence of criminal activity then the Investigating Officer, in consultation with the Chief Legal Officer, will inform the police. The Company will takes steps to ensure that the internal investigation does not hinder any formal police investigation.
- 7.6. Records of any report and investigation will be maintained for a minimum of 7 years after the report, or greater period required by relevant local laws.

## **8. Confidentiality**

- 8.1. Where local law permits, the Whistle Blower may make anonymous disclosures. However, the Company is not able to provide protection to you if you do not identify yourself. If you make a disclosure to one of the available reporting channels and provide your details, all reasonable steps will be taken to protect your identity. Only those who need to know your identity for the purpose of investigating your report will be advised, and only with your permission.

## **9. Retaliation**

- 9.1. Retaliation against a Whistle Blower or a person suspected of being a Whistle blower is absolutely prohibited.
- 9.2. Retaliation can include both direct and indirect forms of harassment, intimidation or victimisation in reprisal for making a report, including, without limitation, dismissal, demotion, suspension and more subtle forms of

retaliation, such as exclusion from meetings or projects, or taking away development opportunities that normally would be available.

- 9.3. Whistle Blowers who feel they have or are being retaliated against should advise the Chief Legal Officer.

## **10. Whistle Blower Protection Officer**

- 10.1. If the Chief Legal Officer, the Investigating Officer or any other person feels that the Whistle Blower is either suffering or at risk of retaliation, they may appoint a Whistle Blower Protection Officer (“WPO”) to the Whistle Blower.

- 10.2. The WPO will:

- a) Examine the immediate welfare and protection needs of a Whistle Blower and seek a supportive work environment.
- b) Advise the Whistle Blower of the legislative and administrative protections available to him or her including the right to be relocated or take leave of absence during an investigation where it will not be possible to maintain anonymity.
- c) Listen and respond to any concerns of retaliation.
- d) Raise the matter to senior management and/or the Board Audit Committee, as appropriate.
- e) Keep records of all aspects of the case management of the Whistle Blower.
- f) Ensure the expectations of the Whistle Blower are realistic.

## **11. Board Audit Committee Oversight**

- 11.1. It is the responsibility of the Board Audit Committee to oversee the Whistle Blowing programme to ensure its objectives are achieved.
- 11.2. The Board Audit Committee shall receive reports summarising all Whistle Blowing reports made under this Policy, together with the status of any investigation, any findings and recommended actions and any claims of retaliation against the Whistle Blower.

## **12. Policy Violation**

- 12.1 Breaches of this policy, including participation in any act of retaliation against a Whistle Blower, will be subject to sanctions, including potential dismissal and could under certain laws result in criminal prosecution.

## Appendix 1 - Whistle Blowing Hotline (Toll free number)

Please follow the instructions below for your country. Five countries have direct dial numbers whilst the remaining require dialling a country number followed by the access code in Red below.

**For USA, Mexico, Hong Kong, Cambodia & Czech Republic– Direct dial only using the below numbers;**

USA **844-240-0005**

Mexico: **01-800-681-5340**

Hong Kong: **800-906-523**

Cambodia: **1800-20-9675**

Czech Republic: **800-880-804**

For the rest of the world follow the below instructions.

1/ Enter the country number for your country as shown in the table below.

2/ You will be connected to AT&T - when prompted please enter **800-603-2869**

3/ You are now connected to the hotline.

4/ Listen to and select your preferred language option or press “00” to speak to an operator to let them know what language you would like to communicate in.

Country	Phone Operator	Country Number
China - English	South China - CT	10-811
	North China - CNCG	108-888
China - Mandarin	South China - CT	108-10
	North China - CNCG	108-710
Hungary		06-800-011-11
Poland		0-0-800-111-1111
Qatar	N/A until Nov 2016	N/A until Nov 2016
Singapore	SingTel	800-011-1111
	Star Hub	800-001-0001
Slovakia		0-800-000-101
Spain		900-99-0011
Switzerland		0-800-890-011
Thailand		1-800-0001-33
		001-999-111-11
UAE		8000-021
		8000-555-66
United Kingdom		0800-89-0011
Vietnam	VNPT	1-201-0288
	Viettel	1-288-0288