



Whistleblowing Policy



Whistleblowing Policy

As part of our commitment to uncompromising integrity, PSA Halifax has established the Whistleblowing policy for its employees, business partners and others to report any concerns they may have regarding *The Code*, or the laws and regulations that govern PSA Halifax's business.

The policy seeks to protect a person who, in good faith and without any personal agenda, reports a misconduct or malpractice with PSA Halifax. It is important that the individual communicates the question or concern through one of the available channels, including writing to the Head of Human Resources and/or the Chief Financial Officer or by email to:

psah-whistleblowerchannel@globalpsa.com.

Objective

- The objective of the Whistleblowing Policy is to provide a channel for employees and external parties to bring to the attention of the available channels listed above any misdeeds or improprieties committed by the management or employees of the company without fear of retaliation.
- By reference to "PSA Halifax" in the following pages, it shall be deemed to mean PSA Halifax Limited Partnership and PSA Halifax Fairview Cove Inc. and/or its related or associated companies or subsidiaries.

Scope of Whistleblowing Policy

- Any activity, conduct or omission by an employee or any auditing firm providing external audit services and all other vendors providing services/products to PSA Halifax, relating to accounting, internal controls, internal accounting controls or procedures that are questionable or not in accordance with generally accepted accounting and industry practices, or not in line with *The Code*, shall be deemed as possible improprieties.
- These will include but not be limited to:
 - Fraud or suspected fraud, thefts and dishonest acts;
 - Profiteering as a result of insider knowledge;
 - Accepting or giving bribes;
 - Intimidation, discrimination or harassment of employees and other persons during work in the capacity of an employee;
 - Misappropriation of funds;
 - Disclosure of confidential information to outside parties;

- Conflict of interest in business dealing with external parties or involvement in prohibited activities (refer to *The Code*).
- We encourage that the Whistleblower's identity be made known to enable matters reported to be handled and reviewed promptly. We fully recognize that in certain situations, the whistleblower may wish to remain anonymous and/or is allowed by law to retain the anonymity. While in other situations, local laws prohibit anonymous reporting or only allow anonymous reports related to certain subjects.

All cases will be handled with care and discretion in accordance with local laws and regulations.

For matters which are out of the scope of disclosure described above, the whistleblower would be informed that the matter is out of scope.

- Matters which are out of the scope will be forwarded to the respective parties in accordance to the following guideline, for their follow up:
 - Human Resource-policy related matters – Head of Human Resources
 - Finance-policy related matters – Chief Financial Officer
 - Intra-departmental matters – Managing Director

Channel and Structure for Whistle Blowing

- All employees have a duty to report concerns which they may have, based on reliable and verifiable information provided to them, about possible misdeeds or improprieties committed by employees/management of the company, or by vendors, which can adversely impact the interest of PSA Halifax.

The channels for reporting such concerns or matters include, where appropriate:

- The immediate Supervisor
- The Head of the Department
- Head of Human Resources
- Whistleblowing channel: psah-whistleblowerchannel@globalpsa.com.

The reporting could be via telephone, emails or letters. The appropriate channels will be used to protect the whistleblower.

- To ensure that the Company has a centralized repository of all reported cases, the Human Resources department is tasked to handle all matters related to whistle blowing.

Matters reported through the channels other than the whistleblowing hotline would be forwarded to the Human Resources for further investigation.

The responsibilities of Human Resources include:

- The receiving and recording of matters reported
- The evaluation and assessment of the matter to establish whether to investigate further

- The investigation itself, unless direction of the investigation is deemed necessary to be provided by an Investigation Team
- The preparation/review and endorsement of the investigation report, including recommendations on follow-up actions
- Annual review of policy and recommendation of enhancements
- All matters reported will be reviewed within a reasonable time frame by the **HR** and a decision taken on whether to proceed with a detailed investigation. Guidance/direction will be sought from a Review Panel comprising CEO, CFO and Human Resources where necessary.

Whether the matter reported involves senior management, fraud, misappropriation of funds or bribery, the Board of Directors of PSA Halifax must be informed immediately.

Confidentiality of Whistleblower and Whistleblowee Identity

- The Whistleblower's identity will be kept confidential.
- The number of employees involved in the investigation will be kept to a minimum so as to ensure that the confidentiality of the case and the whistleblower is maintained.
- The identity of the whistleblowee will be kept confidential until there is sufficient evidence to support that it is a genuine case.

Protection for Whistleblower

- The Company provides assurance that the whistleblower's identity will be kept confidential unless such disclosure is required by the court or other regulatory authorities.
- The Company will not tolerate victimization of the whistleblower, and disciplinary action will be taken against those who victimize the whistleblower.
- The Company provides assurance that the employment of the whistleblower will be protected even if the claim of malpractice proves to be erroneous provided the report has been made in good faith. However, reporting with malicious intent will not be tolerated.
- A Whistleblower Protection Officer (a member from Head of Human Resources or Finance) will serve to protect the whistleblower who has acted in good faith, post whistle blowing. The Whistleblower Protection Officer will keep in touch with the whistleblower and monitor the status of the whistleblower to assess signs of victimization or distress.

Protection for Company and Whistleblowee

- Information pertaining to the whistle blowing case will be kept confidential and restricted to the group of designated officers in charge of the investigation. This is to

prevent unnecessary leakage of information which could result in potential lawsuits if there is insufficient evidence to support the case.

- The Company will ensure there are sufficient facts and evidence to support the action/decision to be taken against the whistleblowee, and that the evidence is able to stand up to cross-examination/scrutiny in the courts.
- The Company will ensure that all whistleblowees will not be convicted of any wrongdoing or be unduly penalized until the case facts are proven to be genuine and sufficient evidence is in place to support the case.

Annual Review

- The whistleblowing policy will be reviewed on an annual basis by Human Resources in consultation with legal and internal audit, and recommendations will be made to the Managing Director for final approval.