



CORRUPTION REPORTING PROCEDURE

1. Employees should report to the Company as soon as reasonably possible any suspected or actual corruption, or any activity which could facilitate corruption, unless they have reasonable grounds to believe that such reporting would endanger their own or another person's personal safety.
2. Employees will not suffer any adverse discrimination as a result of making reports in good faith and the Company will take all reasonable measures to protect their identity and safety.
3. In order for the Company to properly investigate any report as much information as possible requires to be provided. General/non specific reports or reports with insufficient information may be discarded as a lack of detail may prevent a properly investigation from being conducted, for example:
 - a. "Someone in our/your company is accepting bribes", or
 - b. "Mr Smith accepts bribes".
4. Reporting can be made using any of the following methods:-
 - a. Contacting the Finance Director at Bourtree Complex, Minto Drive, Altens Industrial Estate, Aberdeen (by person, by telephone or in writing).
 - b. Emailing corruptionreporting@cre-marine.com.
 - c. The email option referred to above will only be accessed by the Finance Director or in periods of his absence by an Executive Board Director appointed by him.
 - d. Note that should a report of corruption be made by a third party then they should be advised to contact the Finance Director using methods (a) to (b) above or arrange to have their report immediately passed to the Finance Director.
5. The Company will:-
 - a. Use all reasonable endeavours to keep reports confidential.
 - b. Accept anonymous reporting. The facility for anonymous reporting can be covered in 4 (a) to (b) above by not signing a handwritten/typed letter, or using an anonymous e-mail address. Obviously named reporting would be preferable in order that:-
 - i. feedback can provided on the report, and
 - ii. possible clarification on any issues contained in the initial report can be discussed in greater detail.
 - c. Disclose the identity of the individual making the report **only** if the individual agrees it may be disclosed and agrees to whom it may be disclosed.
6. The Finance Director shall be responsible for receiving, reviewing and promptly referring reports to an appropriate Board Director for investigation. The Finance Director will maintain a register of reports made and will ensure each report is recorded in writing. The Board Director will be responsible for ensuring the report assigned to them is properly investigated and that they provide the Finance Director with written reports of their investigation. Each report will be retained for as long as may be required to support any criminal proceedings. Reports that have been investigated and do not result in criminal proceedings will be securely shredded 7 years from the date of the original report unless the Board consider that any report should be retained for a longer period.

7. Where the individual who made the original report has provided their name they will be kept informed, if they so wish, of the action being taken to the extent that his information does not prejudice any investigation or endanger the safety of the employee or any other person. If the individual does not believe his report is being properly dealt with then he can make a further report direct to the Chairman.
8. Where an investigation has concluded that corrupt practises have taken place, the report will be discussed at Board level and the Board will decide whether the matter will be passed to the criminal authorities.