

Whistleblowing Policy and Procedure

Laureus World Sports Awards Limited and Laureus Sport for Good Foundation (together “Laureus”)

Introduction

The Whistleblowing Policy and Procedure is designed to put in place a structure whereby issues and concerns can be effectively raised internally by employees so that they can be dealt with speedily and effectively by Laureus.

The Whistleblowing Policy and Procedure also contains an explanation of the Preliminary Investigation stage, in combination with a process step-chart, which may subsequently lead to an internal enquiry or formal investigation. The overriding purpose of the policy is help Laureus adhere to one of its core principles:

“We pride ourselves on maintaining high standards of integrity and honesty in carrying out our business activities. We expect the support of our managers, employees, suppliers and associates in pursuing these goals”.

Laureus is committed to achieving and maintaining these high standards with regard to behaviour at work, service to the public and in all of its working practices.

As an employee you have an important role to play in achieving this goal. Employees will usually be the first to know when someone in the organisation is doing something illegal or improper but will often feel worried about voicing their concerns. This Whistleblowing Policy has been designed to cover the reporting of any genuine concerns you may have about suspected misconduct within Laureus or by a person having business dealings with Laureus.

The Whistleblowing Policy and Procedure should not be used for grievances concerning an employee’s personal employment position. There are a range of policies and procedures which deal with standards of behaviour at work. Employees are encouraged to use these procedures as appropriate. For example, if an employee is aggrieved about their personal employment position, they should use the appropriate grievance procedure to raise the matter.

Application

1. This policy applies to all permanent and fixed term employees of Laureus.
2. If you raise a genuine concern under this policy, you will not be at risk of losing your job or suffering any form of harassment as a result.

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Examples

3. Whilst it is impossible to give an exhaustive list of the activities that may constitute misconduct or malpractice, broadly speaking, Laureus would expect you to report any of the following:
 - 3.1. criminal offences including for example, bribery, extortion, fraud, deception, collusion, cartels, abuse of power, embezzlement, trading in influence and money-laundering;
 - 3.2. failure to comply with any other legal obligations;
 - 3.3. actions which endanger the health or safety of employees or the public;
 - 3.4. actions which cause damage to the environment;
 - 3.5. any actions which are intended to conceal any of the above;
 - 3.6. accounting malpractice or falsification of documents;
 - 3.7. a miscarriage of justice;
 - 3.8. a breach of human rights; or
 - 3.9. any other breach of the Standards of Business Conduct, the Anti-Bribery Code, the Supplier Code and/or any other applicable Laureus or Group policy, code or standard.

Anonymity/Rights of Incriminated Persons

4. To facilitate prompt and appropriate corrective action employees are encouraged not to inform anonymously. The reason for this is that we believe it will be much more difficult for us to investigate a concern and to take speedy and appropriate action where an informant's identity is unknown. Additionally, appropriate safeguards are in place to ensure that the confidentiality of the whistle-blower will be protected at all times and that they will suffer no reprisals or retribution as a result of raising a genuine concern.
5. In order to balance the respective rights of the person incriminated, the whistle-blower, and the relevant company's legitimate investigative needs, Laureus will inform an employee if a formal whistleblowing allegation is made against them (although the identity of the whistle-blower shall be kept confidential). Such employee will also be advised as to who will receive a copy of any subsequent internal report in which their personal data appears and about their right to access and rectify (clarify) information appearing in such report. These rights may be curtailed in cases where there is considered to be a "substantial risk" that exercising them would jeopardise the

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company's ability to investigate the complaint.

Process

6. The process is effectively a two stage process: the initial Preliminary Investigation; followed, where appropriate, by an internal enquiry or formal investigation.
7. In the first instance you should raise a concern with your manager or with an Appropriate Person. An "Appropriate Person" may be any one of the following: local Head of HR or the CEO.
8. If, for whatever reason, you feel you cannot speak to your manager or with such Appropriate Person as is mentioned in paragraph 7 above about your concern, or if you believe that your concern has not been handled properly, then you should directly contact the Laureus Compliance & Governance Officer at whistle.blowing@laureus.com. In the event that direct contact is made with the Laureus Compliance & Governance Officer they shall become the "Appropriate Person" for the purposes of the Preliminary Investigation referred to below.
9. The Laureus Compliance & Governance Officer will, if necessary, report the issue to the relevant nominated internal audit officer at Daimler AG and Richemont SA and shall keep them informed about the course of the investigation and outcome.

Preliminary Investigation

10. Once you have raised your concern with your manager or with an Appropriate Person, Laureus will decide how to respond in a responsible and appropriate manner under this policy. This will initially entail a Preliminary Investigation of your complaint (see process set out in Schedule 1 attached). Depending on the nature of your concern and the outcome of the Preliminary Investigation this may lead to an internal enquiry or a more formal investigation.
11. Once your concern has been communicated to your manager or to the Appropriate Person, Laureus is committed, to the extent that it is permitted by local law and practicable to do so, to respect the privacy and confidentiality of any concerns reported under this policy.
12. A decision as to whether an internal enquiry or a more formal investigation should be carried out will be made once the Preliminary Investigation has been concluded and in any event within 30 days of the complaint having been received by your manager or the Appropriate Person.

Internal Enquiry or Formal Investigation

13. Once the Preliminary Investigation has been concluded a decision will be taken as to the appropriate form that any further enquiry or investigation should take. This will depend

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upon the nature of the complaint. Laureus will inform you of the name of a point of contact for the duration of such enquiry or investigation (the “Point of Contact”).

14. The Point of Contact will inform you whether it is likely that any further assistance will be required from you.
15. If you have a personal interest in the matter under enquiry/investigation or if you believe that you may be implicated in some way in any misconduct or malpractice then you should inform the Point of Contact from the outset.
16. If you are implicated in any misconduct or malpractice then you may face disciplinary action under the terms of your employment contract and/or other relevant code of conduct. The fact that you have blown the whistle will be taken into account in any disciplinary action that may be taken against you.
17. Throughout an enquiry or investigation the Point of Contact will keep you informed of the status of the inquiry/investigation as appropriate, however, he may not be able to give you specific details as this could infringe upon the privacy of another individual.
18. Where appropriate, you will be informed of the outcome of any enquiry or investigation within 15 working days of the completion of the enquiry or Investigation (including any disciplinary investigation).
19. The exact nature of any disciplinary action taken against any person who was the subject of, or implicated in, the concerns that you raised, will remain confidential.
20. Laureus cannot guarantee that we will respond to all concerns in the way that you might wish but we will try to handle the matter fairly and properly. Where you have raised a concern (whether or not there was a case to answer) and providing that you did so in good faith, Laureus will ensure that you are protected against reprisals or victimisation as a result of your concern.

False or malicious concerns

21. This policy and the assurances given at paragraphs 2 and 17 do not extend to anyone who maliciously or in bad faith raises a concern that they know or believe to be untrue. Any person who raises such a concern may be subject to the disciplinary procedures set out in their employment contract and/or other relevant code of conduct.

External contacts

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22. In considering taking a concern outside of Laureus, you should be aware of your duty of confidentiality to Laureus and you should consider whether reporting the concern externally, without first giving Laureus the opportunity to look into the matter, is a reasonable course of action.
23. Laureus believes that this policy should give you the reassurances you need to raise concerns internally, but if you still feel uneasy, we would rather you raised a concern with the appropriate regulator than not at all. Provided you are acting in good faith and you have evidence to back up your concerns, you may also contact an appropriate regulatory body that it is reasonable for you to raise the concern with.

Monitoring the policy

24. Subject to any legal or regulatory restrictions regarding retention of personal data, confidential records will be kept of all matters raised through this policy and the appropriate committee will receive reports with an assessment of the effectiveness of the policy.

Thank you for your support.

SCHEDULE 1

Preliminary Investigation Process

Step	Action	Comments/Consideration
A	Whistle-blower ("WB") contacts manager or Appropriate Person.	
B	Upon initial contact by a (potential) WB the manager or Appropriate Person organises a first meeting in person or by phone.	In some cases the WB may not want to meet or is unable to. This should be recorded in the manager's or Appropriate Person's files.
C	At the start of the first meeting, the manager or Appropriate Person must inform WB of the contents of the Whistle-blower Policy and Procedure and any possible consequences.	The manager or Appropriate Person should document all relevant steps and meetings in writing. This data must be collected in a separate and secure file. Local privacy and disclosure obligations should be made clear (i.e. will WB be entitled to have any access to the files?). The manager or Appropriate Person should contact the Laureus Legal Department if in any doubt.
	In this meeting the manager or	Check if WB has read and understood the Whistle-blower

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	Appropriate Person should provide WB with an overview of the procedure, including who may be involved. WB should also be informed of their rights and responsibilities.	Policy and Procedure. If not, the manager or Appropriate Person should explain it and give WB a copy.
	At the first meeting the manager or Appropriate Person and WB should agree whether to discuss detailed facts or case sensitive details of the actual complaint, or whether these should be discussed at a follow-up meeting.	At this stage WB may be emotional and it may not be appropriate to discuss full details of the complaint. However, WB may wish to discuss the case in detail and therefore the manager should be prepared for either eventuality.
	In case a follow-up meeting is required the manager or Appropriate Person should suggest a venue and time.	If appropriate consider whether a second line colleague should attend any meeting(s). Note that WB's consent should be obtained to include another party in the meeting.
	If deemed appropriate by either WB or the manager or Appropriate Person the venue for any meeting can be an external location.	If the location is external ensure that it is a safe, discreet, but public location for the protection of the manager or Appropriate Person and WB.
	In the first, or follow up, meeting(s) WB should inform the manager or Appropriate Person about the full nature of the complaint.	A verbal report to the manager or Appropriate Person should be accompanied by any written complaint made by WB. If WB produces nothing in writing the manager or Appropriate Person should ensure that details are documented and confirmed (to the extent possible). It is advisable to confirm receipt of any information within three working days.
D	The manager or Appropriate Person, either during the first meeting, or any follow-up meeting(s), should consider whether the reported complaint is to be properly addressed under WB complaint procedure, or under another more appropriate procedure or in some other manner.	If the manager or Appropriate Person considers that the complaint should be dealt with in some other manner he should inform WB that the Whistleblowing process will cease to be applied and advise of the appropriate alternative course of action.
E	The manager or Appropriate Person will start a preliminary investigation obtaining advice where appropriate from Internal Audit, legal or other relevant functions.	Discretion is extremely important. The manager or Appropriate Person should not use the name or other identifying aspects of WB if at all possible, unless this would otherwise compromise the investigation.
F	When the manager or appropriate Person has gathered sufficient	

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	information during the preliminary investigation he should report the complaint and the outcome of the preliminary investigations to the Point of Contact, except where the Point of Contact is himself the subject of the complaint. In this case, the next appropriate level of management must be contacted.	
	The manager or Appropriate Person must notify WB that the complaint will be closed if, together with the Point of Contact, it is decided that the preliminary investigation has led to the conclusion that there is no justification for the complaint.	Notifications to WB must be in writing.
G	Where appropriate the manager or Appropriate Person shall notify WB if the complaint is to be further investigated or if it has already been settled and of all relevant consequences or steps taken as a result.	Notifications to WB should be in writing.
H	If the preliminary investigation has revealed indications of possible violations of internal standards, codes and/or policies or external regulations or other irregularities, the Point of Contact will decide how any further enquiry or investigation is to be carried out and concluded.	The Point of Contact in conjunction with the manager or Appropriate Person and with relevant guidance from Legal/ Corporate Governance/Internal Audit etc. will decide how any further enquiry or investigation is to be carried out after consulting the legal entity concerned or the next level of management if the management of the legal entity concerned is part of the complaint
I	Where appropriate the manager or Appropriate Person should inform WB about the progress of the Whistle-blower complaint.	If possible all reports should be confirmed in writing. If not the manager or Appropriate Person should make an appropriate file note.

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