

## **Complaints and Whistleblowing Procedure**

SkyePharma encourages and expects the highest standards of compliance with legislation and of accounting, financial reporting and auditing requirements. The purpose of this procedure is to ensure that, in the event that employees have any legitimate concerns about these or other such matters, these may be raised without fear of reprisals in any form. Staff may raise a concern, anonymously if preferred, by contacting the group Company Secretary in confidence on +44 (0)20 7491 1777 or in writing at SkyePharma PLC at 105 Piccadilly, London W1J 7NJ. Any complaints received by the Company Secretary will be reported to the Audit Committee of the Company, comprising independent non-executive directors.

### **Responsibility**

All employees have a right and a moral responsibility to report improper actions and omissions. Employees who report genuine concerns in good faith and compliance with the law are protected from retaliation. In some circumstances you may be breaching your contract and/or breaking the law if you DO NOT raise your concern with management or an appropriate body.

Examples of malpractice covered by this procedure include actions which may be:

- a) illegal or contrary to the Company's reported accounting practices
- b) contrary to policy, regulation, procedure or instructions,
- c) likely to endanger service users, members of the public and/or colleagues,
- d) unprofessional or inappropriate or conflicts with a general understanding of what is right and wrong.

### **Procedures**

All managers have a duty to ensure that staff are easily able to express their concerns and are able to raise concerns about malpractice by others to their manager. This would normally be the primary route for initial complaints. The Company Secretary will keep a record of all matters raised.

In the UK the Public Interest Disclosure Act has rules for making such a disclosure:

- a) You must disclose the information in good faith.
- b) You must believe it to be substantially true.
- c) You must not act maliciously or make false allegations.
- d) You must not seek any personal gain.

### **When to use Public Interest Disclosure**

Public Interest Disclosure (commonly called "whistleblowing") is required when employees, in good faith, believe employers or colleagues are engaged in an improper course of illegal or unethical conduct, and they must be able to disclose such conduct free from fear of intimidation or reprisal. Reporting improper actions outside normal channels will be necessary where attempts to report it in the past have been unsuccessful or where, in good faith, the employee believes that the malpractice will only be dealt with by a person who does not have direct managerial responsibility for that employee or, in exceptional cases, by some official external body.

The Company will ensure that disclosures made in good faith are properly heard and dealt with within this procedure. The identity of those making a disclosure will remain confidential, to the extent allowed by the law, unless the employee waives that right in writing. Retaliation against staff acting in good faith by making an unwarranted adverse change to their employment status terms and conditions is prohibited.