

GOOD FAITH REPORTING POLICY

INTRODUCTION

All organisations face the risk that certain employees may engage in conduct that violates the law, regulations or the policies of the organisation itself. Employees may be concerned that by reporting, or co-operating in investigations of, potential misconduct they will be opening themselves up to victimisation or detriment or risking job security.

Corporate governance initiatives, both in Europe and the US, have stressed the need for listed companies to put in place arrangements to enable employees to voice concerns about wrongdoing. In addition particular legislative requirements, in one or more of the jurisdictions in which the Group does business, have set out specific whistleblower protections. These include the UK Corporate Governance Code attached to the Listing Rules of the Irish and London Stock Exchange; the Competition Act, 2002 in Ireland, the Public Interest Disclosure Act, 1998, the Public Interest Disclosure Act, 2014 in the UK and the Sarbane - Oxley Act in the US.

Separate specific legislative/regulatory requirements in respect of whistleblowing reports will be directly applicable to certain business units and this Policy does not replace such requirements, for example, the Public Interest Disclosure Act, 1998 in the UK and in Ireland.

This policy is designed to ensure Employees have the opportunity to report wrongdoing or potential wrongdoing and, provided they are acting in good faith, they have a right not to suffer any detriment by virtue of having made a report.

SCOPE

The policy applies equally to all Employees of the Greencore Group.

For the purposes of this policy "Employees" means all persons employed by any member of the Group on foot of a contract of employment, whether permanent, part-time or fixed-term and for the avoidance of doubt includes directors and officers, the Group Chief Executive, Group Chief Financial Officer and all other senior management.

PURPOSE OF THIS POLICY

To foster a culture of openness and honest communication and to ensure the attainment of the objectives set out in the Group Code of Business Practice and full compliance with all legal, regulatory and other requirements and ensuring the integrity of all Employees.

GOOD FAITH REPORT OF WRONGDOING

A Good Faith Report of Wrongdoing (a "Report") is a report, made in good faith, of information which, in the reasonable belief of the Employee making the Report is true and tends to show that one or more of the following (an 'Improper Action') has been committed, is being committed, or is likely to be committed:

- A criminal offence (such as fraud, including mail or securities fraud or theft);
- A breach of any legal obligations (such as failure to comply with competition legislation or anti-money laundering procedures);
- Braches of the Group Code of Business Practice or any other Group code or policy;

- Breach of systems or codes of practice which may be applicable in particular business units;
- Impropriety including but not limited to matters of financial reporting, financial control, tax evasion, accounting or auditing;
- Deliberate concealment relating to any of the above.

The Improper Action may have occurred in the past, be currently occurring or be likely to be occur. Reports should be made as promptly as practicable and as a general rule, a Report should be made within 6 months of the Employee becoming aware of the wrongdoing. No Employee will suffer any victimisation or detriment for making a Report (whether internally or externally) provided the Report is made in good faith and where the Employee concerned reasonably believes that the information disclosed and any allegations contained in the Report are substantially true.

Employee concerns will be treated seriously and each case will be considered on its own facts. The Employee making the Report will not be asked to prove anything. To the fullest extent practicable, Reports and any subsequent investigation will be treated in confidence. However, in certain circumstances, Employees should be aware that disclosure to third parties may be required by legislation, a governmental body or agency, a regulatory Code of Conduct or by a Court or Tribunal. In some cases, Employees may be called upon by a Court or other Tribunal to give evidence regarding the subject matter of the Report. In such circumstances, reasonable support (which may include legal advice) will be provided to the Employee.

Where practicable and within the constraints of applicable legislation Employees who make a Report will receive feedback on any investigation.

If any Report is made in bad faith, for instance maliciously, in order to cause disruption within the Group, or contains information which the person making the report does not believe is substantially true, or if the disclosure is made for personal gain, such report may be treated as the basis for a disciplinary matter under the Group's Disciplinary Procedures.

RESPONSIBILITIES

Group Audit Committee - Ownership of the policy and oversight of its implementation.

Group Company Secretary - To receive and evaluate Reports and to determine the nature and scope of any necessary investigation and to advise the Audit Committee of all Reports made, if any, at each Audit Committee Meeting.

Group Head of Risk Management - To investigate and to follow the appropriate steps once a Report is made.

All Employees - To ensure that Reports are made when appropriate, are valid and made in good faith.

PROCEDURES FOR GOOD FAITH REPORTING

If an Employee wishes to make a Report internally the following process should be followed: -

- Report your concern to Expolink, via the confidential, anonymous and free telephone service, or
- Report your concern, in writing, to the Group Company Secretary or manager.
- The Group Company Secretary will discuss such Reports with the Group Legal Adviser, the Group Head of Risk Management or such other officers and employees of the Group and third parties as are deemed appropriate and arrange for such investigation as may be necessary to be undertaken. External investigation may be undertaken or external advisers consulted in circumstances where it is deemed appropriate. In some cases the receipt of the Report will trigger an obligation on the part of the Group to report the matter to external Regulatory Authorities.

SERVICE STANDARDS

Service standards are provided as guidelines. While every effort will be made to adhere to the timeframes set out below depending on the range and complexity of matters at issue it may not be possible to comply with the service standards.

Activity	Service Standard	Accountability
Initial Evaluation	Within 10 working days of notification of Report	Group Company Secretary ("GCS")
Full Investigation	Within 20 working days of the Initial Evaluation, if required	Group Head of Risk Management/or such other person/agency as is determined by GCS
Investigation Report	Within 10 working days of completion of Full Investigation	Group Head of Risk Management/or such other person/agency as is determined by GCS
Formal feedback to Employee making Report (where possible)	Within 5 working days of completion of Full Investigation or Initial Evaluation if no investigation is to take place	GCS

Conor O'Leary
Group Company Secretary

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