



# Walgreens Boots Alliance

<b>Policy number:</b>	<b>WBA COMPL 1</b>
<b>Policy title:</b>	<b>Audit Committee Complaint Policy for Accounting and Auditing Matters</b>
<b>Effective date:</b>	<b>31 January 2017</b>
<b>Version:</b>	<b>2.0</b>
<b>Owner:</b>	<b>Vice President, Global Internal Audit</b>
<b>Description:</b>	<b>The purpose of this policy is to provide the rules for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters.</b>

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## 1. Purpose

The Audit Committee has established the following policy to define the procedures for:

- the receipt, retention and treatment of complaints received by Walgreens Boots Alliance from any internal or external source regarding accounting, internal accounting controls, or auditing matters (“Complaints”)
- the confidential, anonymous submission by Walgreens Boots Alliance employees or by other individuals not directly employed by Walgreens Boots Alliance of concerns regarding questionable accounting, internal accounting controls or auditing matters (“Concerns”)

The objective of this Policy is to ensure that all Complaints and Concerns are handled quickly and efficiently and to make clear the respective responsibilities of all employees of Walgreens Boots Alliance Divisions, Businesses and Corporate functions for the receipt, retention, handling and communication of all Complaints and Concerns.

## 2. Definitions

**Walgreens Boots Alliance** means for the purpose of this Policy, the holding company, Walgreens Boots Alliance, Inc. and any of its Divisions, Businesses, Corporate functions or companies in which Walgreens Boots Alliance has a controlling interest.

**Complaints and Concerns** relate to any questionable accounting, internal accounting controls or auditing matters including, without limitation, the following:

- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of Walgreens Boots Alliance
  - Fraud or deliberate error in the recording and maintaining of financial records of Walgreens Boots Alliance
  - Deficiencies in internal accounting controls or noncompliance with any Walgreens Boots Alliance policies and procedures relating to internal accounting controls
  - Misrepresentation or false statements to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of Walgreens Boots Alliance
- or-**
- Deviation from full and fair reporting of the financial condition of Walgreens Boots Alliance.



### **3. Receipt of Complaints and Concerns**

All employees of Walgreens Boots Alliance must report promptly to their line manager any Complaints and Concerns which meet the definition contained in section 2 above. If the line manager is not available, the Complaint or Concern must be made promptly to the executive to whom their line manager reports.

In the case that employees and other individuals do not wish to disclose themselves, employees and other individuals may communicate Complaints and Concerns on a confidential and anonymous basis either through third party telephone whistleblowing lines or third party websites that Walgreens Boots Alliance has established in the countries in which it operates.

The telephone numbers for these whistleblowing lines and addresses for these third party websites are listed by country in Exhibit 1 of this Policy. When Walgreens Boots Alliance purchases a controlling interest in a business in a new country, it will promptly establish whistleblowing lines and/or websites that facilitate the confidential, anonymous submission of Complaints and Concerns in the new country.

Individuals calling the whistleblowing line have the option of identifying themselves or remaining anonymous. If individuals do not wish to use a whistleblowing telephone line, they also have the option of anonymous communication via a dedicated website in each country.

All calls received by the third parties which meet the definition of Complaints and Concerns contained in section 2 as well as any Complaints and Concerns received by line management and by any other persons must be forwarded immediately to one of the senior corporate executives of Walgreens Boots Alliance designated in Exhibit 1, for investigation by the Vice President, Global Internal Audit of Walgreens Boots Alliance in accordance with the procedures described in section 4.

### **4. Treatment of Complaints and Concerns**

1. All Complaints and Concerns will be administered, reviewed and investigated by the Walgreens Boots Alliance Vice President, Global Internal Audit (or, in the event the Vice President, Global Internal Audit is the subject of a Complaint or Concern, by the Global Chief Compliance Officer or such other persons as the Audit Committee deems appropriate), in so doing ensuring that the Global Chief Financial Officer, Global Chief Administrative Officer and General Counsel, the Global Chief Risk Officer and the Global Chief Compliance Officer are fully briefed on the nature of any Complaint or Concern. Confidentiality must be maintained



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to the fullest extent possible, consistent with conducting an adequate review and with any applicable legal requirements.

2. All Complaints and Concerns handled pursuant to section 4.1 are reviewed under the direction and oversight of the Audit Committee. Any Complaint or Concern which could in the judgement of the Vice President, Global Internal Audit, the Global Chief Financial Officer, the Global Chief Administrative Officer and General Counsel, the Global Chief Risk Officer or the Global Chief Compliance Officer have a material adverse financial or reputational consequence on Walgreens Boots Alliance must be reported immediately to the Audit Committee Chair.
3. The Vice President, Global Internal Audit must immediately upon receipt forward to the Audit Committee Chair any Complaint or Concern in which a Section 16 officer of Walgreens Boots Alliance is specifically named.
4. The Vice President, Global Internal Audit shall direct all internal investigations of Complaints and Concerns except as otherwise provided herein. The results of all internal investigations that have been communicated to the Audit Committee Chair will be discussed and reviewed with the Global Chief Financial Officer, the Global Chief Administrative Officer and General Counsel, the Global Chief Risk Officer and with the Global Chief Compliance Officer, following which the conclusions and results of the investigation shall be provided to the Audit Committee Chair.
5. At any time, the Vice President, Global Internal Audit, the Global Administrative Officer and General Counsel, the Global Chief Risk Officer, the Global Chief Compliance Officer or any member of the Audit Committee may retain outside counsel or other advisers to perform or assist in investigations at the expense of Walgreens Boots Alliance. The Administrative Officer and General Counsel, the Global Chief Risk Officer and/or a General Counsel and the Global Chief Compliance Officer will communicate the results of any investigation for which they retain such outside resources to the Global Chief Financial Officer and to the Vice President, Global Internal Audit, following which the conclusions and results of the investigation shall be provided to the Audit Committee Chair.
6. In accordance with applicable law, including Section 806 of the Sarbanes-Oxley Act of 2002 and Section 21F of the Securities Exchange Act of 1934, as amended, Walgreens Boots Alliance will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful



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actions of such employee with respect to good faith reporting of complaints regarding accounting matters or otherwise.

## 5. Reporting and retention of Complaints and Concerns

The Vice President, Global Internal Audit, or person(s) designated by the Vice President, Global Internal Audit, shall enter all Complaints and Concerns within the Walgreens Boots Alliance Asset Protection case management system, and track their receipt, investigation and resolution.

Audit Committee members shall be granted access promptly to the case management system when requested. Full details of all Complaints and Concerns received will be promptly made available to the Audit Committee at any time during the process and when requested by the Audit Committee.

The Vice President, Global Internal Audit will prepare and distribute a quarterly summary of Complaints and Concerns to the Audit Committee.

Records of Complaints and Concerns shall be maintained for five years.

## 6. Equity method investments

Walgreens Boots Alliance executives who represent Walgreens Boots Alliance on the boards of equity method investments must encourage the boards and executive management to have in place similar complaints policies for accounting, internal accounting controls and auditing matters.

If equity method investments are not responsive to this request, the matter must be communicated to the Audit Committee.



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## 7. Exhibit 1: Confidential Reporting Telephone Lines and Website Addresses

COUNTRY	PHONE NUMBER	WEBSITE ADDRESS
Chile	(02) 2 938 20 49	<a href="http://www.reportit.me/cl">www.reportit.me/cl</a>
China	4001 205 993	<a href="http://www.reportit.me/cn">www.reportit.me/cn</a>
Czech Republic	800 142 633	<a href="http://www.reportit.me/cz">www.reportit.me/cz</a>
Egypt	Web Only	<a href="http://www.reportit.me/eg">www.reportit.me/eg</a>
France	0800 914 164	<a href="http://www.reportit.me/fr">www.reportit.me/fr</a>
Germany	0800 182 7126	<a href="http://www.ichhabewaszumelden.de">www.ichhabewaszumelden.de</a>
Hong Kong	800 960 689	<a href="http://www.reportit.me/hk">www.reportit.me/hk</a>
Italy	800 786 365	<a href="http://www.reportit.me/it">www.reportit.me/it</a>
Lithuania	8800 031 814	<a href="http://www.reportit.me/lt">www.reportit.me/lt</a>
Mexico	01800 123 7031	<a href="http://www.reportit.me/mx">www.reportit.me/mx</a>
Netherlands	0800 024 9819	<a href="http://www.reportit.me/nl">www.reportit.me/nl</a>
Norway	800 11 850	<a href="http://www.reportit.me/no">www.reportit.me/no</a>
Republic of Ireland	1800 812 938	<a href="http://www.reportit.me/ir">www.reportit.me/ir</a>
Romania (landline)	0800 894 133	<a href="http://www.reportit.me/ro">www.reportit.me/ro</a>
Romania (mobile)	0316 30036	
Spain	900 948 913	<a href="http://www.reportit.me/es">www.reportit.me/es</a>
Switzerland	0800 890011, then dial 855 223 1122	<a href="http://wtf.tnwgrc.com/wbad">wtf.tnwgrc.com/wbad</a>



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Thailand	00 1800 441 3116	<a href="http://www.reportit.me/th">www.reportit.me/th</a>
Turkey (landline)	00800 448 826266, then dial 8888	<a href="http://www.reportit.me/tr">www.reportit.me/tr</a>
Turkey (mobile)	0 850 252 6535, then dial 8888	
United Kingdom	0800 097 1132	<a href="http://www.reportit.me/uk">www.reportit.me/uk</a>
USA (legacy Alliance Boots)	1 844 708 0410	<a href="http://www.reportit.me/us">www.reportit.me/us</a>
USA (Walgreens)	1 855 924 2633	<a href="http://www.tnwgrc.com/walgreens">www.tnwgrc.com/walgreens</a>

**SENIOR WBA CORPORATE EXECUTIVES – CONTACT DETAILS**

<b>Caroline Budde</b> Interim WBA Global Chief Compliance and Privacy Officer	<b>001 847 964 4941</b>
<b>Kenneth Carr</b> Senior Vice President, Global Chief Risk Officer	<b>0044 193 287 1410</b>
<b>Troy Kelly</b> Vice President, Global Internal Audit	<b>001 847 315 3741</b>
<b>Frank Standish</b> Senior Vice President and Chief Administrative Officer – International	<b>0044 207 138 1172</b>