Unit IG2: Risk assessment

Declaration: By submitting this assessment (Parts 1 – 4) for marking I declare that it is entirely my own work. I understand that falsely claiming that the work is my own is malpractice and can lead to NEBOSH imposing severe penalties (see the NEBOSH Malpractice Policy for further information).

Important note: You must refer to the document 'Unit IG2: risk assessment – Guidance and information for learners and Learning Partners' while completing all parts of this assessment. Your Learning Partner should provide you with a copy, but it can also be downloaded from the relevant resources section for this qualification on the NEBOSH website.

Part 1: Background

You should aim to complete this section in 150 - 200 words.

Topic	Comments
Name of organisation*	Hayyat Mill Limited
Site location*	Lahore, Pakistan
Number of workers	650
General description of the organisation	Hayyat Mill Limited Limited has grown to become one of Pakistan's top producers and exporters of paper goods. With its exceptional quality and quantity of all paper-related products, Mill is one of the country most well known and established paper markets. High-coated, uncoated, and super high-finish papers are all produced by the company, along with recycled and virgin pulp writing and printing paper. When I visited the business to conduct my risk assessment, I observed that the employees were performing a range of maintenance duties, such as hot work and work at heights, as well as operations like cutting wood, refining, cleaning, bleaching, pressing, and rolling.The plant used a variety of heavy machinery, including pulpers, digesters, rollers, power generators, boilers, bleaching, chopping, refining, and four-drinier machines. Workers work in single **shift** from 08:00 am to 05:00pm. Most of the workers of this organisation were of young age and about 20 women were also working in offices.
Description of the area to be included in the risk assessment	In my risk assessment, I looked at the sections with fourdrinier, cutting, rolling, drying, storing, pressing, and power generators, as well as the mechanical and electrical workshops and parking lots.
Any other relevant information	Together with his staff of officers and supervisors, the HSE manager, who answers directly to the finance director, will be in charge of overseeing health and safety at the facility.

* If you're worried about confidentiality, you can invent a false name and location for your organisation but, all other information provided must be factual.

You should aim to complete this section in 100 - 200 words.
Note: this section can be completed after you have competed your risk assessment.

Outline how the risk assessment was carried out this should include: • sources of information consulted; • who you spoke to; and • how you identified: - the hazards; - what is already being done; and - any additional controls/actions that may be required.	I started my risk assessment task by consulting with international labour organization website which helped me a lot to know about managing health and safety of the manufacturing plant. Then I visited Some HSE websites which gave me plethora of information about managing health and safety at any workplace. https://www.ilo.org/global/topics/safety-and-health-at-work/industries-sectors/WCMS_219028/lang--en/index.htm http://www.hse.gov.uk/pubns/priced/hsg261.pdf https://www.ilo.org/safework/areasofwork/chemical-safety-and-the-environment/WCMS_111320/lang--en/index.htm After that, I read the RRC International IG2 book, which was really helpful in helping me comprehend the risks, their categories, and their management strategies. I also looked into how the risk assessment process is carried out in this book. After that, I visited the manufacturing plant and had conversations with the managers, workers, engineers, technicians, and operators. They were all well-versed in occupational safety and health. The staff was well-educated, wore personal protective equipment, and the facility's overall health and safety conditions were outstanding. I then examined the history of incidents, accidents, and near misses. The dangers of the job were deduced from all these sources. Then, I looked back to my notes and observations from my visit to determine if further control measures are necessary. I also referred some of the HSE notes on chemical safety like http://www.hse.gov.uk/pubns/priced/hsg261.pdf

Part 2: Risk Assessment

Organisation name: Hayyat Mill Limited Mill Limited
Date of assessment: July 11, 2025
Scope of risk assessment: Fourdrinier section, cutting section, rolling section, drying section, storage area, pressing section, power generator section, electrical and mechanical workshops and parking areas.

Hazard category and hazard	Who might be harmed and how?	What are you already doing?	What further controls/actions are required?	Timescales for further actions to be completed (within …)	Responsible person's job title
Health, welfare and work environment Extremes of the temperature in boiler hall.	Workers, visitors and supervisors and maintenance workers working can get harmed. Extremes of the temperatures are always dangerous for the workers because Due to high temperature workers can get heat stroke, fatigue, stress and dehydration.	The work place was totally shaded. Shift pattern was there to reduce work stress. Drinking water facility was also available.	1. Cooling fans must be installed in the areas of high temperature 2. Cooling shelters must be provided to the workers of the industry. 3. Provide isotonic energy drinks to the workers. 4. Medical health checks must be provided to the workers 5. Provide rest breaks to the workers 6. Provide heat resistant clothing to the workers to avoid extreme temperatures.	1 month 1 month 2 weeks 1 month 2 weeks 2 weeks	Plant manager Finance manager Area manager Medical Team Hr manager Plant manager
Electricity In the CCR rooms, there are faulty electrical outlets and circuit boards that pose a risk of electrocution.	All the workers of the CCR rooms can be harmed. worker can get contact with these damaged sockets and electrical boards while plugging or unplugging the power cable of electrical equipment and they can get electrical shock,	Workers were given training on the electrical hazards. Circuit breakers were also installed. Trained first aiders were available in the plant to deal with any emergency.	1. All the damaged electrical sockets and electrical boards must be replaced with new ones 2. All the electrical equipment and insulations must be checked and inspected by competent person.	2 weeks 1 week 1 month	Finance manager HSE Officer

Hazard category and hazard	Who might be harmed and how?	What are you already doing?	What further controls/actions are required?	Timescales for further actions to be completed (within …)	Responsible person's job title
	electrical burn and cardiac arrest etc.		3. Routine base maintenance of all electrical equipment is required on regular basis 4. Fuses must also be installed Safety signs about electrical hazard must be displayed	2 weeks 2 weeks	Maintenance staff Electrical Engineer Plant manager
Working at height The use of a movable ladder to do electrical repair in a mechanical workshop, which might result in a worker's fall.	The workers that are working at height can be damaged. The movement of ladder is dangerous for the workers that are standing on them due to the inadequate movement of the ladder the workers can get fallen on the floor and can get injuries like bone fracture, damage body part, sprains, bruises etc.	The area was barricaded. The workers were given necessary PPE'S like fall arrest system but they were not using it	1. Purchase a fixed ladder or mobile elevated working plate from. 2. Conduct the TBT (tool box talk) of the workers 3. Give them proper training on the uses of necessary PPE's while working on height. 4. Equipment used while working at height should be properly inspected and maintained. All the work at height activities must be under permit to work system	1 month 1 week 3 weeks 1 week 2 weeks	Finance manager HSE Officer Safety Supervisor HSE Officer HSE Manager

Hazard category and hazard	Who might be harmed and how?	What are you already doing?	What further controls/actions are required?	Timescales for further actions to be completed (within …)	Responsible person's job title
Hazardous substance High concentration of black smoke in the power generation section which can cause respiratory issues.	All the workers, supervisors, engineers and fore men that are working in the power generation section can be harmed. There is high concentration of smoke producing from generation section and workers are working in this area without PPEs.The exposure of black smoke to the workers for as long period of time can create many health problems in the workers like the workers can get asthma and lungs cancer problems etc.	Barricading of area with barricading tape is done. Direction of released gasses discharge vent was upside to minimize accumulation in environment.	1. Replace catalytic convertor and install good quality catalytic convertor on the vent and maintain record. 2. Increase the height of discharge vent to safe limit. 3. Construct generator shed in a separate well-ventilated area to minimize exposure of workers with harmful smoke. 4. Provide detailed maintenance to generators and replace damaged mechanical parts and ensure to maintain record of maintenance. Provide information, instruction and training to the workers.	1 month 1 month 1 month 1 month 1 week	Finance manager Area supervisor Plant manager Maintenance staff HSE Officer
Fire Welding activity outside the storage	The welding worker and all other workers working in the plant can get harmed.	Fire extinguishers were present Tool box talk was conducted. Area supervisor was informed.	1. Design a safe and well-ventilated area for welding work	2 weeks 1 month	Finance manager HSE Manager

Hazard category and hazard	Who might be harmed and how?	What are you already doing?	What further controls/actions are required?	Timescales for further actions to be completed (within …)	Responsible person's job title
area for maintenance purpose while there was paper product which can cause fire.	The welder was doing the welding activity outside the storage area and there was paper product stored in the storage area and any spark from the welding activity can be get contact with the paper product and a big fire accident can happen. The workers can get caught in the fire and they can get burns injuries, asphyxiation and inhaling problems		2. All the hot work activities must be permit to work system. 3. Barricade area and clean the floor by removing the flammable material. 4. Arrange training for workers about the hazards and precautions of hot work. 5. Provide heat retardant blankets and welding booth for welding activities. Hire a fire watcher and he must be with the welding workers	1 week 1 week 2 weeks 2 weeks	Area supervisor HSE Officer Plant manager HR manager
Slips and trips Due to a water leak, the washing and bleaching area has a slippery surface that poses a slip danger.	The workers, supervisors and labours working in washing and bleaching section can be harmed The floor was slippery due to the leakage of water washing and bleaching section. While moving on the floor, the worker can slip on the floor and can get many injuries like head injuries,	Safety signs were installed at different spots. Workers were wearing slip resistant shoes etc.	1. Clean the floor as soon as possible. 2. Spill kits must be installed and the workers must be given training to use them 3. Slip resistant matts must be installed. 4. Lux level of the washing and bleaching section must be maximum	1 week 1 week 2 weeks 3 weeks	Area supervisor Plant manager Plant Manager Area manager

Hazard category and hazard	Who might be harmed and how?	What are you already doing?	What further controls/actions are required?	Timescales for further actions to be completed (within …)	Responsible person's job title
	internal injury and external injury.		5. Implement a maintenance and inspection plan for the seals of all the pipelines Conduct tool box talk of the workers on safe movement in the workplace on daily basis.	1 month 1 week	Maintenance staff HSE Officer
Work equipment and machinery Uncovered, potentially hazardous components of the pressing machines posed a risk of entanglement.	All the workers that working near pressing machines can be harmed. The workers working around the machinery can get contact with the moving parts of the machinery and they can get many injuries like cuts, sprains and bruises and the in severe condition their body parts can also damage and the bone fracture can also happen.	Emergency stop buttons were installed. Information and training was given to the workers.	1. Safety guard must be installed around the dangerous parts of the machines. 2. Precaution methods and safety signs must be installed in the area. 3. Tool box talk about machine hazard must be conducted. 4. Install tripping devices on the machines Workers must be supervised while working with machinery.	1 month 1 week 1 week 1 month 1 week	Mechanical Engineer Area supervisor HSE Officer Mechanical Engineer Area manager
Noise Several machine operations, including the	All the workers working in the fourdrinier machine, pressing machines and rolling machines areas can be harmed	Tool box talk was conducted for the workers. Earplugs and other necessary personal protective equipment were given to the workers.	1. Install sound absorbing material around the noise producing machines. 2. Implement proper maintenance programme on machines to	1 month 1 month	Plant manager Maintenance staff

Hazard category and hazard	Who might be harmed and how?	What are you already doing?	What further controls/actions are required?	Timescales for further actions to be completed (within …)	Responsible person's job title
Fourdrinier machine, pressing machines, and rolling machines, generated a high-pitched noise.	Workers were exposed to high level of noise which was above 80 dB during grinding and mixing operations due to which they may have hearing problems like tinnitus, ringing in ears and permanent hearing lose.		minimize their mechanical friction which produces high level of noise. 3. Provide health surveillance facilities to workers 4. Training instruction and supervision must be given to the workers. Short rest breaks and job rotation must be given to the workers.	3 months 1 week 2 weeks	Finance manager HSE Officer HR manager
Manual handling Manually moving hefty cottons of the goods to the storage area might cause back ache.	The workers involved in the manual handling can be harmed. The workers that are shifting the heavy cottons of the product to the storage area can get harmed by repeatedly lifting operations they can also get cuts on the hands because the sheets have sharp edges. Due to bad posture they can get back pain, muscle stretchiness and muscle weakness.	Tool box talk was conducted. Fresh water facility was available. .	1. Use forklift truck for the lifting of the heavy metal sheets. 2. Provide handling aids, like sacks, and trolleys to the workers. 3. Job rotation and rest breaks must be provided to the workers. 4. Provide training to the workers for safe lifting operations 5. Hire more workers so the buddy system can be implemented	1 month 2 weeks 2 weeks 1 week 2 weeks	Area manager Finance manager Hr manager HSE Officer HR Manager

Hazard category and hazard	Who might be harmed and how?	What are you already doing?	What further controls/actions are required?	Timescales for further actions to be completed (within …)	Responsible person's job title
			Provide necessary PPE'S like robust gloves to the workers.	1 week	Area manager
Work Related upper limb disorders The seats in the administrative offices were not adjustable, necessitating continuous computer screen work.	The admin staff can get harmed. The continuous work on display screens can create many health problems for the workers like eye strain, fatigue and mental stress. While the nonadjustable chairs can also create physical problems for the workers like back pain and WRULD etc.	Ergonomics risk assessment was conducted six month ago.	1. Replace all the chairs of the admin offices with new one that can be adjusted. 2. The screens of the computer must also be adjusted. 3. Workers must be given rest breaks and job rotation 4. Give health surveillance like eye checks after every month 5. Safety signs and warning signs must be installed. Give information, instruction and training to the workers.	2 weeks 1 week 1 week 3 months 2 weeks 1 week	Plant manager Area supervisor HR manager Plant manager Plant manager HSE Officer
Movement of the vehicles and people in the workplace. There is just one entry to	All the workers of the plant can get harmed. The entering workers can get collided with the moving vehicles and the moving vehicles can also	Speed limit was set at the plant site. The drivers were given training on the defensive driving courses.	1. Increase the number of entrance and segregate the entrance areas for the vehicles and pedestrians. 2. Marking of the routes of the entry of pedestrians and vehicles.	2 months 1 week	HR manager Transport manager

Hazard category and hazard	Who might be harmed and how?	What are you already doing?	What further controls/actions are required?	Timescales for further actions to be completed (within …)	Responsible person's job title
the plant site for both automobiles and pedestrians, which might lead to collisions.	get collided with other vehicles. The drivers and the workers can get injuries like, bruises, sprains, damaged body parts and bone fracture etc.		3. Install speed bumps and breaker at different site. 4. Hire a traffic warden for the traffic management. 5. Hire a banksman for the reversing of the vehicles. Install safety signs and warning signs at different spots.	2 weeks 2 weeks 2 weeks 1 week	Plant manager HR manager HR manager Plant manager

Part 3: Prioritise 3 actions with justification for the selection

Suggested word counts
Moral, general legal and financial arguments for all actions: 300 to 350 words
For EACH action:
Specific legal arguments: 100 to 150 words
Likelihood AND severity: 75 to 150 words
How effective the action is likely to be in controlling the risk: 100 to 150 words

Moral, general legal and financial arguments for ALL actions

Moral, general legal and financial arguments	**Moral:** Hayyat Mill Limited Mill Limited has a moral and ethical duty to provide a risk-free and safe working environment for its employees so that they can work without fear of harm or injury. Employees come to work for their employers not just to get money but also to advance the organization. Employees' families are mostly dependent on the money they receive from the company, and they will also be responsible for any damages if an employee is hurt in an accident brought on by a hazard at work. Therefore, it is the moral obligation of the employer to offer a safe work environment, safe tools, and the necessary personal protective equipment (PPE) so that workers can avoid the hazards associated with the site. **Financial:** The following are the costs that an employer must pay in the event of an accident at work. Thus, to avoid these financial exemptions, the business must adopt the necessary safety measures to keep workers from getting into accidents. The employer will cover all medical expenses, including hospital stays and first aid, for his workers in the case of an accident. In the event of a workplace accident, the insurance premium that must be paid to the insurance company will go up. • If there is an accident at work, the company will have to pay for the destruction of some of the employer's property. • When a workplace accident occurs, equipment may need to be shut down for accident investigation, resulting in output losses for the company. **Legal:**

	The International Labour Organization has required companies to ensure the safety of their workers, according to C155. All organizations are required to follow a number of standards and guidelines set out by international labour organizations. Enforcement agencies have the right to take action against an organization that violates specific laws and rules. They give a general warning first, and then they take the necessary action. If required, they will stop the work, such as if it poses a risk to the workers at the site. These agencies might also recommend control measures to reduce the danger of a specific behaviour. If a risky accident occurs, the supervisor may be imprisoned and the company's licence may be cancelled.

Justification for action 1

Action (Taken from column 4 of risk assessment)	All the work at height activities must be under permit to work system (work at height)
Specific legal arguments	Numerous conventions and recommendations have been issued by international labour organizations to protect workers from the risks associated with working at heights in any job. A safe and appropriate scaffold must be provided and maintained, or another equally safe and appropriate provision must be made, according to ILO Convention 1988 (C167, Article 14) on Work at Height, where work cannot be done safely on or from the ground or from a portion of a building or other permanent structure. Appropriate and sturdy ladders must be supplied if there are no other secure ways to reach elevated work areas. They will be property that is protected from unintentional movement. National laws and regulations must be followed when building and using any scaffolds or ladders. In the situations and at the periods specified by national laws or regulations, scaffolds must be inspected by a qualified individual.
Consideration of likelihood AND severity • types of injury or ill health • number of workers at risk • how often the activity is carried out • how widespread the risk is	The **likelihood** of personal injuries and material damage will be considered as **high** because the personnel were standing on a movable ladder with insufficient mobility while performing electrical maintenance in the mechanical workshop. When considering the **severity**, I set 4 categories: • **minimal**: no injury or damage occurred • **minor**: injury requiring first-aid and/or slight damage caused to plant/equipment/buildings • **major**: injury requiring hospital treatment/stay and/or significant damage caused to plant/equipment/buildings • **fatal**: death and/or irreparable damage to plant/equipment/buildings The **severity** factor will be considered from the above-mentioned table as **major** because the worker will sustain numerous injuries if he falls to the ground, necessitating only appropriate medical care. As a result, there were numerous opportunities for workers to fall to the ground and sustain various injuries, including internal and external injuries, brain injuries, and fractured bones.

	All of the existing safety precautions were also insufficient to keep workers safe. Every day, maintenance is performed. Ten or so employees participated in the maintenance tasks, and they could be hurt by this risk. Only the mechanical workshop area is at risk, and maintenance personnel could sustain injuries.
How effective the action is likely to be in controlling the risk. This should include: • the intended impact of the action; • justification for the timescale that you indicated in your risk assessment; and • whether you think the action will fully control the risk	Applying for a permit to work system for all work at height activities will reduce the risk connected with this hazard. By ensuring that only approved personnel are working on safe working platforms, such as stationary ladders or mobile elevated work plates, the overall risk associated with this hazard will be reduced and workers standing on them will be better protected. Because the cost of putting this control measure into place will be lower than the cost of worker damage, it will also have a significant financial impact. I have suggested a time period of 2 weeks for the implementation of this control action as this control action will require some time to be approved from the managing director I think this control action will control 80% of the risk. Action with suitable controls can help to provide the fully control of the risk.

Justification for action 2

Action (Taken from column 4 of risk assessment)	All the damaged electrical sockets and electrical boards must be replaced with new ones (electricity)
Specific legal arguments	ILO Convention 1988 (C167, Article 26) (Electric Safety) requires employers to protect workers from electrical hazards in the workplace and to take precautions before construction begins and throughout the process to determine whether there are any live electrical cables or equipment under, over, or on the site. The laying and maintenance of electrical cables and equipment on construction sites shall be governed by the technical rules and standards applied at the national level. The ILO International Labour Organization has published the convention and set many recommendations to avoid electrical hazards on any workplace.
Consideration of likelihood AND severity • types of injury or ill health • number of workers at risk • how often the activity is carried out	The **likelihood** associated with this hazard will be considered as **high** because the electrical sockets and electrical boards of the CCR rooms were damaged and workers were involved in routine activities there. The **severity** associated with this hazard will be considered from the above-mentioned table in justification action 1 as M**ajor** because a worker will need appropriate hospital treatment if they have issues like electrical burns or cardiac arrest. Every day, employees work in CCR rooms in

• how widespread the risk is	three shifts. Because of this, there was a possibility that workers might come into contact with this hazard, which may cause them to suffer injuries like electrical shock, electrical burns, or cardiac arrest. Additionally, the current control methods were not enough to prevent workers from suffering injuries. There were about 40 employees working in the CCR rooms, and this issue may endanger their health. The CCR room part is the only area at risk, and employees there could sustain injuries.
How effective the action is likely to be in controlling the risk. This should include: • the intended impact of the action; • justification for the timescale that you indicated in your risk assessment; and • whether you think the action will fully control the risk	By replacing the damaged electrical boards and sockets with new ones, the danger connected with this hazard will be reduced. Thus, the overall risk related to this hazard will be reduced as we remove the electrical hazard that was caused by malfunctioning electrical boards and sockets. Financial savings will also be significantly impacted by this measure because its execution will be less expensive than the expense of worker injury. I have given a time scale of 2 weeks for the implementation of this control action as time will require to get approval from managing director and make arrangements for this action I think this control action will 90% control of the risk. Action with suitable controls can help to provide the fully control of the risk.

Justification for action 3

Action (Taken from column 4 of risk assessment)	Construct generator shed in a separate well-ventilated area to minimize exposure of workers with harmful smoke (hazardous substance)
Specific legal arguments	As stated in the convention below, international labour organizations have adopted numerous conventions and guidelines aimed at reducing the risk connected with high concentrations of hazardous substances. According to article 12 of the Chemicals Convention, 1990 (No. 170), employers are required to make sure that employees are not exposed to chemicals in amounts that surpass exposure limits or other exposure criteria for the assessment and management of the workplace that are set by the competent authority, or by a body that the competent authority has approved or recognised, in compliance with national or international standards. When necessary to protect workers' health and safety or as directed by the appropriate authority, he will keep track of and document their exposure to dangerous chemicals.

Consideration of likelihood AND severity • types of injury or ill health • number of workers at risk • how often the activity is carried out • how widespread the risk is	The **likelihood** associated with this hazard will be considered as **high** because workers were constantly working in the vicinity of the diesel generator, which was generating a significant concentration of black smoke. In section one of the reason, the severity factor related to this hazard will be taken into account from the table provided above. The seriousness will be significant because if employees experience respiratory issues like asthma or lung cancer, they run the risk of developing several additional health issues like these and other lung-related conditions. Additionally, the overall effectiveness of the current control measures to prevent workers from becoming unwell due to this danger was insufficient. Without a doubt, they will need appropriate hospital care. Three shifts a day are worked by employees in the generator sector. There was a risk of injury to the thirty or so people who were working near the generator area. The power generating sector is the only area where there is a risk of injury to its employees.
How effective the action is likely to be in controlling the risk. This should include: • the intended impact of the action; • justification for the timescale that you indicated in your risk assessment; and • whether you think the action will fully control the risk	By building a separate generator shed in a well-ventilated region, the danger connected with this hazard will be reduced. The overall risk associated with this hazard will be reduced because the source of the smoke will be far from the workers and they will be less vulnerable to exposure to the hazardous material. Because the cost of implementing this measure would be lower than the cost of workers being ill as a result of this hazard, it would also have a significant financial impact. The time scale of 1 month was suggested for the implementation of this control action time will be taken for the HSE manager to collaborate with finance manager to accommodate this control action I think this control action will 80% control the risk. Action with suitable controls can help to provide the fully control of the risk.

Part 4: Review, communicate and check

Suggested word counts for each section:

- Planned review date or period and reasoning for this: **50 - 100 words**
- How the risk assessment findings will be communicated and who needs to know the information: **100 - 150 words**
- Follow up on the risk assessment: **100 - 150 words.**

Planned review date/period with **reasoning**	I have scheduled the risk assessment review on July 11, 2026. This complies with the organization's policy, which mandates a yearly evaluation of the risk assessment. If the quantity of employees, pieces of machinery, or equipment changes, or if organizational policy changes, the risk assessment may also be reassessed.

How the risk assessment findings will be communicated **AND** who you need to tell	The results of the risk assessment, including information on threats and mitigation techniques, will be shared with all of these industry organizational levels. All staff members, engineers, managers, and supervisors will be informed of these findings. I'll start by making a presentation that includes all of the findings and pictures of the risks. Managers, supervisors, engineers, and others will then see it before it is distributed to every employee. Following that, business mail will be used to share these findings to other staff members. After these findings are shown on all industry bulletin boards, I will have a toolbox conversation with the staff to inform them of the risks and how to mitigate them.
How you will follow up on the risk assessment to check that the actions have been carried out	I'll send out reminders before to the deadline for each control measure. In addition to talking with the supervisor and the staff members putting these controls in place, I will visit the workplace to evaluate the state of each control measure. I'll also highlight the global norms that need to be followed in order to effectively reduce workplace risk. If I noticed any laxity in the way these control actions were being implemented during my visit to the business, I would speak with the supervisor to find out why. To make sure that enough money and resources are set aside for the implementation of this control action, I will then bring the issue to the attention of the managing director and the finance director.