

Group Whistleblowing Policy

Version – V1 Final	Last reviewed on: September 2024	Date of next review: September 2025
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Key Principles

1. Principle 1 – Azets Topco Limited and all its group entities (“the Company”) is committed to promoting a culture of openness and accountability, ensuring that any concerns about misconduct, illegal activities, unethical behaviour, violation of the Company’s policies or willful circumvention of controls are reported, investigated, and addressed.
2. Principle 2 – We aim to provide a safe and confidential reporting mechanism for employees to report any wrongdoing, unethical or illegal behaviour that they witness or are asked to take part in.
3. Principle 3 – The Policy seeks to protect whistleblowers who raise concerns in good faith from retaliation; to record and investigate concerns appropriately, in line with required legislation and regulation; including, but not limited to, the EU Whistleblower Protection Directive.

Scope

4. This Policy applies to all those retained by companies within the Company, including employees, external committee members, consultants and temporary staff whether employed directly or via an agency.
5. A reference in this Policy to “employee” includes any person within the scope of the Policy as outlined above.
6. The definition of “whistleblowing” for purpose of the policy is Whistleblowing is the act of reporting or showing information by a person (“the whistleblower”) about criminal offences, irregularities and violations or other wrongdoing or misconduct actions in breach of legislation and regulation, within a work-related context, that may affect the Company, its employees, customers / clients, suppliers, stakeholders, reputation or the public. Wrongdoing may include, but is not limited to:
 - Corruption and financial irregularities, bribes, fraud, unfair competition, money laundering, conflict of interest
 - Violation of laws, regulations, or policies;
 - Health and safety violations;
 - Discrimination, harassment or bullying;
 - Environmental damage;
 - Misuse of Company resources / assets;
 - Privacy violations, improper use of personal or client data; and,
 - Any other unethical conduct.

Responsibilities and Requirements

7. Overall responsibility for the implementation of the Group Policy lies with the Group Chief People Officer (CPO) as policy owner.
8. Each region / country / entity (as applicable) must ensure a local policy(ies) and supporting procedures are in place; aligned to local statutory and regulatory requirements and this Group policy.

9. Responsibility for implementation of regional / country / entity (as applicable) policy(ies) and relevant supporting procedures / processes lies with the Managing Director / Regional Chief Executive Officer and their designated leads.
10. All employees are required to adhere to this policy and co-operate with local leads responsible for awareness and implementation; including reporting, investigation and analysis.

Reporting Channels

11. Whistleblowers may report their concerns through any of the following channels:
 - **Line Management:** by contacting your Manager / Supervisor;
 - **Human Resources:** by contacting your Business Unit Human Resources Director; and/or,
 - **Whistleblowing Reporting Channel:** by recording within externally provided, anonymous and confidence, whistleblowing channel; available 24 hours, 7 days a week to all stakeholders and employees – [Azets WhistleB](#)

Confidentiality and Anonymity

12. All reports made under this policy will be treated with the utmost confidentiality. The Company will not show the identity of the whistleblower without their explicit consent, unless required by law or necessary to ensure a fair investigation. Anonymous reports will be accepted, however, whistleblowers are encouraged to provide their identity to help a more effective investigation.
13. All messages received through WhistleB, the external service provider, are encrypted. To ensure the anonymity of the person reporting, WhistleB deletes all meta data, including IP addresses. The person reporting also stays anonymous in the later dialogue with responsible receivers of the report.

Protection Against Retaliation

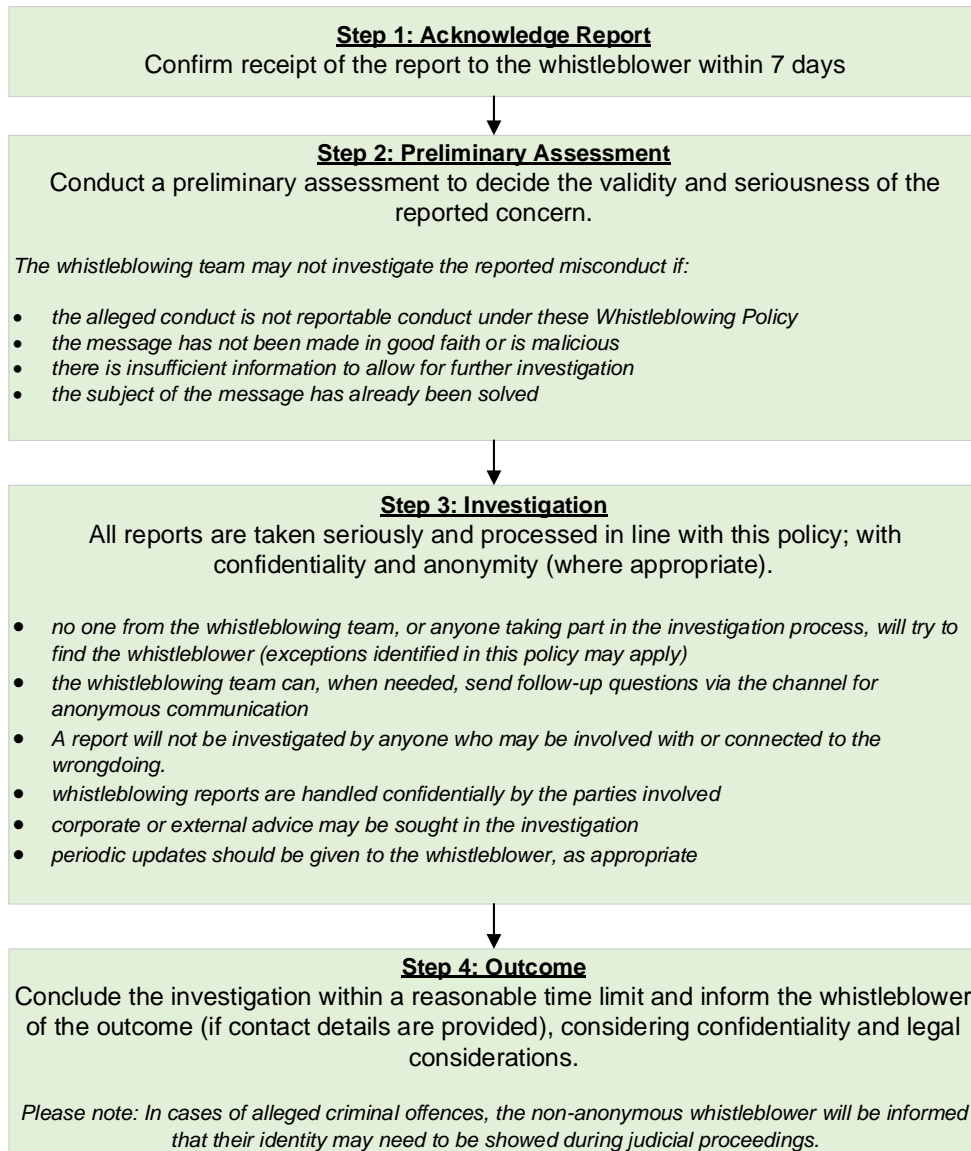
14. The Company is committed to protecting whistleblowers from retaliation. Any employee or stakeholder who raises a concern in good faith will not face harassment, discrimination, or adverse employment consequences. Any employee found to have retaliated against a whistleblower will face disciplinary action, up to and including termination of employment.

Investigation Process

15. Concerns raised through *Line Management*, *Human Resources* or *Other Local* reporting channels will be managed locally
16. Any locally managed concerns / reports must be recorded within WhistleB by the person receiving the report, for reporting purposes. Where appropriate, some matters will require escalation and/or consultation with Group Leads (e.g. Group People/HR, Group Risk, Group Legal.)
17. Concerns raised through WhistleB will be managed by 'case handlers'; predominantly, Business Unit Human Resources leads. Action taken is logged and the case is managed confidentially. With consent from the whistleblower, other individuals who may have information to support / substantiate the concern / matter raised, or are required to further lead or support the investigation may be made aware of the whistleblower identity.

Report Management/ Process Steps

18. Upon receipt of a whistleblowing concern (via WhistleB or other reporting channel), the case handler will decide whether to 'accept' or 'decline' the case. There should be supporting rationale recorded for either approach. If accepted, an appropriate investigation will be undertaken.
19. All accepted reports will be thoroughly investigated by the whistleblowing team. The investigation will be fair, impartial, and confidential. The Company will take right action against those who violate the policy, up to and including termination.
20. The investigation process is as follows:



False Reporting

21. Deliberate false reporting or the making of malicious or vexatious complaints will be considered a serious disciplinary offence.
22. This does not apply to whistleblowers who, in good faith, provide information that is later found to be inaccurate or unsubstantiated.

Processing of Personal Data

- 23. The whistleblowing process, including the external WhistleB provider, may collect personal data (if not reported anonymously) and any other stakeholders involved, for the purposes of the investigation and reporting; to investigate facts of each case and allegations therein (e.g. wrongdoing, irregularities, policy violations etc).
- 24. All processing will be conducting in line with data protection legislation and regulations, including GDPR, and stored within the EU. Whistleblowing records (reports, investigations and outcomes) will be retained for 5 years, or as appropriate for local legislation. For further information refer to the Group Data Protection Policy or the Group Data Protection Officer.

Training and Awareness

- 25. All employees should be given appropriate whistleblowing training and ongoing awareness. This will be managed locally within Business Units by HR / People leads; to include but not limited to, importance of whistleblowing, reporting channels, protections and process.

Policy Review and Implementation

- 26. All policies and procedures, including this Group policy, must be reviewed at least once annually and / or when there is material change.
- 27. This policy is effective with effect from 30th September 2024; superseding any previous iterations.

Where to go for help

- 28. If you have any queries, please contact your HR / People Lead in the first instance and/or Group HR or Group Risk if business unit HR not appropriate.

Date of Policy Creation: September 2024

Date of Next Review: September 2025

Policy Owner: Chief People Officer

Version Control:

Date	Role / Reason	Key Updates
August 2024	V0.1 Draft Creation	
September 2024	V0.2 Updated draft	Initial review completed
September 2024	V1 Final Version	Final agreed and issued