

# WHISTLEBLOWER POLICY

## Contents

1. Purpose.....	1
2. Scope.....	1
3. Policy .....	1
3.1. Reportable conduct .....	1
3.2. What is a whistleblower? .....	2
3.3. What is not considered as Reportable Conduct? .....	2
4. Reporting alleged violations or complaints.....	2
5. Protections from retaliation .....	3
6. Retention of records .....	3

## 1. Purpose

Knight Piesold Holdings International Limited (“Knight Piésold”), together with its subsidiaries (“Group”) is committed to upholding the highest standards of business conduct and ethics. In our day-to-day activities, we may sometimes face difficult situations where we must stand up and challenge behaviors or practices we think are wrong. This policy has been established to clearly set out the confidential process in place at Knight Piésold for people to report their concerns.

Knight Piesold is committed to taking seriously any reported concern and investigating any misconduct raised in good faith while safeguarding the whistleblower from retaliation by protecting their identity and keeping reports strictly confidential.

## 2. Scope

The provisions of this Policy apply to all directors, officers, employees, consultants, contractors, sub-contractors and agents of the Knight Piesold Group.

## 3. Policy

### 3.1. Reportable conduct

The scope of reportable conduct is broad and comprehensive, and its investigation must be in the wider public interest. It covers any matter, which, in the view of the whistleblower, is illegal, unethical, contrary to the policies of the Group or in some other manner not right or proper, including but not limited to:

- i. violation of any applicable law, rule or regulation that relates to corporate reporting and disclosure;
- ii. non-compliance with Knight Piésold's internal policies and procedures;
- iii. bribery or corruption;
- iv. fraud, money laundering, theft;
- v. undeclared or mismanaged conflicts of interest;
- vi. breach of sanctions;
- vii. financial irregularities;
- viii. data privacy violations;
- ix. unlawful discrimination, workplace bullying or sexual harassment; and
- x. unsafe work practices or other significant safety or health concerns.

### **3.2. What is a whistleblower?**

A whistleblower is anyone who makes a Reportable Conduct report. Whistleblowers can be employees, suppliers, contractors or any other individual involved in Knight Piésold's affairs who becomes aware of wrongdoing in our business activities.

### **3.3. What is not considered as Reportable Conduct?**

Personal grievances, employment disputes, and performance management processes are not considered as Reportable Conduct under this Policy. They are dealt with separately under employee grievance procedures, applicable legislation, and other relevant policies. For example, non-whistleblower grievances include, but are not limited to:

- i. Terms and conditions of employment, such as pay and benefits, promotions or workload;
- ii. General operational practices or policies; or
- iii. Any disciplinary action imposed upon an employee or former employee.

## **4. Reporting alleged violations or complaints**

If you have a genuine concern that you wish to report, try to speak up at the earliest opportunity, ideally to your direct supervisor or line manager. If you are uncomfortable in this setting or you prefer to talk to someone else, then you can contact your local HR team or Regional Manager.

If you don't feel comfortable talking to anyone at work, Knight Piésold has engaged an independent service provider, Safecall. Their reporting lines are available 24 hours a day, seven days a week; and your query can be supported in many different languages. The telephone line and online reporting portal both support reporting in multiple languages.

Persons wishing to submit a report on a confidential basis via Safecall may do so as follows:

- By telephone – A list of telephone numbers can be found at <https://www.safecall.co.uk/file-a-report/telephone-numbers/>
- Online – You can file a report via their website at <https://www.safecall.co.uk/file-a-report/>

A Reportable Conduct submission should include a detailed description of the activity about which you have a complaint or concern and, if known, should specify the date(s) and location(s) of such activity, in order to allow an investigation to proceed.

All reports made directly to Safecall are managed by the independent, external service provider to ensure confidentiality and/or anonymity, as the report-maker may prefer.

## 5. Protections from retaliation

A Reportable Conduct submission may be made, in good faith, without fear of dismissal, disciplinary action or retaliation of any kind. Knight Piesold will not charge, demote, suspend, threaten, harass or in any manner discriminate, retaliate or impose adverse employment or other consequences against any person who reports in good faith or provides assistance to the investigation.

A person making a report can choose to remain anonymous or can provide their contact information for follow up. Safecall provides a two-way communication channel to provide feedback and maintain contact with the whistleblower, even when the reporter has chosen to remain anonymous.

## 6. Retention of records

Knight Piesold shall retain all records of all steps taken in connection with an investigation and the results of any such investigation. Records will be retained on systems owned by Safecall whose software data centres are compliant with the highest security standards.

### Policy Ownership

Policy Owner	Board of Directors of Knight Piesold
Status	Final
Approval Authority	Board of Directors of Knight Piesold
Date of Approval	24 April 2025
Effective Date	1 May 2025
Review Due	April 2027