



# Global Whistleblowing Policy

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## Contents

<b>What is Whistleblowing?</b> .....	<b>3</b>
<b>How to Raise a Whistleblowing Concern</b> .....	<b>3</b>
<b>False Allegations</b> .....	<b>4</b>
<b>Confidentiality and Anonymity</b> .....	<b>4</b>
<b>How We Protect Whistleblowers</b> .....	<b>4</b>
<b>Taking Your Concerns Outside the Company</b> .....	<b>5</b>
<b>Country Addendum</b> .....	<b>6</b>
UK .....	6
Poland .....	6
Netherlands.....	6
Germany .....	6
China.....	6
Hong Kong .....	7
India .....	7
Vietnam .....	7
United Stated.....	7
Australia .....	7

This policy outlines the procedure for employees to report any concerns or issues which they believe need to be raised, allowing Ligentia (the Company) to address them appropriately.

## What is Whistleblowing?

We are committed to maintaining high standards of integrity in all of our operations. However, we recognise that all organisations can be affected by conduct that is unsafe, illegal, or that breaches ethical or professional codes. If you have any concerns of this nature, we encourage you to report them immediately - this is called 'whistleblowing'. Your concerns will be taken seriously, and thoroughly investigated, and you can be confident that no reprisals will be taken against you.

Examples of concerns that may warrant whistleblowing include, but are not limited to:

- any activity you suspect is criminal (such as facilitating tax evasion).
- any activity you believe poses a health and safety at risk.
- any activity you suspect may harm the environment.
- any activity you believe breaches our Anti Bribery & Corruption policy.
- any failure to comply with legal or regulatory obligations.
- any failure to meet professional requirements.
- any attempt to conceal one or more of these activities.

If you are unsure whether a concern is covered by this policy, speak to your line manager or a member of the Group People Team. If your concern relates to personal treatment or behaviour towards you, please refer to our Grievance Policy for guidance.

## How to Raise a Whistleblowing Concern

In most cases, you should start by raising your concerns with your manager, either in person or in writing. Any concern raised will receive a receipt of acknowledgement within seven days.

If you prefer not to raise concerns with your manager, or if the concern is particularly serious, you should contact the Director of Group People Team. Your letter should state that you are raising a concern under this policy and clearly outline the key facts, dates, and the names of individuals involved.

You will be invited to a meeting to discuss your concerns, and you are entitled to be accompanied at this meeting, and any subsequent meetings, by a colleague or confidential third-party representative. Both you and your companion must agree to keep the details of the concern confidential, both before and after the meeting and throughout any subsequent investigation.

Following the initial meeting, we will investigate your concerns and may ask you to attend further meetings. Depending on the concern raised, we may involve third parties with relevant knowledge or expertise of the concerns you have raised.

We will keep you updated on the progress of the investigation and provide an estimate of how long it might take, not exceeding three months from acknowledgement of receipt of your concern. Whilst we may not be able to disclose specific details of the investigation or any resulting actions due to

confidentiality and legal obligations, we will reassure you that the matter is being addressed and explain why certain information cannot be shared.

Your concerns will be investigated fairly, but we cannot guarantee the outcome of our investigations aligns with your expectations. If you are dissatisfied with how the investigation has been handled, you can raise your concern to the appropriate Managing Director for further review.

Any concerns raised, and any outcome of following investigation will be anonymously recorded for reporting and prevention purposes.

## False Allegations

We recognise that most concerns are raised in good faith. However, if a false allegation is made maliciously or for personal gain, the individual responsible will face disciplinary action under the Group Disciplinary Policy and may be dismissed for gross misconduct.

## Confidentiality and Anonymity

There is a distinction between keeping your identity confidential and reporting a concern anonymously. We actively discourage anonymous whistleblowing, as it is often difficult, or even impossible to investigate concerns without the ability to request further details or clarification.

If you do not feel comfortable reporting your concern openly, please inform us, and we will do our best to protect your identity. While we may need to disclose your identity to those involved in the investigation, this will only be done after discussion and in agreement with you.

Although you are protected from reprisals under this policy (under section 1 – What is Whistleblowing?), if you are still concerned, please speak to us, and we will explore how we can maintain your confidentiality.

## How We Protect Whistleblowers

If you raise a genuine concern under this policy, you will be fully supported, even if it turns out that no breach of policy, legal obligation, or wrongdoing has occurred. If you feel you have been mistreated as a result of raising a concern, inform your manager immediately. If the matter remains unresolved, you should follow the formal process in our Group Grievance Policy.

All whistleblowers are protected under this policy. Any form of retaliation or mistreatment towards individuals who raise concerns is strictly prohibited and may result in disciplinary action, including dismissal for gross misconduct. Additionally, the whistleblower may have grounds against you for legal action.

You can get further advice on whistleblowing, protecting confidentiality, and being protected from reprisals. Please check your regional assistance in the Country Addendum of this Policy.

## Taking Your Concerns Outside the Company

This policy provides a clear process for raising, investigating, and resolving concerns internally. In most cases, it should not be necessary to involve external parties when raising a whistleblowing concern.

However, in exceptional circumstances, you may need to raise your concern with an external body, such as an industry regulator. Please refer to the Country Addendum in this policy to direct you towards the appropriate regulator for the type of issue you want to raise.

This policy covers the actions of third parties such as suppliers, service providers, and clients. If your concern relates to a third party, you are encouraged to report it to us first, rather than approaching external bodies. Your manager or a member of the Group People Team will advise you on how to proceed.

Alerting the media to a concern, particularly before or during an internal investigation is rarely justified or appropriate in any situation. We strongly discourage such actions and will treat any unauthorised contact with the press as a serious disciplinary matter, justifying dismissal unless exceptional circumstances exist. Before contacting the media, we expect you to have exhausted all internal processes, consulted external regulators where necessary, and sought advice from a lawyer or regional appropriate assistance provided in the Country Addendum of this policy.

Please be aware that if you report your concern to the media, in most cases depending on your regional legal protection, you may lose your whistleblowing law rights.



## Country Addendum

You can access support and resources through multiple international organisations and charities. Please refer to resources provided for your country or The National Whistleblower Centre (NWC) provides guidance and assistance to help navigate the legal process of reporting or raising concern. You can find out more on their website: [Whistleblowers.org](https://www.whistleblowers.org)

### UK

In the UK, the independent charity Protect offers confidential advice and helps support whistleblowers through the reporting process. Protect also can direct you to any appropriate regulatory bodies if needed. You can find out more on their website: [Protect-advice.org.uk](https://protect-advice.org.uk)

In the UK, you also have legal protections and guidance that you can read more about here: [gov.uk/whistleblowing](https://gov.uk/whistleblowing)

### Poland

In Poland, the Stefan Batory Foundation offers support and resources for whistleblowers, specialising in cases relating to corruption or violations of ethics. You can find out more on their website: [sygnalista.pl](https://sygnalista.pl) and [batory.org.pl](https://batory.org.pl)

In Poland, you have legal protections and guidance that you can read more about here: [gov.pl](https://gov.pl) and at [whistleblowingmonitor.eu](https://whistleblowingmonitor.eu)

### Netherlands

In the Netherlands, the Huis voor Klokkenluiders provide legal assistance and advice for whistleblowers. You can find out more on their website: [huisvoorklokkenluiders.nl](https://huisvoorklokkenluiders.nl)

In the Netherlands, you have legal protections and guidance that you can read more about here: [business.gov.nl](https://business.gov.nl)

### Germany

In Germany, Whistleblower Netzwerk e.V is an organisation that supports whistle blowers with advice, and information about legal protections. You can find out more on their website: [whistleblower-net.de](https://whistleblower-net.de)

In Germany, you also have legal protections and guidance that you can read more about here: [whistleblowingmonitor.eu](https://whistleblowingmonitor.eu)

### China

In China, legislation outlines guidance for reporting agencies and retaliatory behaviours but does not provide full legal protection. However, as part of our Global Whistleblowing Policy and ethical conduct, we are dedicated to ensuring you have the methods and internal protection of raising any concerns outlined in this Policy. If you have been mistreated by raising concerns internally, you can be assured that this will be dealt with accordingly following our Grievances Policy.

If you wish to raise any issues to the Global team, please contact: [whistleblowing@ligentia.global](mailto:whistleblowing@ligentia.global)

## **Hong Kong**

In Hong Kong, there is no legislation or legal protections for whistleblowers. However, as part of our Global Whistleblowing Policy and ethical conduct, we are dedicated to ensuring you have the methods and internal protection of raising any concerns outlined in this Policy. If you have been mistreated by raising concerns internally, you can be assured that this will be dealt with accordingly following our Grievances Policy.

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## **India**

In India, The Whistleblowers Protection Act, 2014, covers legal protections only for public service employees. However, as part of our Global Whistleblowing Policy and ethical conduct, we are dedicated to ensuring you have the methods and internal protection of raising any concerns outlined in this Policy. If you have been mistreated by raising concerns internally, you can be assured that this will be dealt with accordingly following our Grievances Policy.

If you wish to raise any issues to the Global team, please contact: [whistleblowing@ligentia.global](mailto:whistleblowing@ligentia.global)

## **Vietnam**

In Vietnam, there is no legislation or legal protections for whistleblowers. However, as part of our Global Whistleblowing Policy and ethical conduct, we are dedicated to ensuring you have the methods and internal protection of raising any concerns outlined in this Policy. If you have been mistreated by raising concerns internally, you can be assured that this will be dealt with accordingly following our Grievances Policy.

If you wish to raise any issues to the Global team, please contact: [whistleblowing@ligentia.global](mailto:whistleblowing@ligentia.global)

## **United States**

In the USA, Whistleblower Ombuds assists whistleblowers by providing advice and helps to find local attorney representation and guidance to raise concerns. You can find out more on their website: [whistleblower.house.gov](http://whistleblower.house.gov)

## **Australia**

In Australia, Whistleblowing Australia provides guidance and support for whistleblowers and allows you to raise concerns with them. You can find out more on their website: [whistleblowing.com.au](http://whistleblowing.com.au)

In Australia, you also have legal protections and guidance that you can read more about here: [asic.gov.au](http://asic.gov.au)