

## **WHISTLEBLOWING POLICY**

### **1. WHY IT MATTERS**

Bidvest Noonan is committed to conducting its business with honesty and integrity and expects all individuals to maintain high standards. However, all organisations face the risk of adverse events from time to time, or of unknowingly harbouring illegal or unethical conduct. A culture of openness and accountability is essential in order to prevent such situations occurring and to address them when they do occur.

The purpose of this policy is to encourage colleagues to report suspected wrongdoing as soon as possible, in the knowledge that their concerns will be taken seriously and investigated as appropriate, and that their confidentiality will be respected and protected.

It is also to provide colleagues with guidance as to how to raise those concerns and to reassure the colleagues they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.

### **2. SCOPE**

In the context of this policy, 'relevant persons' are any individuals who are working or have worked for Bidvest Noonan in any capacity including consultants, workers and agency staff, past and current, shareholders, trainees and volunteers paid or unpaid. This policy also covers those who acquire knowledge of wrongdoing in the course of recruitment processes.

This procedure may be amended at any time or depart from it where we consider appropriate.

Our policies, line management structures and internal controls are the normal first resort to report any irregularity. However, Bidvest Noonan has created this Policy and the related procedure as an alternative reporting line to ensure all employees and stakeholders can report concerns with confidence that their identity can remain confidential if necessary.

#### **Definitions**

**Whistle Blowing or Protected Disclosure** are terms used to describe the act of raising a concern and exposing information about a danger or illegality on a significant matter for Bidvest Noonan, in the public interest.

**Public Interest** means the matter affects other people e.g. the general public.

**Good Faith** refers to a sincere attempt and a demonstrated willingness to provide all information an individual may have about a particular situation in an accurate and honest form.

**Confidentiality** is a term which describes a set of rules that limit access or place restrictions on the distribution of information or data.

A relevant person can raise a concern and speak up at any time about an incident that happened in the past, is happening now or they believe it will happen in the near future.

This is not a channel to raise personal grievances but concerns regarding matters of significance to Bidvest Noonan or the general public. While the following list is not exhaustive, it will provide guidance on what matters should be managed under this Policy;

- Criminal offences
- Breach of national or EU laws
- Act or omission by Bidvest Noonan which is grossly negligent
- Miscarriages of justice
- Endangering the health and safety of an individual or persons
- Damage to the environment
- The concealment of any of the above

Important: Personal grievances, claims of bullying and harassment or discrimination are not to be addressed under this procedure. Please refer to the appropriate procedure for guidance:

✓ Grievance Procedure

✓ Bullying and Harassment Procedure

### **3. KEY PRINCIPLES**

#### **Support for those who speak up**

Speaking up, in good faith, in the interests of Bidvest Noonan and our team is by no means viewed as disloyal. In fact, any such act is viewed as a positive action taken to protect our future. In accordance with the Protected Disclosure legislation in the markets we operate in, Bidvest Noonan has established this internal reporting channel and procedure document to support individuals through this process.

The whistleblower will not suffer detrimental treatment; if they have acted in good faith Bidvest Noonan commits that their employment status will not be affected, even if their concerns are proven unfounded, at a later date.

Detrimental treatment includes dismissal, disciplinary action, negative appraisals or denial of opportunities, threats or any other unfavourable treatment connected with raising a concern.

#### **Confidentiality**

Bidvest Noonan hopes that relevant individuals will feel able to voice concerns openly under this procedure. Every reasonable step will be taken to protect the identity of the individual.

All contacts will be treated confidentially; however, an individual must consider that due to the nature of the investigation or disclosure, it may be necessary to disclose the individual's identity. This may be in connection with any associated disciplinary or legal investigations or proceedings.

Anonymous disclosures are very difficult to act upon as there may be little or no corroborative evidence to substantiate the allegation. Proper and effective investigations may prove difficult if the investigator cannot obtain further information. Bidvest Noonan does not encourage anonymous reporting and asks individuals to come forward with their concerns, if and when they arise.

The expectation for confidentiality is two sided. It is imperative that the relevant person also adheres to the expectation of confidentiality at all times during this process.

#### **4. MAKING A REPORT:**

##### **First Point of Contact:**

Where a question or concern arises, the relevant person is encouraged to seek guidance on the right course of action. We encourage individuals to raise the issue in the first instance with their supervisor or manager and seek resolution to the concern and corrective action, as appropriate.

However, if this is not found to be a feasible option to address the matter, two alternative formal routes are available below:

##### **Formal Reporting: Bidvest Tip Offs Channel**

We encourage an open and transparent workplace, promoting a culture of reporting any wrongdoing. The Deloitte Tip-off Line is an anonymous independent channel for you to report your concerns. All reports are treated as confidential.

**Toll-Free Number Ireland: 1 800 901 705**

**United Kingdom: 080 818 9119 6**

**(Toll-free access from fixed line, accessible from most mobile networks - mobile rates may apply)**

**Email: [bidvest@tip-offs.com](mailto:bidvest@tip-offs.com)**

**The details submitted should include:**

- ✓ an overview of the issue or concern**
- ✓ confirmation that the individual is using the Whistle Blowing Procedure**
- ✓ confirmation whether the individual's identity is to be kept confidential.**

If you would like to report your concern locally in Ireland please submit the disclosure in writing by email to [Core@bidvestnoonan.ie](mailto:Core@bidvestnoonan.ie)

#### **5. OUR PROCEDURE:**

1. An initial assessment will be conducted to determine whether the disclosure falls within the scope of this Policy.
2. The relevant person will receive written acknowledgement within 7 days confirming receipt of the disclosure and advising how the matter will be investigated.
3. A 'prescribed person' will be delegated to investigate, explore the concern and make recommendations for actions, as appropriate.
4. While the length and scope of the investigation will be dependent on the allegation present, the investigation should be completed in good time without delay.
5. The individual may be required to give further information, as necessary.
6. The individual will receive written notification within 3 months of the steps taken to pursue the investigation and a time line for implementation of corrective actions, if applicable.

\* Bidvest Noonan reserves the right to assign an external party to investigate a disclosure where deemed appropriate.

**Important: The procedure is not intended to replace the Grievance Procedure; the grievance procedure should be used to raise personal issues which are specific to your job or employment.**

#### Corrective Action or Change

Bidvest Noonan takes all reports of this nature very seriously and will investigate information provided and take action as appropriate. Any proven violations of this standard will be managed in line with the Group disciplinary procedure. Illegal acts or activities which contravene regulation will be reported to the suitable authorities.

#### False Disclosures

Bidvest Noonan views false complaints very seriously. We will take disciplinary action against an individual who deliberately or maliciously raises a false concern to bring the business or individuals into disrepute. If proven, actions of this nature will be deemed to constitute gross misconduct which can result in disciplinary action up to and including dismissal.

#### Commitment to Action

Management will monitor the activity of the Formal Reporting Channels every three months to ensure any matters raised have been addressed, investigated and closed appropriately.

## **6. COMPLIANCE MONITORING**

We must ensure that we have an effective Compliance Monitoring programme in place to ensure that our people understand how these principles apply to their activities.

Minimum expectations are:

- A. Risk Appetite & Assessment: The nature and extent of risks are assessed.
- B. Clear Governance and Leadership: The Executive Team sets the "tone from the top" and there is a clear allocation of responsibilities in relation to the relevant matters.
- C. Policies: This Policy is adopted, reviewed regularly and is easily accessible to all of our people.

Last reviewed: April 2024

D. Procedures and Guidelines: Clear guidelines that give more detailed information and set out practical processes should be easily accessible to all of our people.

E. Communication and Training: Regular training for all of our people is available and delivered.

F. Investigations and Sanctions: There is a process for investigating breaches of this Policy.

G. Monitoring & Review: Compliance with this policy and procedure is reviewed regularly to ensure it is effective and reported on as part of our reporting obligations to the Executive Committee.

## 7. BREACHES

Breaches of this policy must be reported. In the first instance contact your line manager and follow the Incident Reporting Procedure.

Where this is not possible, contact the Risk & Compliance Department to report your concerns.

<i>Bidvest Noonan Risk &amp; Compliance Department</i>	<a href="mailto:Risk.AndCompliance@bidvestnoonan.com">Risk.AndCompliance@bidvestnoonan.com</a>	Ireland: Unit 3, Swords Business Park, Sword Co Dublin  GB : Beaufort House, 15 St Botolph Street, Aldgate. London. EC3A 7BB  NI: Edgewater Business Park, 7 Edgewater Road, Belfast, Antrim, BT3 9JQ.
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Failure to comply with this policy may result in disciplinary action being taken against any colleague concerned or the termination of contracts with contractors working for Bidvest Noonan.

## 8. CONTACT

If you have any questions on how this Policy should be implemented, or if you have any other related query (including if you receive any contact from a regulator), please contact:

**Risk & Compliance Department:** [Risk.AndCompliance@bidvestnoonan.com](mailto:Risk.AndCompliance@bidvestnoonan.com)