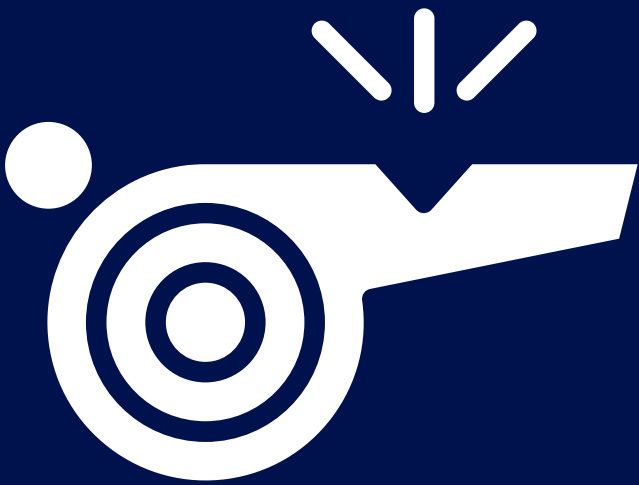


Whistleblowing / Protected Disclosure Policy



Document Title: Whistleblowing / Protected Disclosure Policy

Document Owner: Risk and Compliance

Document Approver: Risk and Compliance Director

Release Date: September 2026

1. Why It Matters

Bidvest Noonan is committed to conducting business with honesty, integrity and accountability. As a People First organisation, we want colleagues and other relevant persons to feel safe, supported and confident to speak up where they reasonably believe wrongdoing has occurred, is occurring, or may occur.

Speaking up helps us identify and address issues early, protect our people, customers and stakeholders, and maintain the trust placed in us. Concerns raised under this policy will be taken seriously, assessed fairly and handled as confidentially as possible.

This policy explains:

- What types of concerns can be raised under this policy
- Who can raise a concern
- How concerns can be reported
- How Bidvest Noonan will assess, investigate and respond to concerns
- The protections available to individuals who speak up in good faith and with reasonable belief



2. Scope

This policy applies to all Bidvest Noonan colleagues and other relevant persons, including employees, workers, agency workers, contractors, consultants, trainees, volunteers, job applicants, former colleagues and individuals involved in pre-contractual discussions, where the concern arises in a work-related context.

This policy applies across Bidvest Noonan's operations in Ireland, Great Britain and Northern Ireland. Local legal requirements may vary, and the policy should be applied in a way that meets the relevant legal framework in each jurisdiction.

This policy is not intended to replace normal line management, HR, grievance, disciplinary, bullying and harassment, dignity at work, health and safety, incident reporting or complaints procedures. However, where a concern relates to potential wrongdoing in the public interest or wider organisational risk, it may fall within this policy.

Bidvest Noonan may amend this policy from time to time to reflect legal, regulatory, organisational or operational changes.

3. Definitions

Whistleblowing / Protected Disclosure means raising information about suspected wrongdoing, risk, unlawful conduct or unethical behaviour that has come to an individual's attention in a work-related context and that they reasonably believe is relevant to Bidvest Noonan, its stakeholders or the wider public interest.

Public interest means the concern affects, or could affect, others beyond the individual raising it, such as colleagues, customers, service users, suppliers, regulators, the public, the environment or the integrity of Bidvest Noonan's operations.

Good faith means the concern is raised honestly and without malicious intent. A concern does not need to be proven to be protected, provided the individual had a reasonable belief in the information disclosed.

Reasonable belief means the individual genuinely believes, based on the information available to them, that the concern tends to show wrongdoing or relevant risk. The individual is not expected to investigate the matter or prove that wrongdoing has occurred.

Confidentiality means protecting the identity of the person raising the concern and any person named in the concern, and sharing information only where necessary for assessment, investigation, legal compliance or appropriate follow-up.

Raising a concern means reporting information about an incident or risk that occurred in the past, is happening now, or is reasonably believed may happen in the future.

This policy is intended for concerns about wrongdoing, risk or misconduct that are in the public interest or are of wider significance to Bidvest Noonan. Examples include, but are not limited to:

- Criminal offences, including fraud, bribery, corruption, theft or money laundering
- Failure to comply with legal or regulatory obligations
- Breaches of applicable EU law, including areas such as public procurement, financial services, transport safety, environmental protection, consumer protection, data protection or network and information security
- Endangering the health, safety or wellbeing of any individual
- Damage to the environment
- Miscarriages of justice
- Serious failure of governance, internal controls or financial reporting
- Deliberate concealment, destruction or suppression of information relating to any of the above

Important: Personal employment grievances, including concerns about an individual's own terms and conditions, interpersonal disputes, bullying, harassment or discrimination, should normally be raised through the appropriate HR procedure unless they also involve wider wrongdoing or public interest concerns.

4. Key Principles

Support and protection for those who speak up

Speaking up in good faith and with reasonable belief is a positive action that helps protect our people, customers, stakeholders and business. It will not be treated as disloyal or as a breach of confidence where the concern is raised through appropriate channels. Bidvest Noonan ensures that Concerns raised honestly will be assessed fairly, even if they are not ultimately substantiated and individuals who raise concerns will receive appropriate support throughout the process.

Bidvest Noonan will not tolerate retaliation, victimisation, discrimination or any form of detrimental treatment because an individual has raised a concern under this policy. Detrimental treatment may include dismissal, disciplinary action, demotion, negative performance assessment, denial of opportunities, threats, harassment, reduction of hours, reputational harm or any other unfavourable treatment connected with speaking up.

Confidentiality and anonymous reporting

Bidvest Noonan will take all reasonable steps to protect the identity of individuals who raise concerns and any individuals named in a report. Information will be shared only where necessary to assess, investigate or respond to the concern, obtain advice, comply with legal obligations, or protect the rights of others.

There may be limited circumstances where confidentiality cannot be guaranteed, for example where disclosure is required by law, by a regulator, by court order, or to ensure a fair investigation. Where possible and appropriate, the individual will be informed before their identity is disclosed.

Anonymous reports will be accepted and considered. However, anonymous reporting can make it more difficult to assess the concern, obtain further information and provide feedback. Individuals are therefore encouraged to provide their name and contact details where they feel able to do so. All individuals involved in a report or investigation are expected to maintain confidentiality and must not discuss the matter with others unless authorised or required to do so.



5. How To Raise A Concern

First point of contact

Where comfortable and appropriate, individuals are encouraged to raise concerns first with their line manager, supervisor or another manager. Managers who receive a concern must treat it seriously, maintain confidentiality and seek guidance from Risk & Compliance or HR where needed. If an individual does not feel comfortable raising the concern through line management, or believes this route is not appropriate, they may use one of the formal reporting channels below.

Formal reporting channels

The Deloitte Tip-Offs line is an independent reporting channel available for raising concerns confidentially or anonymously. Reports made through this channel are treated confidentially and reviewed for appropriate follow-up.

Channel	Details
Deloitte Tip-Offs Line – Ireland	1800 901 705
Deloitte Tip-Offs Line – United Kingdom	0808 189 1196
Email	bidvest@tip-offs.com
Ireland local reporting channel	Core@bidvestnoonan.ie
Risk & Compliance Department	Risk.AndCompliance@bidvestnoonan.com

Where possible, a report should include: a clear description of the concern; relevant dates, locations and people involved; any supporting information or documents; whether the concern has already been raised elsewhere; and whether the individual wishes their identity to be kept confidential.



6. How We Handle Concerns

Bidvest Noonan is committed to ensuring that concerns are handled promptly, fairly, independently and with respect. The process will be proportionate to the nature and seriousness of the concern.

1. **Acknowledgement:** The reporting person will receive written acknowledgement within seven days of receipt, unless the report is anonymous or the reporting person has asked not to receive acknowledgement.
2. **Initial assessment:** The concern will be reviewed to decide whether it falls within this policy, whether urgent action is required, and who should manage the matter.
3. **Appointment of appropriate person:** A suitable impartial person will be appointed to follow up on the report, communicate with the reporting person, and arrange investigation where appropriate.
4. **Investigation:** Where required, an investigation will be conducted independently, objectively and in line with applicable procedures. The reporting person may be asked for further information.
5. **Feedback:** The reporting person will receive feedback within three months of acknowledgement, where appropriate and legally permissible. Feedback may be limited where confidentiality, data protection, legal privilege or the rights of others apply.
6. **Outcome and corrective action:** Where wrongdoing or risk is identified, appropriate corrective action will be taken. This may include disciplinary action, process improvement, control enhancement, reporting to regulators or referral to external authorities.

Bidvest Noonan may appoint an external party to support or conduct an investigation where this is appropriate due to the nature, complexity, sensitivity or independence requirements of the matter.

Important: If a concern is assessed as a personal employment grievance rather than a whistleblowing matter, the individual will be directed to the appropriate HR procedure.

Corrective action and reporting

Bidvest Noonan will take appropriate action where a concern is substantiated. This may include disciplinary action, remediation, changes to policies or controls, training, reporting to customers or regulators, or referral to law enforcement or other authorities where required.

False or malicious disclosures

Individuals are encouraged to raise concerns honestly and based on reasonable belief. No action will be taken against an individual simply because a genuine concern is not upheld after assessment or investigation. However, deliberately false, malicious or vexatious allegations may be treated as a disciplinary matter and may result in action up to and including dismissal or termination of contract, as applicable.

Monitoring and management oversight

Our Internal Audit function will monitor whistleblowing activity and the effectiveness of reporting channels on a regular basis. Themes, trends, significant matters and corrective actions will be reported to appropriate senior management forums, while protecting confidentiality and personal data.

7. Roles And Responsibilities

Everyone has a role in supporting a safe speak-up culture. The following responsibilities apply:

All colleagues and relevant persons should raise concerns promptly where they reasonably believe wrongdoing or serious risk may have occurred, and should provide accurate information to support assessment and investigation.

Managers must listen carefully, treat concerns seriously, maintain confidentiality, avoid retaliation, and seek guidance from Risk & Compliance or HR where a concern may fall within this policy.

Risk & Compliance is responsible for maintaining this policy, overseeing whistleblowing reporting channels, supporting assessment and investigation, monitoring themes and reporting appropriate management information.

People & Culture will support matters involving employee relations, disciplinary processes, welfare, retaliation concerns or overlap with grievance, bullying and harassment, dignity at work or other HR procedures.

Investigators must act independently and objectively, maintain appropriate records, protect confidentiality and conduct investigations fairly and proportionately.

8. Data Protection And Record Keeping

Personal data collected through whistleblowing reports will be handled in accordance with applicable data protection laws and Bidvest Noonan's data protection policies. Information will be used only for legitimate purposes connected with receiving, assessing, investigating, responding to and reporting on concerns.

Records will be retained securely for no longer than necessary, taking into account legal, regulatory, employment, litigation, audit and governance requirements. Access to records will be restricted to those with a legitimate need to know.

9. Breaches Of This Policy

Any retaliation, victimisation, breach of confidentiality, obstruction of a report or investigation, destruction of relevant information, or failure to follow this policy may result in disciplinary action, up to and including dismissal, or termination of contract where applicable.

If you have any questions about this policy, or if you receive contact from a regulator or external authority in relation to a whistleblowing matter, please contact the Risk & Compliance Department at Risk.AndCompliance@bidvestnoonan.com.

