



WHISTLEBLOWING POLICY





What is this?

A guide to help you understand our Whistleblowing policy and how to report an issue.



Who does it apply to?

This policy applies to everyone acting for or on behalf of NCC Group:

- The Board of Directors has overall responsibility for ensuring the policy is applied
- The Audit Committee is responsible for ensuring all whistleblowing instances are investigated
- The Executive Committee is responsible for ensuring all colleagues understand and comply
- All colleagues are responsible for understanding the principles outlined in this policy and for reporting appropriate concerns using the methods outlined in the policy



What are the key points?

- We will deal responsibly and professionally with any genuine concern about any wrongdoing in the workplace
- Colleagues can raise concerns with their line manager or a number of senior leaders within the business
- If colleagues are not comfortable reporting an issue internally we operate an anonymous and confidential whistleblowing helpline
- Colleagues will not receive any detrimental treatment as a result of raising genuine or reasonable concerns
- Whistleblowers will be kept informed of progress in addressing their concerns
- Any issues raised will be subject to a fair and proper investigation, the results of which will be reported to the Audit Committee.



What action should I take?

Read the policy to understand how you can raise concerns either internally or externally. Talk to your line manager if there are any aspects of this you do not understand, or email compliance@nccgroup.com

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Introduction

NCC Group is committed to maintaining the highest standards of honesty, integrity, openness and accountability. It recognises that colleagues, contractors, and other workers have an important role to play in achieving this goal and we expect everyone acting for or on behalf of NCC Group to maintain our high standards.

The Group will deal responsibly and professionally with any genuine concern about any wrongdoing in the workplace.

The objectives of this policy are:

- To encourage colleagues to raise genuine concerns about suspected wrongdoing at the earliest practical stage, in the knowledge that their concerns will be taken seriously and investigated as appropriate, and that their confidentiality will be respected
- To provide colleagues with guidance as to how to raise those concerns
- To reassure colleagues that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.

All managers are expected to operate an 'open door' policy and should therefore make themselves available, either personally or by telephone or email, to resolve issues or concerns.

This policy should be considered alongside other policies that we have in place to support and guide us. These include:

- Code of Ethics
- Anti-Bribery and Corruption Policy
- Gifts and Hospitality Policy
- Health and Safety Policy
- Environmental Policy
- Supplier Code of Conduct.

All policies are available for colleagues to view on the Global Governance Hub.

Global policies are supported by a variety of local or regional policies, which, in specific circumstances, may take precedence. For example, for persons located in Australia, see the Annexure to this policy.

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Whistleblowing

Whistleblowing is the disclosure of information relating to suspected past, present, or likely future wrongdoing falling into one or more of the following categories:

- Criminal offences (this may include, for example, types of financial impropriety such as fraud)
- Failure to comply with an obligation set out in law
- Miscarriages of justice
- Endangering of someone's health and safety
- Damage to the environment
- Covering up wrongdoing in the above categories.

A whistleblower is a person who raises a concern in good faith relating to the above. If colleagues have any genuine concerns related to suspected wrongdoing or danger affecting any of our activities (a whistleblowing concern) they should report it under this policy.

This policy should not be used for complaints relating to your own personal circumstances, such as the way you have been treated at work. In such cases you should use the Grievance Procedure, Harassment Policy or Equal Opportunities Policy.

If you are uncertain whether your concerns fall within the scope of this policy, you should seek advice from the Chief People Officer or a member of the HR team.

To achieve the highest standard of operations we ask all colleagues to uphold values of honesty, integrity, and quality. The relationships we have with each other, and our external stakeholders, are important and we must always treat any relationship with respect.

Everyone has a responsibility for ensuring we continually meet these high standards. Here's how we expect the code to work in practice:

How to raise a concern

Internally

Colleagues should normally raise any concerns with their immediate manager either verbally or in writing. However, the most appropriate person to contact to report a concern may depend on the sensitivity of the issues involved and who is suspected of the malpractice.

Where colleagues prefer not to raise concerns with their manager for any reason, or where they feel that their line manager has not addressed their concern, they should contact one of the following:

- The Executive Director responsible for their business area
- The Chief People Officer
- The Director of Global Governance
- The CFO
- The CEO

External hotline

If colleagues do not feel able, or comfortable raising concerns internally, they can use an anonymous confidential reporting line as set out below. While the issue will be passed to the Chief People Officer and Director of Global Governance for review and any appropriate action, it will be done anonymously unless the person reporting is happy to be named.

Our confidential external hotline is with Safecall. The telephone numbers relevant to specific locations are provided below. Alternatively, Safecall can be contacted by sending an email to nccgroup@safecall.co.uk or by filing a report via the Safecall website at www.safecall.co.uk/report. Once a concern has been logged with Safecall, they will refer this matter to the Chief People Officer and Director of Global Governance unless the concern relates to these individuals, in which case the matter will be referred to the Company Secretary.

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While individuals will not be expected to prove the truth of allegations, it will be necessary to demonstrate to the person contacted that there are sufficient grounds for concern. Malicious reports, or those made for personal gain may result in disciplinary action.

Our response

When a whistleblower raises a concern, the Company will carry out an initial assessment to determine the scope of any investigation.

All matters raised under this policy will be reported to the NCC Group Audit Committee for review.

The Company will aim to keep the whistleblower informed of the progress of any investigation into the issue they have raised. If the whistleblower is not happy with the way in which their concern has been handled, they should raise this concern with one of the key contacts noted above.

Safeguards

Colleagues will not receive any detrimental treatment because of raising genuine or reasonable concerns, which are expressed in appropriate terms. Where a whistleblower believes that they have suffered any such treatment, they should inform the Chief People Officer.

All colleagues should feel able to voice whistleblowing concerns openly under this policy. Where practicable, whistle-blowers will not be identified as the person who raised the concern unless they consent in writing or there are grounds to believe that the report is malicious.

While all practical steps will be taken to avoid disclosing a whistleblower's identity, in some circumstances it may, inevitably, be possible for this to be deduced and confidentiality cannot be guaranteed.

Colleagues who are concerned about possible reprisals if their identity is revealed should come forward to the Chief People Officer, or one of the other key contacts listed above, and appropriate measures can be taken to preserve confidentiality to the extent that this is possible.

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Safecall telephone numbers

You can report a whistleblowing concern to Safecall on our confidential external hotline on the telephone number relevant to your location as stated below:

Australia	0011 800 72332255
Belgium	00 800 72332255
Canada	1877 59 98073
Denmark	00 800 72332255
Germany	00 800 72332255
Japan	0120 921067
Lithuania	00 800 72332255
Manila	1800 1441 0499
Netherlands	00 800 72332255
Portugal	00 800 72332255
Singapore	800 4481773
Spain	00 800 72332255
Sweden	0850 252 122
Switzerland	00 800 72332255
UAE	8000 4413376
UK	0800 9151571
USA	1 866 901 3295

How we communicate

Our Whistleblowing Policy is made available to any person (permanent or interim) joining NCC Group. Internally, colleagues can access a copy of the latest copy via the Global Governance Hub. Externally, it is available from our Group website: www.nccgroupplc.com

Keeping the policy relevant

We review and update this policy regularly. Any changes will be communicated to line managers to brief colleagues, as well as followed up by email to all colleagues and to all line managers.

Where relevant, the Works Council will be consulted regarding any changes to this policy.

The NCC Group plc Board approves any version of the code prior to publishing.

Security and confidentiality agreement

The nature of this document is subject to the security requirements of NCC Group. Ownership and responsibility for this document remains that of the Compliance department.

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Annexure: Australian-Specific Provisions

This annexure to the NCC Group Global Whistleblowing Policy (**Policy**) applies to persons who wish to report a whistleblowing concern (as that term is defined in the Policy) regarding NCC Group's activities in Australia or another Disclosable Matter, including employees and officers of NCC Group, individuals who supply goods or services to NCC Group (or their employees) and the spouse, relatives or dependants of any of the aforementioned individuals (each an '**Eligible Person**' for the purposes of this Annexure).

It is intended to be read with the Policy.

To the extent that there is any inconsistency between the terms of the Policy and the terms of this Annexure, the terms of this Annexure shall prevail, to the extent that they apply.

Objectives

The objective of this Annexure is to outline the additional procedures for and protections that apply to disclosures which qualify for protection under part 9.4AAA of the *Corporations Act 2001* (Cth) (**Corporations Act**).

Criteria to qualify for protection under the Corporations Act

A disclosure of information qualifies for protection under the Corporations Act (**Protected Disclosure**) if:

- a) the individual seeking to make the disclosure is, or has been an 'Eligible Person' (as defined above);
- b) the information disclosed (or sought to be disclosed) by the Eligible Person is a 'Disclosable Matter' (see the section titled 'Disclosable Matters' below); and
- c) the disclosure is made:
 - i. to the Australian Securities and Investments Commission (**ASIC**), the Australian Prudential Regulation Authority (**APRA**) or another Commonwealth body prescribed by law from time to time;
 - ii. to any of the following '**Eligible Recipients**':
 - A. a Whistleblowing Protection Officer (defined below);
 - B. an officer or senior manager of NCC Group Pty Limited (**NCC Australia**) or its related body corporates;
 - C. an auditor, or a member of an audit team conducting an audit, of the of NCC Australia or its related body corporates; or
 - D. an actuary of NCC Australia or its related body corporates;
 - iii. to a legal practitioner (for the purposes of obtaining legal advice or legal representation) regarding the operation of the whistleblowing provisions in the Corporations Act; or
 - iv. as an 'Emergency Disclosure' or 'Public Interest Disclosure' to a member of the Parliament of the Commonwealth, the Parliament of a State, the legislature of a Territory or a journalist. **Note:** Criteria in addition to (a)-(c) are required to be met for a disclosure to qualify as an Emergency or Public Interest Disclosure. For example (but without limitation) a disclosure of the kind protected by the Corporations Act must have already been made and written notice provided to the relevant NCC Group entity which the disclosure relates to. In the case of Public Interest Disclosure, at least 90 days must have passed since the previous disclosure. Anyone seeking to make these types of disclosures should always seek independent legal advice prior to doing so.

If these conditions are met, the person seeking to make/who has made a Protected Disclosure (for the purposes of this Annexure, a '**Whistleblower**') is provided the following protections by the Corporations Act in relation to that disclosure:

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- a) The Whistleblower cannot be subject to any civil, criminal or administrative liability (including the enforcement of any contractual remedy or exercise of contractual rights) for making the Protected Disclosure. The Whistleblower is not, however, granted immunity for any misconduct they have engaged in that is revealed by their disclosure.
- b) The Whistleblower is protected from actual or threatened detrimental conduct, such as dismissal, injury to employment, alteration of the Whistleblower's position or duties, discrimination, harassment, intimidation or the causing of any other harm, because of an actual, suspected or proposed disclosure. Managing a person's unsatisfactory work performance in line with the Group's performance management framework, does not constitute detrimental conduct. A Whistleblower may seek independent legal advice or contact regulatory bodies, such as ASIC, APRA or the ATO or a Whistleblower Protection Officer, if they believe they have suffered detriment.
- c) A Whistleblower can seek compensation or remedy through the courts if:
 - i. they suffer loss, damage or injury because of a Protected Disclosure; and
 - ii. NCC Group failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct. Whistleblowers should seek independent legal advice in this regard.
- d) Subject to limited exceptions, the person to whom the Protected Disclosure is made must not disclose the substance of the disclosure, the Whistleblower's identity or information likely to lead to identification of the Whistleblower. See the section titled 'Confidentiality' below.

Disclosable Matters

'Disclosable Matters' include information that the Eligible Person has reasonable grounds to suspect:

- a) concerns misconduct, or an improper state of affairs or circumstances, in relation to the NCC Group, for example: theft, dealing in or use of illicit drugs, offering or accepting a bribe, fraud, money laundering or misappropriation of funds; or
- b) indicates that NCC Group has engaged in conduct that:
 - i. constitutes an offence against, or a contravention of, the Corporations Act, the *Australian Securities and Investments Commission Act 2001* (Cth), the *Banking Act 1959* (Cth), the *Financial Sector (Collection of Data) Act 2001* (Cth), the *Insurance Act 1973* (Cth), the *Life Insurance Act 1995* (Cth), the *National Consumer Credit Protection Act 2009* (Cth), the *Superannuation Industry (Supervision) Act 1993* (Cth), or an instrument made under one of the aforementioned Acts;
 - ii. constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
 - iii. represents a danger to the public or the financial system; or
 - iv. is otherwise prescribed by law from time to time.

As indicated by the above, Disclosable Matters include conduct that may not involve a contravention of a particular law. For example, information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system is also a disclosable matter, even if it does not involve a breach of a particular law.

Disclosures of information which do not relate to a Disclosable Matter, including personal work-related grievances (being those matters that relate to the discloser's employment, or former employment, which have (or tend to have) implications for the discloser personally and not NCC Group), will not qualify for protection under the Corporations Act. However, a personal work-related grievance may still qualify for protection if:

- a) it includes information about misconduct, or where information about misconduct includes or is accompanied by a personal work-related grievance (a mixed report);
- b) NCC Group has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstances;

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- c) the discloser suffers from, or is threatened with detriment for making a disclosure; or
- d) the discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act, in relation to that grievance.

Whistleblower Protection Officers

In addition to the persons identified in the Policy, certain people are authorised by NCC Group to receive Protected Disclosures under Australian whistle-blower protection legislation (**Whistleblower Protection Officers**). The current Whistleblower Protection Officers nominated for the APAC region are:

- Head of Legal APAC;
- Director of Global Governance;
- Chief People Officer;
- Company Secretary.

Each Whistleblower Protection Officer is responsible for:

- a) coordinating the investigation into any disclosure received from a Whistleblower;
- b) documenting and handling all matters in relation to the disclosure and investigation; and
- c) finalising all investigations.

Rights of persons subject to investigation

If applicable, and to the extent permitted by law, a person who is the subject of an investigation as a result of a Protected Disclosure, is entitled to be:

- a) informed as to the substance of any adverse comment that may be included in a disclosure or other document arising out of any such investigation; and
- b) given a reasonable opportunity to put their case to the Whistleblower Protection Officer who is investigating the disclosure.

Confidentiality

Protected Disclosures will be kept secure and confidential to the extent possible, subject to legal and regulatory requirements. In addition to the methods set out in the Policy, disclosures can be made outside of business hours, or anonymously if required either from an anonymous email address or by sending written disclosures directly to a Whistleblower Protection Officer at the below address:

*Attn: [insert name of Whistleblower Protection Officer]
NCC Group Pty Ltd
Level 23, 45 Clarence Street
Sydney NSW 200*

Whistleblowers may also choose to adopt a pseudonym for the purpose of making an anonymous disclosure and may choose to remain anonymous over the course of the investigation and after the investigation is finalised. A Whistleblower can refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations. Whistle-blowers who choose to remain anonymous are encouraged to maintain ongoing two-way communication with NCC Group, so that the Group can ask follow-up questions or provide feedback, as without a means of contacting an anonymous Whistleblower, this may hinder the ability of the Group to fully investigate the matter.

If a Whistleblower chooses to make a Protected Disclosure anonymously, they will still receive both general protections from the Group and additional protections under the Corporations Act. Disclosures that involve a threat to life or property, illegal activities or legal action against NCC Group may require actions that do not allow for complete anonymity.

NCC Group and any persons receiving Protected Disclosures will not disclose particulars of reported matters that would suggest the identity of the Whistleblower without obtaining the Whistleblower's

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prior consent, subject to any requirements of applicable law. Any such disclosure to which the Whistleblower consents will be made on a strictly confidential basis.

Without the Whistleblower's consent, NCC Group cannot disclose any information that is likely to lead to the identification of the Whistleblower, unless:

- a) the information does not include the Whistleblower's identity;
- b) NCC Group removes information relating to the Whistleblower's identity or other information that is likely to lead to the identification of the Whistleblower; and
- c) it is reasonably necessary for investigating the issues raised in the disclosure.

Should a Whistleblower wish to lodge a complaint about a breach of confidentiality, they may lodge the complaint with the Group, via a Whistleblower Protection Officer, or with a regulator such as ASIC, APRA or the ATO for investigation.

Investigations

Once a disclosure is received, a Whistleblower Protection Officer will consider:

- a) the nature and scope of the investigation;
- b) the persons within and outside the entity that should lead the investigation;
- c) the nature of any technical, financial or legal advice that may be required to support the investigation; and
- d) any other relevant matters.

In some circumstances it may not be possible to investigate a disclosure, for example if insufficient information has been provided by the discloser and the discloser has not responded to requests for further information.

The investigation must be conducted fairly and objectively and must follow all applicable NCC Group policies and procedures, including this policy and the NCC Group Code of Conduct. Any person mentioned in a disclosure or to whom a disclosure relates must be afforded procedural fairness prior to any findings being made against them as per standard NCC Group policies and processes in relation to our people.

When the Whistleblower Protection Officer has finalised the investigation they must report on the process, the findings and, where applicable, recommendations for action to the Audit and Risk Committee of the NCC Group plc Board. The Audit and Risk Committee will consider the investigation report, findings and recommendations for action.

The time taken to investigate a matter will depend on the complexity of the matter and the nature of the disclosure made.

An individual who makes a disclosure under this Policy will not directly be part of the investigation. An individual who makes a disclosure under this Policy will be contacted to acknowledge receipt of the disclosure, and may be asked questions for further clarification or more information to advance the investigation, and may also be informed when the investigation has concluded, unless the individual have provided no way of getting in touch. There may be circumstances where it may not be appropriate to provide details of the outcome of the disclosure. If an individual who makes a disclosure under this Policy is not satisfied that their report has been investigated and acted upon appropriately, they may contact the Director of Global Governance to request a review. The investigation may not be reopened if it is found that the investigation was conducted properly, or no new information is available.

If an individual has been approached as part of an investigation that person is required to provide assistance, as requested, in a discreet and timely manner and to maintain confidentiality of the whistleblower's identity (if known) at all times. Everyone involved in a whistleblowing investigation must maintain confidentiality and security and may commit an offence under the Corporations Act if they fail to do so.

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Contact

Should a Whistleblower wish to seek additional information before making their disclosure, they can obtain such information by contacting a Whistleblower Protection Officer as identified in this Annexure or an independent legal adviser.

Annexure Updates

Any updates to this Annexure will be circulated in accordance with the section of the Policy titled 'Keeping the policy relevant'.

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