

WHISTLEBLOWING PROCEDURE

1. INTRODUCTION

- 1.1 Circet is committed to upholding a set of values, principles, norms, rules, standards and guidelines that treat people and the environment with respect while ensuring it conducts business in an ethical manner, according to its Anti-Corruption Code of Conduct.
- 1.2 Employees or business partners, as defined in this procedure, who, in the course of their professional activities, have become aware of a behaviour or risk that may infringe or violate ethical rules or the law, can report this information internally, in accordance with the attached procedure.
- 1.3 The purpose of the following procedure is to determine how reports are collected. Circet subsidiaries must determine whether, under their national legislation, this procedure can be applied as it stands and, if necessary, amend and supplement it in the appendix. In the case of any conflict, the provisions of the relevant appendix shall apply.

1. SUMMARY

- 1.1 The individuals mentioned in section 3.1 of this procedure can report to the attention of Circet (the “Company”), in confidence, any threat to or breach of public interests or any violation of a law or the provisions of its Code of Conduct.
- 1.2 The procedure described below (the “Procedure”) allows those who so wish to exercise the right to report their concerns and to be protected as a whistleblower in accordance with French Act no. 2016-1691 of 9 December 2016 on transparency, preventing corruption and modernizing the economy, as amended by Act no. 2022-401 of 21 March 2022, and the arrangements set out in Decree no. 2022-1284 of 3 October 2022.
- 1.3 The company takes special precautions to ensure that these reports are handled in accordance with applicable laws and regulations, including those relating to the processing of personal data.

2. WHISTLEBLOWING RIGHTS

- 2.1 Whistleblowing can be summarized as the right offered to any natural person, as specified below in section 3.1, to report or disclose, without financial compensation and in good faith, information concerning a crime or an offense, a threat or a prejudice to the public interest, a violation or an attempt to conceal a violation of an international commitment ratified or approved by the country concerned by the report, of a unilateral act of an international organization taken on the basis of such a commitment, of European Union law, of the law or of a regulation.¹
- 2.2 Any situation that does not appear to comply with the provisions of the company’s Code of Conduct may also be reported.

3. WHISTLEBLOWERS

- 3.1 All of the following individuals, namely:
 - 3.1.1 employees or former employees, where the information was obtained in connection with that relationship or any job applicant, where the information was obtained in connection with the application procedure
 - 3.1.2 shareholders, partners, holders of general meeting voting rights for the entity concerned by the whistleblowing
 - 3.1.3 members of administrative, management or supervisory bodies
 - 3.1.4 casual workers and business partners
 - 3.1.5 members of the administrative, management or supervisory body of the company’s co-contractors and subcontractors and their employees,

who have obtained information on one of the subjects mentioned 2.1 above in the course of their professional activities, may submit a report internally or externally.

- 3.2 Outside of their professional activities, any individual who has become aware of information on one of the topics mentioned in section 2.1 above by personal means, may report their concern directly through external channels, in accordance with the regulations.

¹ Facts, information or documents in any form or on any medium, which are covered by confidentiality on the grounds of national defence, doctor-patient confidentiality, judicial privilege, criminal or judicial investigations or attorney-client privilege are excluded from the whistleblowing mechanism defined in this Procedure

- 3.3 A whistleblower must:
- (a) be an individual
 - (b) act in good faith, i.e. have a reasonable belief that the facts are true at the time they are reported
 - (c) not receive direct financial compensation.

4. REPORTING A CONCERN

- 4.1 Company employees or business partners who meet the criteria indicated in sections 3.1 and 3.2, can submit a report either online via our reporting platform or orally.
- 4.2 The report must contain all factual information or relevant documents to back up the claim, to ensure that it is as exhaustive, accurate, substantiated and well documented as possible; in particular, it must state when the facts occurred and the identity of those involved, if the whistleblower is aware of this information.
- 4.3 The whistleblower must explain how they have become aware of the facts and whether a third party has been informed of the same situation, either by the whistleblower themselves or by any other means.
- 4.4 The whistleblower is invited to provide any information (such as their last name, first name and contact details) that will allow the entity concerned by the report to contact them and discuss the situation, while keeping their identity confidential.
- 4.5 Except in situations where the report is submitted anonymously, the whistleblower must provide evidence that they belong to one of the categories of individuals mentioned in section 3.1.
- 4.6 The entity concerned by the report may request additional information from the whistleblower to confirm that they belong to one of the aforementioned categories.
- 4.7 Anonymous reports will be processed provided that the facts and information reported are sufficiently detailed for them to be processed.
- 4.8 Handling of anonymous reports will be subject to special precautions, such as a preliminary investigation by the initial recipient. The secure website of the dedicated whistleblowing platform allows for anonymity, but it is more difficult, and in some cases impossible, to investigate an anonymous report or establish whether the facts are well founded. The company recommends that reports are made by a named person; the investigation process is easier when the whistleblower is known, as it is then possible to talk to them, on the understanding that the company undertakes to maintain confidentiality, in accordance with the regulations.
- 4.9 The report submitted on the platform is received by the prescribed person ("Prescribed Person"), who is the chief financial officer (hereinafter "CFO") and/or the legal and/or human resources manager of the company entity concerned by the report (as the case may be). The report is also received by the company's Compliance Committee (which comprises Circet's Compliance Officer and legal department).
- 4.10 If the whistleblower wants to submit their report orally or in writing without using the platform, they can call the Prescribed Person of the entity concerned by the report, having obtained their phone number by contacting the entity's front desk.

4.11 Any employee who is not a Prescribed Person but who receives a report concerning facts mentioned in section 2.1 must inform the Prescribed Person by any means of communication and without delay.

4.12 If the report concerns a Prescribed Person or a member of the Compliance Committee, then the whistleblower must report it to another member of the Compliance Committee.

5. CONFIDENTIALITY

5.1 The entity concerned by the report guarantees the strict confidentiality of:

- (a) the whistleblower's identity
- (b) the identity of the persons named in the report and any third parties mentioned therein
- (c) all information gathered during the course of the investigation.

5.2 Once a report submitted via the platform has been received, the Prescribed Person and the whistleblower can communicate with each other via the reporting platform. Not using this system, or using other means of communication, will not affect the potential admissibility of the report or expose the whistleblower to sanctions. Access to communications on the platform is reserved for the Prescribed Person and their deputies, if any.

5.3 Oral reports:

- (a) When received, with the consent of the whistleblower, on a recorded telephone call or other recorded voice mail system, the conversation will be recorded on a durable and retrievable medium, or transcribed in its entirety.
- (b) When received on an unrecorded telephone call or an unrecorded voice mail system, an accurate record of the conversation will be made.
- (c) When it is received during a videoconference or a physical meeting, either a durable and retrievable recording or a precise written record will be made with the consent of the whistleblower.

5.4 If a written record is made, the whistleblower will be given the opportunity to check, correct and approve the transcript or the record by signing it.

6. INVESTIGATION

6.1 Whistleblowing reports are verified, investigated and analysed by the company as soon as possible and are subject to confidentiality. The whistleblower is not advised to carry out their own investigation or to seek to establish a legal position on the facts reported.

6.2 In order to ensure that reports are handled impartially, the people responsible for processing reports are the Prescribed Persons, the company's Compliance Officer and the company's legal department. Other people may be involved when necessary, as indicated in section 9.2.

6.3 When a report is submitted via the platform, the whistleblower will receive immediate confirmation from the platform that their report has been sent and must keep the code confidential. The sent confirmation does not mean that the report is admissible.

6.4 When an oral or written report is submitted outside the platform, and if the whistleblower has provided their postal or email address, they will receive written confirmation that the report has been received within seven working days.

- 6.5 An examination of admissibility will be carried out within a reasonable time frame, in principle no more than 15 working days after the report is received, and the whistleblower will be informed of its admissibility or not.
- 6.6 Accordingly, if the whistleblower does not meet the conditions indicated in sections 3.1 and 3.2, the entity concerned by the report may, at its discretion, close it without further action. This entity will inform the whistleblower of the reasons why it considers that the latter does not meet the aforementioned conditions.
- 6.7 In addition, in the event of an anonymous report, the entity may also dismiss it, if, as indicated in section 4.7, the facts and information reported are not sufficiently detailed for it to be processed.
- 6.8 Finally, if the entity concerned by the report considers that the facts relate to events that have occurred or are very likely to occur in another entity of the company, it may ask the whistleblower to submit their report to said entity. In addition, if the entity considers that the report would be handled more effectively by that other entity alone, it may ask the whistleblower to withdraw the report it has received.
- 6.9 If the report is admissible, an investigation will be carried out to determine the reality of the facts reported.
- 6.10 The entity concerned by the report may request any additional information or relevant documents needed to properly process the report.
- 6.11 The time frame for investigating what has been reported may vary but the entity concerned by the report will make every effort to investigate it as soon as possible. In any case, within a period not exceeding three months of receipt of the report, the entity concerned by the report will inform the whistleblower of measures that have been or will be taken to assess the accuracy of the allegations and, where appropriate, to remedy what has been reported and the reasons for said measures.
- 6.12 The whistleblower will also be informed in writing (via the reporting platform where possible) once the case is closed.

7. PROTECTION FROM REPRISALS

- 7.1 The company will protect any individual referred to in section 3 of this procedure who, in good faith and without direct financial compensation, brings to its attention information that falls within the scope of section 2.1, even if the facts reported prove to be inaccurate or do not result in any action.
- 7.2 No person may be excluded from a recruitment procedure or access to an internship or a period of training in a company, no employee may be sanctioned, dismissed or be the subject of a discriminatory measure, directly or indirectly, in particular in terms of remuneration, incentive measures or distribution of shares, training, redeployment, assignment, qualification, classification, professional promotion, working hours, performance evaluation, transfer or renewal of contract, or any other measure mentioned in section II of Article 10-1 of French Act no. 2016-1691 of 9 December 2016 on transparency, preventing corruption and modernizing the economy, as amended by Act no. 2022-401 of 22 March 2022, for having reported or disclosed information under the conditions provided for by the regulations.
- 7.3 Any employee or business partner who believes they have been subject to reprisals for having reported or provided evidence, in good faith, of facts constituting a crime or misdemeanour, of which they have become aware during the course of their duties, may report this to the Prescribed Person or refer the matter to the competent court.

7.4 Any misuse of the system, particularly in terms of libelous reporting (namely, reporting information which one knows to be wholly or partially inaccurate) or which is done in bad faith, will expose the whistleblower to prosecution according to French law (Article 226-10 of the French Criminal Code) and to disciplinary sanctions according to the company's internal regulations.

7.5 Any employee who prevents or has previously prevented a whistleblowing report from being submitted, or who has taken action against a whistleblower, shall be subject to legal action and may be subject to disciplinary sanctions according to the company's internal regulations.

8. PROCESSING OF PERSONAL DATA

8.1 The company will only record the following information in relation to investigating a whistleblowing report:

- (a) the whistleblower's identity, duties and contact details
- (b) the identities, duties and contact details of those named in the report
- (c) the identities, duties and contact details of those responsible for receiving and investigating the report
- (d) information gathered during the process of verifying the facts reported
- (e) a report of the verification actions taken
- (f) the follow-up to the report.

8.2 The aim of collecting and processing these personal data is to determine whether the report is admissible, verify the facts and take any corrective measures required. This allows the company to comply with its statutory obligations (arising, in particular, from the so-called "Sapin II" Act of 9 December 2016 and the Act of 27 March 2017 on the duty of vigilance, and to protect its legitimate interests (by complying with the law and the company's ethical principles).

8.3 The right to access, rectify and object to the use of data may be exercised within the statutory and regulatory framework by contacting the Prescribed Person.

8.4 Under no circumstances may the person named in the report obtain information concerning the identity of the whistleblower from the data controller.

8.5 Any data relating to a report that is not considered to fall under this procedure will be deleted or anonymized and archived by the company.

8.6 If no follow-up is required, the company will anonymize or delete all the evidence in the report that would identify the whistleblower or the persons named in connection with it. This must take place no later than three months after the closure of the admissibility or verification procedures relating to the report.

8.7 Where disciplinary or legal proceedings are taken against one or more persons named in the report, the data relating to it will be retained until the proceedings are complete and upon expiry of any appeal period applicable to said procedure in accordance with the relevant legal obligations.

9. PRESCRIBED PERSONS

9.1 The Prescribed Person will investigate reports in confidence, in accordance with the conditions set out in section 5 of this Procedure, and will be responsible for the confidentiality, protection and retention period of personal data gathered in the process of investigating the report under the

conditions set out in section 8 of this Procedure. The same applies to anyone who has access to this information.

- 9.2 The Prescribed Person may call on internal or external experts in the context of investigating whistleblowing reports and, more generally, have access to the company's various departments. The information collected may only be disclosed to third parties if such disclosure is required to process the report.
- 9.3 The company will ensure that any service provider appointed to manage all or part of the system undertakes not to use the data for any unrelated purposes, ensure they are kept confidential and only retained for a limited period of time, and that all manual or electronic media containing personal data are destroyed or returned once the service has been delivered.²
- 9.4 Once a report has been investigated, the Prescribed Person will, if necessary, produce recommendations for the human resources department concerning any disciplinary sanctions to be taken against the individuals named in the report, or the whistleblower if the report has been submitted in bad faith, or notify the relevant authorities as necessary. The terms used to describe the nature of the facts reported must indicate that they are presumed.
- 9.5 As an exception to the above, the Prescribed Person will bring to the immediate attention of the company's management and/or the Compliance Committee any situations, allegations or reports of which they may be aware:
- 9.5.1 implicating a managing director of one of the subsidiaries, a member of the Executive Committee, or a member of the Board of Directors, from the perspective of good governance or
- 9.5.2 where there is a suspicion or allegation of money laundering, corruption involving a private individual or public official, influence peddling, internal or external fraud, non-compliance with competition law or a serious infringement (or risk thereof) of human rights and fundamental freedoms.

10. MONITORING

- 10.1 The Prescribed Person may implement annual statistical monitoring of reports received and investigated and follow-up actions, in order to assess the effectiveness of the whistleblowing system.
- 10.2 This may show the number of alerts received, closed cases, cases that have previously been or are currently being investigated, the number and type of measures taken during and after the investigation (such as measures to protect evidence, disciplinary or judicial proceedings, sanctions imposed, etc.).

11. DISTRIBUTION

- 11.1 The company will make its employees and business partners aware of their right to report their concerns, including, for example, by putting up posters or notifying them directly.

² Any transfer of personal data outside the European Union, to a legal entity based in a country that is not a member of the European Union and that does not provide adequate protection as defined in Article 68 of the French Data Protection Act of 6 January 1978 as amended, will be carried out in accordance with the specific provisions of French Act no. 78-17 of 6 January 1978 as amended on international data transfers and with the General Data Protection Regulation (Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016).

12. CONTACT

- 12.1 Company employees and contractors who have any questions about this Procedure or the guarantees governing their rights on whistleblowing are welcome to contact complianceofficer@circet.com.
- 12.2 Requests for information about rights on whistleblowing will not be treated as a whistleblowing report covered by the scope of this Procedure.

APPENDIX A

PROVISIONS SPECIFIC TO FRANCE

A.1. REPORT RECIPIENTS

A.1.1. A report submitted via the platform is received by the prescribed person ("Prescribed Person"), namely the CFO.

A.1.2. The heads of legal and human resources of the company entity concerned by the report receive it as well. The report is also received by the company's Compliance Committee (which comprises Circet's Compliance Officer and legal department).

A.2. EXTERNAL REPORTING

A.2.1. In addition, any individual can submit an external report, either after having sent an internal report or directly.

A.2.2. For example, in France, any individual acting in good faith and not receiving financial compensation can send an external report to:

- one of the competent authorities listed in Decree 2022-1284 of 3 October 2022
- a human rights defender, who will forward it to the authorities best able to deal with it
- a judicial authority, or
- a competent institution of the European Union if it is an infringement falling within the scope of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019.

A.2.3. The competent authorities referred to in the first subparagraph publish information on reporting and submission procedures as well as other related information on their websites.

APPENDIX B

PROVISIONS SPECIFIC TO IRELAND

B.1. PURPOSE

B.1.1. This Appendix B supplements and amends the Procedure and outlines Irish specific provisions in accordance with the Irish Protected Disclosures Act 2014, as amended by the Protected Disclosures (Amendment) Act 2022, (the "Irish Act") which applies to the company's Irish subsidiaries ("Circet Ireland" / "the Irish entities").

B.1.2. In the event of a conflict with the Procedure, this Appendix B will prevail in respect of the Irish entities. Save where an Irish provision is specifically outlined in this Appendix B, the Procedure will continue to apply without amendment.

B.2. WHISTLEBLOWING RIGHTS

B.2.1. In Ireland, in accordance with the Irish Act, whistleblowing, also known as the making of a "protected disclosure", is the disclosure of relevant information by a whistleblower in a manner prescribed by the Irish Act. Information is "relevant information" if:

- (a) in the reasonable belief of the whistleblower it tends to show one or more "relevant wrongdoings"; and
- (b) it came to the attention of the whistleblower in a work-related context (which includes current or past work activities).

B.2.2. The motivation for raising a concern is irrelevant when determining whether or not a report is whistleblowing / a protected disclosure.

B.2.3. A relevant wrongdoing is where:

- (a) an offence has been, is being or is likely to be committed;
- (b) a person has failed, is failing or is likely to fail to comply with any legal obligation (other than one arising under the whistleblower's contract of employment or other contract where the whistleblower personally performs any work or services);
- (c) a miscarriage of justice has occurred, is occurring or is likely to occur;
- (d) the health or safety of any individual has been, is being or is likely to be endangered;
- (e) the environment has been, is being or is likely to be damaged,
- (f) the unlawful or otherwise improper use of funds or resources of a public body or of other public money has occurred, is occurring or is likely to occur, or that an act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement;

- (g) a breach has occurred, is occurring or is likely to occur (and in this instance a breach means an act or omission) that (i) is unlawful and either falls within the scope of European Union law in areas specified in the Irish Act;³ affects the financial interests of the European Union; or relates to the internal market including breaches of Union competition and State aid rules or breaches of corporate tax rules to obtain a tax advantage; or (ii) defeats the object or purpose of the rules in the European Union acts and areas specified in (i).
- (h) information tending to show any matter falling within any of the preceding subparagraphs has been, is being or is likely to be concealed or destroyed or an attempt has been, is being or is likely to be made to conceal or destroy such information.

B.3. WHISTLEBLOWERS

B.3.1. In Ireland, the following can be whistleblowers: current and former “workers” including all permanent, part-time and fixed-term employees at all levels; directors; consultants; contractors; agency workers; trainees; apprentices; shareholders; members of the administrative, management or supervisory body of the company (including non-executive members); and volunteers and individuals who acquire or acquired information on a relevant wrongdoing during a recruitment process, or pre-contractual negotiations.

B.4. REPORTING A CONCERN

B.4.1. Primary / preferred reporting channel for Irish reports

- In Ireland, whistleblowers who meet the criteria indicated in sections B.2 and B.3, can submit a report online via the company’s reporting platform or orally, as set out in the Procedure (section 4.1 and 4.10). These are ‘mixed’ reporting channels which apply to all our entities collectively. This means that if you report under these channels, the Prescribed Person appointed to handle your report and the persons who receive it may sit within a different group entity to the one you are formally employed by / affiliated with.
- We strongly encourage workers to submit reports via the above channels and in particular via the online reporting platform. This is for practical and operational reasons relating to how our corporate group is structured and where the relevant investigative functions sit. It has been designed so as to facilitate us in the effective and efficient investigation of reports received.
- If choosing to make an oral report, this can be submitted to the CFO, and/or Legal Director and/or the HR Director.
- Whether a report is submitted via the online reporting platform or orally, the Prescribed Person(s) appointed to handle the report will ordinarily be the CFO and/or

³ Areas specified in the Irish Act: (i) public procurement; (ii) financial services, products and markets, and prevention of money laundering and terrorist financing; (iii) product safety and compliance; (iv) transport safety; (v) protection of the environment; (vi) radiation protection and nuclear safety; (vii) food and feed safety and animal health and welfare; (viii) public health; (ix) consumer protection; (x) protection of privacy and personal data, and security of network and information systems

the Legal Director and/or HR Director. However, an alternative Prescribed Person may be appointed if considered necessary / appropriate – for example, in the event of any conflict relating to the Prescribed Person arising (which is a matter to be determined at our sole discretion).

B.4.2. Alternative entity-level channels

- While our preference is for workers to raise concerns via the channels above, two of our Irish entities also operate entity-specific reporting channels as required under the Irish Act. This means that the Prescribed Person appointed to handle the report will be drawn from within the relevant entity.

- Workers employed by / associated with the following entities who prefer to use these entity-specific channels may do so by submitting a report by email to:

- (a) networksirelandconfidential@circet.ie in the case of Circet Networks (Ireland) Limited.

- In this case, the Prescribed Person appointed to handle the report will ordinarily be the CFO and/or the Legal Director and/or the HR Director.

Or

- (b) installsirelandconfidential@circet.ie in the case of Circet Installs Limited.

- In this case, the Prescribed Person appointed to handle the report will ordinarily be the CFO and/or the Legal Director and/or the HR Director.

- In either case, an alternative Prescribed Person may be appointed if considered necessary / appropriate – for example, in the event of any conflict relating to the Prescribed Person arising (which is a matter to be determined at our sole discretion).

B.4.3. When making a whistleblowing report, Circet Ireland requests that reports should contain the information set out at sections 4.2-4.5 of the Procedure. This is in order to ensure that the report can be properly assessed. Additional information may be requested from the whistleblower in order to carry out an adequate assessment of the report.

B.4.4. As set out at section 6.2 of the Procedure, workers who submit a report via our online platform will receive an immediate acknowledgement, which will contain a code which must be kept confidential. Workers who elect to submit a report outside the platform will receive written confirmation that the report has been received within seven days. This confirmation does not mean that the report is admissible.

B.4.5. We may require to share certain details of the report, in whole or in part, with individuals in the company's Compliance Committee (which comprises Circet's Compliance Officer and legal department) or other relevant functions in compliance with the confidentiality requirements of the Irish Act.

B.5. CONFIDENTIALITY

B.5.1. Whistleblowing reports made to the Irish entities will be treated in confidence in a fashion which protects the whistleblower's identity in compliance with the requirements of the Irish Act. In particular, if a whistleblower raises a concern under this Appendix B which constitutes whistleblowing, the whistleblower's identity (or anything from which it may be deduced, directly or indirectly) will not ordinarily be disclosed except with the explicit consent of the whistleblower. This is subject to a number of exceptions as outlined in the Irish Act, including that this requirement for explicit consent does not extend to scenarios where the disclosure of the whistleblower's identity is reasonably considered necessary for the purposes of the receipt or transmission of, or follow up on, the protected disclosure.

B.6. INVESTIGATION

B.6.1. In order for a report to be admissible under this Appendix B, the whistleblower must comply with the conditions indicated in sections B.2 and B.3. Once a report is received, the Prescribed Person(s) will assess whether the report falls within the scope of this Appendix B and the Irish Act. This involves carrying out an initial assessment as to whether there is prima facie evidence that a "relevant wrongdoing" may have occurred. Once this assessment has been made, the Prescribed Person(s) will proceed as set out in section 6.3, 6.4 and 6.6 of the Procedure.

B.6.2. If Circet Ireland considers that the facts in a report relate to events that have occurred or are very likely to occur in another entity of the company, Circet Ireland may engage with the whistleblower in that regard.

B.6.3. If the report is deemed admissible, appropriate follow-up action will be taken and feedback provided to the whistleblower as set out in sections 6.6-6.8 and in accordance with the Irish Act. Where requested in writing, the Prescribed Person(s) will provide further feedback at intervals of no more than three months (from the date of the initial feedback referred to in section 6.7 of the Procedure) until the investigation into the whistleblowing report is closed.

B.7. PROTECTION FROM REPRISALS

B.7.1. Where a concern is raised in accordance with this Appendix B and with a reasonably held belief, but the disclosure of alleged wrongdoing is ultimately not substantiated, no action will be taken against the whistleblower who made the disclosure, and the whistleblower will be protected against any penalisation or threat of penalisation (as broadly defined in the Irish Act).

B.7.2. However, it is important to note that if a whistleblower knowingly reported false information, then disciplinary action may be taken against the whistleblower (and the reference to submitting a report "in bad faith" in section 9.4 of the Procedure should be read accordingly). It is also a criminal offence under the Irish Act to knowingly report false information.

B.8. PRESCRIBED PERSONS

B.8.1. Prescribed Persons will comply with section 9.5 of the Procedure in accordance with the confidentiality obligations under this Appendix B.

B.9. EXTERNAL REPORTING

B.9.1. Circet Ireland hopes that whistleblowers will feel comfortable raising their concerns internally. However, whistleblowers can also make whistleblowing reports externally. Whistleblowers

may, in certain circumstances, make reports to an external “prescribed person” or to the Office of the Protected Disclosures Commissioner (the “Commissioner”). In general, external prescribed persons have regulatory functions in the area which is the subject of the concern.

- B.9.2. However, whistleblowers should be aware that more stringent standards apply where concerns are raised with an external prescribed person and/or the Commissioner, such that the whistleblower must reasonably believe the information being disclosed and any allegation in it are substantially true.
- B.9.3. A list of all external prescribed persons can be found [here](#), as well as a description of the types of matters that can be reported to each. Their website provide details of how to make reports to them.
- B.9.4. Details as to how to raise a concern with the Commissioner are available on the Commissioner's [website](#).
- B.9.5. If a concern relates to a breach of EU law, a whistleblower can report to a relevant institution, body, office or agency of the EU, where they believe the information they wish to report is true at the time of reporting and it falls with the scope of EU Directive 2019/1937 (the EU Whistleblowing Directive). A worker wishing to make such a report should contact the institution concerned for information in this regard.

APPENDIX C

PROVISIONS SPECIFIC TO THE UNITED KINGDOM AND NORTHERN IRELAND

C.1. SUMMARY

C.1.1. This Appendix C supplements and amends the Procedure and outlines UK and NI specific provisions in accordance with the Employment Rights Act 1996, as amended by the Public Interest Disclosure Act 1998 ('UK whistleblowing legislation') and the Employment Rights (Northern Ireland) Order 1996, as amended by The Public Interest Disclosure (Northern Ireland) Order 1998 ('NI whistleblowing legislation').

C.1.2. In the event of a conflict with the Procedure, this Appendix C will prevail in respect of the relevant UK entities. Save where a UK provision is specifically outlined in this Appendix C, the Procedure will continue to apply without amendment.

C.2. WHISTLEBLOWING RIGHTS

C.2.1. In accordance with both UK and NI whistleblowing legislation, whistleblowing is the disclosure of information which, in the reasonable belief of the person making the disclosure, tends to show one or more of the following:

- (a) that a criminal offence has been committed, is being committed or is likely to be committed;
- (b) that a person has failed, is failing or is likely to fail to comply with any legal obligation to which he is subject;
- (c) that a miscarriage of justice has occurred, is occurring or is likely to occur;
- (d) that the health or safety of any individual has been, is being or is likely to be endangered;
- (e) that the environment has been, is being or is likely to be damaged; or
- (f) that information tending to show any matter falling within any one of the preceding paragraphs has been, is being or is likely to be deliberately concealed.

C.3. WHISTLEBLOWERS

C.3.1. In the UK and NI, the following individuals are protected under UK and NI whistleblowing legislation:

- (a) current and former employees and workers;
- (b) directors;
- (c) consultants;
- (d) contractors;
- (e) agency workers;

- (f) trainees and apprentices.

C.3.2. In order to qualify for protection under UK and NI whistleblowing legislation, the individual making the disclosure must have a reasonable belief that:

- (a) The information disclosed tends to show a relevant failure as outlined in C.2.1 (a)-(f) above;
- (b) The information disclosed is substantially true; and
- (c) That the information disclosed was in the public interest.

C.4. REPORTING A CONCERN

C.4.1. In the UK and NI, whistleblowers who meet the criteria indicated in sections C.2 and C.3, can submit a report either online via the company's reporting platform, or orally as set out in the Procedure (section 4.1 and 4.10).

C.4.2. When making a whistleblowing report, the company requests that reports should contain the information set out at sections 4.2-4.5 of the Procedure. This is in order to ensure that the report can be properly assessed. The relevant entity concerned by the report may request additional information from the whistleblower in order to carry out an adequate assessment of the report.

C.4.3. The report submitted will be received by the relevant Prescribed Person(s) in the UK Company.

C.4.4. In the event that a report concerns a Prescribed Person, then the whistleblower may report the matter to a member of the Board or Human Resources (in which case an alternative, impartial Prescribed Person will be appointed by the relevant UK or NI entity). Where this arises, the relevant entity who receives the report will appoint another impartial person or persons competent to follow up on the concerns raised to ensure that reports are handled impartially.

C.5. CONFIDENTIALITY

C.5.1. Where practically possible, the entity concerned by the report will make every effort to ensure the confidentiality of:

- (a) your identity;
- (b) the identity of any persons named in the report;
- (c) any third parties mentioned therein; and
- (d) information gathered during the course of the investigation.

C.6. INVESTIGATION

C.6.1. Reports will ordinarily be handled by the Prescribed Person. In the event of any conflict relating to the Prescribed Person arising (which is a matter to be determined at the company), an alternative Prescribed Person will be appointed to ensure that reports are handled impartially.

C.6.2. The company will make every effort to investigate any report or concern raised in accordance with this procedure.

C.6.3. In order for a report to be admissible under this Appendix C, the whistleblower must comply with the conditions indicated in sections C.2 and C.3. Once a report is received, the Prescribed Person will assess whether the report falls within the scope of this Appendix C and the UK and NI whistleblowing legislation. Once this assessment has been made, the Prescribed Person will proceed as set out in section 6.3, 6.4 and 6.6 of the Procedure.

C.6.4. If the company considers that the facts of the report relate to events that have occurred or are very likely to occur in another entity it may ask the whistleblower to submit their report to said entity and will engage with the whistleblower in that regard.

C.6.5. If the report is deemed admissible, appropriate follow-up action will be taken and feedback provided to the whistleblower as set out in sections 6.6-6.8.

C.7. PROTECTION FROM REPRISALS

C.7.1. Where a concern is raised in accordance with this Appendix C and with a reasonably held belief, but the disclosure of alleged wrongdoing is ultimately not substantiated, no action will be taken against the whistleblower who made the disclosure, and the whistleblower will be protected against any detriment.

C.7.2. However, it is important to note that if a whistleblower knowingly reported false information, then disciplinary action may be taken against the whistleblower (and the reference to submitting a report "in bad faith" in section 9.4 of the Procedure should be read accordingly).

C.8. PROCESSING OF PERSONAL DATA

C.8.1. The company will collect and process any personal data in accordance with the Data Protection Act 2018 and the UK General Data Protection Regulation.

C.9. PRESCRIBED PERSONS

C.9.1. The Prescribed Person will comply with section 9.5 of the Procedure in accordance with the confidentiality obligations under this Appendix C.

C.10. EXTERNAL REPORTING

C.10.1. We hope that whistleblowers will feel comfortable raising their concerns internally.

C.10.2. However, both UK and NI whistleblowing legislation recognise that in some circumstances it may be appropriate for you to report your concerns to an external body such as a regulator. It will very rarely if ever be appropriate to alert the media. We strongly encourage you to seek advice before reporting a concern to anyone external