

WHISTLEBLOWING POLICY & PROCEDURE



This policy does not form part of any employee's contract of employment and may be varied by the Company or replaced at any time.

1. Policy Statement

At SAS International (hereafter 'the Company'), we are committed to achieving the highest possible standards of service and ethical conduct in public life and in all of its practices.

To achieve this, we encourage open discussion about our practices and ethics, so we can prevent wrongdoing and deal with it quickly if it occurs.

This policy aims to:

- (a) Promote a culture of transparency and accountability that encourages incidents of suspected wrongdoings to be reported and addressed as soon as possible
- (b) Provide assurances that we are committed to protecting the reporting person's confidentiality and ensure no detrimental treatment is suffered by anyone raising genuine concerns.

2. Key terms

SAS International	SAS International and all subsidiaries (wholly or partly owned) within the global group structure.
Employees	An individual who works (or worked, where the employment has ceased) under a contract of employment for SAS International, whether permanent, fixed term, or temporary. For the purposes of this Policy, employees also include workers, that is, individuals who work (or worked, where the employment has ceased) under a contract of employment or any other contract as defined under section 230 of the Employment Rights Act. This includes agency staff, consultants, independent contractors, agents, secondees, volunteers, and trainees.
Business partners	A commercial entity with which SAS International has some form of alliance. This includes any individual or organisation that provides goods, products, or services to SAS International, contractors, sub-contractors and intermediaries.
Whistleblower	Any individual who reports or discloses information on wrongdoings, with a reasonable belief that the information reported was true at the time of reporting.
Wrongdoing	An act or omission that is unlawful, abusive, or can cause harm.

Designated Officer	The individual within the Company leading the process of handling reports.
Official reporting channels	The internal reporting channels provided in this policy, through which reports of wrongdoing can be submitted.
Detrimental treatment	Any threatened, recommended or actual, direct or indirect, act or omission linked to or resulting from actual or suspected whistleblowing, which causes or may cause harm.
Competent authorities	Any national authority with the power to investigate and remedy the reported wrongdoing.

3. Law and policies

The Company is committed to complying with all applicable laws guaranteeing whistleblower protection. This policy and procedure have been written to take account of the UK Public Interest Disclosure Act 1998, which protects workers making disclosures about certain matters of concern, where those disclosures are made in accordance with the Act's provisions. The Act is incorporated into the Employment Rights Act 1996, which already protects employees who take action over, or raise concerns about, health and safety at work.

The Company has a range of policies and procedures which deal with standards of behaviour at work; they cover Discipline, Grievance, Harassment and Recruitment and Selection. Employees are encouraged to use the provisions of these procedures when appropriate.

4. Scope of the policy

4.1. Disclosures qualifying for protection under the policy

Under this Policy, wrongdoing that has been, is being, or is likely to be committed within, by, or for the Company should be reported. The Policy also covers the reporting of concerns regarding the Company's business partners, relevant to the Company's relationship with them.

Examples of wrongdoing include, but are not limited to:

- A criminal offence;
- A miscarriage of justice;
- An act creating health and safety risks;
- An act causing damage to the environment;
- A breach of applicable laws and regulations ;

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- A breach of our Code of Conduct and/or other corporate policies
- Corruption in all its forms, including bribery and money laundering;
- Fraud and theft;
- Breach of standing financial instructions;
- Improper use of company resources;
- Malpractice or ill treatment of a client/customer by a senior member of staff;
- Repeated ill treatment of a client/customer, despite a complaint being made;
- Harassment, discrimination, and intimidation;
- Conflicts of interest;
- Human rights violations;
- Concealment of any of the above.

The standard for raising a concern is a reasonable belief that the information is true at the time of reporting and that it falls under the scope of this policy. "Reasonable belief" means that someone with similar knowledge and experience (peer) could agree that the concern is valid. Purposefully or knowingly reporting false information guarantees no protection under this policy and may lead to further action taken under the Company's Disciplinary Rules and Procedures.

Concerns relating to a breach of employment contract or other business agreement do not fall under the scope of this policy. Employees are encouraged to raise these concerns in line with the Company's Grievance Policy.

4.2. Who can raise concerns under this Policy?

The following categories can raise concerns under this Policy:

- a) Current or former employees and workers, in any role or contract type
- b) Shareholders and parties belonging to the administrative, management or supervisory bodies, including non-executive members;
- c) Suppliers and business partners;
- d) Employees and workers under the supervision and direction of contractors, sub-contractors, suppliers and intermediaries;
- e) Individuals who acquired information during the recruitment process or other pre-contractual negotiations, such as job applicants or bidders;
- f) Individuals, consumers, members of communities and other external stakeholders such as human rights defenders and civil society organisations, who are either directly affected by the Company's operations or raise concerns on behalf of others.

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4.3. Human rights violations and relevant concerns

In line with our Human Rights Policy and international standards such as the United Nations Guiding Principles on Business and Human Rights (UNGPs), we expect our employees, suppliers, contractors and business partners, as well as those working under their supervision, members of the communities we operate in or source from, as well as any other relevant stakeholder, to report any suspected or actual human rights violations or risks through our dedicated reporting channels. Human rights violations include, but are not limited to, modern slavery, forced labour, child labour and human trafficking.

4.4. Environmental violations and concerns

Our reporting channels also support the submission of environmental grievances. These may be raised by internal and external stakeholders such as employees, contractors, and suppliers, as well as external parties including customers, community members, and NGOs. Such grievances may relate to actual or potential environmental impacts resulting from SAS operations, products, or supply chain activities.

Concerns raised may relate to:

- Pollution (air, water, soil)
- Improper waste disposal or hazardous material handling
- Excessive resource use (e.g. energy, water)
- Noise, odour, or other nuisances
- Breaches of environmental laws or permits
- Environmental health and safety risks
- Impacts on biodiversity or ecosystems
- Non-compliance with SAS sustainability commitments

Environmental concerns and grievances raised should follow the same informal and formal procedures as Human Rights related grievances. Investigations will be conducted by personnel with appropriate environmental expertise (Head of EHS or designated environmental officer) and outcomes will be aligned with local environmental law and, where applicable, international environmental and human rights standards.

Mediation may also be used to resolve environmental concerns and grievances, particularly those involving community concerns or supplier relationships. External mediators with environmental expertise may be appointed where appropriate.

Our reporting channels provide an avenue for those directly or indirectly impacted by the Company's activities to raise concerns when they believe they are being or will be adversely impacted. This will allow us to identify systemic problems and adapt our practices accordingly. In addition, this will make it possible for concerns, once identified, to be addressed and for human rights violations to be remedied early and directly.

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5. Protection against detrimental treatment

Whistleblowers in the scope of this policy, who raise concerns about committed, ongoing, or imminent wrongdoings, are guaranteed protection under this policy and shall not be subjected to detrimental treatment and retaliation measures in response to the reported wrongdoing.

Detrimental treatment includes, but is not limited to:

- a) Suspension or dismissal;
- b) Demotion or withholding of promotion;
- c) Constructive discharge (quitting where working conditions are made to be intolerable);
- d) Failure to hire or rehire;
- e) Denial or withholding of employee benefits;
- f) Withholding of reasonable training and development opportunities;
- g) Disciplinary action or other penalty, including a financial penalty;
- h) Intimidation or harassment;
- i) Threatening or violent behavior;
- j) Unwarranted inspection or investigation of duties;
- k) Reducing or changing pay or hours;
- l) Unwelcome transfer of duties or change in workplace, or refusal to do so where requested;
- m) Unfair restrictions on or removal of company resources;
- n) Isolation, ostracization, and humiliation;
- o) Blacklisting (intentionally interfering with the ability to obtain future work);
- p) Disclosure of the whistleblower's identity; and
- q) Reporting or threatening to report an individual to law enforcement or government authorities.

The Designated Officer is responsible for ensuring that ongoing protective measures are in place for the whistleblower and any involved third parties, including after the termination of the investigation, where relevant.

Whistleblowers are protected regardless of the outcome of the investigation, that is, regardless of whether the wrongdoing is proven or not, as long as they raised a genuine concern and were not acting maliciously.

Whistleblowers are protected against retaliation even if they do not use the official reporting channels designated by this Policy, but report concerns or wrongdoings to an alternative internal or external competent authority. Any form of retaliation against a whistleblower (including informal pressures) will be treated as a serious disciplinary offence and dealt with under the Company's Disciplinary Rules and Procedure.

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6. Raising a concern

6.1. Available reporting channels

Employees can submit reports of wrongdoings in any of the following ways:

a) By reaching out to their Line Manager

In the first instance, and unless the employee reasonably believes their line manager to be involved in the wrongdoing, or if for any other reason the employee does not wish to approach their line manager, any concerns should be raised with the employee's line manager.

If necessary, the line manager will arrange an investigation into the matter (in conjunction with the designated officer) and as detailed in sub-section 6.4. The investigation may involve the employee and other individuals involved giving a written statement.

b) By contacting the Designated Officer

Where concerns are not raised with the line manager, either because the latter is believed to be involved in the wrongdoing or for any other reason, the Designated Officer will be the point of contact for employees who wish to raise concerns under the provisions of this policy. If necessary, the Designated Officer will arrange an investigation into the matter as detailed in sub-section 6.4.

The following people have been nominated and agreed by the Company as Designated Officers for concerns under this procedure. They will have direct access to the most senior person in the organisation.

- HR Director: Bethan Grant bgrant@sasint.co.uk
- CFO: Gareth Thomas gthomas@sasint.co.uk

c) By contacting the highest-ranking person or the Chairman of the Board

If there are concerns of wrongdoing about the actions of the Designated Officer, the relevant report can be submitted directly to the most senior person in the Company. If, in exceptional circumstances, the concern involves the most senior person, the report should be submitted to the Chairman of the Board.

d) Through the dedicated hotline

Employees and external stakeholders are encouraged to use the dedicated hotline to report any concerns. The reporting process is straightforward and available in multiple languages to ensure accessibility. Should any difficulties arise during the reporting process, a representative from the external NAVEX team will respond within 24 hours to provide assistance.

sasint.ethicspoint.co.uk

sasintmobile.ethicspoint.com

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6.2. Confidentiality and anonymity

The Company is committed to treating all whistleblowing concerns confidentially and professionally.

Whistleblowing reports can be submitted either under the reporting individual's name or anonymously, subject to local laws and regulations. If an individual chooses to reveal their identity, that information will be kept confidential and shared only with those who are authorised to receive or investigate the report. If an individual discloses their identity but requests that it not be revealed, the designated person will make every effort to maintain the individual's anonymity and will not disclose their identity to anyone else, whether internally or externally, without the individual's explicit consent.

The Company might be required by law to provide information on the whistleblower's identity and identifying information, in the context of investigations by national authorities or judicial proceedings.

Any breach of confidentiality by the designated individuals receiving, investigating, or following up on reports of wrongdoings is prohibited, and the individual responsible will face disciplinary action under the Company's Rules and Procedures. The whistleblower may file a complaint for breach of confidentiality with the Designated Officer.

Where whistleblowers choose to remain anonymous, they should provide as much information as possible during reporting to facilitate the investigation process. To facilitate follow-up, individuals reporting anonymously should communicate their preferred feedback channel to the Company.

6.3. Content of the report

To facilitate the investigation process, reports of wrongdoings should contain at least the following information:

- a) A description of the wrongdoing, in as much detail as possible, including names, dates, places and events that took place;
- b) The whistleblower's perception of why the incident(s) may be a violation, and what action they recommend should be taken;
- c) Any document or supporting information relating to the wrongdoing; and
- d) Up-to-date contact details should the whistleblower choose to identify themselves.

6.4. Investigation & follow-up

6.4.1. Initial assessment of the report

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Concerns raised in person with the Line Manager or through the dedicated hotline shall be forwarded to the Designated Officer, who will follow the process described below. The same process will apply where the concerns are raised directly with the Designated Officer.

All reports will be investigated thoroughly, promptly, and fairly. For every report received and all follow-up actions undertaken, a record will be kept by the Designated Officer. Reports shall be stored for no longer than necessary.

Once a report has been submitted, the Designated Officer will acknowledge receipt of the report within seven days. The Designated Officer will conduct an initial assessment to determine if the reported issue falls under this Policy and to define the scope of the investigation and at that point outline clear and reasonable timelines for each stage of the process. They will also provide regular progress updates to the person who raised the concern.

As part of this initial assessment, where the whistleblower has reported a wrongdoing in person or has chosen to disclose their identity, the Designated Officer will schedule a meeting (online or in-person) within a reasonable timeframe, to ascertain the area of concern. At this stage, the Designated Officer will ask the whistleblower whether they wish their identity to be disclosed and reassure them about protection from possible, detrimental treatment. The whistleblower will also be asked whether or not they wish to make a written or verbal statement about the wrongdoing. Following the meeting, the Designated Officer will write a brief summary of the discussion to be agreed upon by both parties.

Following the initial assessment of the report, the Designated Officer will report to the most senior person in the organisation, who will be responsible for the commission of any further investigation.

6.4.2. Investigation & follow-up

The investigation may need to be carried out under the terms of strict confidentiality i.e. by not informing the subject of the complaint until (or if) it becomes necessary to do so. This may be appropriate in cases of suspected fraud. In certain cases, however, such as allegations of ill treatment of clients/customers, suspension from work may have to be considered immediately. Protection of clients/customers is paramount in all cases.

During the investigation, it may be deemed necessary to appoint an investigator or team of investigators, including employees with relevant experience in investigations or specialist knowledge of the subject matter.

In cases of reported adverse human rights impacts, the Sustainability Department and any other relevant function (e.g. Procurement) will be informed and involved in the investigation process. Reports related to adverse human rights impacts shall be handled in line with international human rights standards, including the UN Guiding Principles on Business and Human Rights, the International Bill of Human Rights, and the ILO Conventions. Local labour and human rights laws will also be taken into consideration.

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The most senior person in the organisation will brief the Designated Officer as to the outcome of the investigation.

Whistleblowers who have chosen to identify themselves in a report and/or have provided sufficient contact information (in cases of anonymous reports) will be informed of the stage of proceedings within a reasonable timeframe, not exceeding three months, from the acknowledgement of receipt of the report. Once the investigation has concluded, the whistleblower shall be promptly, and in any case, without reasonable delay, be informed in writing of the outcome of the investigation, the actions taken to address the matter, and the reasons for the decisions taken. Details of specific disciplinary action will not be shared and will remain confidential to the individual concerned. Any information shared will be subject to the company's compliance with its data privacy obligations. Where legal constraints prevent the disclosure of information, such as in the case of a criminal investigation, the whistleblower will receive sufficient information about the outcome of any investigation to enable them to be informed that the concern raised has been properly dealt with.

6.4.3. Corrective Action

If wrongdoing is confirmed, the Designated Officer and the most senior person in the Company will decide on the appropriate action. These actions may include:

- a) Preventing or correcting the wrongdoing;
- b) Ensuring non-recurrence;
- c) Sanctioning the offender(s) of the wrongdoing, where identified, under the Company's Disciplinary Rules and Procedures;
- d) Providing remediation for any damage caused;
- e) Reporting to the competent authorities; and
- f) Reviewing policies and management systems to ensure systemic issues are addressed.

In cases of adverse human rights impacts, the Company will ensure that these are remediated promptly and effectively and in line with internationally recognised human rights standards. To the extent possible, the person(s) affected will be consulted about the most appropriate type of remedy and how it should be delivered.

Information around adverse human rights impacts will be promptly shared with the responsible department to inform the Company's human rights due diligence process.

6.4.4. Inquiries

If the concern raised is very serious or complex, an inquiry may be held with assistance from a dedicated professional services organisation.

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7. External reporting to the competent authorities

SAS International encourages any concerns of wrongdoing to be reported to the Company in the first instance, under the available reporting channels. If an employee is not sure whether or not to raise a concern, they should discuss the issue with their line manager or the HR department. Alternatively, employees and other external stakeholders can seek free advice from Protect, the UK's whistleblowing charity, at +44 (0) 20 3117 2520 or via their [website](#).

The reporting channels under this Policy do not substitute existing judicial, administrative or arbitration procedures or similar reporting channels provided through collective agreements. Individuals who report wrongdoings under this Policy are not precluded from accessing these procedures and seeking appropriate remedies.

Nothing in this Policy prohibits suspected wrongdoing from being reported to the competent authorities, either in the first instance or as a result of the whistleblower's dissatisfaction with the outcome of the initial internal investigation conducted by the Company. Reporting a wrongdoing under this Policy shall in no way be considered a legal waiver, i.e. removing the Company's legal liability for any adverse impacts.

Competent authorities include the following:

HM Revenue & Customs <https://www.gov.uk/government/organisations/hm-revenue-customs>

Financial Conduct Authority <https://www.fca.org.uk>

Health and Safety Executive <https://www.hse.gov.uk>

Environment Agency <https://www.gov.uk/government/organisations/environment-agency>

Serious Fraud Office <https://www.sfo.gov.uk>

The Equality and Human Rights Commission <https://www.equalityhumanrights.com/>

Independent Office for Police Conduct <https://www.policeconduct.gov.uk>

8. Data Protection

When an individual makes a disclosure, the Company will process any personal data collected in accordance with its data protection policy. Data collected from the point at which the individual makes the report is held securely and accessed by, and disclosed to, individuals only for the purposes of dealing with the disclosure.

9. Communication and Training

This Policy and the available reporting channels will be:

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- Communicated to all employees, business partners, and relevant external stakeholders via companywide policy updates via Sharepoint
- Introduced during the new starter onboarding process.
- Displayed throughout company premises on digital screens and posters with QR codes linking directly to the policy and reporting instructions.
- The Policy and available reporting channels are also available on the Company's official website.

The Speak-Up hotline will also be communicated through the above methods and made available through the same QR-enabled posters and screens.

To ensure accessibility and inclusion across our diverse workforce, once individuals scan the QR code, the policy and guidance on how to report concerns can be translated into local languages.

All the individuals that are designated as possible points of contact for whistleblowers (including line managers, the Designated Officer, the most senior person in the Company and the Chairman of the Board) will be provided with appropriate training on how to handle reports of wrongdoing, including adopting a gender-sensitive approach. Bespoke training will be provided regarding receiving and handling reports of adverse human rights impacts to ensure the designated person is qualified to handle and follow up on the complaint.

10. Monitoring and review

The HR Director department is the owner of this document and is responsible for ensuring that this policy document is reviewed in line with International Standards and regulatory requirements.

This Policy and its reporting channels will be reviewed regularly, and in all cases, following any significant changes in the law. As part of the review process, users of the reporting channels, including employees and other external stakeholders, may be contacted for constructive feedback on the effectiveness of the relevant channel. The Company is committed to considering this feedback when reviewing the effectiveness of the relevant reporting channels and improving its Policy and systems accordingly.

The Company shall report annually on the effectiveness of the Policy and the available reporting channels, as part of our Annual Sustainability Report.

11. Approval

This policy was approved by the Board of Directors and is issued on a version-controlled basis under the approval of the HR Director

Bethan Grant **HR Director**

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Review History

VERSION:	DESCRIPTION OF CHANGE:	DATE:	APPROVAL:
A	Initial Release	25/05/20	TA
2.0	Review	22/04/21	T Mason
B	Version change to current configuration controls 2023. TM no longer with SAS removed. BG added as document owner	28/8/23	B.Grant
C	Full review as part of Cradle to Cradle certification	01/09/25	B.Grant