



Corporate Governance

Group Whistleblowing policy

Owner	Chief People Officer and Group General Counsel & Company Secretary
Last reviewed	January 2026
Version	3

INTRODUCTION

We are committed to achieving and maintaining high standards with regard to behaviour at work, service to the public and ethical working practices. Employees are expected to conduct themselves with integrity, impartiality and honesty, and are empowered and encouraged to challenge inappropriate behaviour or unethical practice at all levels. When confronted with a situation where you think the standards have not been met, the expectation is that you use sound judgment to make an ethical decision that will reflect well on both you as an individual and the Company.

We operate this Whistleblowing Policy (the Policy) and Procedure Guide (the Guide) for reporting genuine concerns about certain wrongdoings such as malpractice, illegal acts or failures to comply with recognised standards of work, without fear of intimidation, victimisation or penalisation.

This Policy is designed to provide employees and other reporting persons (as defined below) with a channel to report concerns, and to protect both reporting persons and the business from any risk associated with misconduct. In addition, the Guide is designed to support reporting persons in raising any concerns by guiding them to the correct process to follow.

Any employment, colleague or personal grievance (including conflict between the reporting person and another employee), or similar work-related issue should be raised through the local Grievance policy, unless covered within the scope of this Policy (see below).

This Policy applies to any person having or having had a business-related relationship with the Company, namely all employees across the Company including (i) full-time and part-time employees, (ii) staff engaged on a temporary basis, including staff engaged via an agency, (iii) persons working from home or employed at home, (iv) trainees or apprentices, (v) volunteers, (vi) persons who are to be regarded as employee-like persons due to their economic dependency on the Company, (vii) Board members, and (viii) other individuals who acquire information concerning a relevant wrongdoing during a recruitment process (or other pre-contractual negotiations) with the Company.

The Policy also applies to contractors, agents, consultants or any others working for or on behalf of SIG (including individuals working for or under the supervision and direction of such contractors, agents, consultants or others), as well as shareholders of the Company.

In this document 'SIG' and 'Company' refers to SIG plc and its affiliate companies. 'Our' and 'we' refers to SIG.

PRINCIPLES OF WHISTLEBLOWING

Whistleblowing is generally understood as raising a concern or disclosing wrongdoing that affects others, for example the general public or the Company.

It is imperative that any concerns regarding actual or suspected work-related wrongdoing are reported.

We encourage all persons who want to raise a concern to make use of the Policy and the Guide, which are in place to provide a channel through which concerns can be reported with confidence.

Examples of concerns or wrongdoing within the scope of this Policy include:

- a criminal act
- action which constitutes bribery or corruption
- failure to comply with a legal obligation, including breaches of administrative law, provisions that are punishable by fines, namely if the violated provision protects life, body or health or the rights of employees or their representative bodies (unless covered by the applicable Grievance policy)
- malpractice, illegal acts or failures to comply with recognised standards of work
- suspected fraud
- accounting or financial irregularity
- a breach of the Code of Conduct or another SIG policy
- a miscarriage of justice
- confidential, or commercially sensitive information being used improperly
- using inside information improperly
- dealing in SIG shares improperly
- failure by SIG to comply with securities laws or regulations such as the FCA's Listing Rules or the UK Market Abuse regime
- a failure to disclose or the destruction of information or documents which should be disclosed to others within SIG or to appropriate regulators
- acts that present a Health & Safety risk, or a risk of damage to the environment
- a deliberate attempt to cover up any wrongdoing
- acts in breach of legal provisions or requirements in the following areas: public health, consumer protection, product safety and compliance, transport safety, protection of the environment, food and feed safety, animal health and welfare, protection of privacy and personal data, and security of network and information systems (a comprehensive list of such provisions in scope is available to review

using the link below, starting at page 31:

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32019L1937>).

Any matter raised under this Policy will be investigated appropriately and in a timely manner.

Reporting persons that raise a concern under this Policy will be provided with an acknowledgement of receipt promptly, at least within seven days following the report, save where the report has been raised on an anonymous basis in which case a receipt cannot be given.

Where possible, every effort will be made to protect the confidentiality of the reporting person and those subject to or named in the report, particularly against disclosing individuals' details to those against whom there is an allegation. This protection also applies to (i) persons who guide and assist the reporting person in the reporting process, (ii) third persons who are connected with the reporting person and who could suffer retaliation in a work-related context, such as colleagues or relatives of the reporting person, and (iii) legal entities that the reporting person owns, works for or is otherwise connected with in a work-related context. However, sometimes it may be necessary to disclose information or an individual's identity, namely (1) if there is a necessary and proportionate legal obligation to do so, (ii) in order to conduct a meaningful and thorough investigation, or (iii) as necessary for follow-up measures. This will only happen if it is permitted as described above and in all instances, any stricter local laws will always be observed. If it is likely that your identity will be revealed, you will be informed in a timely manner (unless there is a risk of compromising legal proceedings) and every effort will be made to support you through the process. Apart from in the exceptional circumstances described above, the identity of a protected person can only be disclosed with his/her consent.

No employee will be penalised for raising a genuine concern and no action will be taken against employees for potential breach of legal obligations (such as silence clauses) if the employee has reasonable grounds to believe that the disclosure was necessary to raise a concern within the scope of this Policy. In addition, the employment, rights and opportunities, for example development, training or career progression, for any employee raising a concern will not be affected.

However, if you are implicated in some way in any wrongdoing, you may be subject to disciplinary procedures.

In addition, we will not tolerate any harassment, victimisation or ill treatment of anyone raising a genuine concern under this Policy. If this occurs, disciplinary procedures will apply.

Any employee who is found to make false allegations maliciously or in bad faith may be subject to disciplinary procedures, up to and including dismissal. In addition, any employee found to have deliberately concealed or contributed to any wrongdoing may also be subject to disciplinary procedures.

Remember: any matters that you wish to raise that do not constitute wrongdoings (as described in this Policy) for example employment, colleague or work-related matters (including conflict between you and another employee) should be raised through the Grievance process. For more information, refer to your local Grievance policy or, alternatively, please see your local HR representative.

WHISTLEBLOWING PROCEDURE

There are a number of ways in which you can report a concern. Reports can be made verbally (in person or via telephone) or in writing.

Internal reporting contacts

If appropriate under the circumstances and you feel comfortable doing this, you can first raise and report your concerns with your line manager.

If you do not feel comfortable doing this, you may see your local HR representative.

Alternatively, each of our countries of operation has its own local reporting officer (the Local Reporting Officer) with whom you can raise your concern. Your local HR representative can advise you who your Local Reporting Officer is (who may be your local HR representative). In the event that your report concerns the Local Reporting Officer, each of our countries of operation also has its own deputy Local Reporting Officer with whom you can raise your concern. Your local HR representative can advise you who your deputy Local Reporting Officer is.

You can also contact the Group Reporting Officer, who is the Group General Counsel & Company Secretary, regarding any report.

Navex Whistleblower Hotline

If you do not wish to raise your concerns as above, you can use our partner, Navex, which is an external independent body that provides a confidential hotline for reporting concerns. Navex operates in the countries in which we are based, and if you call, you can speak to one of Navex's local country representatives.

You can raise your concerns in confidence by getting in touch using the following options.

Via telephone:

Belgium	0800 79 901
France	0805 08 19 18
Germany	0800 8114790
Ireland & Northern Ireland	1800 903 314
Netherlands	0800 0231946
Poland	800-005-051
Great Britain	0800 069 8009
Spain	900 751 408

Via our dedicated online site:

sigwhistleblowing.ethicspoint.com

Reports made through Navex will be forwarded to the Group Reporting Officer for further review and handling.

The Guide may assist you in deciding the most appropriate channel through which to raise any concern you have.

Other reporting channels

We strongly recommend and ask you to raise concerns through either our internal reporting contacts or via Navex, as described above. In some countries in which we operate, local laws may provide that certain public authorities or other bodies are also available to receive reports on wrongdoing. Further information in your country of employment in this regard is available from your Local Reporting Officer.

INVESTIGATIONS

On receiving a report, the Company will respond in a responsible and appropriate manner under this Policy. An investigation will be conducted as speedily and sensitively as possible. An official written record will be kept at each stage of the procedure.

Any data relating to individuals as part of the investigation process will be managed, stored and deleted in accordance with the Group and local General Data Protection Regulation (GDPR) policies and applicable local laws. For further information, please see the Group General Data Protection Regulation (GDPR) Policy.

A decision as to whether a preliminary investigation should be carried out will be made as soon as possible following receipt of the report. The reporting person will be informed on timescales.

The nominated executive for dealing with your concern raised under this Policy will oversee an investigation as follows:

- If appropriate, an initial interview will be arranged as soon as possible after receiving the complaint to ascertain your area/s of concern.
- You may request a meeting in person to discuss the matter, such meeting to take place within two weeks of your request.
- The notes taken during the interview will be sent to you to approve as an accurate record of what was discussed.
- You will be asked whether you want your identity to be disclosed.
- You will be asked if you are prepared to make a verbal or written statement, in addition to the notes of your interview (if you have not already done so).
- If, having carried out an initial assessment, the nominated executive decides that there is not sufficient evidence that a relevant wrongdoing may have occurred, the nominated executive will (i) close the report or refer the matter to another procedure (for example, the Grievance procedure) to which the reporting person has access; and (ii) notify the reporting person, in writing, as soon as practicable, of the decision and the reasons for it.
- Alternatively, having carried out an initial assessment, the nominated executive may then conduct further investigations if deemed appropriate. Any further investigations may include separate functions within SIG, such as Group Risk and Assurance, for example in the case of financial irregularity or suspected fraud. They will aim to complete the investigation as soon as possible. The length of investigation may depend on the level of seriousness or complexity of the case.
- The person against whom the disclosure is made will normally be told at an early stage, provided with supporting evidence and allowed to respond. However, it may be necessary to conduct the investigation in confidence (i.e. without informing the subject of the allegation/s) until (or if) it becomes necessary to do so. Alternatively, depending on the nature and seriousness of the complaint, the person/s against

whom the allegation/s is made may be suspended while investigations are undertaken.

The reporting person is entitled to be accompanied by a union representative (if any), a work colleague or (where local laws require) an adviser throughout the procedure when reporting concerns.

Anonymous concerns will be investigated in the same way, as long as there is sufficient information available to allow the Company to do so. You should be aware that if you report your concern anonymously it can be more difficult to investigate your claims where the information available is insufficient.

Concerns raised by external parties

External parties, for example customers, suppliers, prospective employees or the general public can also raise any concerns through this Policy.

Concerns should be reported to the Group Chief People Officer or the Group General Counsel & Company Secretary, who are the nominated executives with responsibility for dealing with external concerns raised under this Policy. Any concerns reported will be investigated appropriately.

Outcomes of investigation

At the conclusion of any investigation, the reporting person will be informed of the outcome to the extent allowable by law. In any event, the reporting person will within three months of the date of the report receive feedback from the Company on measures taken or planned, unless such feedback would impact the investigation or the rights of person(s) being subject to or named in the report. Should the investigation take longer, you will receive further feedback at intervals of three months, until the procedure relating to your report is closed. The exact nature of any disciplinary action taken against any person will remain confidential.

FURTHER GUIDANCE AND SUPPORT

If you have any questions on the content of this Policy, or need further guidance or support, please contact your local HR representative, Local Reporting Officer or the Group Reporting Officer.

You can also find further information in the following related documents:

- Group Whistleblowing Procedure Guide
- Group Code of Conduct

Pim Vervaat
Chief Executive Officer
SIG plc

A handwritten signature in blue ink, appearing to read 'Pim Vervaat', with a long horizontal flourish extending to the right.

January 2026