



You sometimes know when someone is doing something illegal, unethical or improper but may be afraid about voicing your concern. If you do report your concern, you will be protected from any reprisal or victimisation.

Basis

The basis of this policy is that all Group employees, directors, consultants, contractors, casual workers, agency employees and all others who are acting for the Group (collectively referred to as 'employees' in this Policy) are able to raise a matter of genuine concern without fear of reprisal.

Principles

The Group is committed to the highest standards of quality, honesty and accountability in all that it does, and we all have a collective duty to speak up if we notice any behaviour that concerns us. The act of speaking up is called 'Whistleblowing'.

You do not need to wait for proof when reporting a concern; you only need to have a reasonable suspicion. It is not for you to investigate or prove that your concerns are valid, but you should always tell us and we will always listen.

Adoption

This Policy has been adopted by the Group and will be updated or modified as appropriate.

Implementation

The Policy will be implemented across all Group Operating Companies. The senior leaderships teams of each Operating Unit are responsible for the detailed oversight of the operation of the Policy and reporting to the Group's Board as and when appropriate matters arise.

Our Commitment

If you raise a genuine concern under this Policy, you will not be at risk of losing your job nor will you suffer any form of reprisal, even if your report is mistaken and/or the facts later turn out to be inaccurate and do not result in further action.

When reporting a concern, you may prefer to remain anonymous and that is absolutely OK. Where concerns cannot be resolved without revealing your identity (e.g., if evidence is required in Court), we will speak with you about this.

Forms of Whistleblowing

This Whistleblowing Policy encourages you to speak out in situations where the interests of the Group or the safety of others is put at risk. Examples of this could include (but are not limited to):

- On-the-job substance abuse;
- Harassment or discrimination for any reason;
- Theft or property damage;
- Poor workmanship or inappropriate "shortcuts";
- Health, safety and environmental issues;
- Violations of the Group's Code of Business Conduct, company policies or procedures;
- Violations of national laws or regulations;
- Actions that might cause damage to the environment;



- Actions which attempt to conceal any of the above.

Some employees are protected by law where they make a 'protected disclosure'. However, if this does not apply to you, you will be treated by as if the legislation applied to you.

A protected disclosure is one made in good faith, which demonstrates any of the following activities:

- A criminal offence has been, is being, or is likely to be, committed;
- That a person has failed, is failing or is likely to have failed to comply with any legal obligation to which they are subject;
- A miscarriage of justice has occurred, is occurring or is likely to occur;
- That health and safety of an individual has been, is being or is likely to be endangered;
- That the environment has been, is being or is likely to be damaged; and
- That information relating to any of the above is being or is likely to be deliberately concealed.

How to raise a concern

In the first instance, you should report your concern to your direct Line Manager, Managing Director, Group President or Finance Director.

We understand there may be situations where you feel unable to report a concern with your Line Manager, Managing Director, Group President or Finance Director. In these circumstances you can report a concern, anonymously or not, by either:

1. Via our online portal, provided by Navex Global EthicsPoint at <https://www.hsholdings.ethicspoint.com>
2. By telephoning Navex Global EthicsPoint using the numbers below based on the country you are in;
 - Australia 1-800-139957
 - India 000-117 at prompt dial 855-315-870
 - Ireland 1-800-89-0011 at prompt dial 855-229-6309
 - Norway 808-12183
 - Scotland 0500-89-0011 at prompt dial 85-229-9304
 - Sweden 020-799-111 at prompt dial 855-394-0155
 - UK 0808-234-7287
 - USA 855-229-9304
 - Wales 0500-89-0011 at prompt dial 85-229-9304
3. Via email to compliance@hsgroup.com.
4. By letter, addressed to the Group Company Secretary at the Group's registered office: Westhaven House, Arleston Way, Solihull, B90 4LH, UK.

If you have raised a concern through one of the methods above and you still have concerns, or if you feel the matter is so serious it cannot be discussed by any of the above methods, you should contact the Group's Audit Committee Chair at exec.office@hsgroup.com.

Approved by the Board of Directors of Hill & Smith PLC

2 March 2023