

Grant Thornton¹

Whistleblowing Policy

December 2025 (Update)



What is Whistleblowing?

Whistleblowing occurs when an employee/ worker raises a concern or discloses information that relates to wrongdoing, illegal practices or unethical conduct that has come to their attention through work. This policy is intended to encourage and enable Grant Thornton¹ employees/ workers to raise concerns within the workplace rather than overlooking a problem or feeling that appropriate channels do not exist internally to allow reporting in confidence. Under this policy, an employee/ worker is entitled to “speak up” - raise concerns or disclose information - without fear of penalisation or threat of less favourable treatment, discrimination or disadvantage.

This policy has been created, and has been subsequently reviewed and updated, in the context of applicable whistleblowing legislation as applies to Republic of Ireland, Northern Ireland, Isle of Man, Gibraltar and Bermuda Grant Thornton entities that are members of the Grant Thornton Ireland¹ group (and their staff members and other relevant individuals, as noted later in the policy). This policy is also formulated in line with, and complements, the provisions of the Global Speak Up, Investigations and Non-Retaliation Policy 2025. The relevant legislation includes the following:

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| Republic of Ireland | The Protected Disclosures Act 2014, as amended by the Protected Disclosures (Amendment) Act 2022 ² . The later Act transposed the Directive (EU) 2019/1937 (the EU Whistleblowing Directive) into Irish law. |
| Northern Ireland | The Public Interest Disclosure (Northern Ireland) Order 1998. ^{3 4} |
| Isle of Man | The Employment Act 2006. ⁵ |
| Gibraltar | Employment (Public Interest Information) Act 2012. |
| Bermuda | Employment Act 2000, Good Governance Act 2012. |

Our Commitment

Grant Thornton¹ is committed to maintaining an open culture with the highest standards of honesty and accountability where our employees/ workers are encouraged to speak up if they have any concerns in

¹ Refers to Grant Thornton Ireland, which refers to Republic of Ireland (ROI), Northern Ireland (NI), Isle of Man (IOM), Gibraltar and Bermuda Grant Thornton entities that are members of the Grant Thornton Ireland group of companies. These include Grant Thornton, Grant Thornton Corporate Finance Ltd, Grant Thornton Financial & Taxation Consultants Ltd, Grant Thornton Business Advisory Services Ltd, Grant Thornton Consulting Ltd, Grant Thornton Debt Solutions Ltd, Grant Thornton Financial Counselling Ltd, Madison Property Management Ltd, Heritage Financial Services Ltd, Signature Financial Planning Ltd (all ROI), Grant Thornton (NI) LLP, Grant Thornton (NI) Advisors LLP (all NI), Grant Thornton Ltd (IOM), Grant Thornton (Gibraltar) Ltd, Grant Thornton (Bermuda) Ltd and Grant Thornton Advisory (Bermuda) Ltd.

² Reflecting delayed transposition into Republic of Ireland law of Directive (EU) 2019/1937 (the EU Whistleblowing Directive), this legislation came into force in the Republic of Ireland on the 1st of January 2023. Anticipating the EU specified transposition deadline (17/12/2021) the necessary policy and process changes were already in place, as reflected in the December 2021 update of this policy, in advance of the delayed ROI legislation.

³ From June 2025 the Public Interest Disclosures (Prescribed Persons) (Amendment) Order 2025 extended whistleblower protections for those reporting suspected breaches of UK sanctions to (UK) designated government bodies (details at <https://www.gov.uk/guidance/report-a-suspected-breach-of-trade-sanctions#:~:text=This%20section%20explains%20that%20%22from,implemented%20and%20enforced%20by%20OTSL.%22>).

⁴ At the time of this policy update (December 2025) UK whistleblowing legislation (and protections) expected to be shortly updated and strengthened by the Office of the Whistleblower Bill (<https://bills.parliament.uk/bills/3914>) and Employment Rights Bill (<https://bills.parliament.uk/bills/3737>). The later bill currently in its final stages and clarifies that all complaints of sexual harassment qualify as protected disclosures.

⁵ As amended by the (IOM) Employment (Amendment) Act 2024 and the Public Interest Disclosure (Prescribed Persons) Order 2025, that came into the force from April 2025. Introduced a “public interest” test for protected disclosures, removed the “good faith” requirement, and expanded the list of prescribed persons for whistleblowing. Further details available at <https://www.gov.im/categories/working-in-the-isle-of-man/employment-rights/employment-law-changes-from-1-april-2025/whistleblowing-changes/>.

confidence. We are committed to fostering a culture where individuals feel safe and comfortable to speak up about unethical or unlawful behaviour without fear of retaliation.

This policy applies to all of our employees and extends to partners, principals, board members, trainees and job applicants. It also applies to contingent workers (CWs), contractors, suppliers and vendors; see later in this policy for further details.

It is important to note that should you have a concern in relation to your own employment or personal circumstances in the workplace it may be more appropriate to utilise the Grant Thornton¹ Grievance procedure⁶. Likewise, concerns arising concerning workplace relationships should generally be dealt with through the Grant Thornton¹ Dignity and Respect at Work policy².

This policy operates in, and with reference to, alignment with, the requirements and provisions of the Global Policy: Speak Up, Investigations and Non-Retaliation (2025).

Please note that this policy does not replace any legal reporting or disclosure requirements. Where statutory reporting requirements and procedures exist, these must be complied with fully.

Aims of the policy⁷

- To encourage you to feel confident and safe in raising concerns and disclosing information;
- To provide avenues for you to raise concerns in confidence and receive feedback on any action taken;
- To ensure that you receive a response where possible to your concerns and information disclosed;
- To reassure you that you will be protected from penalisation or any threat of penalisation.

What types of concerns can be raised?

A concern or disclosure should relate to a relevant wrongdoing such as possible fraud, crime, danger or failure to comply with any legal obligation which has come to your attention in connection with your employment and about which you have a reasonable belief of wrongdoing.

A relevant wrongdoing also includes breaches relating to the internal market, competition law and state aid, corporate tax law, public procurement, financial services, protection and welfare, risks to public health and to consumer protection and privacy and protection of personal data.

Such disclosures (in the contexts noted above) are considered to be “protected disclosures”^{8,9} (in UK/ Northern Ireland also referred to as “qualifying disclosures”¹⁰) and which are subject to the protections

⁶ Staff members may refer to the applicable Grant Thornton¹ Staff Handbook, the People & Culture page on the staff portal and/or consult with Grant Thornton¹ People & Culture team for further details.

⁷ This policy also complements the provisions of Grant Thornton’s¹ Ethics and Quality Management Manual (available to staff on the staff portal).

⁸ Per the Republic of Ireland Protected Disclosures Act 2014 (as amended) a protected disclosure is a disclosure of information which, in the reasonable belief of a worker, tends to show one or more relevant wrongdoings; came to the attention of the worker in a work-related context; and is disclosed in the manner prescribed in the Act. Further details on this definition in practice set out in related guidance issued by the Republic of Ireland Department of Public Expenditure and Reform (available at <https://www.gov.ie/en/department-of-public-expenditure-infrastructure-public-service-reform-and-digitalisation/publications/protected-disclosures-act-information-for-citizens-and-public-bodies/>) and in this policy.

⁹ While largely having a common meaning there is some country specific variation on the definition of a “protected disclosure”. S 29A (1) of the (Bermuda) Employment Act 2000 states that a person makes a protected disclosure if, in good faith, he notifies a listed person that he has reasonable grounds to believe

a) that his employer or any other employee has committed, is committing, or is about to commit, a criminal offence or breach of any statutory obligation related to the employer's business;

b) that he himself has been directed, either by his employer or by one of his supervisors, to commit such a criminal offence or breach of statutory obligation; or

c) that information tending to show any matter falling within paragraph (a) or (b) has been, is being, or is likely to be, altered, erased, destroyed or concealed by any person.

¹⁰ Per the Northern Ireland Public Interest Disclosure (Northern Ireland) Order 1998 to make a “qualifying disclosure” you need to reasonably believe that the disclosure is being made in the public interest and that malpractice in the workplace is happening, has happened or will happen. The types of malpractice covered are:

set out in this policy, including protections from incurring liability for a breach of confidentiality pursuant to the disclosure meeting the requirements set out in this policy.

What types of concerns should not be raised under this Procedure?

A personal concern, for example a grievance around your own contract of employment, would not be regarded as a whistleblowing concern and would be more appropriately processed through the Grant Thornton¹ Grievance procedure¹¹.

In addition there are other pre-existing reporting channels in relation to issues like (but not necessarily limited to) money laundering, terrorist financing and proliferation financing (MLTFPF) and fraud related reporting procedures¹², and data protection breach related reporting. The whistleblowing reporting provisions set out in this policy are **not** intended as replacement or alternative reporting channels unless the specific case allegedly involves relevant wrongdoing by Grant Thornton¹ related parties and/ or the reporting individual feels they need or want to make use of the anonymous reporting functionality for Whistleblowing reporting. The applicable processes for the existing reporting channels of Grant Thornton¹ will also be reviewed and updated to ensure that “protected disclosures” that are potentially reported via these existing reporting channels or other channels are correctly identified and treated in line with the provisions of this policy.

Who can raise concerns/ able to make Protected Disclosures?

As noted above whistleblowing occurs when a worker raises a concern or discloses information that relates to wrongdoing, illegal practices or unethical conduct that has come to their attention through work. A “worker” is very widely defined in the relevant requirements¹³ as an individual working in the private or public sector who acquired information on relevant wrongdoings in a work-related context, including (but not limited to) the following:

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| - employees and former employees, | - persons who provide or provided services to another party under contract, |
| - agency and former agency workers, | - board and former board members (including non-executive members), |
| - shareholders and former shareholders, | - trainees and former trainees, |
| - job applicants | - individuals involved in pre-contract negotiations |

In practice for Grant Thornton¹, this definition is taken to also include/ capture partners, contingent workers (CWs), contractors, suppliers and vendors. We collectively refer to these various qualifying (internal and external) individuals as “employees/ workers” in this policy document for the purposes of simplicity.

It is in this context that we are required¹⁴ to publish this policy, and the whistleblowing reporting details and functionality later in this policy, on a public website maintained by or on behalf of Grant Thornton¹. It is noted that our whistleblowing reporting channels are not intended for and should not be used to raise complaints relating to the quality of Grant Thornton¹ services.

criminal offences, failure to comply with a legal obligation, miscarriage of justice, threats to people’s health and safety, damage to the environment. Deliberate attempts to cover-up any of these are also covered. Further guidance from nidirect at <https://www.nidirect.gov.uk/articles/blowing-whistle-workplace-wrongdoing#:~:text=Qualifying%20disclosures&text=You%20need%20to%20reasonably%20believe,interest%20will%20not%20be%20protected>. The Isle of Man “protected disclosure” definition very similar (guidance available <https://www.gov.im/media/1388218/whistleblowing-guide-10-april-2025-update.pdf>.)

¹¹ Staff members may refer to the applicable Grant Thornton¹ Staff Handbook, the People & Culture page on the staff portal and/or consult with Grant Thornton¹ People & Culture team for further details.

¹² Staff members may refer to the applicable policies and procedures available on the staff portal and/or consult with Grant Thornton¹ Risk Compliance & Professional Standards (RCPS) Team for further details.

¹³ The “worker” definition used here is that taken from the (ROI) Protected Disclosures (Amendment) Act 2022, mirroring the EU Whistleblowing Directive. As best practice this is being taken as representative of the scope of those who are able to make protected disclosures, and are treated as having the rights (and responsibilities) associated with (or equivalent to) having made a protected disclosure, in respect of all of Grant Thornton¹ (including NI, Isle of Man, Gibraltar and Bermuda) entities and “workers”.

¹⁴ Per section 11 of the (ROI) Protected Disclosures (Amendment) Act 2022, and the EU Whistleblowing Directive. Placed on Grant Thornton¹ NI, Isle of Man, Gibraltar and Bermuda public websites on a best practice basis.

Protected Disclosures – Safeguards and Penalisation

An employee/ worker who makes a “protected disclosure” and has a reasonable belief of wrongdoing will not be penalised by Grant Thornton¹ as a result of making such a disclosure, even if the concerns or disclosure turn out to be unfounded. Penalisation means any act or omission that affects a worker to the worker’s detriment, including the following¹⁵:

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| - suspension, lay-off or dismissal | - discrimination, disadvantage or unfair treatment | - failure to renew or early termination of a temporary employment contract; |
| - demotion or loss of opportunity for promotion | - injury, damage or loss, | - harm, including to the person’s reputation, particularly in social media, or financial loss, including loss of business and loss of income; |
| - transfer of duties, change of location of place of work, reduction in wages or change in working hours | - threat of reprisal | - blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry; |
| - the imposition or administering of any discipline, reprimand or other penalty (including a financial penalty), | - withholding of training; | - early termination or cancellation of a contract for goods and services; |
| - unfair treatment | - a negative performance assessment or employment reference | - cancellation of a licence or permit |
| - coercion, intimidation or harassment | - failure to convert a temporary employment contract into a permanent one, where the worker had legitimate expectations that he or she would be offered permanent employment; | - psychiatric or medical referrals |

Grant Thornton¹ will keep its People & Change and other relevant policies and processes under ongoing review to ensure that they are aligned with this policy and with the need to protect individuals that have potentially undertaken “protected disclosures” from such potential penalisations. These policies include but are not limited to the Grant Thornton¹ Dignity and Respect at Work policy (available to staff as an appendix to their applicable staff handbook). As noted above this policy is written and operates with reference to, and in alignment with, the requirements of the Global Policy: Speak Up, Investigations and Non-Retaliation (2025), including in relation to anti-retaliation provisions.

If you believe that you are being subjected to penalisation as a result of making a disclosure under this procedure, you should inform your manager/senior manager immediately. Employees/ workers who penalise or retaliate against those who have raised concerns under this policy will be subject to disciplinary action. Employees/ workers are not expected to prove the truth of an allegation. However, they must have a reasonable belief that there are grounds for their concern. It should be noted that appropriate disciplinary action may be taken against any employee/ workers who is found to have raised a concern or raised a disclosure with malicious intent.

In this context it should be noted that, re: our Republic of Ireland based entities and staff, certain criminal offences have been introduced under the Protected Disclosures (Amendment) Act 2022, including:

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| - hindering a person making a report; | - penalising a reporting person, facilitator or entity a reporting person works for; |
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¹⁵ As specified in the Republic of Ireland’s Protected Disclosures Act 2014, as amended by the Protected Disclosures (Amendment) Act 2022.

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| - bringing vexatious proceedings against a reporting person; | - failing to establish and operate internal reporting channels. |
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The maximum penalties for these offences are a fine of €250,000 and two years' imprisonment. There is also the possibility of personal liability re: directors, managers, secretaries or other officers, or a person who was purporting to act in any such capacity. The Protected Disclosures (Amendment) Act 2022 also makes it a criminal offence to breach the duty of confidentiality, the maximum penalties for which is a fine of €75,000 and two years' imprisonment. It should also be noted that potential criminal liability is not limited to employers. It is a criminal offence for a person to knowingly make a false report, with a potential tariff of a maximum fine of €100,000 and two years term of imprisonment.

The provisions of this policy in relation to protections for individuals having made “protected disclosures” are to be read in the context of the Grant Thornton¹ Disciplinary procedure (available to staff as an appendix to their applicable staff handbook), and the Global Policy: Speak Up, Investigations and Non-Retaliation (2025).

Confidentiality

Grant Thornton¹ is committed to protecting the identity of the employees/ workers raising a concern and ensures that relevant disclosures are treated in confidence. The focus will be on the wrongdoing rather than the person making the disclosure.

However, there are circumstances, as outlined in the associated legislation⁵, where confidentiality cannot be maintained particularly in a situation where the employee/ worker is participating in an investigation into the matter being disclosed. Should such a situation arise, we will make every effort to inform the employee/ worker that his/her identity may be disclosed. Grant Thornton¹ shall not disclose to another person beyond such persons authorised to receive or follow up on the disclosure concerned any information that might identify the person by whom the protected disclosure was made. Where the identity of the reporting person is disclosed to another person, the reporting person shall be informed before their identity is disclosed unless such information would jeopardise the related investigations or judicial proceedings.

This policy will be implemented (and associated disclosures managed) in line with the provisions of the applicable data protection legislation, and relevant Grant Thornton¹ policies in the Republic Ireland, Northern Ireland, Isle of Man, Gibraltar, Bermuda and Global policies. Any processing of personal data carried out pursuant to this policy, including the exchange or transmission of personal data, shall be carried out in accordance with the applicable data protection legislation.

Raising a Concern Anonymously

A concern may be raised anonymously through our Whistleblowing reporting system (Navex Ethics Point). However, on a practical level it may be difficult to investigate such a concern and Grant Thornton¹ has limited obligations to accept or follow up on anonymous reports. Grant Thornton¹ would encourage employees/ workers to put their names to allegations, with our assurance of confidentiality where possible, in order to facilitate appropriate follow-up. This will make it easier for us to assess the disclosure and take appropriate action including an investigation if necessary.

Any persons who report anonymously are still protected by the provisions of this policy (and the underlying applicable whistleblowing-related legislation) if their identity is subsequently revealed and they are potentially subject to penalisation.

Raising a Concern - Who should you raise your concern with?

All employees/ workers wishing to speak up/ whistle blow (in the context of the guidance above) should do so by making a report through the Navex Ethics Point reporting system, available at the links below;

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| Web Intake Site | http://grant-thornton-ireland.ethicspoint.com/ |
| Mobile Intake Site | http://grant-thornton-ie-mobile.ethicspoint.com/ |
| Hotline | Please refer to the web intake site for your correct hotline number (dependent on location). Further guidance on accessing these numbers is set out in <i>Appendix B</i> . |

Grant Thornton¹ is required to designate an impartial person or persons (“designated persons”) who are competent to follow-up reports (who may be the same person or persons as the recipient of the report) who will maintain communication with the reporting person and, where necessary, request further information from, and provide feedback to, the reporting person.^{16 17}

Reports via our Navex Ethics Point reporting system (including our telephone hotlines) are received then distributed by the Global Compliance Team¹⁸ to the designated persons of Grant Thornton¹. As required any reports received which relate to Grant Thornton¹ are directed to the Grant Thornton¹ designated persons, the Head of Risk & Quality/ Money Laundering Reporting Officer and/or the Head of Legal & Data Protection.^{19 20} Where an audit client or a third party calls into question the integrity, objectivity or independence of the audit practice in relation to a particular entity or the Firm’s employee/worker, the Grant Thornton¹ Ethics Partner or Ethics Function shall carry out investigations as may be appropriate and determine what action, if any, is needed.

Raising a Concern - How to raise a concern

Concerns may be raised via our Navex Ethics Point reporting system (*see Appendix A*), our hotline (*see Appendix B*) or in writing. Should you raise a concern verbally through the hotline, this will be transcribed and input into (and managed via) the Navex Ethics Point reporting system. Should you raise a concern in writing we would ask you to give the background and history of the concern, giving relevant details, insofar as is possible, such as dates, sequence of events and description of circumstances. The earlier you express the concern the easier it will be for us to deal with the matter quickly.

Having raised your concern with us, we will acknowledge receipt of the report within 7 days and feedback and follow up will be provided within 3 months from the date of report received (and each subsequent 3 months if the report is not closed). If your concern has been raised anonymously through the reporting system, you will be provided with a pin code to re-access your report and allow for follow-up communication. We will need to clarify at this point if the concern is appropriate to this procedure or is a matter more appropriate to our other procedures, for example the Grant Thornton¹ Grievance procedures or the Grant Thornton¹ Dignity and Respect at Work policy. If an associated meeting is agreed, you can choose whether or not you want to be accompanied by a colleague or a representative. In regard to confidentiality, it is important that there should be an awareness of respecting sensitive company information, which, while unrelated to the disclosure, may be disclosed in the course of a consultation or investigation process.

Raising a Concern - How we will deal with your disclosure

Having met with you, or communicated with you via the Navex Ethics Point reporting system, in regard to your concern and clarified that the matter is in fact appropriate to this procedure, we (a designated

¹⁶ As per section 6A of the Protected Disclosures Act 2014, as amended by the Protected Disclosures (Amendment) Act 2022, <https://revisedacts.lawreform.ie/eli/2014/act/14/section/6A/revised/en/html>.

¹⁷ Grant Thornton¹ has designated the Head of Risk & Quality/ Money Laundering Reporting Officer and the Head of Legal & Data Protection as the Grant Thornton¹ designated persons for dealing with reports received under this policy. It is intended that the Head of Risk & Quality/ Money Laundering Reporting Officer will act as the lead designated person in respect of reports associated with the audit firms in the alternative practice structure (APS) of Grant Thornton¹, with the Head of Legal & Data Protection acting as the lead designated person in respect of reports associated with the non-audit firms in the APS.

¹⁸ Grant Thornton¹ designated persons (and not members of the Global Compliance Team) are responsible for the reviews and investigations associated with these reports. Grant Thornton¹ notes the potential limits in relation to potential reliance on central group reporting channels set out in Protected Disclosures Act 2014, as amended by the Protected Disclosures (Amendment) Act 2022, the EU Whistleblowing Directive, and associated European Commission guidance.

¹⁹ The Global Compliance Team will direct all such reports to the Head of Legal & Data Protection in the first instance. The Head of Legal & Data Protection will in turn refer reports associated with the audit firms in the Grant Thornton¹ APS to the Head of Risk & Quality/ Money Laundering Reporting Officer.

²⁰ Any potential reports directly involving or referencing Grant Thornton¹ designated persons themselves will not be visible to or directed to the referenced/ involved Grant Thornton¹ designated persons and will instead be visible to and/ or directed to other suitable senior reviewers within Grant Thornton¹ (with potential conferring with the Global Compliance Team).

person of Grant Thornton¹) will carry out an initial assessment to examine what actions we need to take to deal with the matter. This may involve simply clarifying certain matters, clearing up misunderstandings or resolving the matter by agreed action without the need for an investigation. If, on foot of the initial assessment, we conclude that there are grounds for concern that cannot be dealt with at this point, we will conduct an investigation which will be carried out fairly and objectively. The form and scope of the investigation will depend on the subject matter of the disclosure. Disclosures may, in the light of the seriousness of the matters raised, be referred immediately to the appropriate authorities. Likewise if urgent action is required this action will be taken.

It is important to us that you feel assured that a disclosure made by you under this policy is taken seriously and that you are kept informed of steps being taken by us in response your disclosure. In this regard we undertake to communicate with you as follows:

- We will acknowledge receipt of your disclosure and arrange to meet with you as outlined above;
- We will inform you of how we propose to investigate the matter and keep you informed of actions, where possible, in that regard including the outcome of any investigation, and, should it be the case, why no further investigation will take place. However, it is important to note that sometimes the need for confidentiality and legal considerations may prevent us from giving you specific details of an investigation.
- We will inform you of the likely time scales in regard to each of the steps being taken but in any event we commit to dealing with the matter as quickly as practicable.

It is possible that in the course of an investigation you may be asked to clarify certain matters. To maximise confidentiality such a meeting can take place off site and you can choose whether or not to be accompanied by a colleague or representative.

Where a concern is raised or a disclosure is made in accordance with this policy, but the allegation is subsequently not upheld by an investigation, no action will be taken against the employee/ worker making the disclosure and the employee/ worker will be protected against any penalisation. It is important to note that if an unfounded allegation is found to have been with malicious intent, then disciplinary action may be taken.

Grant Thornton¹ may also escalate relevant reports and related aspects to the Global Compliance Team, in line with the provisions of the Global Policy: Speak Up, Investigations and Non-Retaliation (2025) and with this policy.

See *Appendix C* for a step by step break down of what we do once a report is received.

Raising a Concern - How the matter can be taken further

The aim of this policy is to provide an avenue within this workplace to deal with concerns or disclosures in regard to wrongdoing. Grant Thornton¹ is confident that issues can be dealt with “in house” and we strongly encourage employees/ workers to report such concerns internally.

We acknowledge that there may be circumstances where an employee/ worker wants to make a disclosure externally, and the associated legislation provides for a number of avenues in this regard. It is important to note however that while you need only have a reasonable belief as to wrongdoing to make a disclosure internally, if you are considering an external disclosure, different and potentially more onerous obligations apply depending on to whom the disclosure is made (higher thresholds for external disclosures to qualify as “protected disclosures”). For further information on whistleblowing (including on external disclosures) you may wish to refer to the following links:

Republic of Ireland

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| Further Guidance: | <p>Citizens Information – Protection for whistleblowers https://www.citizensinformation.ie/en/employment/enforcement-and-redress/protection-for-whistleblowers/</p> <p>Transparency International Ireland “Speak Up Safely” Guide https://transparency.ie/resources/whistleblowing</p> |
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| | Chartered Accountants Ireland Protected disclosures – reporting webpage: https://www.charteredaccountants.ie/knowledge-centre/technical-hub/business-law-and-regulation/protected-disclosures/protected-disclosures--reporting |
| Prescribed bodies | Protected Disclosures (Whistleblowing): List of prescribed persons available at https://www.gov.ie/en/department-of-public-expenditure-infrastructure-public-service-reform-and-digitalisation/collections/protected-disclosures-whistleblowing-list-of-prescribed-persons/ . For example, the Chief Executive of the Irish Auditing and Accounting Supervisory Authority (IAASA) re: “All matters relating to the functions of the Irish Auditing and Accounting Supervisory Authority under section 905 of the Companies Act 2014 (No. 38 of 2014).” IAASA webpage on making a “protected disclosure” (including contact details) at https://iaasa.ie/wp-content/uploads/2022/11/Protected-Disclosures-External-Policy-December-2016.pdf |
| Workplace Relations Commission (WRC) guidance | Protection of Whistleblowers - Workplace Relations Commission webpage https://www.workplacerelations.ie/en/what_you_should_know/employer-obligations/protection-of-whistleblowers/ Codes of Practice - Workplace Relations Commission webpage https://www.workplacerelations.ie/en/what_you_should_know/codes_practice/ |

Northern Ireland / UK

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| Further Guidance: | https://www.nidirect.gov.uk/articles/blowing-whistle-workplace-wrongdoing |
| Prescribed bodies: | https://www.gov.uk/government/publications/blowing-the-whistle-list-of-prescribed-people-and-bodies--2 Northern Ireland Public interest disclosure (PID) guidance (Appendix 1) https://www.economy-ni.gov.uk/sites/default/files/publications/economy/Public-Interest-Disclosure-PID-guidance.pdf |

Isle of Man

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| Further Guidance: | Whistleblowing Guide https://www.gov.im/media/1388218/whistleblowing-guide-10-april-2025-update.pdf Whistleblowing Changes https://www.gov.im/categories/working-in-the-isle-of-man/employment-rights/employment-law-changes-from-1-april-2025/whistleblowing-changes/ |
| Prescribed bodies: | Isle of Man Society of Chartered Accountants: https://www.icaew.com/technical/legal-and-regulatory/information-law-and-guidance/whistleblowing Isle of Man Financial Services Authority: https://www.iomfsa.im/whistleblowing/ From April 2025 the Isle of Man list of prescribed bodies was expanded. Further details set out in the Public Interest Disclosure (Prescribed Persons) Order 2025 at https://tynwald.org.im/spfile?file=/business/opqp/sittings/20212026/2025-SD-0063.pdf |

Gibraltar

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| Further Guidance / Prescribed bodies | Gibraltar Financial Services Commission (FSC) whistleblowing page at: https://www.fsc.gi/financialcrime/whistleblowing Full list of Gibraltar Prescribed Persons not specified in legislation, the Employment (Public Interest Information) Act 2012, and does not appear to be otherwise readily publicly available. |
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Bermuda

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| Further Guidance: | Bermuda government labour relations office page: https://www.gov.bm/labour-relations-office |
| Listed Persons | “Listed Persons” listed under s. 29A(2) of the Employment Act 2000. Pages 31 – 32, Whistle-blowers section, of |

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| | https://www.bermudalaws.bm/Laws/Consolidated%20Law/2000/Employment%20Act%202000 Please note that the Bermuda Monetary Authority is not included on this list. |
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Communication, Monitoring and Review

This policy will be communicated as appropriate and will be subject to regular monitoring and review in consultation with Grant Thornton¹ stakeholders (including employees/ workers).

APPENDIX A

Submitting a whistleblowing disclosure via the whistleblowing reporting systems online portal (Navex Ethicspoint) – Steps for the individual making the report.

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| <u>Step 1</u> | Access the whistleblowing reporting system via the website at http://grant-thornton-ireland.ethicspoint.com/ |
| <u>Step 2</u> | To report your concern, click “Report a Concern” in the banner menu on the top of the webpage. |
| <u>Step 3</u> | Select with reporting method option you wish to proceed with; “Online” or “By Phone”. See Appendix B below re: selecting the “By Phone” option. |
| <u>Step 4</u> | Then select the country in which the violation took place. For the remit of this policy the applicable country options are (in order in which they appear in the applicable longer drop down list of options): <ul style="list-style-type: none">- Bermuda- Gibraltar- Ireland- UK (Isle of Man, Northern Ireland) Then click “Continue”. |
| <u>Step 5</u> | You are then provided the opportunity to review the Ethics Hotline Privacy Notice (link provided), together with a summary of what is in the Notice. To proceed you select the “Click here if you have read and agree with the terms of the Privacy Notice and want to proceed with your report” button/ option. |
| <u>Step 6</u> | Select which category your concern belongs to. If your concern does not fall within any of the categories outlined, please select ‘other’. |
| <u>Step 7</u> | Complete the report to the best of your ability, ensuring all questions with an asterisk are answered. If you wish to remain anonymous, please ensure you answer yes to this question. |
| <u>Step 8</u> | Choose a password, at least four characters long, for your report to ensure you can access the case and view updates. |
| <u>Step 9</u> | When you submit the report, you will be issued a Report Key. Please write it down and keep it in a safe place. We ask you to use this Report Key along with the password of your choosing to return to Ethics Point through the website (same link as above) or telephone hotline (numbers on the website and below) in 5-6 business days. By returning in 5-6 business days, you will have the opportunity to review any follow-up questions or submit more information about this incident. |

APPENDIX B

Submitting a whistleblowing disclosure via the whistleblowing reporting systems phone lines (ultimately via Navex Ethicspoint) – Steps for the individual making the report.

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| <u>Step 1</u> | To make a report via the whistleblowing hotline phone lines, please access the whistleblowing reporting system via the website at http://grant-thornton-ireland.ethicspoint.com/ . |
| <u>Step 2</u> | To report your concern (via the whistleblowing reporting systems phone lines), click “Report a Concern” in the banner menu on the top of the webpage. |
| <u>Step 3</u> | On the resulting “Report a Concern” webpage, select the “By Phone” option. |
| <u>Step 4</u> | On the resulting “Report By Phone” webpage, select the country in which you are located. For the remit of this policy the applicable country options are (in order in which they appear in the applicable longer drop down list of options): <ul style="list-style-type: none">- Bermuda- Gibraltar- Ireland- UK (Isle of Man, Northern Ireland) When you do so the applicable phone number for the relevant local whistleblowing reporting systems phone line is provided/ is displayed. |

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| Step 5 | To proceed you dial/ phone this phone number for the relevant local whistleblowing reporting systems phone line. |
| Step 6 | You will speak to an agent who will submit your concern on your behalf. This report will then be submitted through the same whistleblowing reporting system (Navex Ethicspoint). |
| Step 7 | You can choose to remain anonymous if you wish. |
| Step 8 | <p>The agent will issue you with a Report key, which you need to write down and keep in a safe place.</p> <p>In addition to this, you will be asked to create a password, which should be at least four characters long.</p> <p>We ask you to use this Report Key along with the password of your choosing to return to Ethics Point through the website (same link as above) or telephone hotline (numbers on the website and above) in 5-6 business days.</p> <p>By returning in 5-6 business days, you will have the opportunity to review any Follow-up Questions or submit more information about this incident.</p> |

APPENDIX C

Summary of path and process for whistleblowing disclosures via the whistleblowing reporting systems (online portal or phone lines, via Navex Ethicspoint) – Steps once report received.

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| Step 1 | Reports via our Navex Ethics Point reporting system (including our telephone hotlines) are received and subject to an initial review by members of the Global Compliance Team to identify those that relate to Republic of Ireland, Northern Ireland, Isle of Man, Gibraltar and Bermuda Grant Thornton entities that are members of the Grant Thornton ¹ . |
| Step 2 | Those reports that are identified as falling within this scope are then distributed (referred on the Ethicspoint system) by members of the Global Compliance Team to the Head of Legal & Data Protection of Grant Thornton ¹ . |
| Step 3 | <p>The Head of Legal & Data Protection of Grant Thornton¹ will undertake an initial review to determine if the report is associated with the audit firms in the alternative practice structure (APS) of Grant Thornton¹ or not.</p> <p>The Head of Legal & Data Protection of Grant Thornton¹ will refer reports associated with the audit firms in the alternative practice structure (APS) of Grant Thornton¹ to the Head of Risk & Quality/ Money Laundering Reporting Officer²¹ of Grant Thornton¹.</p> |
| Step 4 | <p>The Head of Legal & Data Protection of Grant Thornton¹ is responsible for the review and investigations for reports associated with the non-audit firms in the alternative practice structure (APS) of Grant Thornton¹.</p> <p>The Head of Risk & Quality/ Money Laundering Reporting Officer²¹ of Grant Thornton¹ is responsible for the review and investigations of reports associated with the audit firms in the alternative practice structure (APS) of Grant Thornton¹.</p> <p>Where an audit client or a third party calls into question the integrity, objectivity or independence of the audit practice in relation to the particular entity or the Firms employee/ worker, the Grant Thornton¹ Ethics Partner or Ethics Function shall carry out investigations as may be appropriate and determine what action, if any, is needed.</p> <p>In these instances these reviews and investigations will be undertaken in concert with relevant Grant Thornton¹ stakeholders, including potentially each other and the Global Compliance Team, but in a manner the maintains the duty of confidentiality where applicable.</p> |
| Step 5 | <p>The Head of Legal & Data Protection of Grant Thornton¹ will ensure that for reports associated with the non-audit firms in the alternative practice structure (APS) of Grant Thornton¹, acknowledgement of receipt of the report will be provided to/ be available to the submitter of the report, within 7 days from the date the report is received.</p> <p>The Head of Risk & Quality/ Money Laundering Reporting Officer²¹ of Grant Thornton¹ will ensure that for reports associated with the audit firms in the alternative practice</p> |

²¹ This individual may not be the Money Laundering Reporting Officer (MLRO) of all entities in the Grant Thornton¹ structure. However they are (as of December 2025) the MLRO for the ROI & NI audit firms in the alternative practice structure (APS) of Grant Thornton¹.

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| | structure (APS) of Grant Thornton ¹ , acknowledgement of receipt of the report will be provided to/ be available to the submitter of the report, within 7 days from the date the report is received. |
| <u>Step 6</u> | <p>The Head of Legal & Data Protection of Grant Thornton¹ will ensure that for reports associated with the non-audit firms in the alternative practice structure (APS) of Grant Thornton¹, feedback and follow up will be provided/ available to the submitter of the report within 3 months from the date of report received (and each subsequent 3 months if the report is not closed).</p> <p>The Head of Risk & Quality/ Money Laundering Reporting Officer²¹ of Grant Thornton¹ will ensure that for reports associated with the audit firms in the alternative practice structure (APS) of Grant Thornton¹, feedback and follow up will be provided/ available to the submitter of the report within 3 months from the date of report received (and each subsequent 3 months if the report is not closed).</p> |
| <u>Step 7</u> | <p>The Head of Legal & Data Protection of Grant Thornton¹ will ensure that for reports associated with the non-audit firms in the alternative practice structure (APS) of Grant Thornton¹, the final outcome and closure of the report will be provided/ available to the submitter of the report (subject to confidentiality and legal limitations on what may be disclosed).</p> <p>The Head of Risk & Quality/ Money Laundering Reporting Officer²¹ of Grant Thornton¹ will ensure that for reports associated with the audit firms in the alternative practice structure (APS) of Grant Thornton¹, the final outcome and closure of the report will be provided/ available to the submitter of the report (subject to confidentiality and legal limitations on what may be disclosed).</p> |
| <u>Step 8</u> | <p>The Head of Legal & Data Protection of Grant Thornton¹ will ensure that for reports associated with the non-audit firms in the alternative practice structure (APS) of Grant Thornton¹, each report is reviewed, investigated and concluded, in line with the provision of this policy and other Grant Thornton¹ and Global Compliance policies and procedures, including but not limited to the Global Policy: Speak Up, Investigations and Non-Retaliation (2025). This includes in respect of protections from retaliation.</p> <p>The Head of Risk & Quality/ Money Laundering Reporting Officer²¹ of Grant Thornton¹ will ensure that for reports associated with the audit firms in the alternative practice structure (APS) of Grant Thornton¹, each report is reviewed, investigated and concluded, in line with the provision of this policy and other Grant Thornton¹ and Global Compliance policies and procedures, including but not limited to the Global Policy: Speak Up, Investigations and Non-Retaliation (2025). This includes in respect of protections from retaliation.</p> |
| <u>Step 9</u> | The Head of Legal & Data Protection and the Head of Risk & Quality/ Money Laundering Reporting Officer ²¹ will ensure that the reports, and their associated reviews, investigations and conclusions are documented and recorded on Navex Ethicspoint and other applicable systems, in line with the Firms policies and procedures, including but not limited to the Global Policy: Speak Up, Investigations and Non-Retaliation (2025). |

Approval

| Version | Author(s) | Approved by | Date of approval | Comments |
|---------|-----------|--------------------------------|------------------|--|
| V1 | KD | AC (Head of Risk) | 15/08/2017 | Original version |
| V2 | KD | AC (Head of Risk) | 05/02/2018 | Update re: change of Managing Partner |
| V3 | KD | AC (Head of Risk) | 02/07/2019 | Addition of additional point of contact, update of MLRO details, office address changes. |
| V4 | KD | LB (Director, Risk) | 21/12/2021 | Changes to reflect addition of Isle of Man office, requirements of the Protected Disclosures (Amendment) Bill and Directive (EU) 2019/1937, and new Navex Ethics Point whistleblowing system. |
| V5 | KD | LB (Head of Risk & Quality) | 08/03/2023 | Changes to reflect addition of Bermuda and Gibraltar offices, requirement of the Protected Disclosures (Amendment) Act 2022. |
| V6 | KD | LB (Head of Risk & Quality) | 22/12/2025 | Changes to reflect IOM, UK legislative changes, further details on who can make a report, ownership/ structure changes, Ethicspoint consolidation with GTUS and associated process updates, new appendix C, general review and update. |

Version control

| Version | Date of issuance | Update made | Updates approved by |
|---------|------------------|--|--------------------------------|
| V1 | 15/08/2017 | Original version | AC (Head of Risk) |
| V2 | 05/02/2018 | Update re: change of Managing Partner | AC (Head of Risk) |
| V3 | 02/07/2019 | Addition of LB as point of contact, update of MLRO details, office address changes. | AC (Head of Risk) |
| V4 | 21/12/2021 | Changes to reflect addition of Isle of Man office, requirements of the Protected Disclosures (Amendment) Bill and Directive (EU) 2019/1937, and new NAVEX Ethics Point whistleblowing system. | LB (Director, Risk) |
| V5 | 08/03/2023 | Changes to reflect addition of Bermuda and Gibraltar offices, requirement of the Protected Disclosures (Amendment) Act 2022. | LB (Head of Risk & Quality) |
| V6 | 22/12/2025 | Changes to reflect IOM, UK legislative changes, further details on who can make a report, ownership/ structure changes, Ethicspoint consolidation with GTUS and associated process updates, new appendix C, general review and update. | LB (Head of Risk & Quality) |