

# Cycle0

## Whistleblowing policy



## 1. Purpose

This policy provides a clear and confidential process for employees to report unethical, illegal, or unsafe practices within the organization.

## 2. Scope

This policy applies to all Employees part of Cycle0 Group, its subsidiaries, branches, and operating assets over which it has effective control, as well as Subcontractors working on our behalf. The whistleblowing policy is primarily for concerns where the interest of others or the company itself is at risk. This policy does not cover personal grievances including complaints about employment matters, which are covered under the Grievance Policy.

## 3. References

The Company's procedure on raising concerns and the reporting of malpractice, respects and supports the current legal requirements of the Public Interest Disclosure Act 1998 (UK), the Law 10/2014, of June 26, on Transparency and Access to Public Information (Spain), the Protected Disclosures Act 2014 (Ireland), and the Directive (EU) 2019/1937, of December 2019, on the protection of persons who report breaches of Union law (EU).

## 4. Definitions

**Whistleblowing** Whistleblowing is the act of disclosing information about illegal, unethical, or inappropriate activities within an organization to individuals or entities that can take corrective action.

**Whistleblower** The person making the disclosure, often an employee or insider with access to sensitive information, is known as a whistleblower.

**Qualifying disclosures** There are certain disclosures set by law as 'qualifying disclosures', which means a disclosure of information that is believed to be in the public's interest and shows that the company has committed a 'relevant failure' by:

- Committing a criminal offence.
- Failing to comply with legal obligations.
- A miscarriage of justice.
- Risking the health and safety of an individual.
- Concealing any information relating to the above.

These acts can be in the past, present or future. These disclosures provide legal safeguards for the whistleblower. The goal is to create a framework that encourages individuals to report significant wrongdoing without fear of reprisals.

## 5. Procedure

The following procedure outlines the steps and reasonable timelines involved in a whistleblowing process. Where timeline extensions are required, this will be communicated to the parties.

## 5.1 Reporting

- **Step 1:** Whistleblowers can report wrongdoing via [Cycle0 | Whistleblowing](#) and should include:
  - Names and job titles of any person the disclosure relates to
  - Details of the alleged wrongdoing including details of any incidents, relevant policies or documents, any previous actions taken, etc.
  - Names and job titles of any witnesses
  - Name of the whistleblower in case you feel comfortable

## 5.2 Acknowledgment

- **Step 2:** The recipient of the report will acknowledge receipt in writing.
- **Timeline:** Within 3 working days of receiving the report.

## 5.3 Investigation

- **Step 3:** The organization will conduct a thorough and impartial investigation.
- **Timeline:** The investigation should be completed within 15 working days of acknowledging the report.

## 5.4 Outcome

- **Step 4:** The organization will provide a written response to the whistleblower, outlining the findings and any actions to be taken.
- **Timeline:** Within 5 working days of completing the investigation.

## 5.5 Appeal

- **Step 6:** If the whistleblower is not satisfied with the outcome, they have the legal right to make an external disclosure to the relevant authorities.

## 6. Confidentiality

All whistleblowing reports will be handled with the utmost confidentiality and can be submitted anonymously. Where the whistleblower feels comfortable, they can reveal their name, which will facilitate the investigation process.

## 7. Non-Retaliation

Any individual who makes a whistleblowing disclosure will be protected against any detrimental treatment, up to and including dismissal, on the basis that they have made this disclosure. If, however, the individual knowingly makes a false allegation, this may result in disciplinary action being taken.

## 8. Evaluation

The People & Environment department is responsible for the implementation and monitoring of the policy objectives, which form part of our ESG Action Plan.