

Whistleblowing Policy

About the Policy

C&C Group plc (the "**Group**") is committed to doing business in accordance with all applicable laws, regulations, our Code of Conduct (the "**Code**") and other applicable internal policies. It is important that every colleague throughout C&C feels empowered to report any concerns they have if they see or suspect activity that is not compliant with these standards and know that their concerns will be taken seriously, investigated appropriately and that they will be protected from retaliation.

Why this policy matters

Being empowered to raise these types of concerns plays an important role in creating an open, honest and transparent, values-based culture.

Whistleblowing refers to information of an actual or suspected violation of law, regulation, our Code or other internal policies that a colleague may be aware of. This can be in relation to our business or any company we do business with.

How to Report

Who should you speak to?

- Your line manager is the person you should speak to first – unless you think they have breached the Code. They can help with questions about your job, problems with co-workers, or other issues at work. If they don't know the answer, they should be able to connect you with someone who does - like the People team or Health and Safety - or pass your concern to a senior leader if it's urgent.

- If you cannot speak to your line manager, you should speak to a member of the Legal or Compliance Teams - you can contact them at **speakup@candcgroup.com**;

- If you need to raise your concern outside of these channels or wish to report anonymously, you can do so via our independent Whistleblowing App. Our Whistleblowing App is provided by Navex WhistleB and allows individuals to report any concerns directly, is completely confidential and run by an independent company for the Group. Details of how to access this are set out below.

This policy should not be used for interpersonal grievances that exclusively affect you, namely, grievances about interpersonal conflicts between you and another individual, or a matter concerning a complaint by you to, or about the Group which exclusively concerns you. In those cases, you should use the Grievance Procedure or Group Diversity, Wellbeing and Inclusion Policy as appropriate.



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Scope

This policy applies to all colleagues, whether employed on a permanent or temporary basis. It also applies to consultants, contractors, agency staff, shareholders, members of administrative, management or supervisory bodies, volunteers, interns, job applicants and casual workers in relation to their work for, or on behalf of any Group company.

Please note that this policy may be updated from time to time.

What to Report

If you have any concerns about any conduct that you believe or suspect might be a breach of any applicable laws, regulations, our Code or any of our policies you must report it as soon as possible. The improper conduct may have occurred in the past, be currently occurring or be likely to occur.

Some examples have been provided below, but do not cover every potential situation. If you are in doubt, please speak to your line manager or the Legal or Compliance Teams.

- **Health and safety risks**, where colleagues' wellbeing is put at risk due to unsafe practices or unsafe equipment.
- **Fraud or other financial irregularities**, for example reporting revenue or claiming expenses that are not legitimate.
- Any **potential corruption** including conflicts of interest, kick-backs or bribery.
- **Theft** of or unauthorised used of company assets for personal benefit, for example the personal use of a company vehicle.
- Actions that pose **environmental risk** or harm.
- **Anti-competitive behaviours** or insider trading.
- **Breaches of economic sanctions**, trade or other financial controls.
- **Breach of data protection** laws, confidentiality, privacy or IT security (if not able to report to the Data Protection Officer or IT Team).
- **Dangerous behaviour** including acts of violence, discrimination or sexual harassment (if not able to report to the HR advice team).



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- Any other conduct that could breach or encourage others to breach the law, regulatory obligations, our Code or other internal policies.
- Concealing or attempting to cover-up any of the above.

The Whistleblowing App

Reporting channel

We want to do the right thing. Anonymously alert on irregularities through our external reporting channel from WhistleB Whistleblowing Centre.

Scan the QR code or go directly to https://report.whistleb.com/en/candcgroup

We will acknowledge your concern in writing within seven days.

If are unable to report your concerns to your line manager or to the Legal or Compliance Teams via **speakup@candcgroup.com**, and you wish to report concerns anonymously through the anonymous Whistleblowing App, then proper investigation may be more difficult or impossible if we cannot obtain further information from you. This is because we will only be able to communicate with you through the Whistleblowing App, as your name and details will never be disclosed to us. For this reason, you should keep a note of your log-in details to the Whistleblowing App so that you can log back into the report and check for any follow-up questions that we may have. This will not compromise your anonymity but will allow us to investigate your concern as thoroughly as possible.

Investigation of Concerns

All concerns raised will be treated seriously and each case will be considered on its own facts.



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Any concerns will be assessed on a confidential basis by a designated impartial person (the "**Designated Impartial Person**"), who will be a member of the Legal or Compliance Teams. The Designated Impartial Person will carry out an initial assessment to determine the scope of the whistleblowing concern and next steps. The Legal or Compliance Teams may need the assistance of additional relevant subject matter experts within the Group to assist with the investigation (e.g. our Data Protection Officer, HR or Health & Safety colleagues). Unless you have raised your concern anonymously via the Whistleblowing App, you may be required to attend additional meetings in order to provide further information. You may bring a colleague to any meetings under this policy. Your companion must respect the confidentiality of your concern and any subsequent investigation.

If, following the initial assessment, it is decided that there is evidence supporting your concern, the Designated Impartial Person will take appropriate follow up action to address the concern. The follow up may include an internal inquiry or an investigation.

If, following the initial assessment, it is decided that there is no evidence supporting your concern, the Designated Impartial Person may close your concern or refer the matter to other internal policies and procedures. We will notify you as soon as possible in writing of our decision and will outline our reasons for closing your concern. If you have raised your concern anonymously via the Whistleblowing App, then this will be notified to you via the App.

The Designated Impartial Person will provide you with feedback within a reasonable period, and in any case, within 3 months from the date that your concern was acknowledged. You can make a request to us in writing if you would like us to provide you with further feedback at intervals of 3 months until the procedure relating to your concern is closed. An official written record will be kept at each stage of the procedure.

If you make a disclosure, we will process any personal data collected in accordance with our employee Data Protection Policy. Data collected from the point at which you make the report is held securely and accessed by, and disclosed to, individuals only for the purposes of dealing with the disclosure.

Please feel confident that no one will be penalised for raising concerns in good faith. Any form of retaliation against you for raising a concern will not be tolerated. Retaliation against reporters is treated as a violation of the Code and consequently may lead to disciplinary action up to and including dismissal. If we conclude that you have not made a report in good faith (for example if false allegations have been made knowingly, maliciously or for personal gain), you may be subject to disciplinary action.



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Confidentiality

We hope that colleagues feel able to voice whistleblowing concerns openly. However, if you want to raise your concern confidentially, we will make every effort to keep your identity secret. However, there may be circumstances where it is necessary for us to disclose your identity (for example where this is necessary to allow us to properly investigate your concern or if C&C is obliged to do so to comply with laws or regulations). This would always be discussed with you first if required, and additional steps would also be discussed to limit the sharing as far as is possible.

Any retaliation, whether direct or indirect, against persons who raise a concern in good faith may result in disciplinary action.

Outcome of the Investigation

In the event you are not satisfied with the outcome of the investigation, you may take the complaint or concern to the Chair of the Company's Audit Committee by email to Feargal O'Rourke.

Policy Owner	Adam Phillips, Chief Financial Officer
Version	2
Last Updated	October 2026
Date of Next Review	October 2027
Summary of Changes from Previous Version	Updated to current C&C policy format. Order of sections changed to make methods of reporting clearer.