



Whistleblowing Policy

September 2024



1. Definitions & Abbreviations

ABAC	Anti-Bribery and Corruption
Affiliate	is a company that is not a subsidiary of Apogee Corporation Limited but is controlled by, or under common control with, Apogee Corporation Limited.
Apogee	Refers to Apogee Corporation Limited and all its subsidiaries and affiliates, collectively known as “Apogee”.
Bribe	An inducement or reward offered, promised or provided to gain any commercial, contractual, regulatory or personal advantage as outlined in the Bribery Act 2010.
Bribery	Is the act of offering, giving, receiving, or soliciting something of value as a means of influencing the actions of an individual holding a public or legal duty.
Company	Refers to Apogee Corporation Limited and all its subsidiaries and affiliates, collectively known as the Apogee Group.
ELT	Executive Leadership Team
Employee	Employee means any individual who performs work or services for the Company, under the Company’s control or direction, and in exchange for remuneration. This includes, but is not limited to: <ol style="list-style-type: none">1. Individuals employed on fixed-term, temporary, and director contracts.2. Self-employed contractors: Individuals engaged to provide services to the Company under a contract for services, where the Company exercises a degree of control over the manner in which the services are performed.3. Work experience individuals: Individuals participating in a work experience program organized or facilitated by the Company.4. Any other individual who performs work or services for the Company and is subject to the Company’s policies and procedures, regardless of their employment status.
Reportable concern	A concern held by any person in relation to the activities of Apogee including: <ol style="list-style-type: none">(a) anything that would be the subject-matter of a protected disclosure, including breaches of regulatory rules;(b) a breach of the Apogee’s policies and procedures; and(c) behaviour that harms or is likely to harm the reputation or financial well-being of Apogee.

Risk	An uncertain event that could significantly enhance, impede, or cause doubt about the Company's ability to achieve its objectives, including the risk of non-compliance with the Company's legal and regulatory obligations.
Whistleblower	Any person that has disclosed, or intends to disclose a reportable concern: (a) to Apogee; or (b) to the FCA; or (c) in accordance with Part 4A (Protected Disclosures) of the Employment Rights Act 1996.

2. Introduction

At Apogee, we are committed to conducting our business with integrity and to ensuring high standards and good practice. However, we recognise that from time to time things can go wrong in all organisations and that you may sometimes be the first to realise that there is something that needs to be raised.

We hope that if you see something that is wrong, or that just doesn't feel right, that you feel confident and comfortable to raise issues with your line manager or a member of the ELT. They may be able to agree with you a way of dealing with your concern confidentially, quickly, and efficiently. However, we do recognise that this is not always possible.

Apogee's Whistleblowing procedure outlined in this policy is another route that you can utilise to raise matters of genuine concern confidentially and anonymously (if you would like) by using this link [here](https://forms.office.com/e/HkZUCDGyrj) (<https://forms.office.com/e/HkZUCDGyrj>).

We are committed to protecting all whistleblowers from retaliation, harassment, or victimisation for raising concerns in good faith. All Apogee employees can be assured that their identity will be kept confidential if this is their choice (to the extent possible by law).

2.1 Purpose

This document sets out Apogee's Whistleblowing policy and aims to encourage and enable whistleblowers to raise serious concerns within Apogee. It seeks to provide context and guidance for consistent Whistleblowing activity across Apogee and any third parties acting on its behalf.

2.2 Scope and Application

Apogee's Whistleblowing policy applies to Apogee Corporation Limited and all its subsidiaries and affiliates (collectively referred to as "Apogee"). This policy applies to all Apogee employees (as defined above).

3. Whistleblowing Procedure

3.1 What concerns can you raise through Whistleblowing?

You can use Whistleblowing to raise genuine concerns confidentially or anonymously about potential or actual wrongdoing, misconduct or unethical behaviours. This may concern the conduct of Apogee's employees or third parties.

Examples of reportable concerns that can be raised under this policy include:

- A criminal offence
- A legal or regulatory breach;
- Fraud;
- Bribes or corruption;
- Breaches of Apogee's policies and procedures;
- Behaviour that harms the reputation or financial wellbeing of Apogee;
- Unauthorised disclosure of confidential information;
- Financial mismanagement;
- Health and safety issues in the workplace that puts the safety of workers or visitors at risk;
- A miscarriage of justice;
- Risks of damage to the environment;
- Deliberate concealment of information relating to any of the above.

Please note that there are also other routes available to you to raise concerns within Apogee. For example, you can use the Grievance Policy and Procedure if you are an employee and wish to raise a concern or dispute that is personal to you. Full details are available on the Apogee intranet on "MyWorkplace" under "Documents"

: <https://intranet.apogeecorp.com/>.

3.2 How can you raise a Whistleblowing concern?

You have several ways to raise a whistleblowing concern: over the phone, by email, in writing, or in person.

If you're not comfortable speaking with your manager or if it feels inappropriate, you can choose to discuss your concern with another manager, a member of the People & Culture Team, or the Legal Department. Their contact details can be found on the company intranet.

For added confidentiality, you can use our secure online Apogee Confidential Whistleblowing Form

Link: <https://forms.office.com/e/HkZUCDGyrj>

This form is sent directly to our Compliance function, and can be completed anonymously if you prefer.

If you choose to disclose your identity, you will receive confirmation that your report has been received.

Your concerns are important to us, and we encourage you to speak up if you witness any wrongdoing within the company.

3.3 What happens once you have reported a Whistleblowing concern?

At Apogee, we take all whistleblowing reports seriously. Once we receive your concern:

- **Acknowledgement:** We will acknowledge receipt of your report within 2 working days and provide you with a unique reference number.
- **Initial Assessment:** Within 5 working days, we will conduct an initial assessment of your concern to determine whether further investigation is necessary. We may contact you for additional information during this stage.
- **Investigation (if applicable):** If an investigation is warranted, we will inform you of the decision and the estimated timeframe. We will strive to complete investigations within 30 working days, but complex cases may require more time. We will keep you informed of any significant delays and provide updates where possible.
- **Outcome:** Once the investigation is complete, we will provide you with feedback, where possible, regarding the outcome and any actions taken.

However, there may be instances where an investigation is not deemed necessary. This determination will be made during the initiation assessment and could occur if:

- **The concern is more appropriately addressed through the Grievance Policy and Procedure:** Some matters, particularly those of a personal nature or interpersonal conflicts, may be better suited for resolution through our established grievance process. We will consider factors such as the nature of the concern, the parties involved, and the potential for resolution through mediation or other grievance mechanisms.
- **The matter has already been resolved:** If your line manager or another appropriate party has already addressed the issue satisfactorily and no new substantial information is provided, further investigation might not be warranted.
- **Insufficient information:** If we lack enough details to conduct a thorough investigation, especially in anonymous reports, we may be unable to proceed. We may attempt to gather more information, if possible, but if this proves unsuccessful, the investigation may not be feasible.
- **The matter requires police involvement:** In cases of serious criminal activity or where there is an immediate threat to safety, we may need to refer the matter directly to law enforcement for investigation.

Rest assured, we will carefully assess each report and communicate our decision transparently, wherever possible. Our goal is to address concerns effectively while ensuring fairness and confidentiality.

3.4 How will we investigate your concern?

The investigation of your concern will depend on the nature and severity of the issue raised:

High-Level or Widespread Wrongdoing:

In cases where the report suggests serious misconduct at the highest levels of the company or involves large-scale fraud, an independent external investigation may be necessary. This ensures impartiality and eliminates any potential conflicts of interest or undue influence on the investigation process. We will engage a reputable external firm specializing in such investigations to conduct a thorough and unbiased review.

Medium or Low-Level Wrongdoing:

For less severe reports or those involving individual misconduct, the investigation will be conducted internally. Our compliance team will lead the investigation, collaborating with Legal, the People and Culture Team, and Finance as needed. This collaborative approach ensures that all relevant aspects of the issue are examined, and appropriate actions are taken following company policies and legal requirements.

Regardless of the level of wrongdoing, if the concern is investigated through Whistleblowing, we will carry out a proportionate investigation. The individual or team carrying out the investigation won't know your identity unless it is necessary for them to carry out the investigation – we will ask for your agreement first.

You will need to provide as much information as possible to help make the investigation effective and increase the likelihood of an outcome. We will aim to keep you updated on the progress of the investigation, although please note that we may not be able to share specific details with you to protect the confidentiality of all parties concerned.

Once the investigation is complete and has concluded, we will update you with feedback where you have provided contact details, but we may not always be able to give you full details of the outcome of the investigation or any disciplinary action taken as a result, for reasons of confidentiality.

We may ask if we can contact you later to ensure that you have not suffered any detriment as a result of raising your concern.

3.5 How will you be protected?

Apogee will not tolerate the suffering of detrimental treatment of any person raising a genuine concern under this policy. This will be the case in circumstances where your concern turns out to be mistaken. The protection given to you under this policy will not apply in circumstances where we conclude that you have participated in any wrongdoing (depending on mitigating circumstances) or where you maliciously make an allegation which you do not reasonably believe shows wrongdoing. In such situations you may be subject to disciplinary action.

Under the Public Interest Disclosure Act 1998 (PIDA), protection is afforded against victimisation or dismissal for workers who report (“blow the whistle”) in the public interest on

criminal behaviour or other misconduct (as defined) within an organisation either to the employer, a regulatory or other body.

The legislation covers internal disclosures to the employer and disclosures to prescribed regulatory bodies such as HMRC, the Financial Conduct Authority, the Health and Safety Executive, the Information Commissioner and Pensions Regulator.

3.6 How can you raise your concerns externally?

If you prefer to raise your concern independently of Apogee, you have several options, depending on the nature of your concern and your location:

United Kingdom:

- **For serious environmental offences:** Contact the Environment Agency. You can find their contact details on their website: <https://www.gov.uk/government/organisations/environment-agency>
- **For serious or complex fraud, bribery, and corruption:** Contact the Serious Fraud Office. Their contact details can be found on their website: <https://www.sfo.gov.uk/>
- **For concerns related to regulated financial activities, market abuse, or breaches of FCA rules:** Contact the Financial Conduct Authority (FCA):
 - **Email:** whistle@fca.org.uk
 - **Telephone:** 0207 066 9200
 - **Mail:** Intelligence Department (Ref PIDA), Financial Conduct Authority, 12 Endeavour Square, London, E20 1JN
 - **Online Form:** <https://webform.clue.co.uk/fcawb>

Isle of Man:

- **For serious environmental offences:** Contact the Department of Environment, Food and Agriculture (DEFA). You can find their contact details on their website: <https://www.gov.im/about-the-government/departments/environment-food-and-agriculture/>
- **For fraud, bribery, and corruption:** Contact the Financial Intelligence Unit (FIU) or the Isle of Man Constabulary. You can find their contact details on the Isle of Man Government website: <https://www.gov.im/about-the-government/offices/financial-intelligence-unit/>
- **For concerns related to regulated financial activities or breaches of financial regulations:** Contact the Isle of Man Financial Services Authority (IOMFSA): <https://www.iomfsa.im/enforcement/overview/>

Ireland:

- **For environmental offences:** Contact the Environmental Protection Agency (EPA).
- **For fraud, bribery, and corruption:** Contact the Garda National Economic Crime Bureau (GNECB) or the Office of the Director of Corporate Enforcement (ODCE).

Jersey:

- **For environmental offences:** Contact the Department of the Environment.
- **For fraud, bribery, and corruption:** Contact the States of Jersey Police Joint Financial Crimes Unit (JFCU).

Germany:

- **For environmental offences:** Contact the Umweltbundesamt (Federal Environment Agency) or the relevant state environmental agency.
- **For fraud, bribery, and corruption:** Contact the Bundeskriminalamt (Federal Criminal Police Office) or the local police.

France:

- **For environmental offenses:** Contact the Ministry of Ecological Transition or the relevant regional environmental agency.
- **For fraud, bribery, and corruption:** Contact the Parquet National Financier (National Financial Prosecutor's Office) or the local police.

You can report directly to these agencies without raising the issue internally, or you can report both internally and externally at the same time.

Please remember that reporting to external agencies is generally recommended for serious concerns that fall within their specific remits. For other matters, we encourage you to use our internal whistleblowing channels first. Please note that this list is not exhaustive and may not cover all relevant authorities in each location. You can consult with your local HR or Legal representative for further guidance on reporting concerns in your specific country or region.

4. Roles and Responsibilities

Executive Leadership Team (ELT):

- **Overall Ownership and Leadership:** Championing a strong culture and setting the "tone at the top."
- **Resource Allocation:** Ensuring adequate resources are available for implementing and maintaining the Whistleblowing policy.
- **Policy Approval:** Approving the Whistleblowing policy and related policies (ABAC Policy & Gifts, Hospitality & Expenses Policy).
- **Risk Oversight:** Providing oversight for Whistleblowing related risk management and ensuring its effectiveness.

Head of Commercial Compliance:

- **Oversight:** Owning and overseeing the Whistleblowing policy, including its implementation and maintenance.
- **Policy Development and Review:** Developing and reviewing Whistleblowing policy in conjunction with relevant teams.
- **Training and Communication:** Overseeing the development and delivery of training programs for employees in line with regulatory requirements.
- **Incident Response:** Leading the investigation and response to suspected or identified Whistleblowing related incidents.
- **Reporting Mechanism Management:** Ensuring the functionality and accessibility of the Whistleblower reporting process.

Head of Legal:

- **Policy Development and Review:** Collaborating on the development and review of the Whistleblowing policy to ensure legal compliance.

Statutory Governance Group (SGG):

The Statutory Governance Group (SGG) is responsible for overseeing the governance of this Whistleblowing Policy. The SGG reports to the Executive Leadership Team (ELT) and Group Boards specifically the Audit and Risk Committee, ensuring independent oversight, reviewing reports on the policy's effectiveness, and providing recommendations for improvement.

This highlights the SGG's role in:

- **Independent Oversight:** Ensuring the policy is effective and operating as intended, without internal biases or conflicts of interest.
- **Reviewing Reports:** Analysing data and feedback on the policy's implementation to identify areas for enhancement.
- **Providing Recommendations:** Suggesting changes or updates to the policy to strengthen its effectiveness and address any emerging risks or concerns.

Management Teams (Department Heads):

- **Cascading Strong Culture:** Promoting and embedding a strong culture within their respective departments.
- **Training Implementation:** Ensuring their teams participate in relevant training programs.
- **Identifying Risks:** Identifying and reporting potential risks within their areas of responsibility.
- **Enforcing Policies:** Enforcing the Whistleblowing policy within their departments.

Employees:

- **Understanding the Whistleblowing Policy:** Understanding and complying with the Whistleblowing policy.

- **Reporting Concerns:** Reporting any suspected Whistleblowing related policy breaches through the designated channels.
- **Maintaining Ethical Conduct:** Upholding ethical conduct in all business dealings.

5. Policy Documentation Administration

Apogee's Whistleblowing policy is owned by the Head of Commercial Compliance and approved by the ELT. The policy is reviewed at least annually by Apogee's Head of Commercial Compliance. Interim reviews may take place where there are material changes to the business that impacts the policy, or if there are material enhancements required to the approaches described within the policy.

6. Disciplinary Action

Any employees who subject colleagues, who have made disclosures under this procedure, to bullying, harassment or other detriments may be subject to disciplinary actions.

As detailed above, employees who raise malicious claims under this policy may be subject to disciplinary actions.

Document Control

DOCUMENT NAME	VERSION	MASTER COPY LOCATION
Whistleblowing Policy	2	Compliance Hub

Unless stated within the body of this document, the owner is responsible for maintaining document control and facilitating compliance, as well as the management of review, updates and changes.

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REVISION HISTORY

Version	Date	Amended By	Summary of changes
1	2019-01-08	Legal Department	Baseline Policy
2	2024-06-10	Keith Harvey	Updated structure and Roles and Responsibilities
2	2024-09-11	Keith Harvey	Isle of Man External reporting added to the policy.

DOCUMENT REVIEWS

This document has been reviewed for QC purposes by the following, in addition to those on the 'approvers' list.

Version	Date	Name	Title / Role
2	2024-6-15	Samantha Jackson	Chief Finance Officer.
2	2024-07-03	Marion Brooks	Chief People Officer
2	2024-09-5	Holly Wickswood	People and Culture Business Partner
2	2024-08-30	Robert Marr	Head of Legal

APPROVALS

This document requires the following approvals for implementation and / or for any change in content.

Version	Date	Name	Title / Role	Approval Status (Pending/Approved)
1	2024-09-11	Samantha Jackson	Chief Finance Officer	Approved