

Whistleblowing Policy



WHISTLEBLOWING POLICY

Responsible Department: Human Resources
Responsible Executive: Chief People Officer

Date Established: 06/09/2011
Date Last Revised: 30/10/2024

Purpose

The Hudson Group is committed to the highest standards of openness, integrity, and accountability; therefore, it is important that our people are aware that they should speak up when something is wrong. This enables issues to be dealt with effectively in the interest of Hudson, our customers, employees, shareholders, and other stakeholders.

We promote an open and honest culture where individuals are supported and protected in raising concerns about wrongdoing or unethical behaviour.

The policy is to enable staff and other members of the Hudson Group, to voice concerns in a responsible and effective manner. The scope of this policy covers both past and current activities.

Policy

What is a whistleblower?

A whistleblower is an employee who discloses actions which are deemed to constitute improper practices concerning:

- a. failure to comply with any law and / or legal obligation to which one is subject; or
- b. endangerment of an individual's health or safety; or
- c. damage to the environment; or
- d. corrupt practices; or
- e. committal of criminal offences; or
- f. occurrence of miscarriage of justice; or
- g. occurrence of bribery; or
- h. abuse of power; or
- i. failure to comply with laws on financial services, products and markets and prevention of money laundering and terrorist financing; or
- j. failure to comply with product safety and compliance law; or
- k. failure to comply with any legal obligation on protection of privacy and personal data, and security of network and information systems; or
- l. any matter falling within any one of the preceding paragraphs which has been / is being / is likely to be deliberately concealed.

The wrongdoings that can be reported fall under specific categories:

- a. public procurement.
- b. financial services, products and markets, and prevention of money laundering and terrorist financing.
- c. product safety and compliance.
- d. transport safety.
- e. protection of the environment.
- f. radiation protection and nuclear safety.
- g. food and feed safety, animal health and welfare.
- h. public health.
- i. consumer protection.

- j. protection of privacy and personal data, and security of network and information systems.

Who constitutes an employee for the purposes of this policy?

- a. any person who has entered into, or works under a contract of service with the Hudson Group or subcontractor who performs work or supplies a service or undertakes to perform any work or to supply services; or
- b. any person who has undertaken personally to execute any work or service for, and under the immediate direction and control of another person including an outworker but excluding work or service performed in professional capacity to which an obligation of professional secrecy applies; or
- c. any former employee; or
- d. any person who is or was seconded to the Hudson Group; or
- e. any volunteer in terms of article 2(1) of the Voluntary Organisations Act even when such work or service is not regulated by a specific contract of service; or
- f. any candidate for employment only where information concerning improper practices has been acquired during the recruitment process or other pre-contractual negotiations; or
- g. shareholders and persons belonging to the administrative, management or supervisory body of an undertaking, including non-executive members, and paid or unpaid trainees.
- h. persons who are in a pre-contractual relationship with the employer.

Whistleblowing Procedure

An employee can report the event Internally, externally or publicly depending on several factors as outlined below:

Internal Disclosures

The Whistleblower should promptly report the suspected or actual event to the designated committee by email to whistleblowercommittee@hudson.com.mt

The reporting committee shall acknowledge receipt of an internal disclosure within seven (7) days of receipt and provide feedback within a reasonable time, not exceeding three (3) months from the acknowledgment of receipt or if no receipt was sent within three (3) months from the date of expiry of the seven (7) day period after the report was made.

The reporting committee consists of Kalani Weerasinghe (Chief People Officer), Kevin Valenzia (Non-Executive Director), and Luca Vella (Legal Counsel).

External Disclosure

External disclosures are only protected if an internal disclosure has already been made or attempted to be made. An external disclosure may be made to the whistleblower reports unit in the specific country directly if one has sufficient reason to believe that:

- a. the head of the organisation is or may be involved in the improper practice alleged in the disclosure; or
- b. immediate reference to the authority, is justified by the urgency of the matter to which the disclosure relates, or some other exceptional circumstances; or
- c. at the time he makes the external disclosure, that he will be subjected to an occupational detriment by his employer if he makes an internal disclosure; or
- d. it is likely that evidence relating to the improper practice will be concealed or destroyed if he makes an internal disclosure; or
- e. although an internal disclosure has previously been made, the whistleblower has not been informed on the status of the matter disclosed or it is reasonably evident to the whistleblower that there has been no

action or recommended action on the matter to which the disclosure relates within a reasonable time from the making of the disclosure.

A person may make external disclosures directly, provided that there is reason to believe that:

- a. it is likely that retaliation might occur as a result of filing a report; or
- b. the external reporting channel would take more effective action to address the breach.

If a person makes a disclosure to an authority, the authority must within forty-five (45) days after receiving the disclosure consider and reach a conclusion as to whether it is appropriate for the disclosure to be made externally.

If this external authority concludes that the disclosure should not have been made externally, then the reporting person must in writing within a reasonable time which does not exceed forty-five (45) days be notified in writing that an internal disclosure must be made and that it will not be dealing with the disclosure any further. On the other hand, if the report was properly made then such reporting person must be notified in writing with the status of the improper practice disclosed or such matters as may be prescribed.

Public Disclosure

A public disclosure shall only be protected if an internal disclosure and an external disclosure have been made or even if a direct external disclosure has been made provided that the above-mentioned reasons are justifiable, but no appropriate action was taken. A public disclosure refers to a person who discloses information and makes it available in the public domain, such as posting it on the internet.

The whistleblower would be able to skip the initial two stages of reporting to make a public disclosure, if:

- a. there is a risk of retaliation from External Disclosure; or
- b. there is a low prospect of the breach being effectively addressed; or
- c. there is an imminent or manifest danger to the public interest.

Whistleblower Protection

The whistleblower can report the event with his/her identity or anonymously. This policy encourages individuals to put their name to any disclosures they make. Furthermore, if one reports the event anonymously one is not afforded the same protection than if one reports the claim with your identity know. The whistleblowers' identity will be kept confidential and will not be disclosed, nor will information which leads to the identification of the whistleblower be disclosed (unless express written consent is given by the whistleblower or there are necessary and proportionate obligations imposed by EU law due to investigations by national authorities or judicial proceedings).

Whistleblowers disclosing an improper practice are subject to protections provided that the disclosure is a protected disclosure i.e. it is:

- the whistleblower at the time of the disclosure reasonably believed that the information it disclosed which tended to show improper practice, was substantially true and was committed by his employer, other employees or by persons acting in the name and interests of the employer;
- not made for personal gain.

Provided the above is satisfied, the whistleblower will still be afforded protection even if it later transpires that the whistleblower was, in good faith, mistaken or the act which it disclosed did not materialise. But even if the above is satisfied, if persons make disclosures anonymously, they will not benefit from whistleblower protection.

Additionally, a whistleblower will not be subjected to detrimental action on account of having made a protected disclosure. A whistleblower who makes a protected disclosure is not liable to any civil or criminal proceedings or to a disciplinary proceeding for having made such a disclosure. A whistleblower will not be subjected to retaliation which can be defined as a number of actions ranging from dismissal to unjust referrals.

These protections not only apply to employees as they also extend to:

- Facilitators; and
- colleagues and relatives and third parties connected who may suffer retaliation.

Investigation Procedure

The investigation will be investigated by the committee including the following actions:

- Obtain all the information that is available so far.
- Inform the individual(s) against whom the complaints have been made. The member of staff will be informed of their right to be accompanied by a representative at any future interview.
- Full investigation of the allegation including interviews with staff as appropriate.
- Make a judgement concerning the complaint in a detailed written report containing the findings of the investigations and reasons for the judgement.
- The committee will decide what action to take with assistance from legal counsel if appropriate. If the complaint is shown to be justified, they will invoke the disciplinary or other appropriate company procedures.
- If the complainant is not satisfied that their concern is being properly dealt with by the committee, they have the right to raise it in confidence with the Chief Executive Officer.
- Where a complaint is raised against a committee member, that member will be replaced in the investigation.

Record Keeping

Reports shall be stored for no longer than it is necessary and proportionate in compliance with the requirements imposed by this Directive, or other requirements imposed by Union or national law, such as the GDPR.