



Whistleblowing Policy

What does this policy cover?

Document control

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Policy owner	CPO Responsible: ESG Manager
Approver	Chief People Officer
Confidentiality classification	Internal



1. Purpose

This document sets out Valiantys' commitments, expectations, and operating principles under this policy.

2. Scope and applicability

Scope: Employees and other stakeholders; covers concerns listed in policy.

Applicability: Applies to all employees and relevant stakeholders covered by the scope. Business units may add local appendices where required.

3. Key commitments

- Provide a confidential channel to raise concerns in good faith.
- Protect whistleblowers from retaliation and ensure anonymity where possible.
- Investigate reports promptly and implement appropriate measures.
- Promote awareness of the procedure and encourage speaking up.

4. Objectives, targets and KPIs

Objective	Target (annual review)	KPIs	Accountable owner
Awareness	Ensure employees know how to raise concerns	20% employees completing annual whistleblowing/ethics training; 100% new joiners briefed	CPO Responsible: ESG Manager
Case management	Handle reports promptly and confidentially	100% of issues raised addressed	People & Culture (for process) + CSR Committee

5. Implementation

- Policy owner maintains this document, coordinates implementation, and reports progress at least annually.
- Leaders and managers ensure the policy is applied in day-to-day operations and cascade expectations to their teams.
- Training/awareness activities are delivered as applicable to the policy (at least annually where relevant).
- Records/evidence are maintained to demonstrate implementation (training logs, registers, meeting minutes, assessments, audits, action plans).

6. Monitoring and reporting

Progress against objectives and KPIs is reviewed at least annually. Results, gaps, and corrective actions are documented to support continuous improvement.



7. Continuous improvement

- Identify gaps from KPI results, audits, incidents, or stakeholder feedback.
- Define corrective actions with owners, timelines, and expected outcomes.
- Track action completion and effectiveness; update objectives/KPIs during annual review.
- Update this policy annually and communicate changes to relevant stakeholders.

8. Communication and training

This policy is communicated to relevant audiences and made accessible in the appropriate internal repository. Training and awareness are delivered as required by the policy objectives and role exposure.

9. Contacts

For questions or guidance, contact the Policy Owner or the CSR Committee via the established internal channels.

10. Policy content

At Valiantys (also referred to as “the Company”), the right to whistle blow is a right given to all employees allowing them to report situations to the Company’s hierarchy that do not align with the principles set out in this Whistleblowing Policy (“the Policy”), or the Company’s supplementary policies such as the Company’s Code of Ethics Policy.

If a Valiantys employee or any other stakeholder encounters facts, allegations, or behaviours that may contravene the principles of the Company, specifically concerning:

- Corruption.
- Anti-competitive practices.
- Breaches of personal data and information security.
- Forced labour, child labour or human trafficking.
- Discrimination, harassment and violence of any kind, including gender-based or sexual violence.
- Violation of human rights.

They must react in accordance with the alert procedure detailed below.

11. Whistleblowing procedure

When an employee of Valiantys is confronted with an ethical problem or a breach of the rules of this Policy, it is their duty to inform the general management in charge of People and Culture at the Company. Valiantys provides its employees with a system that allows them to contact the Corporate Social Responsibility committee by emailing:

- ethics.compliance@valiantys.com



This tool is also available to any employee who would like further information or clarification concerning part or all of this Policy.

Once the employee has raised their concern, the Corporate Social Responsibility committee will be responsible for dealing with the alert as soon as possible. An investigation will be set up and will be conducted confidentially. The anonymity of the whistleblower is guaranteed. Any information provided during this survey will be shared only with those who have a need to know this information. No person who makes a report in good faith will be threatened or subjected to retaliation.

Based on the results of this investigation, appropriate measures will be decided and implemented.

12. Protection and support for whistleblowers

Valiantys aims to encourage openness and will support whistleblowers who raise genuine concerns under this Policy, even if they turn out to be mistaken. Whistleblowers must not suffer any detrimental treatment because of raising a genuine concern. If you believe that you have suffered any such treatment, you should inform your manager immediately.

You must not threaten or retaliate against whistleblowers in any way. If you are involved in such conduct, you may be subject to disciplinary action. However, if we conclude that a whistleblower has made false allegations maliciously or with a view to personal gain, the whistleblower may be subject to disciplinary action.

13. Conclusion

Valiantys undertakes to guarantee the application of this Policy and the proper functioning of its whistleblowing procedure by bringing it to the attention of all its stakeholders, employees, customers, partners and suppliers.

Valiantys relies on the commitment and responsibility of all of us to uphold the values of this Policy. The Company is dedicated to ensuring that ethical principles, and the fight against any form of corruption, discrimination, or violation of human rights, remain essential and inalienable rules in business relations.

DocuSigned by:

Holly Mitchell

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30/12/2025

Read and approved

Chief People Officer