Wonderfield Group

GROUP POLICY DOCUMENT

WHISTLEBLOWING POLICY

June 2026

Wonderfield Group – Whistleblowing Policy

If you need help or advice on any of the matters outlined in this policy, let us know. You can raise matters directly with your line manager, HR or via the whistleblowing link. The Ethics Point hotline is staffed by an outside company experienced in handling sensitive matters. See contact details below

Online:

wonderfield.ethicspoint.com

(please follow online prompts)

Call Toll-free:

- Australia: 1800 518 249
- Canada: (844) 985 4114
- Czech Republic: 800 400 192
- Finland: 0800 418666
- France: 0800 90 95 86
- Germany: 0800 1821253
- Ireland: 1800 851 830
- Italy: 800 819 794
- Norway: 800 62 226
- Spain: 900 751 978
- United Kingdom: 0800 048 5491
- United States: (844) 985 4114

Or, by scanning the following QR Code;

Speaking Up / Whistleblowing Policy and Procedure 1. Scope and Aims

1.1. In this policy 'Whistleblowing' means the reporting by employees of suspected misconduct, illegal acts or failure to act within the Wonderfield Group or any of its majority-owned subsidiaries worldwide.

1.2. The aim of the Policy is to encourage employees and others who have serious concerns about any aspect of the Wonderfield Group's work to come forward and voice those concerns.

1.3. This Speaking Up / Whistleblowing Policy and Procedure (the "Policy") details the approach the Wonderfield Group, its affiliates and its subsidiaries will take to provide guidance to all employees on the Policy and Procedure in the event of any wrongdoing which may arise within the workplace and to comply with all applicable Federal, State and Local whistleblowing laws including the UK Public Interest Disclosure Act 1998, UK Employment Rights Act 1996 and the Whistle-blower Protection Act of 1989. This Policy applies to employees of the Wonderfield Group and its majority owned subsidiaries worldwide.

1.4. In accordance with all applicable federal, state and local whistleblowing laws ("Whistleblowing Laws"), the Company allows and encourages all employees to report violations of wrongful conduct by the Company in the workplace regarding those matters which come under the scope of the Whistleblowing Laws, including violations of state, local and federal regulations. Under the Whistleblowing Laws and the Company Policy, employees are protected in reporting such violations and concerns from retaliation or any other form of improper conduct as provided in the Whistleblowing Laws. Retaliation includes any adverse personnel or employment action such as discharge, demotion, suspension, intimidation or harassment against the reporting employee or any other form of conduct prohibited under the Whistle-blower Laws where the reporting of the violation is a contributing factor.

1.5. While this Company Policy cannot cover all of the information contained in these Whistleblowing Laws, employees are advised that the Company's intention is to follow all of the requirements under these applicable laws and employees are encouraged to speak with the Company for additional information or any questions they may have.

2. Policy

2.1. The Wonderfield Group is committed to the highest possible standards of professionalism, accountability, and probity. Consistent with this commitment, we acknowledge the

importance of having a system in place which will encourage Employees and Directors to voice any concerns regarding the activities of Wonderfield Group or offer a forum for suggestions as to how its activities can be improved. It is essential to remember that we are all striving to achieve the same outcome. In doing so we must consider how our actions will best benefit the Wonderfield Group as a whole.

2.2. The purpose of this Policy is to provide guidance for those who find themselves in a situation where they reasonably believe there has been wrongdoing which it is in the public interest to disclose. This could be a breach of a legal or regulatory requirement by you or somebody else.

2.3. Nothing in this Policy forms part of anyone's contract of employment nor does this Policy confer any contractual or other rights on our employees.

2.4. This Policy only applies to matters that have a public interest aspect. It does not cover individual grievances or complaints about an employee's own employment position, for example where an employee believes he is being bullied or discriminated against or that the terms of his contract have been breached. Such concerns should be raised under the relevant region's grievance procedures which are available from the local Divisional HR team.

3. Legal and Regulatory breaches

3.1. A non-exhaustive list of legal provisions includes the Bribery Act 2010; the Data Protection Act 2018; and the Proceeds of Crime Act 2002 (UK legislation). A non-exhaustive list of regulatory provisions includes the Companies Act 2006; the Financial Services Act 2012 and the UK Corporate Governance Code (UK legislation). and applicable laws in all countries in which we provide our services, including:

3.1.1. FDA Food Safety Modernization Act (FMSA) protects employees in all aspects of the food industry, including employees involved in the manufacturing, transportation, processing, packing, holding or selling of any food items to report food safety violations without retaliation from the Company.

3.1.2. Occupational Safety and Health Administration (OHSA) protects employees from reporting unsafe working conditions in the workplace without retaliation from the Company.

3.1.3. Sarbanes-Oxley Act protects those who report violations and concerns regarding such matters as improper governance, accounting, and shareholder

fraud against publicly held companies. Under this Act, publicly held companies are required to institute

a venue for handling reports made by whistleblowers. The Act requires an audit committee to establish and institute procedures for employees who wish to report questionable practices.

3.1.4. Whistle-blower Protection Act of 1989, as amended, protects federal employees who work for the government and report violations and concerns of laws, rules, regulations, or mismanagement, gross waste of funds, abuse of authority or a substantial and specific danger to public health and safety.

3.1.5. False Claims Act protects those who report fraudulent or false reports made to the government.

3.1.6. Canadian Criminal Code states that employers may not threaten or take disciplinary action against, demote or terminate an employee in order to deter him or her from reporting information regarding an offence he or she believes has or is being committed by his or her employer to the relevant law enforcement authorities.

3.1.7. Competition Act includes specific provisions for protecting the identity of a whistle-blower

3.2. The Wonderfield Group is committed to conducting business with high standards of professionalism and integrity. It is important to Wonderfield Group that any wrongdoing at work is reported and dealt with properly. Often the first to know of any possible wrongdoing will be those who work in or for the Wonderfield Group. They may however feel that they cannot raise their concerns because this would be disloyal to their colleagues or the Group, or out of fear of reprisals. This Policy reflects the Wonderfield Groups commitment that any genuine concerns that employees have in relation to wrongdoing at work and are raised in accordance with this Policy, have been taken seriously and dealt with appropriately.

4. The Speaking Up / Whistleblowing Procedure is set out below

4.1. If you have any serious concerns about past, present or possible criminal offence, breach of a legal or regulatory obligation, miscarriage of justice, health and safety, environmental damage (or deliberate concealment of these), you should, in the first instance, speak to your Line Manager, or a member of the HR or Health and Safety Team. Alternatively, you can report this to the external provider ‘Ethics Point’ which is a hotline provided by NAVEX Global on the following contact details:

Online:

Wonderfield.ethicspoint.com

Call Toll-free:

- Australia: 1800 518 249
- Canada: (844) 985 4114
- Czech Republic: 800 400 192
- Finland: 0800 418666
- France: 0800 90 95 86
- Germany: 0800 1821253
- Ireland: 1800 851 830
- Italy: 800 819 794
- Norway: 800 62 226
- Spain: 900 751 978
- United Kingdom: 0800 048 5491
- United States: (844) 985 4114

4.2. When an employee contacts the hotline:

4.2.1. A customized web form or professional interview specialist will collect the information and document the situation in detail.

4.2.2. When finished, the employee will be given a reference number and asked to report back to answer any follow-up questions.

4.2.3. The information is then relayed to our management for investigation and follow-up. All reports are handled promptly and discreetly.

4.2.4. If the report involves an immediate threat to people or property, NAVEX notifies our organization immediately so prompt action can be taken.

4.3. All matters will be dealt with in a private and confidential way. Anonymity cannot be guaranteed, but we will do everything practicable to keep the matter confidential if the individual wishes.

4.4. Although the individual is not expected to prove the truth of their concern beyond doubt or provide evidence, the individual will generally need to provide the following information as a minimum:

- the nature of the concern and why the individual believes it to be true; and
- the background and history of the concern (giving relevant dates where possible).

5. Confidentiality

5.1. Anonymity cannot be guaranteed, but we will do everything practicable to keep the matter confidential if the individual wishes.

5.2. If disciplinary or other proceedings follow the investigation, it may not be possible to take action as a result of a disclosure without the help of the individual who raised the concern, so the individual may be asked to come forward as a witness. If they agree to this, they will be offered advice and support.

6. External disclosures

6.1. The aim of this Policy and the arrangements outlined above is to provide an appropriate and secure mechanism for reporting, investigating, and remedying any wrongdoing in the workplace. Accordingly, in most cases you should not find it necessary to alert anyone else externally.

6.2. However, the law recognises that in some circumstances it may be appropriate for you to report your concerns to an external body such as a regulator. Nothing in this policy is intended to restrict any such right but we stress that making an external disclosure where it is not appropriate may impact on any protection an individual may have as a whistle-blower. We, therefore, strongly encourage you to seek advice before reporting any concern to anyone externally [other than Ethics Point as set out above].

7. Examples of what should be disclosed:

7.1. If you have a reasonable belief that one or more of the following matters is either happening now, took place in the past or is likely to happen in the future you should report to your Line Manager, HR Department or Health & Safety Department immediately, or contact Ethics Point as set out above (particularly if this could be a criminal offence):

› A criminal offence › The breach of a legal obligation › The breach of a regulatory obligation › A miscarriage of justice › A danger to the health and safety of an individual › Anything that might compromise the integrity of the business › Damage to the environment:

governed by governed by law (materiality and reasonableness) › A deliberate covering up of information tending to show any of the above matters.

7.2. The behaviour that gives rise to the concern can take place anywhere in the world.

7.3. Concerns relating to sexual harassment may also be raised under this policy. This includes concerns about incidents of sexual harassment, a culture or pattern of inappropriate behaviour, or a failure by the Company to take reasonable steps to prevent or address sexual harassment. No individual will be subjected to any detriment for raising a genuine concern under this policy.

7.4. If an employee has any other issues (or is unsure about whether any suspected wrongdoing is covered by this Policy) that they wish to discuss and those issues do not fall into the above categories, they should contact Ethics Point in the details set out above for further guidance.

7.5. In addition to the general requirements set out in this Policy, employees should notify their Manager / Director or Ethics Point if they have grounds to believe that:

7.6. › A negligence claim might be made against Wonderfield Group; or › That a complaint has been made against Wonderfield Group; or › A client has expressed dissatisfaction whether the employee considers the same to be unwarranted or not.

7.7. It is important that employees and Directors speak up once they are aware of such information, and feel free to do so. Failure to speak up might amount to serious misconduct.

8. Protection from victimization / non-retaliation

8.1. The Wonderfield Group will not tolerate any victimization of individuals because they have raised a genuine concern under this Policy. The Wonderfield Group will treat any such victimization as a disciplinary matter, which might lead to dismissal. However, nothing in this Policy means that someone who has raised a concern under it cannot be managed (monitored, directed, disciplined, dismissed, etc.) in the ordinary course of the employment relationship for reasons unrelated.

8.2. Retaliation includes the following employment actions when the reporting of the violation or concern is a contributing factor in such actions:

§ Discharge of an employee

§ Demotion of an employee

§ Pay reduction or work hour reduction of an employee

- § Withholding promotion of employee
- § Denying benefits to an employee
- § Not hiring or re-hiring an employee
- § Reassignment to an unsuitable post or position of employee
- § Intimidating, harassing or otherwise mistreating an employee

8.3. If an employee believes they have been retaliated against as a result of their actions which are protected by the Whistleblower Laws, or if anyone at the Company is engaged in conduct which is contrary to the Company Policy, you are encouraged and requested to promptly inform the Company. You may report with the Manager of the most senior person in your department or to the HR Director.

8.4. All directors, officers, and employees of the Company are informed that they shall not engage in any conduct which retaliates against protected reports under the Whistleblowing Laws or which violates the Company Policy or Whistleblowing laws.

8.5. The Wonderfield Group will take all complaints seriously and seek to deal with them promptly. If your complaint is upheld, then you will be notified of this. The details of any action taken against the perpetrator, as a result, are usually confidential as between the perpetrator and Group. Alternatively, The Wonderfield Group may request that you participate in addressing the matter via mediation or a similar process.

8.6. Employees should be aware that if they victimize someone for having raised concerns about perceived wrongdoing, they could be held personally liable.

9. Scope of this Policy and Other Laws

9.1. The reporting by employees under this Company Policy protects only those content and communications which are protected under the Whistle-blower Laws. For other communications desired to be made by employees to the Company or against the Company or any employees of the Company, please speak with your supervisor or the HR Director. These may include your rights or concerns regarding issues relating to discrimination under Title VII of the Civil Rights Act of 1964, as amended, issues relating to wage and hour under Fair Labor Standards Act and work conditions under National Labor Relations Act and the Company is fully committed to employees' rights against any employee retaliation under such laws.

10. Policy review

10.1. This Policy is available on the Wonderfield Group's internal platforms and website. If there are amendments to the applicable legislation or regulatory requirements, the Policy will be amended to reflect these. There will be an annual review by the person responsible for the Policy to ensure the document is fit for purpose and remains effective. Any changes will be communicated by email by way of the

"Regulatory and compliance update", team briefings or training, depending on the complexity of the amendment.

VERSION CONTROL:

Ver	Issued by:	Approved by:	Date: (dd/mm/yy)	Changes:
1.0	Haas, C	Everitt, T	02/05/25	Original Version
1.1	Haas, C	Everitt, T	09/07/25	Additional Telephone numbers added and QR Code updated
1.2	Haas, C	Everitt, T	01/08/25	Additional Telephone numbers added
1.3	Human, W	Human, W	12/02/2026	Change of approver/issuer
1.4	Human, W	Human, W	15/06/2026	Addition of point 7.3