

Group SpeakUp Policy

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Owner: Group Internal Audit

Approved by: Audit Committee

Review for update no later than: 2025



Introduction

SpeakUp is the Group's reporting service for colleagues, and anyone connected to the Group, including customers and suppliers, to report concerns when they have a reasonable belief of an occurrence of wrongdoing at work. This action, also commonly known as "whistleblowing", involves an individual providing certain information to the company which has come to their attention through work. This Policy is aligned to the Group's core value of "Sustainable, Trustworthy and Responsible" and the commitment within our Sustainability Strategy to conduct our business in a socially responsible and ethical way. It also forms part of our legal requirements in the countries we operate in, including our duty to protect those who raise concerns.

Purpose of this Document

Each Grafton business is expected to have a policy in place to set out how individuals can report concerns of wrongdoing and how those reports and the individuals making them will be treated. In doing so the policy should be consistent with the following principles:

- It is the duty of all colleagues to bring any concern they may have about suspected wrongdoing to the business's management.
- The business is committed to investigating fully and fairly any matters brought to its attention.
- The policy applies to all colleagues, including all colleagues of Grafton Group Plc. and its subsidiaries. It also applies to external consultants, contractors and agency staff, working for or within the Group. SpeakUp also provides the opportunity for anyone who has interaction with the Group to raise a concern such as suppliers, customers or members of the general public.
- Complaints relating to a brand's products or customer services should be raised under their customer complaints procedures rather than via SpeakUp.
- Complaints or grievances relating to a colleague's terms and conditions of employment should be raised under HR grievance procedures rather than under this policy.
- Individuals may raise concerns anonymously. The Group will protect the identity of those making reports as far as possible, and will take all reasonable steps to make sure that individuals do not suffer any difficulty or unfair treatment as a result raising a concern.
- Grafton Group does not tolerate retaliation against anyone for making a genuine report. We consider acts of retaliation to be misconduct. We seek to provide a safe, healthy and productive workplace for our colleagues and associates. Every report of retaliation is thoroughly investigated.
- Disciplinary action may be taken against anyone found to have deliberately raised false allegations of wrongdoing.



- Colleagues are encouraged to report any concerns to their line manager or management first (including their CEO). Colleagues should use the Group's SpeakUp reporting service if they don't feel they can report their concern to management or, if having done so, they do not feel that the matter has been investigated properly.
- Subject to any obligations of confidentiality or any legal restrictions, the outcome of the investigation will be communicated to the individual who made the report and to Group management.
- Individuals should raise any concerns internally in accordance with the policy. However, the policy does not restrict individuals from reporting any matter to an external regulatory body or to a police authority.
- If an individual is unhappy with the Group's or business's response to a concern they have reported, they can contact the Chair of the Group Audit and Risk Committee.

The policy for Group is set out below which can be adopted or used as a basis by individual businesses to set their own policy within the bounds of the principles set out above.

Who does the Policy apply to?

This SpeakUp Policy applies to:

- All Grafton Colleagues, this includes all colleagues of Grafton Group Plc. and its subsidiaries. It also applies to external consultants, contractors and agency staff, working for or within the Group.
- Anyone who has interactions with the Group such as suppliers, customers or members of the general public.

Legislation

This Policy, including your rights under this Policy, will be subject to and interpreted in accordance with relevant local legislation on whistleblowing / protected disclosures / public interest (e.g. Ireland - Protected Disclosures Act; UK – Public Interest Disclosure Act; EU Whistleblowing Directive) that applies to you as may be amended from time to time.

What sort of concerns about suspected wrongdoing does SpeakUp cover?

- Conduct likely to damage the reputation of a business unit or Grafton Group plc
- Financial wrongdoing, dishonesty, fraud or insider trading including the misuse of company funds and assets (e.g. cash and stock)
- Failure to comply with a legal obligation, statutes and / or regulations (including data protection)
- Failure to comply with codes of conduct and / or practice



- Breaches of internal rules
- Falsification or destruction of business records
- Dangers relating to a person's health and safety
- Damage to the environment
- Criminal activity or the commission of an offence
- Improper conduct or unethical behaviour
- Actions which are unprofessional, inappropriate or conflict with general understanding of what is right and wrong
- Deliberate attempts to conceal any of the above or other cases of wrongdoing.

What this policy does not apply to

If you have a complaint or grievance relating to:

- your terms and conditions of employment - this should be raised under the HR Grievance Procedure rather than under this policy.
- a brand's product or customer service – this should be raised under the business' customer complaints procedures rather than this policy.

Reporter anonymity/disclosure of Identity, and protection

You may, if you wish, raise a concern anonymously however, remaining anonymous might make it more difficult for your concerns to be fully investigated.

Where you do make your identity known, we will confirm with you that you agree to your identity being revealed to the investigation team (and in some circumstances to those outside of the investigating team). All reasonable steps will be taken to make sure that you do not suffer any difficulty as a result. The Group is committed to acting in good faith in relation to all matters connected with this policy.

The Group will not make your identity, and that of the person concerned by your report, known to any other person without your permission, except in exceptional circumstances including where it is necessary for:

- the effective investigation of the wrongdoing.
- the prevention of serious risk to the security of the State, public health, public safety or the environment.
- the prevention of crime or prosecution of a criminal offence.
- the disclosure is necessary in the public interest or is required by law.

If you raise an instance of wrongdoing, you and the matter you raise, will be taken seriously and will be treated fairly and justly by the Group. All reasonable steps will be taken to make sure that you are not penalised, that you do not experience any inappropriate behaviour towards you, or that any person is allowed to interfere with the proper conduct of the investigation.



We do not tolerate retaliation against anyone for making a genuine report. We consider acts of retaliation to be misconduct. We seek to provide a safe, healthy and productive workplace for our colleagues and associates. Every report of retaliation is thoroughly investigated. If you think that you or someone you know has experienced retaliation, you should contact any of the Speak Up resources listed in this policy.

In raising a concern, you agree to co-operate fully with any investigation and to provide any information you have which may be relevant in the investigation of the matter.

False reporting

Given the potentially sensitive nature of issues covered by this policy, and the potentially serious consequences (in terms of their reputation and / or career) for colleagues about whom concerns of wrongdoing are raised, it is very important that those raising concerns of wrongdoing have a reasonable belief that the matter indicates wrongdoing and is truthful.

The alleged perpetrator(s) will be entitled to full and fair procedure in how the allegation is investigated and dealt with.

Disciplinary action may be taken against anyone found to have deliberately raised false allegations of wrongdoing.

How do I raise a concern?

If you are a colleague and have a wrongdoing concern, normally you should inform your immediate manager verbally and / or in writing or email.

If for any reason, you would prefer not to raise the matter with your immediate manager, or if the matter concerns your manager, you may raise the matter with your manager's manager or any other member of management including Chief Executive of your business unit. This can be done verbally and / or in writing or email. The nature of your concern will, in all likelihood, be clearly identifiable as a SpeakUp concern however you may wish to note this as such for clarity in any communication.

If you are a 3rd party (such as a supplier or customer) normally you should inform an appropriate point of contact within the business verbally and / or in writing or email.

If you (colleague or 3rd party) would prefer to raise the matter to someone outside of the Group, you may raise it through an independent reporting system called EthicsPoint operated by NAVEX. This is available at any time, 24 hours a day, 7 days a week, via either the EthicsPoint website:

- graftonplc.ethicspoint.com

or, on the following freephone numbers:

- UK: 0800 069 8039



- Rol: 1 800 903 301
- Netherlands: 0800 0229332
- Finland: 0800 416105

EthicsPoint will record your concern and report the matter to the Group Internal Audit and Risk Director. EthicsPoint will also provide you with a case number allowing you to access any updates provided by the Group following an investigation into your concern.

You can also raise your concern on Ethicspoint if you have previously reported the matter to a member of management and you are not satisfied with the response, or do not believe you have been fairly treated.

From the date of you making your report you will receive, within 7 days, an acknowledgement of its receipt.

Your manager / Chief Executive / Group Internal Audit and Risk Director will then appoint an investigating officer / team to investigate your concerns and report the findings on the matter. The investigation team may include Group colleagues, officers, or external persons. The investigating team must be separate to from the chain of management involved in the matter.

The investigation process will generally have a series of stages, including: a fact finding stage where we try to understand the issue surrounding the concern, an investigation stage and an investigation findings determination stage. It may be necessary in certain cases to refer the matters investigated to be dealt with under the disciplinary procedure. The stages of an investigation are set out in detail below.

Conducting an investigation

Fact Finding

Where the person raising the concern has provided their name the investigating officer or team will meet with them to discuss the concern. This is to make sure the concern is understood and to obtain as much detail as possible to help the investigation process.

If the person raising the concern has any personal interest in the matter, this should be declared at the outset.

The person raising the wrongdoing concern, may be accompanied at any meeting connected with this policy by a work colleague.

The investigating officer / team may be accompanied by other colleagues or other specialists as may be needed to effectively investigate the concern.

Where the person raising the concern has reported anonymously the investigating officer may make enquiries with people working in the area of the business identified to try and verify the individual's concern.



Investigation

An investigation will be undertaken to establish if wrongdoing has occurred. The format of the investigation may vary depending upon the circumstances. The investigating officer/team will also have regard to the rights of any person(s) against whom allegations are made.

Any other colleague who is interviewed by the investigating officer/team will also have the right to be accompanied by a work colleague. The person raising the concern will be expected to co-operate fully with the investigation.

A full record of the investigation, including any interview notes and supporting documentation, will be maintained by the investigating officer/team.

The complexity of the particular issue will affect the timeframe for the investigation, however the investigating officer/team will try to give a sense of the likely timeframe involved to investigate wrongdoing that was raised.

Where concerns have been raised through the independent reporting process, EthicsPoint will provide you with a case number which can be used to track the progress of the investigation by either telephone call or via the secure website. The investigating team may also use this as a means of requesting further information from anonymous whistle blowers.

Determination of Investigation Findings

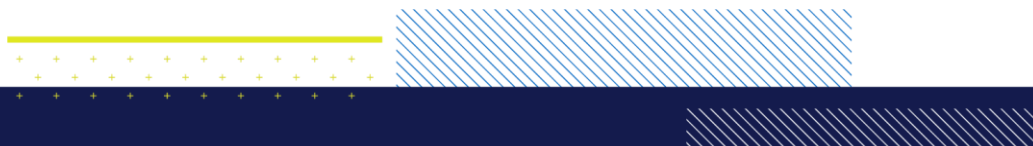
Subject to any obligations of confidentiality or any legal restrictions, the investigating officer/team will communicate the findings of the investigation to:

- You as the person raising the wrongdoing concern (via the EthicsPoint service if necessary)
- The individual(s) under investigation and their manager
- The person (s) you reported the concern to
- The Chief Executive
- Group Internal Audit
- Any other person who the Group decides necessary, where required by the case subject matter or outcome.

The Group will aim to complete investigations into the matter reported in a timely basis. Feedback to the person raising the concern will be provided no later than 3 months after the date of the initial report.

The Group reserves the right not to issue the outcome of its investigation where to do so may prejudice any further investigation or any disciplinary proceedings arising from the investigation, or where it may infringe data protection regulations.

Group Internal Audit will also provide a summary report of matters reported and the outcomes of investigations to the Audit and Risk Committee.



Disciplinary Proceedings

The findings of an investigation may result in the Group deciding to take disciplinary proceedings against a colleague. In these cases the local disciplinary procedure will be applied. The Group may defer issuing the findings of an investigation until any such disciplinary proceedings are concluded.

External Reporting

It is the Group's preference that individuals raise any concerns in accordance with steps outlined in this policy. However, this Policy shall not restrict individuals from reporting any matter to an external regulatory body or to a police authority. Individuals should consider taking legal advice before raising any matter with an external agency. They should also be aware that an external disclosure may only be protected under the law in certain circumstances.

If you have any queries relating to these procedures please contact your immediate manager, your HR function or the Group Internal Audit Director.

Supporting Information

Please ensure you familiarise yourself with the policies and guidelines detailed below, as these will provide further supporting material for this policy.

- Group Code of Business Conduct and Ethics
- Group Anti-Fraud and Theft Policy

General

If you raised a concern under this policy and are unhappy with either the business's or Group's response or lack of response, you should speak with the individual to whom the original concern was raised or contact:

The Group Audit Committee Chairperson (Non-executive director)

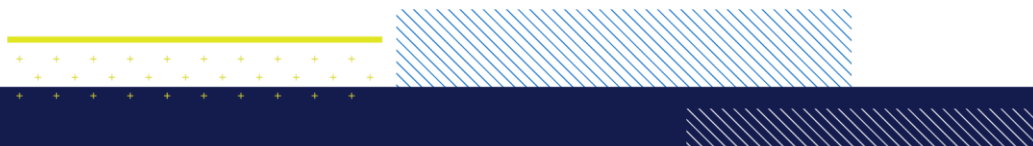
Grafton Group Plc.

The Hive, Carmanhall Road, Sandyford Business Park, Dublin 18, D18 Y2C9, Ireland.

Or email: auditcommitteechair@graftonplc.com

This Policy, which is non-contractual, will be reviewed periodically by the Group. The Policy may be amended, updated or replaced by the Group.

End of Policy



Document Change History

Date	Version	Change	Author
29/09/14	Final v1	Final Version for Issue	Simon Owen
07/07/16	Final v2	Update following Annual Review: <ul style="list-style-type: none">- Addition of Netherlands number- Change of Audit Committee Chair details	Simon Owen
1/1/2017	FINAL v3	Update to clarify position on anonymity	Simon Owen
4/2019	FINAL v4	Name changed to SpeakUp policy and restructure as a set of principles and example BU policy	Simon Owen
9/2020	FINAL v5	Update for change of SpeakUp provider to NAVEX	Simon Owen
9/2021	Final V6	Update to reflect reports by 3 rd Parties and EU directive	Simon Owen
1/2024	Final v7	Updates following biennial review	Simon Owen
5/2024	Final v8	Update for change in Audit Chair Address	Simon Owen