

Uniphar Group

Whistleblower Policy



Policy Summary:

Uniphar Group's Whistleblowing Policy, and the Group Policies supporting it, define our business, ethical and compliance standards for everyone who works for us, in all business areas, in every function, geography and role. We all have a responsibility to follow this Uniphar Group Whistleblowing Policy.

This policy aims to give effect to the obligations and provisions of the Protected Disclosure Act 2014 (Ireland) part of the EU Whistleblowing Directive (EU 2019) or local Whistleblowing legislation in your jurisdiction. The policy also aims to establish an effective structure that allows whistleblowers the right to report any dishonest or illegal activity within the group while protecting the rights of the whistleblower.

1 Introduction

This Policy is intended to cover concerns that are made in the public interest. The purpose of this policy is to encourage employees and others to raise serious concerns within the Uniphar Group prior to seeking resolution outside the Group. “The Group” refers to Uniphar plc and all of its subsidiaries.

The Group is committed to creating and maintaining a culture of openness within our organisation so that individuals feel encouraged and confident to raise any concerns relating to suspected misconduct at an early stage.

If the matter concerns an individual’s terms and conditions of employment or personal circumstances, or if the individual has concerns relating to discrimination, victimisation or harassment, they should contact their line manager or the local HR team for support.

The term “employee” shall, in this policy, mean all permanent, full time and part time staff, including those working for the Group under a contract for services (e.g. contractors and consultants).

1.1 Purpose

This policy aims to give effect to the obligations and provisions of the Protected Disclosure Act 2014 (Ireland) (“the Act”) part of the EU Whistleblowing Directive (EU 2019) or local Whistleblowing legislation in your jurisdiction. The policy also aims to establish an effective structure that allows whistleblowers the right to report any dishonest or illegal activity within the group while protecting the rights of the whistleblower.

Whistleblower protections are provided in two important areas - confidentiality and retaliation. In so far as possible, the confidentiality of the whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the laws and to provide accused individuals their legal rights of defence. The Group will not retaliate against a whistleblower if the disclosure was made in good faith. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm.

Any employee who feels victimised or to have suffered any detrimental treatment as a result of making a disclosure, has the right to contact their line manager, a member of senior management, their HR Business Partner, the Company Secretary, the Chief People Officer, or the Senior Independent Director and advise of the grievance. The contact will be responsible for arranging for an appropriate investigation to be undertaken and the results will be made available to the employee concerned.

Under the Act, employees may also be entitled to legal immunity from any civil liability arising from raising their concern.

1.2 Scope/ applicability

It is the responsibility of all directors and employees to comply with the policy and to report violations or suspected violations.

No director, officer or employee who in good faith reports a violation of the policy shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

This Policy does not cover a disclosure where the individual knowingly conveys false, misleading, frivolous or vexatious information. If it transpires that an individual makes a disclosure, which they know to be false or do not believe to be true, the Group reserves the right to take disciplinary or other appropriate action.

It is also important to note that this policy does not replace any legal reporting or disclosure requirements. Where statutory reporting requirements and procedures exist, these must be complied with fully.

You can make a disclosure under this Policy if you have genuine concerns relating to one or more of the “Relevant Wrongdoings” set out in 3.1 of this Policy.

1.3 Policy review

This policy shall be reviewed and updated by the Chief People Officer and the Company Secretary and approved by the Board on at least an annual basis, or more frequently, as required by any significant change to the Group, its business activities or to the external environment.

2 Objectives of this Policy

The objectives of the Whistleblower Policy are to:

- ▶ Encourage employees to raise their concerns as soon as possible;
- ▶ Provide employee with guidance as to how you can go about raising their concerns both internally and externally;
- ▶ Reassure employees that they can raise their concerns without fear of reprisals. This remains the case in situations where concerns were genuinely mistaken;
- ▶ Inform the employee of the actions which will be taken by the Group to address their concerns; and
- ▶ Advise individuals on the procedures to raise concerns externally and factors to be considered in pursuing this option.

3 Overview

Raising a concern or whistleblowing is the disclosure of information by an employee where they have genuine concerns relating to suspected malpractice or wrongdoings occurring in the Group and it came to their attention in the course of their work.

3.1 Relevant Wrongdoings

If an employee wishes to raise a concern, they should refer to the following list of all matters which the Act describes as being wrongdoings:

- ▶ That an offence has been, is being or is likely to be committed;
- ▶ That a person has failed, is failing or is likely to fail to comply with any legal obligation, other than one arising under the individual's contract of employment or other contract whereby the individual undertakes to do or perform personally any work or services;
- ▶ That a miscarriage of justice has occurred, is occurring or is likely to occur;
- ▶ That the health or safety of any individual has been, is being or is likely to be endangered;
- ▶ That the environment has been, is being or is likely to be damaged;
- ▶ That an unlawful or otherwise improper use of funds or resources of the Group or of other subsidiaries money, has occurred, is occurring or is likely to occur;
- ▶ That an act or omission by or on behalf of the Group is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement; or;
- ▶ That information tending to show any matter falling within any of the above categories has been, is being or is likely to be concealed or destroyed.

A protected disclosure may be about a relevant wrongdoing that is either happening now, took place in the past or is about to happen. An employee does not need to be certain about the facts in their disclosure, however an employee should have a reasonable belief in the information that has come to their attention in connection with their employment and the employee must have a genuine concern.

3.1.1 What types of concerns should not be raised under this Procedure?

A personal concern, for example a grievance around their own contract of employment would not be regarded as a whistleblowing concern and would be more appropriately addressed through local grievance procedures or with the advice of local HR.

3.2 How to make a disclosure

Uniphar Group operates an open-door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's manager is in the best position to address an area of concern.

In the first instance employees should bring the matter to the attention of their immediate manager, who will inform local HR. If the disclosure contains allegations about their immediate manager or the malpractice occurs at this level, they may make the disclosure directly to HR or another member of the local management team.

If their disclosure contains allegations which you do not wish to make to local HR, they can make the disclosure to the Company Secretary, Chief People Officer, the Senior Independent Director, or through the NAVEX Hotline ([EthicsPoint - Uniphar Group](#))

All Protected Disclosures will be reported to the Audit Committee by the Company Secretary. Protected disclosures will be an agenda item at the Audit Committee meetings.

Reports made in writing (please refer to Appendix 1) should include the following information:

- ▶ Their name, position in the Group and confidential contact information (Optional);
- ▶ Whether they want to make the complaint anonymously;
- ▶ A description of the alleged wrongdoing, including where and when it occurred;
- ▶ The name of the person(s) involved in the alleged wrongdoing (if you believe this is necessary to expose the wrongdoing);
- ▶ Whether the wrongdoing is still ongoing;
- ▶ Whether the Group has been put at risk or suffered a loss as a result of the alleged wrongdoing;
- ▶ Whether they believe it also happened previously;
- ▶ Whether they have already raised their concern with someone else. If so, with whom and when;
- ▶ Whether there are any other witnesses;
- ▶ Whether any supporting information or documentation exists;
- ▶ Details of how they discovered the alleged wrongdoing;
- ▶ Any other information they think may be relevant; and
- ▶ A statement that they believe the information they are providing is a Protected Disclosure.

3.3 Investigation

Once a concern has been raised, the Group will investigate this. If the employee has not made the complaint anonymously, you will be asked to attend a meeting as part of an initial assessment.

Depending on the nature of the protected disclosure, the HR Business Partner, Chief People Officer or Company Secretary will meet the employee. Having met with the employee in regard to their concern and clarified that the matter is in fact appropriate to this procedure, they will carry out an initial assessment to examine what actions need to be taken to deal with the matter. This may involve simply clarifying certain matters, clearing up misunderstandings or resolving the matter by agreed action without the need for an investigation. The minutes of the meeting and the outcome of the initial assessment will be documented.

If, on foot of the initial assessment, it is concluded that there are grounds for concern that cannot be dealt with at this point, an investigation will be conducted, which will be carried out fairly and objectively. The form and scope of the investigation will depend on the subject matter of the disclosure. The HR Business Partner, Chief People Officer, or Company Secretary will be responsible to nominate an independent individual (“the investigator”) to carry out the investigation. The investigator should be someone with the appropriate expertise of investigations and/or knowledge of the subject matter.

Disclosures may, in the light of the seriousness of the matters raised, be referred immediately to the appropriate authorities. Likewise, if urgent action is required (for example to remove a health and safety hazard), this action will be taken.

It is important to us that employees feel assured that a disclosure made by them under this policy is taken seriously and that they are kept informed of steps being taken by us in response their disclosure. In this regard we undertake to communicate with employees as follows:

- ▶ We will acknowledge receipt of their disclosure and arrange to meet with them as outlined above;
- ▶ We will inform them of how we propose to investigate the matter and keep you informed of actions, where possible, in that regard including the outcome of any investigation, and should it be the case, why no further investigation will take place, however it is important to note that sometimes the need for confidentiality and legal considerations etc. may prevent us from giving the employee specific details of an investigation;
- ▶ Please note that the employee will not be given details of any disciplinary action taken unless we consider this appropriate; and
- ▶ We will inform the employee where possible of the likely time scales in regard to each of the steps being taken but, in any event, we commit to dealing with the matter as quickly as practicable.

3.3.1 Investigator Roles and responsibilities

The investigator will have the following responsibilities:

- ▶ To arrange individual interviews with relevant witnesses or individuals.
- ▶ To establish the facts/obtain statements/collect documentary evidence.
- ▶ To maintain detailed records of the investigation process.
- ▶ To make any recommendations for future investigations to the HR Business Partner and/or the Company Secretary.
- ▶ The investigator must write up their investigation in a brief report, which they will pass to the HR Business Partner, Chief People Officer and/or Company Secretary. The investigator may choose to anonymise anyone involved by reference to initials or numbers. If there is a conflict in the evidence because witnesses disagree on what has happened, they should highlight the fact that there are issues of credibility and reliability, but the investigator should not make a finding on the area of dispute. They may recommend specific further investigation or action but only insofar as this may assist the HR Business Partner, Chief People Officer, and/or Company Secretary, whose sole responsibility are to take the decisions about further investigation or action. The investigator must not express their views about the final disposal of the complaint.

It is possible that in the course of an investigation you may be asked to clarify certain matters. To maximise confidentiality such meetings can take place off site, and you can choose whether or not to be accompanied by a colleague. The investigator will have the following responsibilities to the employee of the Group against whom the disclosure is raised (the respondent):

- ▶ Unless serious criminal activity is alleged, to inform the individual/individuals in writing that a disclosure has been made; to inform them of the nature of the disclosures; to provide where appropriate relevant evidence (taking into account any issues regarding confidentiality); and to advise that the complaint will be investigated in line with this policy. The investigator should send the respondent a copy of the policy.
- ▶ To advise in writing of the procedure to be followed and the expected timescales relating to the specific circumstances.
- ▶ To ask for any relevant written evidence, consider it, then give the individual the opportunity to respond where practicable in person, and, if not, in writing, to the claims made.

Where a concern is raised or a disclosure is made in accordance with this policy, but the allegation is subsequently not upheld by an

investigation, no action will be taken against the individual making the disclosure and the individual will be protected against any penalisation. It is important to note that if an unfounded allegation is found to have been made with malicious intent, then disciplinary action may be taken.

3.3.2 Outcome of the Investigation

The investigator who carries out the investigation will report their findings of fact to the HR Business Partner, Chief People Officer and/or Company Secretary.

Using the information obtained through the investigation, and depending upon the nature of the matter raised, the HR Business Partner, Chief People Officer and/or Company Secretary will decide on the course of action to be taken where appropriate.

This may be one or more of the following:

- ▶ Not to proceed any further with the matter;
- ▶ To refer the matter for further internal or external investigation;
- ▶ To refer the matter to be dealt with under another Group policy/procedure;
- ▶ To refer the matter to local police;
- ▶ To refer the matter to an independent external review; or
- ▶ To uphold or partially uphold the complaint.

The HR Business Partner, Chief People Officer and/or Company Secretary must record their decisions in writing and include reasons for that decision.

The Company Secretary will inform the Audit Committee of the subject of the disclosure, the person who has made the disclosure, the respondent or respondents against whom the disclosure was made, the outcome of the investigation and further action, if any, which is to be taken by the Group.

The Company Secretary must keep a record of the investigator's report, and the HR Business Partner, Chief People Officer and/or Company Secretary written decisions, in line with the Group's data retention policy.

3.4 Raising a Concern Externally

Employees are encouraged to raise their concerns through the Group's internal process. However, it is recognised that this may not always be appropriate, therefore this policy, in line with the Protected Disclosures Act 2014 provides for external reporting.

It is important to note however that while you need only have a reasonable belief as to wrongdoing to make a disclosure internally, if you are considering an external disclosure, different and potentially more onerous obligations apply depending on to whom the disclosure is made.

3.5 Prescribed Persons

Under the Protected Disclosures Act 2014, an employee may report wrongdoing or suspected wrongdoing to a 'prescribed person' under the following circumstances:

- ▶ The employee reasonably believes that the information disclosed, and any allegations contained are substantially true, and
- ▶ The wrongdoing falls within matters in respect of which there is a 'Prescribed Person'

A prescribed person is defined as an external authority, normally the Regulating or Supervising Authority or Inspectorate. Examples include the Garda Síochana (police) or equivalent, and the Deputy Director of the National Employment Rights Authority. Employees may wish to seek external advice (or contact their local employee representative body) prior to making a disclosure to a 'prescribed person'.

3.5.1 Raising Their Concern Externally Other Than to a Prescribed Person

The Act provides for external reporting of wrongdoing to 'other persons' in circumstances where:

- ▶ At the time the individual makes the disclosure, the individual reasonably believes that the individual will be subjected to penalization by the Group if the individual makes a disclosure to the Group, Responsible Person or Prescribed Person;
- ▶ The individual reasonably believes that it is likely that evidence relating to the relevant wrongdoing will be concealed or destroyed if the individual makes a disclosure to Employer, Responsible Person or Prescribed Person; and
- ▶ That the individual has previously made a disclosure of substantially the same information to the Group, Responsible Person or Prescribed Person.

3.5.2 Raising Their Concern to a Legal Advisor

Individuals may raise their concern with a legal advisor if it is in the course of obtaining legal advice from a barrister, solicitor or official of an excepted body. This legal advice may include that relating to the operation of the Act.

3.5.3 External Independent Advice

If individuals are unsure whether their circumstances meet the various criteria summarised above or if they want confidential advice in relation to it, we advise they contact their local HR, local employee representative body, or a legal advisor about the

operation of the Act prior to making a disclosure. All employees are entitled to contact, discuss and be represented by their local employee representative body or a colleague during any meetings or interviews carried out under this Policy. Where external legal advice is sought and a Protected Disclosure is made following such advice, the Company shall make a contribution of up to €500 towards the reasonable vouched legal expenses associated with the relevant Protected Disclosure.

3.6 Confidentiality

Employees are strongly encouraged to put their name to their disclosure. All concerns raised under this policy will be treated in the strictest confidence. Disclosures will be kept secure and in a form that does not compromise the confidentiality of the person making the disclosure.

At certain times, however, the identity of the person making the disclosure may need to be revealed if it is necessary for the investigation and in accordance with the principles of natural justice and fair procedures. If such a case arises, we will discuss with you the best way to proceed.

3.7 Dissatisfaction with the outcome of the process

If an employee is dissatisfied with the outcome of the investigation, they should raise this with the Chief People Officer or Company Secretary, giving the reasons for their dissatisfaction. He/she will respond in writing notifying the employee of his/her acceptance or rejection of the need for further investigation and the reasons for this.

4 Training

All employees will receive an appropriate briefing to ensure that they are fully aware of their rights and responsibilities under this Policy for example as part of the induction process. This Policy will be made available to all employees via the company intranet.

All managers will be fully briefed as to their role in supporting this Policy and the appropriate action to take in the event of any disclosure being made to them.

5 Breach of this Policy

We may invoke the Disciplinary Procedure against any individual who is found to have subjected a whistleblower to any form of detrimental treatment. It may also be invoked if you have intentionally misled us in respect of any matter, breached this Policy in any other way and/or if we believe that you have made a false allegation maliciously.

6 Conclusion

All reports of illegal and dishonest activities should be promptly submitted in accordance with the above procedures.

Employees with any questions regarding this policy should contact the HR Business Partner, Chief People Officer or the Company Secretary.

Contact Details

Company Secretary	Aisling McCarthy	amccarthy@uniphar.ie
Asst Company Secretary	Elaine Farrell	efarrell@uniphar.ie
Senior Independent Director	Paul Hogan	pmhogan@me.com
Chief People Officer	Lorraine Kenny	lkenny@uniphar.ie
Product Access	Caoimhe McCann	cmcann@uniphar.ie
Group	Carl Malone	cmalone@uniphar.ie
Supply Chain & Retail	Laura Murphy	lamurphy@uniphar.ie
Clinical and commercial	Gillian Dempsey	g.dempsey@siskhealthcare.ie
(Pharma & Medtech)	Emma McConville	emcconville@uniphar.ie
NAVEX Global	Confidential Hotline-	EthicsPoint - Uniphar Group

Navex Global Hotline can be accessed through the below telephone numbers. Please ensure to use the telephone number associated with the country you are currently situated in.

Country	Contact number
United States	855-229-9304
Belgium	0800-78755
Denmark	80-251000
Finland	0800-9-15946
Ireland	1-800-552-072
Luxembourg	800-201-11 and then 855-229-9304
Netherlands	0800-0232214
Norway	800-12183
Sweden	020-79-8389
UK and Northern Ireland	0808-234-7287
Germany	0800-1800042
2-Stage dial	0-800-225-5288 followed by 855-229-9304



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