



## CORALPOINT SPEAK UP (WHISTLEBLOWING) POLICY

### 1 Purpose and scope

This Speak Up (Whistleblowing) Policy sets out how concerns about wrongdoing connected with CoralPoint's business can be raised safely, and how CoralPoint will protect those who raise them and respond.

- The policy applies across CoralPoint International Limited and its subsidiaries and branch offices, including CoralPoint Ltd (United Kingdom), CoralPoint ApS (Denmark) and CoralPoint USA LLC (United States). It covers all employees, directors, officers, contractors, secondees, agency workers, interns, job applicants and former staff, in any country.
- Clients, suppliers, subcontractors, business partners and members of the public may also use the channels in this policy to report concerns about CoralPoint or anyone acting on its behalf.

### 2 Legal framework

CoralPoint will comply with whistleblower protection laws in every country where it operates and, where local law sets a higher standard than this policy, will follow local law.

- In the UK, the Public Interest Disclosure Act 1998 protects workers from dismissal and other detriment where they make a disclosure they reasonably believe is in the public interest and tends to show wrongdoing.
- In Denmark and Germany, CoralPoint follows national laws implementing EU Directive 2019/1937 on the protection of persons who report breaches of Union law, and in the United States it respects applicable federal and state whistleblower protections.

### 3 What can be reported

Concerns may relate to past, current or likely future wrongdoing, and the person raising them needs a reasonable belief, not proof.

- Examples include bribery, fraud, tax evasion, money laundering or other criminal activity; breaches of legal, regulatory or sanctions obligations; modern slavery or other human rights abuses; dangers to health, safety or the environment; misuse of personal data; serious breaches of CoralPoint's policies, including the ABC, Conflicts of Interest and AI policies and the Business Engagement Principles; and any attempt to conceal these.
- Personal grievances about an individual's own employment, such as pay, performance or working relationships, are normally handled under the grievance procedure unless they also raise a wider public-interest concern. This policy is not a route to challenge legitimate business decisions or reopen matters properly settled under other procedures.

### 4 How to raise a concern

CoralPoint encourages anyone with a concern to raise it as early as possible through whichever of the following channels they feel most comfortable using.

- Staff may raise a concern with their line manager or, where that is not appropriate, directly with the Compliance Officer (appointed by the Board) or any member of the CoralPoint board of directors, including the Non-Executive Chair.



- Anyone, including third parties, may report in writing to [speakup@coralpoint.com](mailto:speakup@coralpoint.com), which is accessible only to the Compliance Officer and the Non-Executive Chair, or may ask for a meeting in person or by video call. Reports may be made in English or Danish.
- Reports may be made anonymously and will be assessed on their merits, but CoralPoint can investigate more effectively if it is able to follow up, so anonymous reporters are encouraged to provide a means of contact.

## 5 Confidentiality and protection from retaliation

CoralPoint will protect anyone who raises a concern honestly and reasonably, even if it turns out to be mistaken.

- The identity of the person raising a concern will be shared only with those who need it to handle the matter, unless that person consents or disclosure is required by law, and records will be held securely with restricted access.
- Retaliation of any kind, including dismissal, disciplinary action, loss of work, harassment or threats, is prohibited, as is any attempt to discourage someone from reporting. Anyone found to have retaliated will face disciplinary action up to and including dismissal, or termination of contract in the case of third parties, and no CoralPoint agreement may prevent a person from making a protected disclosure.
- Knowingly making a false or malicious report is itself misconduct and may lead to disciplinary action.

## 6 How concerns are handled

Every concern will be taken seriously and handled promptly, fairly and impartially.

- CoralPoint will acknowledge a report within seven days of receipt and will assign it to an investigator who is independent of the matter. Concerns about a partner or director will be referred to the Non-Executive Chair, who may appoint an external investigator.
- The person who raised the concern will receive feedback on the action taken or planned within three months of acknowledgement, although confidentiality and legal constraints may limit the detail that can be shared.
- Anyone who is the subject of a concern will be treated fairly, given the opportunity to respond and allowed to be accompanied by a colleague or trade union representative at any formal meeting. Where there is evidence of a criminal offence, CoralPoint may refer the matter to the relevant authorities and will ensure that its own investigation does not prejudice theirs.

## 7 External reporting

CoralPoint hopes concerns will be raised internally first, but nothing in this policy prevents anyone from reporting to a competent authority or seeking legal advice.

- In the UK, concerns may be reported to a prescribed person, such as the Serious Fraud Office, HM Revenue and Customs, the Health and Safety Executive or the Information Commissioner's Office, and free confidential advice is available from the charity Protect. In Denmark, the national external scheme is operated by the Danish Data Protection Agency, and in Germany by the Federal Office of Justice.



- Disclosures to the media or on social media are protected only in limited circumstances, and anyone considering one should take independent advice first.

## 8 Records and oversight

CoralPoint will keep proportionate records so that concerns are handled consistently and lessons are learned.

- A confidential log of concerns, actions and outcomes will be maintained and retained only for as long as necessary, in line with data protection law.
- The Board will receive an anonymised report at least annually on the number and nature of concerns raised and their outcomes, and findings will inform improvements to CoralPoint's controls, training and risk assessments.

## 9 Responsibilities and training

The Board has overall responsibility for this policy; the Compliance Officer is responsible for its day-to-day operation and has direct access to the Non-Executive Chair.

- All staff will be made aware of this policy at induction and through periodic training, and the policy will be published on CoralPoint's website and intranet.
- Managers who receive a concern must treat it confidentially and pass it promptly to the Compliance Officer, rather than investigating it themselves.

## 10 Review and ownership

This policy is owned by CoralPoint's senior management and will be reviewed at least annually and whenever there are significant changes in the business or relevant laws.

- This policy does not form part of any contract of employment and may be amended at any time.
- Questions about the interpretation or application of this policy should be directed to an appropriate line manager, the Compliance Officer or a member of the CoralPoint board of directors.



## Approval and Implementation

This Speak Up (Whistleblowing) Policy is approved and adopted by CoralPoint with effect from the date below. All employees, contractors, and third parties engaged by CoralPoint are required to comply with this policy.

For and on behalf of CoralPoint International Limited

Signed by:  
  
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Emilie Reeve  
Co-CEO,  
Barnsgrove, 29 October 2026