Whistleblowing Procedure

Revision Matrix

SAFO UK Limited (company number 06478031)

Version: [2]. Prepared by: [Legal Department / A.C.T. London Limited]. Approved by: [Claudia Barbotto, Managing Director], [7th October 2026]. Policy owner: [Claudia Barbotto, Managing Director]. Next review: [October 2027]. Definitions: in this document, "the Company" means SAFO UK Limited. "SAFO GROUP S.p.A." is the Italian head company of the Group, and "the Group" or "SAFO Group" means SAFO GROUP S.p.A. together with the companies it controls and the Company. This document applies to the Company in the United Kingdom, its directors, employees and all persons acting on its behalf. References to the Group apply to other Group companies only to the extent of their activities in or connected with the United Kingdom.

Version	Date	Subject	Prepared by	Approved By
1.1	20.03.24	1st Issue	Legal Department	RD
2	17.07.26	Review against UK legal requirements	A.C.T. London Limited / Legal Department	CB
2.1	07.10.26	Changed to Group Logo	Managing Director	CB

1. Purpose

SAFO UK Limited ("the Company") is committed to the highest standards of openness, honesty, integrity and accountability. This procedure explains how anyone who works for or with the Company can raise a concern about suspected wrongdoing or malpractice, and how the Company will handle that concern.
It supports the Company's Code of Ethics and Conduct and its Anti-Corruption, Environment Protection and Diversity and Inclusion policies, and gives effect to the protections available to whistleblowers under the Public Interest Disclosure Act 1998.

2. Scope of application

This procedure applies to all employees, directors, officers, workers, agency staff, contractors, consultants, volunteers and interns of the Company. The Company also encourages third parties who do business with it (including suppliers and their staff) to report any concerns about the Company's activities using the routes set out below.

3. Legal framework (United Kingdom)

The Public Interest Disclosure Act 1998 amended the Employment Rights Act 1996 to protect workers who make a "protected disclosure" from being subjected to any detriment or dismissal because they have raised a concern.
A protected disclosure is a disclosure of information which the person making it reasonably believes is made in the public interest and tends to show one or more of the types of wrongdoing listed below. A worker does not have to prove the wrongdoing; a reasonable belief is enough, and protection applies even if the belief later proves mistaken, provided it was reasonable and made in the public interest.

4. What can be reported

This procedure should be used to report wrongdoing that has happened, is happening, is likely to happen, or is being deliberately concealed, including:

- a criminal offence (including bribery, corruption, fraud, theft or money laundering);
- a failure to comply with any legal or regulatory obligation;
- a miscarriage of justice;
- a danger to the health and safety of any individual;
- damage to the environment;
- a breach of the Company's Code of Ethics and Conduct or any of its policies (including the Anti-Corruption, Environment Protection and Diversity and Inclusion policies); or
- the deliberate concealment of any of the above.

This procedure is not intended for personal complaints about your own employment (for example pay, terms and conditions, or working relationships). Those should be raised under the Company's Grievance Procedure.

5. How to raise a concern

You may raise a concern through whichever of the following routes you feel most comfortable using:

- speak to your line manager; or
- use the Company's confidential reporting platform, which allows reports to be made anonymously which can be accessed on the Safo company portal - https://www.safogroup.com/it/whistleblowing.
  The Whistleblowing Officer is represented by Claudia Barbotto, Managing Director, c.barbotto@safogroup.co.uk, +44 7810 60 3635

If your concern involves the above mentioned Whistleblowing Officer, you may instead raise it on the confidential platform that is already configured to allow the report to be routed to the specifically designated alternate function represented by Jane Taylor, European Sales Director, j.taylor@safogroup.co.uk so that your report reaches an independent person.
A concern may be raised in writing or verbally. Please give as much detail as you can – what happened, who was involved, when and where, and any supporting information – even though you are not expected to prove

your concern or to investigate it yourself.

6. Confidentiality and anonymity

The Company will treat every concern in confidence and will make every effort not to reveal the identity of the person raising it without their consent, unless it is required to do so by law or in order to carry out a fair and effective investigation. Concerns may also be raised anonymously through the confidential platform, although wholly anonymous reports can be more difficult to investigate.

7. How the Company will respond

The Company will acknowledge receipt of a concern within 7 days
A proportionate and confidential investigation will be carried out by the Whistleblowing Officer or another appropriate, suitably independent person, who may involve others with relevant expertise. So far as it is appropriate and lawful to do so, the person who raised the concern will be kept informed of the progress and outcome of the investigation.
All concerns are tracked through to their conclusion. Where wrongdoing is confirmed, the Company will take appropriate corrective action and, where relevant, disciplinary action and/or referral to the authorities.

8. Protection from retaliation

No individual who raises a genuine concern in good faith will suffer any detriment, dismissal, disadvantage or other unfavourable treatment as a result, even if the concern turns out to be mistaken. Any act of retaliation against a person who has raised a concern in good faith, or who has assisted an investigation, is a serious disciplinary matter and may itself amount to unlawful detriment under the Public Interest Disclosure Act 1998.
These protections assume good faith. Knowingly false, malicious or vexatious reports are not protected and may lead to disciplinary action.

9. External disclosure

The Company encourages concerns to be raised internally first so that it can address them quickly. However, the law also allows protected disclosures to be made in certain circumstances to a “prescribed person” (an independent regulator), including:

- HM Revenue & Customs – tax fraud or evasion;
- the Health and Safety Executive – health and safety risks;
- the Environment Agency – environmental damage or breaches;
- the Serious Fraud Office – serious or complex fraud, bribery and corruption;
- the Financial Conduct Authority – financial services and related misconduct.

Free, confidential advice about raising a concern is available from the independent whistleblowing charity Protect and from ACAS. Individuals may also take independent legal advice.

10. Roles, records and review

This procedure is owned by the Board of SAFO UK Limited. The Whistleblowing Officer is responsible for the day-to-day operation of the procedure, for maintaining a confidential record of all concerns and their outcomes, and for reporting periodically to the Board. Managers who receive a concern must escalate it in accordance with this procedure.
This procedure will be reviewed at least every two years, and earlier if there is a relevant change in the law or in the Company’s circumstances.

11. References

Public Interest Disclosure Act 1998
Employment Rights Act 1996
SAFO Group Code of Ethics and Conduct
SAFO Anti-Corruption-Anti-Bribery-Anti-Fraud Policy

SAFO Environment Protection Policy
SAFO Diversity and Inclusion Policy