



External Whistleblowing Policy

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1. Introduction – what is whistleblowing and why is it important?

Grant Thornton Switzerland/Liechtenstein (hereinafter referred to as "we", "Grant Thornton Switzerland / Liechtenstein" or "the firm") is committed to quality and strives to achieve transparency and a high level of business ethics. Establishing policies and procedures for dealing with complaints and allegations supports this commitment to quality and can help to identify and remediate issues. The purpose of this Whistleblowing Policy ("the Policy") is to clarify the scope and operation of our whistleblowing approach and the investigation process to external and internal stakeholders. Furthermore, the Policy intends to encourage the parties to raise any serious concerns at the earliest opportunity and without hesitation.

Our whistleblowing policy includes a whistle blowing tool that offers the possibility to alert the firm about suspicions of misconduct and any potential malpractice in confidence and disclosures as referred to in Point 2 below and in compliance with the applicable legislation. It is an important tool for reducing risks, detecting and preventing malpractices, discouraging unethical behaviour and maintaining trust in our operations by enabling us to act on possible misconduct at an early stage. Whistleblowing can be done openly or anonymously through our tool.

In addition, our whistleblowing tool exposes weak or flawed processes or procedures which make the firm vulnerable to loss, criticism, or legal action, avoids inefficiency, reduces the risk to the environment and finally yet importantly, deters individuals from engaging in improper conduct.

The firm has appointed a Compliance Department. The Compliance Department, among others, ensures the receipt of the report to the whistleblower within thirty (30) working days of receipt and the provision of information to the whistleblower on the action taken within a reasonable period of time, which shall not exceed three (3) months from the acknowledgement of receipt.

2. When to blow the whistle?

The [whistleblowing tool](#) can be used to alert us about serious risks affecting individuals, our firm, the society, or the environment.

Whistleblowing can also be used to report suspicions for serious irregularities or malpractices relating to any of the following:

- Infringements of laws and regulations on accounting, auditing matters, banking and financial crime or anti-bribery laws, such as misappropriation of firm's or clients' assets,
- Infringements of public procurement, Swiss competition rules and acts that breach corporate tax rules,
- Violations in the areas of privacy and personal data protection, as well as network and information systems security
- Serious improprieties concerning our firm's or network's vital interests or the life or health of individuals or the protection of personal data, including risks to the public, as for instance serious environmental crimes or non-compliance with health and safety rules,
- Serious forms of discrimination or harassment, such as verbal or physical disrespect of a person because of his/her origin, religion, sexual orientation, special condition or otherwise,
- Infringement of our quality management approach and manual or the laws and regulations that are

applicable to our firm or the profession of our staff,

- Acts that may constitute fraud and/or corruption,
- Violations of the applicable anti-money laundering legislation, such as non-compliance with customer due diligence measures or with reporting obligations

This is not an exhaustive list but is intended to indicatively illustrate the sort of issues that are raised under this Policy.

A person who blows the whistle does not need to have a high level of certainty or evidence; expressing an honest suspicion will be sufficient if it had reasonable grounds to believe that the report was necessary to disclose the infringement.

Our firm commits to protect the external stakeholders who submitted a report in good faith without abusing the whistleblowing tool against retaliation acts because of it (the submission of the report).

However, deliberate reporting of false or malicious information is forbidden. Abuse of the whistleblowing tool or policy may result in action against the perpetrator of the abuse.

In any case, the whistleblower is encouraged to share any information known to him/her (such as adequate details on the event and the person(s) involved or present and documentation that could effectively verify the validity of the event reported) in order to facilitate the investigation.

The whistleblower may make a named or anonymous report by submitting a message [here](#). The whistleblowing tool offers the whistleblower the option to upload any attachment. The report can be made in English, German or French.

3. The investigation process

Investigation

All messages are treated seriously, on a case by case basis and in accordance with the Policy.

- The investigation of the case is initiated as soon as possible, with objectivity, integrity and considering the interests of all parties involved.
- No one from the compliance team, or anyone taking part in the investigation process, will attempt to identify the whistleblower, in case where it is an anonymous report.
- The compliance team can, when needed, submit follow-up questions via the tool for anonymous communication.
- A message will not be investigated by anyone who may be involved with or connected to the malpractice.
- The compliance team decides if and how a whistleblowing message should be escalated.
- Whistleblowing messages are managed confidentially, on a case by case basis by the compliance team and/or any parties involved and the identity of the whistleblower and any third party named in the report remains confidential.

Protection in disclosure

The firm commits that no individual who makes a report in the whistleblowing tool will be subjected to any detriment as a result. The person against whom an allegation has been made is protected and his/her identity

is kept confidential throughout the investigation of the whistleblower, in the same manner as the whistleblower, to avoid any risk of stigmatization and victimization.

The identity of the person against whom a complaint has been made will be treated with absolute confidentiality and will not be disclosed except in certain exceptional circumstances, such as where required by national law, in the context of investigations by competent authorities or in the context of judicial proceedings, and where this is necessary to serve the purposes of this Policy or to safeguard the rights of defense.

Any information relating to any other persons mentioned in the report will remain confidential, subject to any legal restrictions.

4. Failure to follow this policy

Should you publicly raise your concern without following this policy, other than in exceptional circumstances, this may constitute very serious misconduct and will be dealt with in accordance with the capability and disciplinary procedure. The firm reserves the right to pursue an employee or whistleblower for damages, if appropriate.

The Policy may be supplemented by additional notices or guidance.

In addition, we may modify the Policy periodically to reflect amendments in applicable legislation, in regulatory requirements and/or the whistleblowing scheme, given that the firm aims to continuously improve this whistleblowing approach. In such cases, you will be able to check the most updated version of the Policy, as posted on our website.