

Whistleblowing Policy

WS Insight is committed to maintaining the highest standards of honesty, openness, and financial accountability. Employees may be the first to know when someone is doing something illegal or improper in relation to the company. WS Insight takes all malpractice very seriously, whether it is committed by senior managers, staff, suppliers, or contractors.

The Board of Directors shall address all reported concerns or complaints, including those regarding operations, compliance, accounting standards, and non-financial code of ethics violations. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation. In some circumstances, the use of a reputable advisor may be utilised to assist the directors in the review and decision-making process.

The Company shall retain records relating to any concern or report of a retaliatory act and to the investigation of any such report for a period judged to be appropriate based upon the merits of the submission. The types of records to be retained shall include records of all steps taken in connection with the investigation and the results of any such investigation.

WS Insight will review and evaluate this Policy on an annual basis to determine whether the Policy is effective in providing appropriate procedures to report violations or complaints regarding operations, compliance, accounting standards and non-financial code of ethics violations.

Signature:



Position: Chief Executive Officer

Date:

15 December 2023

Whistleblowing Policy Guidelines

WS Insight takes all malpractice very seriously, whether it is committed by senior managers, staff, suppliers, or contractors. This document sets out a procedure by which you can report your concerns.

What sort of activities should I report using this procedure?

It is impossible to give an exhaustive list of the activities that constitute misconduct or malpractice, but broadly speaking, these will be criminal offences or failures to comply with legal obligations.

- A criminal offence
- The breach of a legal obligation
- A miscarriage of justice
- A danger to the health and safety of any individual
- Damage to the environment
- Deliberate attempt to conceal any of the above

If you make a report in good faith, then—even if it is not confirmed by an investigation—your concern will be valued and appreciated, and you will not be liable to disciplinary action. However, if you make a false report, maliciously or for personal gain, then you may face disciplinary action.

How do I make a report?

You must make a report in writing specifying as much detail as you can. The Board would normally expect you to raise your concerns internally to either your line manager or their immediate superior. If, under the circumstances, you do not feel comfortable about making a report directly to management, then you can report instead to a director at WS Insight using whistleblowing@insightsecure.com. Please say if you want to raise the matter in confidence so that appropriate arrangements can be discussed and made if possible. It will not always be possible to take forward anonymous reports.

Will WS Insight protect my identity if I make a report?

WS Insight will do everything possible to keep your identity secret if you so wish. However, there may be circumstances (for example, if your report becomes the subject of a criminal investigation) in which you may be needed as a witness. Should this be the case, we will discuss the matter with you at the earliest opportunity.

Acting in Good Faith

This Whistleblower Policy is intended to encourage and enable directors, officers, employees, and all of our other stakeholders to raise serious concerns within the group rather than seeking resolution outside the corporation. Anyone filing a report must be acting in good faith and have reasonable grounds for filing a report. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

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