

Whistleblower Policy

Acuiti Labs is committed to maintaining an environment where employees feel comfortable raising issues at work without fear of retaliation. Our Whistleblower Policy ensures that any employee who makes a whistleblowing disclosure in good faith is protected.

Whistleblowing is the disclosure of information which relates to suspected wrongdoing or dangers at work. This may include, for example:

- Criminal activity;
- Failure to comply with any legal, regulatory or other professional obligations;
- Dangers to health and safety;
- Damage to the environment;
- Bribery or tax evasion;
- Conduct likely to damage our reputation or financial wellbeing; or
- The deliberate concealment of the above.

This policy should not be used for complaints relating to your own personal circumstances, such as the way you have been treated at work. In those cases, you should use the Grievance Procedure.

Key Principles:

- Protected Disclosures: Employees can report concerns about fraud, corruption, safety violations, harassment, discrimination, or any other unethical behavior.
- Confidentiality: All reports will be treated confidentially to the extent possible. The identity of the whistleblower will be protected unless disclosure is required by law.
- Non-Retaliation: Retaliation against employees who report concerns in good faith is strictly prohibited. Any act of retaliation will result in disciplinary action.
- Protection: Employees who report concerns in good faith will be protected from retaliation, harassment, or any adverse employment consequences.

Reporting Procedure:

Acuiti Labs provides multiple channels for employees to report concerns or violations. Employees are encouraged to use these mechanisms to report any issues related to ethical conduct, legal compliance, or workplace safety.

Acuiti Labs reserves the right to depart from these procedures where appropriate from time to time and in accordance with local country laws.

Internal Reporting: Employees can report concerns to their direct manager or the HR department at hr@acutilabs.com. Alternatively, this can be reported via whistleblower@acutilabs.com which has restricted access to the Global People and Culture Director and Head of HR only. They will be responsible for organising investigations into concerns raised. If the concern involves someone in the employee's reporting line or the HR department, the employee may report directly to a member of the Management team.

Online Reporting: An online reporting system is available for employees to submit concerns anonymously and securely. The system allows for anonymous follow-up communications if additional information is needed.

Reporting Mechanism

Acuiti Labs is committed to ensuring a safe, ethical, and transparent working environment. All employees are encouraged to promptly report any suspected or actual violations of company policies, misconduct, unethical behavior, or legal breaches without fear of retaliation. The reporting mechanism is designed to handle concerns confidentially, fairly, and in line with company policies and legal requirements.

Reporting Channels

Employees can report violations or concerns through the following designated channels, depending on the nature of the issue:

- COBEC Violations: Employees noticing violations related to business ethics or conduct as covered by the COBEC Policy should report them via email to HR@acutilabs.com.
- Information Security Violations: For breaches or violations concerning information security, including unauthorized access, data breaches, or security policy violations, employees should report the issue to isms@acuiticonsultants.com.
- General Risk Issues: Any broader risk issues or concerns that do not fit into the specific categories above can be reported to rmc@acuiticonsultants.com.

- Immediate Reporting to Manager or HR: Employees are also encouraged to report misconduct or policy violations directly to their immediate reporting manager, the HR Department, or the Business Unit Head.

Anonymous Reporting

For employees who wish to remain anonymous, Acuiti Labs provides the option to submit concerns via a secure online form available on the company intranet. These reports will be handled with the same level of confidentiality and seriousness as direct reports.

Confidentiality Assurance

Acuiti Labs is committed to maintaining confidentiality during the reporting process. The identity of the reporting employee will be kept confidential to the maximum extent possible, consistent with the company's legal obligations and the need to investigate and address the reported violation. Details of the report will only be shared with individuals who need to know in order to conduct a thorough and fair investigation.

Non-Retaliation Policy

The company strictly prohibits retaliation against any employee who reports misconduct, policy violations, or cooperates in an investigation. Any act of retaliation will itself be treated as a serious violation of company policy and will result in disciplinary action. Employees are encouraged to report any suspected retaliation immediately through the same channels listed above.

Handling Reports and Investigations

Acuiti Labs is committed to handling all reports of concerns or violations promptly and fairly. Our process for managing reports and conducting investigations ensures that issues are addressed effectively and appropriately.

- **Initial Review:** Upon receiving a report, the designated individual or team will conduct an initial review to determine the appropriate course of action. This may include a preliminary investigation to assess the validity of the concern.
- **Formal Investigation:** If the initial review indicates a need for further investigation, a formal investigation will be initiated. This will be conducted by a qualified and impartial individual or team, which may include members of HR, legal, compliance, or other relevant departments as necessary.
- **Confidentiality:** The confidentiality of all parties involved will be maintained to the extent possible. Information will be shared only with those who have a legitimate need to know.
- **Interim Measures:** If necessary, interim measures may be taken to protect employees and ensure a fair investigation. This could include temporary reassignment or suspension of the individuals involved.
- **Resolution and Actions:** Based on the findings of the investigation, appropriate actions will be taken. This may include disciplinary action, policy changes, or other corrective measures to prevent future occurrences.
- **Communication:** The outcome of the investigation will be communicated to the reporting employee and other relevant parties, consistent with privacy considerations and legal requirements.
- **Documentation:** All reports, investigations, and actions taken will be thoroughly documented and maintained in accordance with legal and regulatory requirements.

Retaliation

Acuiti Labs strictly prohibits retaliation against employees who report concerns in good faith or participate in an investigation. Retaliation undermines our ethical culture and is not tolerated.

- **Prohibition of Retaliation:** Retaliation against any employee for reporting concerns or participating in an investigation will result in disciplinary action, up to and including termination.
- **Examples of Retaliation:** Retaliation can take many forms, including demotion, termination, harassment, exclusion from work activities, or any other adverse action