

Introduction

Helical plc (the “Group”) is committed to conducting its business in accordance with the highest standards of honesty and integrity. The Group takes malpractice and misconduct seriously and is committed to a culture of openness in which members of the workforce can report legitimate concerns without fear of penalty or punishment.

The purpose of this policy is:

- To encourage staff to report suspected wrongdoing or danger as soon as possible, in the knowledge that their concerns will be taken seriously and investigated as appropriate, and that their confidentiality will be respected.
- To provide staff with guidance about how to raise those concerns.
- To reassure staff that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.

Who does this policy apply to?

This policy applies to all Group employees, employees, officers, consultants, self-employed contractors, casual workers, agency workers and interns.

Who is responsible for this policy?

The board of directors (the “Board”) has overall responsibility for the effective operation of this policy, and for reviewing the effectiveness of actions taken in response to concerns raised under this policy.

What is whistleblowing?

Whistleblowing is the reporting of suspected wrongdoing or dangers in relation to our activities. This includes bribery, facilitation of tax evasion, fraud or other criminal activity, miscarriages of justice, health and safety risks, damage to the environment and any breach of legal or professional obligations.

Raising a whistleblowing concern

The procedures for reporting under this policy are contained in the accompanying Whistleblowing Procedures document which is available from the Group Company Secretary.

Confidentiality

We hope that our employees will feel able to voice whistleblowing concerns openly under this policy. If you want to raise your concern confidentially, we will make every effort to keep your identity secret and only reveal it where necessary to those involved in investigating your concern. Although more difficult to investigate, we will make every effort to investigate anonymous disclosures.

Under this policy whistleblowers have access to an independent reporting platform which enables them to report concerns confidentially or anonymously.

Protection and support for whistleblowers

We aim to encourage openness and will support whistleblowers who raise genuine concerns under this policy, even if they turn out to be mistaken.

Whistleblowers must not suffer any detrimental treatment as a result of raising a genuine concern. The Group will not tolerate any discrimination by employees or management of the Group against an individual who has reported in good faith their concerns about misconduct, illegal, corrupt or unethical behaviour. However, if we conclude that a whistleblower has made false allegations maliciously, the whistleblower may be subject to disciplinary action.

Protect operates a confidential support and counselling helpline for whistleblowers who raise concerns under this policy. Their contact details are set out below:

Protect (Independent whistleblowing charity)	Helpline: 020 3117 2520 Website: https://protect-advice.org.uk
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Last approved by the Board on 11 February 2026.