

WHISTLEBLOWER POLICY (CONFIDENTIAL DISCLOSURE)

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1. Introduction

Dialight PLC and its subsidiary companies (or 'we/us/our') are committed to providing safe and confidential mechanisms for all staff across the group to raise concerns about serious wrongdoings. Conducting our business with honesty and integrity is essential to fulfil our responsibilities to our customers, employees, shareholders, and the wider community. We expect all of our staff to maintain these high standards.

We require our staff to report concerns of suspected serious wrongdoing as quickly as possible. This Whistleblowing Policy ('Policy') outlines the procedural steps for individuals to report any concerns they may have. Dialight is committed to taking each report seriously and, where appropriate, undertaking an investigation in confidence.

From time to time all organisations face the possibility of things going wrong and/or unknowingly harbouring illegal or unethical conduct. Accordingly, it is essential that each employee takes accountability for being open and transparent to prevent these situations occurring and reporting them when they do occur. In that regard we encourage openness and will support staff who raise genuine concerns under this Policy even where they are subsequently found to be mistaken.

2. Who is responsible for this policy

The Board of Directors has overall responsibility for the effective operation of this Policy, but has delegated responsibility for overseeing its implementation to the Audit Committee.

The Board acknowledges the requirements of the 2024 UK Corporate Governance Code ('the Code') which provides that there should be a means for the workforce to raise concerns in confidence, and where appropriate, anonymously.

The Audit Committee is responsible for reviewing the effectiveness of the reporting structure and actions taken in response to concerns raised under this policy. In accordance with Provision 6 of the Code it will also keep this Policy under review on an annual basis to ensure that the Policy complies with our legal and ethical obligations, and that our staff comply with it.

Changes will be made as required to the Policy, with any changes communicated to those it applies to. This Policy, and subsequent updates to it, will be made available on our intranet and public facing website.

3. What constitutes whistleblowing

Whistleblowing is the disclosure of information which relates to suspected wrongdoing, illegal and/or unethical conduct in relation to the activities of Dialight. This includes:

- criminal activity;
- danger to health or safety;
- damage to the environment;
- bribery, facilitating tax evasion, financial fraud or mismanagement, or money laundering;
- failure to comply with any other legal obligation or regulatory requirement;
- a breach of our internal policies and procedures (including our Code of Business Conduct and other compliance policies);

- conduct likely to damage our reputation or financial wellbeing; or
- the deliberate concealment of any of the above matters.

For the avoidance of doubt, 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 set out in the employee handbook applicable to your region.

4. Raising a Concern

Where there is no conflict of interest you have the option to initially raise any concern with the Group Head of Legal and/or Company Secretary. However, where the matter is particularly serious or sensitive in nature, or you prefer not to raise it with them for any reason, you may report your concern via a dedicated third-party hotline provided by Safecall, so you can be sure that you can submit your concerns in confidence. This service allows you to report online or by telephone, and can be used by anyone on an anonymous basis. The Safecall details are as set out below:

Safecall – confidential & independent whistleblower hotlines:	UK:	0800 915 1571
	Australia:	1 800 312 928
	EU:	00800 7233 2255
	Malaysia:	1800 220 054
	Mexico:	800 123 1758
	Singapore:	800 448 1773
	UAE:	8000 441 3376
	USA:	1 866 901 3295

Please note that Safecall provides a confidential web-based and telephone facility. We have communicated this across our business to ensure awareness. On-site at each of our locations globally there are Safecall posters which are appropriately translated in each case.

Our staff are assured that any concern raised under this Policy, via Safecall or otherwise, are kept strictly confidential and the individual will be protected from any form of retribution, victimisation or detriment as a result of their actions.

5. Procedure once a concern is raised

Once you have raised a concern, via Safecall or otherwise, the Head of Legal and/or Company Secretary (as independent parties rather than the Executive management) will carry out an initial assessment, having firstly alerted the Chair of the Audit Committee. The Chair of the Audit Committee and Head of Legal and/or Company Secretary will jointly determine the scope of any investigation.

In some cases, where approved by the Chair of the Audit Committee, we may appoint an investigator or team of investigators, including staff with relevant experience of investigations or specialist knowledge of the subject matter. The investigator(s) may make recommendations for change to enable us to minimise the risk of future wrongdoing.

We will aim to keep you informed of the progress of the investigation and its likely timescale as well as any conclusion reached or remedial action deemed necessary. However, sometimes the need for confidentiality may prevent us from giving you specific details of the investigation, or of any disciplinary

action taken as a result. You should treat any information about the investigation as confidential.

If we conclude that a whistleblower has made false allegations maliciously or with a view to personal gain, the whistleblower will be subject to disciplinary action.

Note that a report setting out, in summary, all notifications received via Safecall, or otherwise, including the results of any investigations will be submitted to the Audit Committee in March of each financial year to ensure that it is satisfied that such matters have been resolved satisfactorily.

6. External Disclosures

In certain circumstances the law recognises that it may be appropriate for you to report your concerns to an external body. The overarching aim of this policy is to provide an internal mechanism for reporting, investigating, and remedying any wrongdoing as it relates to our company, in that regard we would strongly encourage you to seek advice before reporting a concern to anyone external. For more information on external reporting you may find it helpful to learn more about the independent whistleblowing charity, Protect, which operates a confidential helpline. Protect also have a list of prescribed regulators for reporting certain types of concern.

Their website is <https://protect-advice.org.uk/> and they can be contacted by calling 020 3117 2520.

7. Approval

This Policy will be reviewed annually by the Audit Committee and approved by the Board to take immediate effect.