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Whistleblowing Policy

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Group Secretariat



Whistleblowing Policy

1. POLICY STATEMENT

The Company aspires to achieve and encourage the highest standards of ethical behaviour, corporate governance and accountability in all areas of its activities. As such, it is committed to always operating honestly and with integrity. Where you have a concern about something you suspect to be illegal, unsafe or unethical, you may report it – this is known as ‘whistleblowing.’ All persons working for the Company, whether as employees, agents or contractors, and regardless of their role, are covered by this policy.

The policy aims to:

- Encourage everyone to report any concerns as soon as possible, in the knowledge that they will be taken seriously and investigated as appropriate, and their confidentiality will be respected.
- Reassure employees that they should be able to raise genuine concerns without fear of reprisals or victimisation.

2. WHAT CAN YOU REPORT?

Whistleblowing is the reporting of suspected wrongdoing or dangers in relation to the Company’s activities that you reasonably believe has taken place, is taking place or is likely to take place. This may include:

- A criminal offence.
- A breach of a legal or professional obligation.
- A miscarriage of justice.
- Danger to the health and safety of any individual or group.
- Risk of or actual damage to the environment.
- Sexual harassment.
- Conduct likely to damage the Company’s reputation.
- Unauthorised disclosure of confidential information.
- The deliberate concealment of information tending to show one of the above.

If you suspect wrongdoing or danger affecting any of our business activities, or because of our business activities, you should report those concerns in accordance with this policy. It does not matter if your belief is about something that has already happened, is happening now, or may happen in the future – you should still report it.

If you are unsure whether the matter you are concerned about is within the scope of this policy, you should still report your concerns.

Complaints relating to your own personal circumstances, such as complaints about the way you may have been treated at work, are not within the scope of this policy and should be dealt with under the Company’s Grievance Policy and Procedure or Dignity and Respect at Work Policy and Procedure, as appropriate. These policies are available through MyIbstock or the People team.



3. HOW TO RAISE A CONCERN

If you wish to raise a concern, in good faith, the following reporting options are available.

Report to Line Manager

You may raise concerns, particularly those of a less serious nature, directly with your line manager whether through discussion or in writing. In most cases, they may be able to agree a way of resolving your concerns quickly and effectively.

Report to Group Company Secretary or Group People Director

If you do not feel comfortable raising your concerns with your line manager, you may directly contact the Group Company Secretary (who is the Company's appointed Compliance Officer) or the Group People Director.

Report via EthicsPoint on NAVEXOne

You may make a report online via EthicsPoint on NAVEXOne, the Company's compliance platform. NAVEXOne can be accessed through MyIbstock.

Report via Whistleblowing Line

You can call the EthicsPoint confidential and independent Whistleblowing Line – telephone **0800 086 9126**. This service operates 24 hours a day, seven days a week, and will allow you to make a report and remain anonymous. You will be given a reference number and once your concerns have been registered, they will be passed to the relevant person within the Company to be fully investigated.

4. INVESTIGATION

Once you have raised your concern in good faith, we are committed to investigating your concerns fully, fairly, promptly and confidentially where circumstances permit. You may be asked to attend an investigation meeting to assist us to investigate your complaint. You are entitled to be accompanied by a fellow colleague or a trade union representative at any meeting and your companion must respect the confidentiality of your disclosure and any subsequent investigation.

In some cases, we may appoint an external investigator and, for certain disclosures, an external body such as a regulator may have to be involved.

Appendix A provides an overview of the procedure that will be generally followed in order to investigate concerns raised.

5. EXTERNAL DISCLOSURES

In certain circumstances, it may be appropriate for you to report your concerns to an external body, such as a regulator or an Ombudsman. We strongly encourage you to seek advice confidentially from the Group Company Secretary or the Group People Director before reporting any concerns outside the Company.



Public Concern at Work operates a confidential helpline on 0207 404 6609 and we would encourage you to use this number first before reporting to any third party.

6. CONFIDENTIALITY AND ANONYMITY

We hope that you will feel able to raise any concerns openly under this policy, but if you feel you must raise your concern confidentially, we will make every effort to conceal your identity.

Whilst you can report anonymously using the Whistleblowing Line, it is important that a full and in-depth investigation is conducted into any concerns, and this may be difficult or impossible if we cannot obtain more information directly from you.

If you are concerned about possible reprisals, then you should say so as soon as possible. The Company undertakes to ensure that you do not suffer any detriment, e.g. dismissal, disciplinary action, or any unfavourable treatment if you have raised a concern. If you believe you have suffered any unfavourable treatment, please contact the Group Company Secretary or Group People Director as soon as possible.

7. DISCLOSURES MADE IN BAD FAITH

If, following completion of the investigation, your disclosure is considered to have been made maliciously, in bad faith or with a view to personal gain, disciplinary action will be taken in accordance with the Company's Misconduct Policy and Procedure, which may lead to disciplinary action up to and including dismissal for gross misconduct.

Equally, you must not threaten or retaliate against whistleblowers in any way. If you do so, you will be subject to disciplinary action.

8. IF YOU ARE NOT SATISFIED

The Company hopes we will be able to deal with your concern in a fair and appropriate way that resolves your concern. If, however, you are not happy about any aspect of the whistleblowing process in your case, please contact a Managing Director or the Chief Executive Officer of the Company.



APPENDIX A: PROCEDURE FOR INVESTIGATING WHISTLEBLOWING CASES

The Company encourages the reporting of wrongdoing, or concerns of potential wrongdoing (a ‘whistleblowing notification’), in line with its Whistleblowing Policy.

From time to time, the Company may receive a whistleblowing notification, which may present a need for the Company to investigate its own operations to:

- Gather information to determine facts and circumstances related to the wrongdoing;
- Accurately respond to a whistleblowing notification;
- Defend against allegations of wrongdoing;
- Determine necessary changes to current operations to comply with the laws, regulations or other requirements that the Company is subject to.

This procedure sets out the process that will be followed by the Company on receipt of a whistleblowing notification and the subsequent action that will be taken if it is deemed to be a case of whistleblowing.

1. RECEIPT AND ASSESSMENT OF WHISTLEBLOWING NOTIFICATION

In the absence of the Group Company Secretary, the Chair of the Audit Committee, with the support of the Deputy Company Secretary, should perform the tasks attributed to the Group Company Secretary until, at least, a time when the Group Company Secretary is no longer absent.

On receipt of a whistleblowing notification from a potential whistleblower, the Group Company Secretary should be immediately notified and sent a copy for review.

The Group Company Secretary will review the allegation(s) of wrongdoing to determine whether the notification made is a case of whistleblowing. This will involve a number of factors including, but not limited to, the following:

- Does the whistleblowing notification cover wrongdoing? The potential whistleblower must reasonably believe that wrongdoing, as set out in the policy, has taken place, is taking place or is likely to take place.
- Has the whistleblowing notification been made in the public interest? The potential whistleblower must reasonably believe that reporting the wrongdoing is in the public interest, i.e. it impacts others (such as other colleagues, the public), and not just the worker.
- Through what channel has the whistleblowing notification been made? The potential whistleblower must report the wrongdoing through an appropriate channel, as set out in the policy.

If the whistleblowing notification is deemed to be a case of whistleblowing (a ‘whistleblowing case’), an internal investigation will be commenced (a ‘whistleblowing investigation’).

The Group Company Secretary will inform the Chair of the Audit Committee of the whistleblowing case in the first instance. Following discussions with the Chair of the Audit Committee, it may be agreed that the Board is informed of the whistleblowing case, for example, if it is deemed to be of a sufficiently serious nature.



2. ACKNOWLEDGEMENT TO POTENTIAL WHISTLEBLOWER

An acknowledgement that the whistleblowing notification has been received should be sent in writing by the Group Company Secretary to the potential whistleblower within five business days of receipt.

The acknowledgement should confirm that the potential whistleblower's concerns either:

- Can be treated as a whistleblowing case, which will be subject to further investigation, and the potential whistleblower will, from that point on, be treated as a protected whistleblower; or
- Cannot be treated as a whistleblowing case and provide the reasons behind this determination and any potential alternative action that they can take.

Where a whistleblowing case has been established, the whistleblower should be reminded that the Company will:

- Take seriously all genuine concerns raised and conduct a full, in-depth investigation;
- Ask questions about the concern to gather information to help with that investigation;
- Keep the whistleblower updated as the investigation progresses;
- Respect any requests to remain anonymous and take reasonable measures to keep identities confidential;
- Treat the concerns with the utmost confidentiality;
- Not tolerate any form of retaliation or retribution against a whistleblower, even if the whistleblowing case is not substantiated.

3. WHISTLEBLOWING INVESTIGATION

The Group Company Secretary will oversee the whistleblowing investigation, unless the (potential) wrongdoing involves a member of the Board or Executive Committee, in which case the Chair of the Audit Committee (or other appropriate member of the Board) will provide oversight.

The Group Company Secretary will appoint an Investigator to assist with the whistleblowing investigation. The Investigator will usually, but not always, be a member of the People team or Key Leads group deemed independent from the circumstances of the whistleblowing case.

In conjunction with the Group Company Secretary, the Investigator will in a timely manner:

- Determine the scope and timeline of the whistleblowing investigation;
- Propose who will be required to assist with the whistleblowing investigation and once agreed, inform those individual participants;
- Coordinate the whistleblowing investigation to determine the facts or events giving rise to the whistleblowing case;
- Ensure all information, discussions and steps taken as part of the whistleblowing investigation are clearly documented and securely retained and, where necessary, marked as subject to legal privilege;
- Provide regular updates to the whistleblower and the Chair of the Audit Committee (or other appropriate member of the Board) and, if relevant, the Board;
- Produce a report to document the outcome of the whistleblowing investigation; and
- Recommend remedial actions, if any, that need to be taken to address any findings.



Should it be deemed necessary, the Group Company Secretary can request the engagement of an outside consultant to undertake the investigation on behalf of the Company. Any such proposal should be discussed with the Chair of the Audit Committee (or other appropriate member of the Board).

Investigation Participants

Participants required to be involved in the investigation will be reminded that:

- They should not share details of the whistleblowing case with anyone not authorised.
- They should not discuss details of the whistleblowing case with anyone even if they are known to also be a participant.
- Relevant documentation must be produced for the investigation when requested.
- No attempts must be made to destroy documentation that may be relevant to the investigation.
- Failure to comply with the investigation may result in disciplinary action for employees and the termination of all commercial relationships with the Company for third parties.

4. REMEDIAL ACTION

Misconduct and deficiencies in controls, policies and standards identified by the investigation must be analysed and corrective action must be taken to address them.

Any illegal acts, criminal conduct or other misconduct identified during the internal investigation will be immediately stopped.

In some circumstances, interim remedial action (before the investigation has concluded) may be appropriate.

A remedial action plan may include disciplinary action in accordance with the Company's Disciplinary Policy and Procedure.

The Group Company Secretary, with assistance from the Investigator, will develop a remedial action plan with clear timeframes and responsible owners, and share with the Chair of the Audit Committee (or other appropriate member of the Board) for agreement.

Where appropriate, the remedial action plan will also be shared with the Executive Committee, or relevant members of the Executive Committee, and any colleagues who are expected to undertake the remedial actions.

5. REPORTING OF CONCLUSIONS

Whistleblower

The Group Company Secretary will share the outcome of the investigation with the whistleblower in a timely manner following the conclusion of the investigation.

If the whistleblower is not satisfied about any aspect of the whistleblowing process, they should contact a Managing Director or the Chief Executive Officer of the Company.



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Audit Committee and Board

The Group Company Secretary will report on the outcome of the investigation to the Audit Committee and Board, either in a dedicated report or as part of routine compliance reporting.

Where a remedial action plan has been put in place, this should form part of the reporting to the Audit Committee to enable the tracking of actions through to completion.

Required Disclosure

Information regarding misconduct, culpable individuals, breaches or other information discovered during the course of an internal investigation that is required by law or by contractual agreement to be disclosed to an authority, a regulator, the public or other parties must be properly disclosed within the legally specified time frame.

Voluntary Disclosure

Information regarding misconduct, culpable individuals, breaches or other information discovered during the course of an internal investigation that is not required by law or by contractual agreement to be disclosed to an authority, a regulator, the public or other parties may nevertheless be disclosed at the discretion of the Group Company Secretary, Chair of the Audit Committee and, if relevant, the Board, subject to compliance with data protection legislation.