

Whistleblowing Policy



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employees

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I. Introduction

Whistleblowing is one of the most effective ways of preventing and eliminating wrongdoing at work, however, we do recognise that raising whistleblowing concerns can be somewhat daunting. We encourage you to report concerns internally as soon as possible where you suspect genuine wrongdoing (for Spain, those bound by the Code of Ethics of Nalanda group are obliged to file the relevant report). We are here to listen and will take all concerns that you raise very seriously and provide support should you need it.

This policy sets out the procedure for raising a whistleblowing concern and the support and protection that is available to you when you do so. For Spain, this policy applies only with respect to those aspects not provided for in the policy and procedure on the ethics line of Nalanda group¹. The mentioned policy is attached as **Annex 1**.

For the UK only, If your concern relates to a personal grievance that is not in the public interest (for example, an allegation of bullying or harassment, or an allegation that your contract of employment has been breached), you should raise it under our separate grievance procedure. If you are unsure about whether your concerns are best dealt with under the whistleblowing policy or grievance procedure, please speak to (i) the Head of People, Jane Bashford-Hobbs, for the UK; (ii) Sophie Athlan-Gazet for France, Belgium and Germany; and (iii) for Spain, the Head of People of Nalanda group, for further advice.

This policy does not form part of your contract of employment (except for Spain), and we reserve the right to amend or withdraw it at any time.

II. Scope

This policy applies to all global employees and workers employed by us Once For All and its associated entities. Contractors, subcontractors, suppliers and volunteers, where relevant, are also encouraged to follow the procedure set out in this policy. Per French and Spanish regulations, the internal reporting procedure shall be open to (i) employees or former employees of the company or candidates for employment (for Spain, this includes trainees), (ii) shareholders, partners and holders of voting rights in

¹The entities of Nalanda group are the following: NALANDA GLOBAL, S.A., NALANDA BIDCO, S.L.U., CTGA – DESARROLLO GESTIÓN DOCUMENTAL, S.L., CONSTRURED – CONSTRUCCIONES Y TRANSACCIONES INFORMÁTICAS EN LA RED, S.L., AREASEYS – ÁREA DE SEGURIDAD Y SALUD, S.L., DOKIFY – ALMAGLOBAL, S.L., NALANDA CHILE, SPA, NALANDA COLOMBIA S.A.S., NALANDA GLOBAL PANAMÁ S.A., NALANDA GLOBAL PERÚ S.A.C., NALANDA PORTUGAL, UNIPESSOAL Y NAGLOMEX S.A. DE C.V.

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the general meeting, (iii) external or occasional employees, (iv) co-contractors of the company, subcontractors, or members of the staff and of the administrative, management or supervisory body of a co-contractor or subcontractor. Whistleblowing concerns only apply to information that has been obtained in the course of your professional activities, even if you are no longer an employee of the company, and relates to facts that have occurred or are likely to occur within the company.

III. Whistleblowing Concerns to which this policy relates

Whistleblowing, is the act of reporting actual or suspected wrongdoing or risk of wrongdoing that may constitute:

- a crime or an misdemeanor;
- a serious and manifest violation of the law or regulations;
- a violation or an attempt to conceal a violation of an international commitment regularly ratified or approved by France, or of a unilateral act of an international organization taken on the basis of such a commitment;
- a threat or harm to the general interest.
- For France - Facts, information or documents covered by national defence secrecy, medical secrecy, the secrecy of judicial deliberations, the secrecy of the investigation or the secrecy of relations between a lawyer and his client cannot be reported or disclosed under this policy and individuals who may report or disclose such facts, information or documents are not protected under these Regulations; a failure to comply with a legal obligation;
- a miscarriage of justice;
- a risk to the health and safety of an individual;
- damage to the environment; or
- an attempt to cover up any of the above.

Pursuant to Spanish regulations, the infringements that may be reported are (i) breaches of EU law when they fall within the scope of Annex I of Directive (EU) 2019/1937 of the Parliament and of the Council of 23 October 2019, affect the financial interests of the Union or affect the internal market; (ii) serious or very serious administrative infringements, pursuant to Spanish law; or (iii) criminal offences.

It is not necessary for you to prove the wrongdoing. However, to be protected by whistleblowing laws against detrimental treatment or dismissal that may apply within the country that you work, you must reasonably believe that wrongdoing (related to one of the categories listed above) is being, has been, or is likely to be committed and that your disclosure is in the public interest.

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Stage 1 - Raising a whistleblowing concern

If you have a genuine concern relating to any type of wrongdoing that is covered under this policy, you should initially raise their concerns by uploading the detail of such to #NotMe. If your concern relates to your line manager, or for any reason you do not wish to approach your line manager, you should raise your concern with the next level of management within your department, or for France, the CSE Harassment Officer. For France, the employee can inform their line manager, the HR department, the CSE Harassment Officer or upload their concerns to #NotMe. For Spain, see the policy on the ethics line of Nalanda group, attached as **Annex I**.

Once For All subscribe to an online whistleblowing service called #Not Me which should be used to submit your whistleblowing disclosure.

You have the option to do so anonymously if you wish. It is important that you complete all sections of the online form in full for your concerns to be fully investigated but as a minimum, you should include:

- the details of the suspected wrongdoing;
- the names of any individuals involved; and
- and what action (if any) you are seeking to resolve the matter.

In some cases, it may be necessary to ask you to attend a meeting or provide additional information to clarify the nature of your concern. This will be arranged as soon as possible.

If you have reported the matter anonymously and do not wish to show your identity, the matter will be investigated as thoroughly as is possible.

- [#NotMe \(not-me.com\)](https://not-me.com) – (for UK, France Belgium and Germany)
- For Spain: <https://nalanda.bizneohr.com/whistleblowing-channel> (see the policy on the ethics line of Nalanda group, attached as **Annex I**).

Stage 2 - Responding to your whistleblowing concern

Upon receipt of a report, #Not Me will notify the Authorised Persons who will review your disclosure and decide if an investigation is needed and whom the most appropriate person to conduct it should be. You will also be notified of your concern within 7 working days of receipt of your request. For Spain, see the policy on the ethics line of Nalanda group, attached as **Annex I**.

Your report will only be actioned if it is concluded that the grounds for raising your report are reasonable and your disclosure falls within the scope of this policy. If your report is found not admissible or not in scope, you will be informed of why it is considered that the report does not meet the conditions for admissibility.

Admissible reports will be analysed and investigated by an Authorised Persons to assess the reality and seriousness of the facts reported.

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Within three months from such notification, the Authorised Persons will update the portal to confirm that they are investigating your disclosure and the timescale for completion, and you will automatically be notified of such.

The level of investigation and time this will take will vary depending on the suspected wrongdoing. However, the matter will be investigated within the legally applicable time limits within your country of employment.

Following the investigation completion, the Authorised Persons will inform you, via the #NotMe of actions implemented to investigate your disclosure. Feedback will be provided within a reasonable timeframe which will not exceed three months from acknowledgement of receipt of your report. For Spain, this period may be extended to three additional months in cases of special complexity (see Annex I).

You will be informed when the investigation into your disclosure has been completed. Whilst we aim to provide you with comprehensive feedback, in some cases this may not be possible, for example where data protection rules apply or there are sensitive issues that need to remain confidential. At the very least, you will be notified of the reasons why the relevant manager considers that the transmission of your concern does not comply with the whistleblowing reporting conditions laid down by law.

Any person identified by your disclose will be notified in order to enable them to exercise their right of defense, however, the name of the person submitting the Whistleblowing disclosure will not be identified.

If no action has been taken in relation to your whistleblowing concern, we undertake to destroy the information in the whistleblowing file that would enable you and the persons concerned by your disclosure to be identified, within two months of the closure of all admissibility or investigation operations (for Spain, see Annex I). You will also be informed of this closure.

Stage 3 – Appeal UK Only

If you are not satisfied with the way that your concern has been dealt with, you may raise your appeal using the #NotMe portal. It is important that you set out clearly the grounds of your appeal, i.e., the basis on which you consider that your original concern has not been satisfactorily dealt with.

Unless you wish to retain anonymity, in some cases, it may be necessary to ask you to attend a meeting or provide additional information to clarify the nature of your appeal. This will be arranged as soon as possible by the Authorised Persons. You may, if you wish, bring a colleague or a trade union representative with you to the meeting. Where it is considered appropriate, a member of the HR department may also be present.

The relevant manager will consider your appeal grounds and review how your original whistleblowing concern was handled. You will be informed in writing of the outcome as quickly as possible via the #NotMe portal.

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Confidentiality and anonymity

We want you to feel comfortable about raising a whistleblowing concern openly and actively encourage you to do so.

We undertake to take all necessary measures to ensure the strict confidentiality of the identity of reporters, of any person concerned by a report or any third party mentioned in a report, as well as of the information collected by recipients of the report.

Only persons authorised to collect and process reports may have access to the information collected. It may only be communicated to third parties provided that this communication is strictly necessary to process the report.

In the event that disclosure of your identity to the judicial authorities is considered, we will keep you informed and ask for your consent to such disclosure. If we need to name your identity to anyone, we will let you know beforehand. For Spain, the whistleblower's identity may be communicated to the courts, the Public Prosecutor's Office or the relevant administrative authorities in the context of criminal, administrative or disciplinary investigations. In particular, the whistleblower must be informed before his/her identity is revealed (no consent is needed), unless such information could jeopardise the investigation or judicial proceedings (see Annex I).

We encourage anonymous reporting over remaining silent. Although we will investigate any concern that is reported anonymously as best we can, an anonymous report is likely to be more difficult for us to investigate and we will not be able to provide you with any feedback.

Our commitment to you

You have the right not to be subjected to any detrimental treatment (including being unfairly penalised, disciplined or dismissed) because you have raised a whistleblowing concern.

If you raise a whistleblowing concern in accordance with this policy, we will ensure that you are treated with dignity and respect and will provide you with adequate support and protection.

If you are told not to raise or pursue a whistleblowing concern, or you believe that you have been subjected to detrimental treatment because you have raised a whistleblowing concern, you should report the matter to the Head of People within your country of work. Alternatively, you can raise this matter under the company Grievance procedure if it applies to you. Detrimental treatment because you have raised a whistleblowing concern will not be tolerated and will be treated as a disciplinary offence.

If we find that an individual has knowingly raised false or malicious allegations, this will also be treated as a disciplinary offence.

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IV. Raising your whistleblowing concerns externally – For France and Spain

We encourage you to raise your whistleblowing concerns at the earliest possible opportunity.

If you feel that you cannot raise your concerns via the internal (local) reporting channel and reasonably believe the information you wish to report is true, you may consider reporting the matter to a competent external authority.

With regard to France, the following external reporting possibilities exist:

(a) The authorities responsible for receiving reports, reporting feedback, and providing follow-up on external reports as set forth by the Decree of 23 October 2022 (2022-1284) are the following:

- The Défenseur des Droits
- The DGCCRF
- The HAS
- The CNIL
- The DGT
- The DGEFP
- The judicial authority
- A European institution, body or agency competent to collect information on violations of European law.

The exhaustive list of such authorities can be accessed at <https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000046357368>.

Further details on how to make an external report with the competent authorities can be found on the respective websites of the different authorities.

You should seek advice if you are considering raising your concern with the media as you will no longer receive protection under whistleblowing laws unless certain conditions are met.

With regard to Spain, concerns may be submitted through the available external channels to the relevant public authorities, which are:

- The Independent Whistleblower Protection Authority
- The regional whistleblower protection authorities, when appropriate
- A European institution, body or agency competent to collect information on violations of European law

Additionally, depending on the specific concern, communications may be addressed to

different authorities including the National Markets and Competition Commission, the State Tax Administration Agency, the National Securities Market Commission, the Spanish Data Protection Agency or, where appropriate, the competent criminal law authorities (Criminal Investigating Judges, the Police

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and the Public Prosecutor’s Office or, when the facts potentially entail a criminal offence affecting the financial interests of the European Union, the European Public Prosecutor’s Office).

Data retention

We will take all necessary measures to preserve the integrity and security of the data throughout the processing and storage of the data.

Data relating to a report considered inadmissible as not falling within the scope of the policy will be destroyed or archived without delay after anonymisation.

Data relating to a report not followed by disciplinary or judicial proceedings will be destroyed or archived, after anonymisation, within 2 months following the end of the investigation process (For Spain, see Annex I).

Where disciplinary proceedings or legal proceedings are initiated against the person concerned by a report or the author of an abusive report, the data relating to the report

shall be retained until the end of the proceedings or legal proceedings, or until the time limit for possible appeals against the decision.

Unless no action is taken on a report, we will keep the data collected in the form of an intermediate archive for a maximum period of 3 years to ensure the protection of the reporter or to enable the establishment of ongoing offences.

Additional data protection rules apply for Spain (see Annex I).

Further guidance

If you need further guidance or support, you can contact:

- the whistleblowing charity [Protect](#) or,
- [Citizens Advice](#) for free confidential advice.

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V. Document Control

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001	15/01/2025	Update adapted to OFA Group Policies	Antonio Gil	Jean Giraudet	Security, People and Compliance Governance Committee

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