Castor Vali
Whistleblowing Policy

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1 Policy Statement

Castor Vali is committed to conducting its activities lawfully, ethically and with integrity. Everyone working on behalf of the company is encouraged to report suspected wrongdoing, danger, unethical conduct or nonconformity without fear of retaliation.

Concerns raised under this Policy will be taken seriously, assessed promptly and investigated where appropriate. Reports may be made openly, confidentially or anonymously, either internally or to an appropriate external authority.

Castor Vali will not subject any person to dismissal, disciplinary action, threats, intimidation, discrimination or other detrimental treatment for raising a genuine concern or making a report in good faith, even where the concern is subsequently found to be mistaken.

1.1 Purpose

The purpose of this Policy is to:

- provide safe and accessible routes for reporting suspected wrongdoing;
- explain how concerns may be reported openly, confidentially or anonymously;
- protect those who raise genuine concerns from retaliation;
- ensure concerns are assessed, investigated and escalated appropriately;
- support compliance with applicable law, ISO 18788 and Castor Vali's legal, ethical and human-rights commitments; and
- enable the company to identify and address wrongdoing, control failures and associated risks.

1.2 Background

Whistleblowing is the reporting of information that a person reasonably believes indicates wrongdoing, danger, unethical conduct or a failure to comply with applicable requirements.

Effective whistleblowing arrangements support Castor Vali's culture of openness and accountability by enabling concerns to be identified and addressed before further harm occurs.

Whistleblowing is distinct from an individual employment grievance. Personal concerns relating solely to an individual's employment, treatment or working conditions should normally be raised through the applicable grievance process. However, a concern may fall within this Policy where it also involves wider wrongdoing, danger, unlawful conduct, human-rights impacts or risks to other persons.

1.3 Scope

This Policy applies throughout the Castor Vali Group to all persons working on the company's behalf, including:

- directors and senior managers;
- employees;
- individual contractors, subcontractor personnel and consultants;
- temporary and agency personnel;
- trainees and interns;
- embedded personnel; and
- outsourced partners and other persons performing work on Castor Vali's behalf.

Concerns may relate to the conduct of Castor Vali personnel or to the conduct of a client, supplier, subcontractor, host-nation security force or other party connected with Castor Vali's operations or business relationships.

1.4 Compliance with Local Legislation

This Policy provides a standardised approach to whistleblowing across Castor Vali. It shall be interpreted and applied in conjunction with applicable legislation and regulatory requirements in the relevant country of operation.

Where local legislation provides additional or greater protection to a whistleblower, those protections shall apply. Where there is a direct conflict between this Policy and applicable law, local law shall take precedence. Castor Vali shall, so far as legally permitted, continue to apply the confidentiality, anonymity and non-retaliation principles established by this Policy.

Nothing in this Policy prevents or restricts a person from making a protected disclosure or reporting suspected unlawful conduct to a regulator, law-enforcement agency or other competent authority.

1.5 Definitions

Whistleblowing: Reporting information that the reporting person reasonably believes indicates wrongdoing, danger, unethical conduct or nonconformity affecting Castor Vali, its personnel, clients, operations or other stakeholders.
Whistleblower: A person working on behalf of Castor Vali who raises a concern under this Policy.
Confidential report: A report where the whistleblower's identity is known to an authorised recipient but is protected from unnecessary disclosure.
Anonymous report: A report submitted without the whistleblower providing their identity or contact details.
Retaliation: Any dismissal, disciplinary action, threat, intimidation, discrimination, harassment or other detrimental treatment connected with raising or supporting a concern.
Good-faith report: A report made honestly and based on information that the reporting person reasonably believes may be true, regardless of whether an investigation ultimately substantiates the concern.

2 Roles and Responsibilities

Role	Responsibilities
CEO and C-Suite	Provide oversight of the whistleblowing framework; support the independence of investigations; approve appropriate action in serious cases; and ensure adequate resources are available.
Chief Operating Officer	Act as Policy owner; oversee the receipt, assessment, assignment, investigation and secure recording of concerns; ensure conflicts of interest are managed; and coordinate escalation and client notification where required.
Line Managers	Receive and escalate concerns promptly; maintain confidentiality; preserve relevant information; and ensure that no retaliatory action is taken.
Appointed Investigator	Conduct a prompt, impartial and appropriately documented investigation; protect evidence and confidentiality; and report findings and recommendations to the authorised decision-maker.
All persons working on behalf of Castor Vali	Report suspected wrongdoing; cooperate with authorised investigations; maintain appropriate confidentiality; and refrain from retaliation or interference with a report or investigation.

3 Procedures and Guidelines

3.1 Reportable Concerns

Concerns that may be reported under this Policy include:

- criminal activity or suspected unlawful conduct;
- bribery, corruption, facilitation payments, fraud, money laundering or financial misconduct;
- danger to health, safety or security;
- damage to the environment;
- miscarriages of justice;
- failure to comply with legal, regulatory, licensing, professional or contractual obligations;
- nonconformity with ISO 18788 or Castor Vali's Security Operations Management System;
- actual or suspected violations of human rights or international humanitarian law;
- breaches of the International Code of Conduct for Private Security Service Providers, the Voluntary Principles on Security and Human Rights or other applicable voluntary commitments;
- unlawful or inappropriate use of force or weapons;
- serious misconduct involving employees, contractors, subcontractors or supporting host-nation security forces;
- sexual exploitation, abuse, harassment, discrimination, trafficking, forced labour or other exploitation;
- serious breaches of the Code of Conduct, Supplier Code of Conduct or company policy;
- concealment, falsification or destruction of relevant records or evidence;
- unauthorised disclosure or misuse of confidential or personal information;
- conduct likely to cause material harm to Castor Vali, its clients, personnel, communities or other stakeholders; and
- deliberate concealment of any matter listed above.

This list is not exhaustive. A person who is uncertain whether a matter falls within this Policy may seek advice from the COO or use any of the reporting routes below.

3.2 Internal Reporting Routes

A concern may be raised with:

- the individual's Line Manager;
- the Chief Operating Officer;
- the CEO; or
- Castor Vali's anonymous Whistleblowing Portal.

A person is not required to report through their Line Manager before using another reporting route. Where the concern involves a person normally responsible for receiving or managing reports, it should be submitted through an alternative internal route or directly to an appropriate external authority.

Concerns may be raised verbally or in writing. The reporting person should provide as much relevant information as is reasonably available, including:

- what occurred or is suspected;
- when and where it occurred;
- the persons or organisations involved;
- any immediate risks;

- any witnesses or supporting information; and
- whether the matter has previously been reported.

A whistleblower is not expected to investigate the matter personally or obtain evidence through unlawful or unsafe means.

3.3 Anonymous Whistleblowing Portal

Concerns may be submitted anonymously through Castor Vali's Microsoft Forms Whistleblowing Portal. A link to the portal and a QR access code are at the end of this policy.

The portal does not require the whistleblower to provide their name or contact details. Providing contact information is optional but may assist Castor Vali in seeking clarification, providing feedback and conducting a complete investigation.

Anonymous concerns will be assessed and investigated as far as reasonably practicable based on the information available. A report will not be disregarded solely because it was submitted anonymously.

Access to portal submissions shall be restricted to authorised recipients. Where a recipient has an actual or perceived conflict of interest, the report shall be reassigned to another suitably independent person.

3.4 Confidentiality

Castor Vali will protect the identity of a whistleblower and disclose it only where necessary for a fair and effective investigation, to meet a legal obligation or to address an immediate risk.

Where disclosure of identity becomes necessary, Castor Vali will, where legally and practically possible, discuss this with the whistleblower before disclosure.

Information relating to a concern will be shared only with persons who have a legitimate need to know. All participants in an investigation are required to preserve confidentiality.

3.5 External Reporting

A person working on behalf of Castor Vali may report a concern externally to an appropriate regulator, law-enforcement agency or other competent authority.

Prior management approval is not required, and the person is not required to complete Castor Vali's internal reporting process before making an external report.

Individuals considering an external disclosure may obtain independent and confidential advice from Protect, an appropriate legal adviser, trade union representative or another competent source.

Nothing in an employment contract, confidentiality agreement or other company arrangement shall be interpreted as preventing a lawful or protected disclosure.

3.6 Immediate Risks and Suspected Criminal Conduct

A concern involving imminent danger to life, serious human-rights abuse, suspected criminal conduct or another urgent risk shall be escalated immediately to the COO, CEO or appropriate emergency or public authority.

Immediate protective action may be taken before the full investigation begins, including suspending an activity, preserving evidence, removing a person from a task or notifying relevant authorities.

3.7 Initial Assessment

On receipt of a concern, the authorised recipient shall:

1. record the concern securely;
2. consider whether immediate protective or escalation action is required;
3. determine whether the matter falls within this Policy or another procedure;
4. assess the appropriate scope and independence of any investigation;
5. identify potential conflicts of interest;
6. appoint a competent investigator where required; and
7. determine whether a client, authority, insurer or other relevant party must be notified.

Where contact details are available, the whistleblower will be informed that the concern has been received and given an indication of the next steps, subject to legal and confidentiality restrictions.

3.8 Investigation

Investigations shall be proportionate to the nature and seriousness of the concern and conducted promptly, impartially and confidentially.

The investigator shall, as applicable:

- establish the relevant facts;
- identify and preserve relevant evidence;
- interview appropriate persons;
- assess applicable legal, contractual, ethical and human-rights requirements;
- determine whether the concern is substantiated;
- identify control failures or wider risks; and
- recommend corrective, preventive, disciplinary, contractual or remedial action.

The person who raised the concern may be asked to provide further information but will not be required to prove the allegation.

3.9 Client Notification

Where a reported concern involves an actual or suspected violation of law or respect for human rights connected with a client operation, Castor Vali shall inform the relevant client.

The timing and content of the notification shall be determined by the COO or C-Suite, taking account of immediate safety, confidentiality, evidence preservation, applicable law and the integrity of the investigation.

3.10 Outcomes and Feedback

Investigation findings shall be reported to the appropriate authorised decision-maker. Actions may include:

- correction of the immediate issue;
- changes to policies, procedures, risk assessments or operational controls;
- training, supervision or reassignment;
- disciplinary or contractual action;
- suspension or removal from a task;
- notification of authorities or other relevant parties;
- remedy or redress where appropriate; and
- entry of relevant actions into the applicable controlled register.

Where contact details are available, the whistleblower will be informed when the matter has been concluded and, where reasonably possible, provided with an appropriate summary of the outcome. Detailed personal, disciplinary, contractual or legally privileged information may be withheld.

If the whistleblower reasonably believes that the concern has not been addressed appropriately, they may raise the matter with the CEO, another appropriate C-Suite member or an external competent authority.

3.11 Protection from Retaliation

Castor Vali will not take adverse action against anyone for raising a concern in good faith or for assisting an authorised investigation.

Retaliation against a whistleblower, witness or other participant is prohibited and may result in disciplinary or contractual action.

Anyone who believes they have experienced retaliation should report it immediately through any of the reporting routes established by this Policy.

Protection applies even where an honestly raised concern is not substantiated following investigation.

3.12 Knowingly False or Malicious Reports

No action will be taken against a person who raises a genuine concern that is subsequently found to be mistaken or unsubstantiated.

However, knowingly providing false information, fabricating evidence or making a deliberately malicious allegation may result in disciplinary or contractual action. A finding that a concern was unsubstantiated does not, by itself, demonstrate that it was malicious or made in bad faith.

4 Records and Data Protection

Whistleblowing reports, assessments, investigation records, evidence, findings and actions shall be retained securely and accessed only by authorised persons.

Records shall be managed in accordance with Castor Vali's document-control, data-protection and retention requirements and applicable local law.

Where a concern results in a nonconformity, corrective action or improvement requirement, an appropriately controlled entry shall be made in the relevant company register. Confidential personal

or investigation information shall not be included in registers with wider access and shall instead be retained in the restricted case file.

5 Communication and Awareness

This Policy and the available internal, anonymous and external reporting routes shall be communicated to employees and relevant contractors, subcontractors and outsourced partners through:

- induction and refresher training;
- the company's internal systems;
- contractual and supplier communications;
- relevant operational briefings; and
- the Castor Vali website.

Material changes to this Policy or the reporting routes shall be communicated to affected personnel.

6 Monitoring and Enforcement

The COO shall monitor the implementation and effectiveness of this Policy, including:

- the number and nature of concerns received;
- whether concerns were assessed and investigated appropriately;
- the timeliness of actions;
- any reported retaliation;
- recurring issues or control failures; and
- the completion and effectiveness of resulting corrective actions.

Monitoring and reporting shall protect the confidentiality and identity of whistleblowers.

Failure to comply with this Policy, retaliation against a reporting person, interference with an investigation, destruction of evidence or unauthorised disclosure of confidential information may result in disciplinary or contractual action.

Material issues and relevant trends shall be reported to the C-Suite and considered through management review, subject to appropriate confidentiality controls.

7 Policy Review and Updates

The COO is responsible for ensuring that this Policy is reviewed in accordance with the company's Management Review Schedule and whenever there is:

- a material change in applicable legislation or ISO requirements;
- a significant change to Castor Vali's organisation or operations;
- evidence that the reporting or investigation arrangements are ineffective; or
- a material issue or lesson arising from a report or investigation.

Updates shall be approved, controlled and communicated in accordance with the IMS document-control process.

8 References

- ISO 18788:2015, clauses 7.4.5 and 8.8.4

- Castor Vali Code of Conduct
- Castor Vali Supplier Code of Conduct
- Castor Vali Human Rights Policy
- Castor Vali Complaints and Escalation Policy
- Castor Vali Disciplinary Policy
- Castor Vali Data Protection Policy
- Castor Vali Document and Records Management Policy
- International Code of Conduct for Private Security Service Providers
- Voluntary Principles on Security and Human Rights
- UN Guiding Principles on Business and Human Rights
- Applicable whistleblowing and protected-disclosure legislation in the relevant jurisdiction

9 Reporting Options

9.1 Internal Reporting Contacts

Chief Operating Officer
Lawrence Clinton
lawrence.clinton@castorvali.com

CEO
Steve Grant
steve.grant@castorvali.com

9.2 Anonymous Whistleblowing Portal

Portal Link: Castor Vali Whistleblowing Portal

QR Access Code:

9.3 External Advice

Independent UK whistleblowing advice
Protect
https://protect-advice.org.uk/

Reports may also be made to the appropriate regulator, law-enforcement agency or other competent authority in the relevant jurisdiction.

Policy approved by: **Steve Grant**
CEO
Castor Vali Group