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ICG plc, its worldwide subsidiaries, and affiliates (“**ICG**” or “**Group**”) has adopted a whistleblowing system which is applicable to all the Group’s companies.

ICG encourages everyone to speak up about concerns in good faith.

You can raise any concern - financial or non-financial - about conduct that feels “*not quite right*,” suspected breaches of law, regulation or policy, or other behaviour that warrants review, even if you do not have proof. A good-faith belief that something is wrong is sufficient.

Examples include suspected criminal offences, failure to comply with a legal obligation, miscarriages of justice, health and safety risks, environmental damage, or deliberate concealment of any of the above.

You may report verbally or in writing. Most issues can be raised with your line manager; you can also contact Human Resources or Compliance, especially regarding sensitive matters. Where senior management may be implicated or a concern is not being taken seriously, you may contact the Co-Head of Chief Control Office or the Speak Up Champion.

- Speak Up Champion: Sonia Baxendale, [Sonia.Baxendale@icgam.com](mailto:Sonia.Baxendale@icgam.com), +44 (0) 20 3545 1610.
- Co-Head of Chief Control Office: Greg O’Connor, [greg.oconnor@icgam.com](mailto:greg.oconnor@icgam.com), +44 (0) 20 3545 1416.

If you do not feel able to raise a concern internally, you may report anonymously via EthicsPoint (independent reporting service) either online at [icgam.ethicspoint.com](https://icgam.ethicspoint.com) or by phone using the Click Connect functionality available on the platform.

Reports are handled in confidence and shared only on a need-to-know basis. Where feasible and appropriate, and subject to law and regulation, you will receive feedback on your report.

ICG is committed to a speak-up culture and will protect anyone who raises concerns in good faith from retaliation or detriment. Retaliation is taken very seriously and may result in disciplinary action. Maliciously false allegations may also lead to disciplinary action.

Concerns will be considered seriously and, where appropriate, investigated with corrective action taken. Managers and others who receive reports must inform the Co-Head of Chief Control Office, maintain confidentiality, assess or escalate appropriately, keep the reporter updated, and submit a written summary to Compliance.

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This section constitutes the dedicated whistleblowing information page published pursuant to Article 5 of Legislative Decree No. 24/2023 and ANAC Guidelines No. 1/2025.

Furthermore, ICG’s Italian companies (ICG Italy S.r.l. and ICG Europe S.à r.l. – Filiale di Milano, collectively “**ICG Italy**”) have also adopted a whistleblowing management system in compliance with the regulatory requirements of Italian Legislative Decree No. 24/2023 (“**Italian Whistleblowing Decree**”).

ICG Italy provides secure, confidential channels for anyone connected to our organisation – employees, managers, consultants, interns, suppliers, shareholders and other third parties – to report concerns about serious misconduct or breaches of law that harm the public interest or the company’s integrity.

Reports may cover information, including reasonable suspicions, concerning violations committed or that, on the basis of concrete elements, could be committed in the organization with which the reporting person has a legal relationship, as well as conduct aimed at concealing such violations.

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Specifically, behaviours, acts or omissions that harm the public interest or the integrity of the public administration or private entity and which consist of:

1. administrative, accounting, civil or criminal offences that do not fall under points 3), 4), 5), and 6);
2. significant unlawful conduct pursuant to Legislative Decree No. 231/2001, or violations of the organisational and management models provided for therein, which do not fall within points 3), 4), 5), and 6);
3. offences that fall within the scope of European Union or national acts indicated in the annex to the Italian Whistleblowing Decree or national acts that implement European Union acts relating to the following sectors: public procurement; financial services, products and markets and the prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of network and information systems;
4. acts or omissions that harm the financial interests of the European Union referred to in Article 325 of the Treaty on the Functioning of the European Union (“**TFEU**”) specified in the relevant secondary legislation of the European Union;
5. acts or omissions concerning the internal market (goods, persons, services and capital) referred to in Article 26(2) TFEU, including infringements of EU competition and State aid rules, as well as infringements concerning the internal market related to acts that infringe corporate tax rules or mechanisms designed to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax rules; and
6. acts or conduct that frustrate the purposes of the provisions of the European Union in the sectors indicated in points 3), 4), 5).

Personal grievances not of public interest, bad-faith or purely speculative reports, or issues governed by special sector reporting regimes are excluded.

You can report confidentially in writing or orally through internal channels.

You may submit:

- a written report made by **paper correspondence** (e.g. by registered letter) addressed to the ICG Italy Supervisory Body (“*Organismo di Vigilanza*” under Legislative Decree No. 231/2001) and sent to Corso Giacomo Matteotti n. 3, 20121 Milan (MI). In the case of a report by ordinary mail, in order to guarantee confidentiality, it is necessary that the report be placed in three sealed envelopes: the first with the identification data of the whistleblower together with a copy of the identification document; the second with the report. Both must then be placed in a third sealed envelope bearing the words “*Reserved for the ICG Italy Supervisory Body*”.
- Written and oral reports may also be submitted via the EthicsPoint IT platform (icgam.ethicspoint.com), which uses encryption to protect the confidentiality of the whistleblower’s identity and the content of the report and enables protected communication with the whistleblower through a unique identification code (key code). Oral reports may be made by phone using the Click Connect functionality available on the platform.
- At the request of the whistleblower, the report may be made through a **direct meeting** with the Reporting Manager. In this case, subject to the consent of the whistleblower, the report is documented by the Reporting Manager by recording on a device suitable for storage and listening

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or by means of a written record (which may be verified, corrected and confirmed by the whistleblower through his/her signature).

The Reporting Manager (also referred to as the “**Supervisory Body**” or “*Organismo di Vigilanza*” under Legislative Decree No. 231/2001) operates with full autonomy, impartiality and independence from the governing bodies of ICG Italy, is specifically trained and possesses adequate knowledge of the organisation’s operations, in compliance with Article 4 of the Italian Whistleblowing Decree and ANAC Guidelines No. 1/2025.

All channels guarantee the confidentiality of the identity of the whistleblower, any person involved, any facilitator, any person mentioned in the report, as well as the content of the report and the related documentation.

After receipt, you will receive an acknowledgement within seven days, the preliminary assessment will begin within fifteen working days, and you will receive feedback – definitive or interlocutory – within three months from the acknowledgement of receipt or, in the absence of such notice, within three months from the expiry of the seven-day period from the submission of the report. Reports may be archived only where outside scope, manifestly unfounded, already subject to pending litigation, or impossible to verify due to missing clarifications.

In the specific cases set out exhaustively in Article 6 of the Italian Whistleblowing Decree – such as an inactive internal channel, lack of follow-up, a reasonable fear of ineffective handling or retaliation, or imminent/obvious danger to the public interest – you may report externally to ANAC via its dedicated platform, phone service, or by requesting a meeting.

Therefore, the choice of the reporting channel is not left to the discretion of the whistleblower as the use of the internal channel (local or Group) is favoured as a priority and, only when one of the aforementioned conditions is met, it is possible to make an external report.

Public disclosure (e.g., media) is protected only if statutory conditions are met, including prior internal and/or ANAC reporting without timely feedback, imminent danger to the public interest, or reasonable risk of retaliation or ineffective ANAC follow-up.

ICG strictly protects confidentiality and prohibits retaliation against whistleblowers, facilitators, and related protected people. Your identity and any information that could reveal it will not be disclosed beyond those strictly competent to receive or follow up the report, and data will be retained no longer than necessary, typically up to five years from closure.

By way of example, the following constitute prohibited retaliation: dismissal, suspension or equivalent measures; demotion or failure to promote; change of duties, change of workplace or reduction in salary; imposition of disciplinary measures or other penalties; intimidation, harassment, discrimination or unfavourable treatment; failure to convert a fixed-term contract or failure to renew; and reputational damage, including on social media.

Protection also extends, where conditions are met, to anonymous reporters who are later identified. Retaliatory acts are null and void and may lead to disciplinary or other measures; deliberate false or bad-faith reports may result in sanctions.

All personal data will be processed in accordance with applicable data protection law (meaning Regulation (EU) 2016/679 (GDPR), Legislative Decree No. 196/2003, Legislative Decree No. 101/2018, and any other personal data protection laws applicable in Italy, including measures issued by the Italian Data Protection Authority), with full respect for fundamental rights and freedoms, with particular regard to the

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confidentiality of the identity of the persons involved and to processing security, including as provided by the Italian Whistleblowing Decree.

For full details on the processing of personal data in connection with whistleblowing reports, please refer to the dedicated Privacy Notices of ICG Italy, published on ICG's website.

For transparency, this procedure is made available internally and an extract is published on the ICG website; HR ensures delivery to new hires and mandatory training is provided.