



## **WHISTLEBLOWER POLICY**

VERSION: 2.0

EFFECTIVE DATE: 18 NOVEMBER 2025

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POLICY OWNER(S): CORPORATE ETHICS

## 1. Introduction

At Sutherland (“Company”), we are committed to upholding the highest standards of integrity, ethics, and compliance in all aspects of our operations. Our [Code of Conduct](#) (Code) serves as a guiding framework, outlining the expectations we have for every member of our organization. While our Code reflects our strong commitment to ethical behavior, we acknowledge that in any large organization, there may be isolated instances where individuals deviate from these standards, intentionally or unintentionally.

We recognise the importance of promptly identifying and addressing any breach of law, policy, or client mandates within our organization. While our Code extensively outlines the whistleblowing mechanism, we also have a separate, dedicated Whistleblowing Policy (“Policy”) to augment its effectiveness.

This Policy sets forth the guidelines and procedures for reporting, investigating, and addressing concerns regarding unethical or illegal activities, financial improprieties, information security or data privacy breaches, or any other misconduct within our organization. It aims to create a safe and confidential reporting environment, protect whistleblowers from retaliation, and ensure that all reports are promptly and thoroughly investigated.

## 2. Scope

This Policy applies to all Sutherland, employees, or any other person including clients, vendors, contractors, subcontractors, consultants, trainees, shareholders, former employees, job applicants and any other third parties doing business with Sutherland (collectively referred to as “stakeholder(s)”). It covers any concerns or activities related to violations of laws, regulations, internal policies, financial mismanagement, fraud, corruption, harassment, discrimination, or any other wrongdoing that may have a detrimental impact on Sutherland or its stakeholders. All protections outlined in this policy including confidentiality, non-retaliation, and fair treatment apply equally to all stakeholders, regardless of employment status.

## 3. Duty to Report

All employees of Sutherland have a personal responsibility to uphold the company's values and to act in a way that is fair, honest, and ethical. When we see or hear about any wrongdoing, such as illegal or unethical activity, or violations of company policies and procedures, it is our duty to report it so that such wrongdoings can be investigated and addressed. Timely reporting of such incidents can help safeguard Sutherland's reputation, protect our employees, and build trust with our stakeholders.

Individuals in supervisory or managerial roles have an elevated duty to report suspected misconduct. They are expected to act promptly and responsibly, ensuring concerns are escalated through appropriate channels.

#### 4. Reporting Procedure

- If any employee or any stakeholder becomes aware of any misconduct, violations, or illegal activities [hereinafter referred to as “Reporter(s)” or “Whistleblower(s)”], it is important to promptly report their concerns through the designated “Reporting Channels” mentioned below.
- The report should encompass comprehensive details concerning the nature of the concern, the individuals involved, supporting evidence, if any, and any other relevant information.
- Once the report is received, the organization will initiate a timely investigation appropriate for the situation.
- Reporters are encouraged to follow up, as necessary.
- Updates on the status and progress of the investigation will be communicated to the reporter within the limits prescribed by law and organizational policy.

#### 5. Reporting Channels

Sutherland takes misconduct very seriously and provides several avenues for Whistleblowers to report their concerns. These include:

- **A manager or another trusted supervisor:** Sutherland maintains an open-door policy, encouraging employees to speak directly and comfortably with any manager or supervisor about concerns, at any time and without fear of reprisal. This is the most common way to report misconduct. The manager or supervisor will ensure that these reports are appropriately escalated and investigated.
- **A member of the Human Resources department:** HR is also a good resource for reporting misconduct. They have experience managing these types of reports and can provide support throughout the process.
- **The Infosec Incident Management team:** If the misconduct involves an information security issue, or compromise of client tools, it should be reported to the [Infosec Incident Management Team](#). They will investigate the issue and take appropriate action.
- **Sutherland’s Data Privacy Office:** A Personal Data breach is an incident that results in accidental or unlawful access, destruction, loss, alteration, or unauthorized

disclosure of personal data that could be transmitted, stored, or processed by the Company. Report suspected Personal Data Breach by emailing the [Data Privacy Team](#).

- **Designated Ethics Officers:** Sutherland has designated [Ethics Officers](#) who are available to receive reports of misconduct. They can also provide confidential advice and support.
- **Corporate Ethics Mailbox:** Employees and stakeholders may report concerns by emailing the [Corporate Ethics Mailbox](#). This channel is monitored by the Ethics team and supports confidential submissions. Reports received through this mailbox will be reviewed and escalated as appropriate.
- **Sutherland's Confidential EthicsLine:** This is a confidential and secure reporting mechanism to report concerns of misconduct or to ask questions. Sutherland's [EthicsLine](#) is maintained by a third party service provider and can be accessed online or by phone around the clock. It supports multiple languages and allows anonymous reporting.

No matter how misconduct is reported, each report will be taken seriously and investigated thoroughly.

## 6. Confidentiality

Sutherland is committed to treating all whistleblower reports with the utmost confidentiality to the extent permitted by law and reasonably practicable. Whistleblowers are encouraged to provide their identity and contact information when reporting to enable a thorough investigation.

Whistleblowers also have the option to remain anonymous while filing a report. However, it is encouraged to provide contact information to facilitate communication and clarification during the investigation process.

## 7. Non-Retaliation

Sutherland strictly prohibits any form of retaliation against individuals who report concerns in good faith. Retaliation includes, but is not limited to, termination, demotion, harassment, discrimination, or any adverse employment action. Any individual found engaging in retaliatory behavior will be subject to disciplinary action, up to and including termination.

Whistleblowers who believe they have experienced retaliation should report the incident to their manager, Human Resources, Corporate Ethics, the Legal Team, or the EthicsLine for assistance.

Sutherland fosters a safe reporting environment and may adjust work arrangements or take other steps to reduce risk and support well-being during the review process.

## 8. Handling of Reports

- **Investigation Process:** All reports will be handled promptly, sensitively, and professionally. The organization will designate a team of qualified investigators to conduct thorough and objective investigations. Investigators may receive periodic training to ensure consistency, fairness, and alignment with evolving standards.
- **Whistleblower and Participants Protection:** All reasonable steps will be taken to protect the identity of the whistleblower, subject to the limitations imposed by applicable laws and the need to conduct a thorough investigation. Sutherland also protects witnesses, cooperating individuals, and others involved in investigations, taking reasonable steps to shield them from retaliation, pressure or reputational harm, in line with applicable laws and feasibility.

While whistleblowers are safeguarded from retaliation, this protection does not exempt any individual from complying with company policies, codes of conduct, or legal obligations. Whistleblower status does not justify misconduct, nor does it override accountability for unrelated violations.

- **Fair Treatment:** Whistleblowers and individuals accused in reports will be treated fairly and afforded due process ensuring the principles of natural justice are followed. The company is committed to maintaining neutrality and avoiding conflicts of interest throughout the review process.
- **Corrective Action:** Upon completion of the investigation, appropriate action will be taken based on the findings. This may include disciplinary action, changes to internal controls, policies, or procedures, and other corrective measures deemed necessary.
- **Communication:** All internal investigation reports are confidential and will not be shared with those reporting misconduct unless it is required by law. However, reporters will be provided with updates on the status of their reports, within the limits prescribed by law and organisational policy.
- **Record Keeping and Feedback:** The organization will maintain appropriate records of reports, investigations, and outcomes while ensuring compliance with

applicable data protection laws and Sutherland's data retention policy. Trends and insights from reported cases may be periodically reviewed to inform improvements in internal controls, training, and organizational culture.

## 9. Rewards and Incentives

From time to time, Sutherland may run special campaigns that offer monetary and non-monetary rewards and incentives to its employees who provide credible information that leads to detection of significant violations, or recovery of Sutherland or client assets.

Such campaigns may be initiated at the Corporate, Geo, Business Vertical, or Program level. Regardless of origin, all reward initiatives must adhere to the principles and requirements outlined in this policy to ensure consistency, fairness, and compliance. Campaigns must be designed to preserve confidentiality and must not compromise the anonymity of whistleblowers.

Monetary rewards, where applicable, are discretionary and not guaranteed. Eligibility, assessment, and allocation procedures will be defined per campaign and must align with this policy.

### 9.1 Qualifying issue types

Only the following types of reports would qualify for rewards:

- Fraud, embezzlement, or misappropriation of company or client funds.
- Information Security violations including privacy breaches.
- Weaknesses or vulnerabilities in client systems that could lead to breaches or fraud.
- Violation of laws or regulations
- Significant risks to public health and safety or the environment.
- Unethical or illegal practices which, in the opinion of the Rewards Evaluation Committee, could cause substantial harm to the organization or its stakeholders.

### 9.2 Evaluation Committee

The leader of Human Resources for each Geo shall be responsible for forming an Evaluation Committee, consisting of a minimum of three members and not exceeding five, selected based on relevance to the nature of the report and regional context, as outlined below:

- Geo HR Leader
- Any Regional Ethics Officer
- A member of the Infosec or Data Privacy team, if applicable
- A senior leader from the vertical or function involved, where appropriate

- A representative from Legal or Compliance, especially for complex or high-risk cases

In instances where the Evaluation Committee is unable to reach a conclusive decision, the matter shall be escalated to the Global Head of Ethics. Following a review of all relevant information and context, the determination made by the Global Head of Ethics shall be considered final for the purposes of reward eligibility and allocation.

The Evaluation Committee will meet at such frequency as may be considered appropriate by the HR leader for the Geo to determine the eligibility of whistleblowers for monetary or non-monetary awards. Additional meetings may be scheduled as needed, including in response to special reporting campaigns, high-priority cases, or increased report volumes, to ensure timely and consistent evaluation. Sutherland's Corporate Ethics Department will be responsible for tracking the awards throughout the organization to ensure consistency in the process.

### 9.3 Reward criteria

In arriving at their decision, the Evaluation Committee will consider the following criteria, or a combination of the following criteria, depending on the kind of issue reported:

- Credibility and quality of reports
- Severity of the reported misconduct
- Timeliness of the report
- Potential impact of the information on the organization.
- Level of assistance provided during the investigation.
- Degree of risk taken
- investigation outcome, or recovery of funds.
- Impact on preventing future misconduct.
- Uniqueness – where more than one notification about the same misconduct has been received.

### 9.4 Payment and Recognition Process

- All monetary rewards will be determined based on the Evaluation Committee's assessment and approved by Corporate Ethics, with a minimum award of US \$100. All rewards will also be subject to approval in accordance with the applicable financial delegation of authority.
- For whistleblower awards more than US \$500, additional levels of approval may be required.

- The reward amount will be subject to tax regulations and will be paid discreetly to the whistleblower to protect their identity.
- In select cases, public recognition of a whistleblower's contribution will only occur with the individual's documented and voluntary consent. Recognition may be anonymous, pseudonymous, or named, and will be reviewed by Corporate Ethics and Legal to ensure safety, compliance, and alignment with organizational values.
- Declining consent for public recognition does not affect the whistleblower's eligibility to receive the reward.
- Participation in the reward program is voluntary and does not affect employment status, performance evaluations, or future eligibility for incentives.

## **10. Good faith reporting**

Individuals who report concerns must do so in good faith and with a reasonable belief that the information provided is accurate. False, malicious, or misleading complaints waste valuable company resources and undermine the integrity of the reporting system. Such reports will be treated as a violation of our Code of Conduct and may result in disciplinary action.

## **11. Compliance with Laws**

While Sutherland encourages employees to utilise internal reporting mechanisms to report concerns, it is essential to acknowledge that this Policy does not prevent individuals from reporting relevant information to the appropriate agencies and regulatory authorities in case they suspect a violation of central, federal, local, or state statutes or regulations. Furthermore, these laws might place constraints on the Company's investigation of a Whistleblower's complaint, particularly when it is submitted anonymously or by a non-employee. It is important to emphasize that this Policy does not contradict such laws.

## **12. Effective Date & Repealing Clause**

This updated policy shall take effect on 18 November 2025 and shall be reviewed periodically to ensure continued relevance and compliance with relevant regulations. Geo HR Heads are required to review and revise/repeal any local policy that is redundant or inconsistent herewith. Any request for exemption or deviation will be subject to documented approval from Corporate Ethics.

Amendments or updates to the Policy will be communicated to all relevant stakeholders. Any questions or concerns regarding this Policy may be addressed to the Global Head of Ethics at [abhishek.agarwal@sutherlandglobal.com](mailto:abhishek.agarwal@sutherlandglobal.com).

### 13. Review & Approval History

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1.0	Abhishek Agarwal	New Policy	Sumitha Yogesh Anil Joseph	Eric Tinch James S Lusk	July 24, 2023
1.1	Abhishek Agarwal	Review – no changes	NA	James S Lusk	March 24, 2024
2.0	Carys Gil Galao-ey	Handling of Reports Rewards and Incentives	Abhishek Agarwal	Eric Tinch James S Lusk	November 18, 2025