
Introduction and Scope

Macro is committed to operating with integrity, transparency, and accountability in compliance with all regulations in the countries we operate in and in accordance with our Code of Ethics. This policy outlines how employees and stakeholders can raise concerns about suspected wrongdoing and assures that reports made in good faith will be taken seriously and handled appropriately. This is one part of enacting our core value of “Do the right thing.”

This policy applies to all Macro employees (permanent, temporary, casual, contract), our contractors, consultants, suppliers, and agency workers and any individual working on behalf of Macro.

What Types of Concerns Should Be Reported?

A whistleblowing concern relates to suspected wrongdoing, misconduct, or risks that affect others or the organisation as a whole. Examples include:

- Criminal activity, such as fraud, theft, bribery, or corruption, the facilitation of tax evasion or money laundering, etc.
- Breach of legal or regulatory obligations, such as non-compliance with health & safety laws, environmental offences, or breaches of regulatory standards
- Unethical or improper conduct, such as an abuse of authority, conflicts of interest or misuse of company resources or confidential data. Please refer to our Code of Ethics documentation for a detailed explanation of our considered corporate ethics.
- Serious mismanagement or malpractice, such as a deliberate concealment of wrongdoing, falsification of records or reports, or gross negligence.
- Risks to people or to Macro generally, such as serious safeguarding concerns, harassment, victimisation, bullying (systemic), or activities that could endanger staff, customers, or the public.
- Modern Slavery concerns within our supply chain

Note: Personal employment grievances (e.g., disagreement with a manager, workload issues) should normally be raised through the HR *Grievance Procedure*, unless the matter is in the public interest.

Encouragement to Report Concerns

Macro strongly encourages employees to speak up at the earliest opportunity. Doing so enables the organisation to address issues quickly, protect colleagues, and uphold our values of “Do the right thing” including integrity and responsibility. Employees are not required to prove wrongdoing — only to report concerns honestly and in good faith. Raising concerns will never disadvantage your career, position, or professional relationships within Macro.

How and Where to Raise a Concern

You may raise a whistleblowing concern through any of the following channels:

- **Line Manager or Supervisor:** Often the quickest route for resolving concerns.
- **Senior Management:** If the concern involves your line manager or you prefer not to raise it locally, contact one of the Executive Management Team.

Dedicated Whistleblowing Contacts

Macro provides a confidential whistleblowing email, accessible only by our HR Director and QHSEW Director:

- Email: whistleblowing@macro.co.uk

Anonymous Reporting

Anonymous reports are available through our EcoOnline Concern Reporting function. They limit our ability to investigate fully, but you won't be required to reveal your identity if you do not feel comfortable doing so.



This generates a concern report that only our HR Director and QHSEW Director can access (plus our EcoOnline system administrator). You have an optional field to add your name and email address (which can also be an external email address). Your Macro login details are not captured, ensuring full anonymity if needed.

Protection From Victimisation

Macro strictly prohibits retaliation against anyone who raises a concern in good faith. This includes protection from dismissal, disciplinary action, bullying or harassment, unfair treatment or disadvantage and threats or coercion. Any form of victimisation will in itself be treated as a disciplinary offence and may result in serious sanctions. Whistleblowers are protected under the **Public Interest Disclosure Act 1998 (PIDA)** in the UK, and Macro extend this protection on a global basis, except where further protections are applied locally.

Supporting Evidence – Examples of What You Can Provide

Employees are not required to gather evidence before reporting; however, providing any relevant information can help an investigation. Examples include:

- Emails, messages, or other written correspondence
- Photographs, screenshots, or other visual evidence (non-confidential or appropriately redacted)
- Dates, times, locations, and relevant records or logs
- Witness information (where individuals' consent must be obtained)
- Notes or documentation explaining what happened and how you became aware of the issue.

Employees must not break confidentiality laws, damage property, or breach security to obtain evidence.

What Happens After a Concern Is Raised

- Your concern will be acknowledged within a reasonable timeframe.
- A senior manager or designated investigator will review the information.
- An investigation plan will be developed.
- You will be kept informed where possible, respecting confidentiality.
- Appropriate action will be taken based on findings.

Confidentiality

All whistleblowing reports will be handled sensitively and confidentially. Your identity will only be disclosed where necessary (e.g., required by law or with your explicit consent).

Signed for and on behalf of Macro Group Limited

A handwritten signature in black ink, appearing to read 'Chris Bampton', written over a horizontal line.

Chris Bampton | Chief Financial Officer