

Whistleblower and Speak-Up Public Statement

Commitment

CONCORD is committed to a culture in which any person - employee, contractor, supplier, customer, or other stakeholder - may report, in good faith, a known or suspected violation of law, regulation, or CONCORD Policy without fear of retaliation. CONCORD treats every report seriously, investigates promptly and impartially, and takes appropriate remedial action.

Scope and Applicable Law

This Statement applies to: (i) all current and former officers, directors, employees, contractors, agents, consultants, interns, and secondees of CONCORD; (ii) suppliers, customers, business partners, and other third parties who have a work-based relationship with the CONCORD; (iii) job applicants who acquire information about violations during recruitment; and (iv) any other person who acquires information about violations in a work-related context. CONCORD's Whistleblower and Speak-Up Policy operates concurrently with site-specific statutory channels, in accordance with the local legislation in the jurisdictions where CONCORD operates.

CONCORD expects its employees, subcontractors and suppliers to uphold the high standards of CONCORD's policies. A culture of transparency and accountability is essential to minimizing the risk of illegal or unethical behavior and to addressing such behavior if it occurs. When an individual has reasonable grounds to suspect conduct that is disturbing (which is not necessarily illegal), they should report it to one of the following channels:

Reporting Channels

- **Speak-Up Portal** - operated by an independent third-party provider; permits anonymous reporting subject to investigative limitations;
- **Email** to compliance@concordusa.com (monitored by the Compliance Officer's office under strict confidentiality protocols);
- **Postal** - sealed envelope marked 'PRIVATE AND CONFIDENTIAL - SPEAK-UP' addressed to the Compliance Officer at the relevant CONCORD entity registered address;
- **In-Person** - to the Site Compliance Lead, Compliance Officer, General Counsel, Chief Human Resources Officer, or any member of the ESG Governance Group; in-person reports shall be reduced to writing by the recipient within 24 hours;
- **Direct to the Chairman of the ESG Governance Group** - for matters concerning senior management or where confidentiality through the standard channels cannot reasonably be assured;
- **Statutory External Reporting Bodies** - reporters are not required to first exhaust internal channels before reporting to a competent statutory authority.

The Concord's Speak-Up Portal is a confidential way to report illegal, corrupt or unethical conduct occurring within the Company and is operated and managed by independent third-party provider, who is not related to CONCORD, and will not record calls or pass on your name, unless you want them to. The independent third-party provider will pass on the details of the concern that has been raised to CONCORD's investigation team. It is also appropriate to raise any concern or issue via the other reporting channels provided by CONCORD, such as but not limited to raise work-related issues, such as interpersonal conflicts; issues related to hiring, transfer or promotion; a decision related to working conditions or employment; or a decision related to suspension, termination of employment or disciplinary action; with the direct manager, Human Resources or, for third parties, with their CONCORD's contact.

Investigation Procedure

All reports are reviewed by the Compliance Officer (or designate) within seven (7) days of receipt. Where the report falls within the scope of this policy, an investigation is initiated under the Ethics Investigation & Speak-Up Handling Procedure. The investigation is conducted by qualified investigators selected for independence from the affected matter. The investigation process includes case intake, evidence preservation, witness interviews, document review, findings determination, remediation recommendations, and final case closure with appropriate documentation in the Speak-Up Investigation Record / Case Register.

Victimization is prohibited. Victimization is behavior that causes harm to another person or constitutes a threat to cause harm to another person. Reasonable management action is not considered victimization, which may include, for example, steps to protect an individual from harm (e.g. reallocation of duties or reporting lines) or to address the unsatisfactory performance of an individual who is or may be the person raising the concern. Raising a false concern or engaging in victimization may result in sanctions, including the cancellation of contracts, disciplinary action for employees, termination of employment or other steps or corrective action as may be considered to be appropriate in the circumstances. Any belief or suspicion of victimization resulting from raising concern or potential concerns, must be immediately reported in accordance with this policy. CONCORD is committed to protecting people from being victimized in the workplace as a result of an actual or potential concern being raised.

Statutory Service-Level Commitments

- Acknowledgement - written acknowledgement of receipt to the reporter (where contact information is provided) within seven (7) calendar days of receipt;
- Substantive Feedback - substantive feedback to the reporter on the outcome or status within three (3) months of acknowledgement, extendable in duly justified circumstances to a maximum of six (6) months;
- Confidentiality Controls - tight controls on access to investigation files; legal-hold mechanisms; separation of investigator from the accused party's reporting line;

- Investigator Independence - investigators selected from outside the affected business unit; external investigators engaged where conflicts cannot be avoided;
- Findings and Decisions - documented in Investigation Record; reviewed by Compliance Officer; material cases reviewed by ESG Governance Group and COO;
- Records Retention - case records retained for a minimum of five (5) years post-closure; secure storage in the ESG Governance Group system under access controls.

Confidentiality and Anonymity

Strict controls protect Reporter identity throughout the reporting and investigation process. Access to investigation files is limited to the investigators and the Compliance Officer. Investigators are selected from outside the affected business unit. External investigators are engaged where conflicts cannot be avoided. Legal-hold mechanisms are invoked promptly to preserve evidence. Anonymous reports are accepted through all channels. CONCORD commits to investigating anonymous reports with the same rigor as named reports, while recognizing the limitations on follow-up communication with the Reporter.

Reversed Burden of Proof

Retaliation against any person who reports in good faith, who refuses to participate in a violation, or who assists in an investigation is categorically prohibited. Where retaliation is alleged in connection with a protected report, the burden of proof shifts to CONCORD to demonstrate, on the balance of probabilities, that the unfavorable treatment was based on duly justified grounds unrelated to the protected report.

Transparency and Reporting

The Compliance Officer reports quarterly to the ESG Governance Group through Quarterly Compliance Dashboard, including aggregate anonymized statistics on number of reports received, channel of receipt, category of allegation, status of investigation, outcomes (substantiated / unsubstantiated / inconclusive), and remediation actions taken. Aggregate anonymized information is disclosed annually in CONCORD's ESG Report pursuant to GRI 2-25 and ESRS S1-17.