

Whistleblowing Policy

(Confidential Reporting)

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Scope: All employees across all locations in Firstsource Solutions Ltd. (which includes its Group / Associated Companies).

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Introduction

Firstsource is committed to the highest possible standards of transparency, integrity, and accountability. We want everyone to feel confident to raise any concerns that they have about wrongdoing or misconduct without fear of retaliation.

The Whistleblowing policy aims to promote an open and honest culture within Firstsource and all colleagues (including third party supplier employees) will be supported for reporting a genuine concern, even if it is established as unsubstantiated. It is designed to ensure that you can raise your concerns about wrongdoing or malpractice within Firstsource without fear of victimisation, subsequent discrimination, disadvantage, or dismissal.

If you suspect or witness wrongdoing that impacts colleagues, customers or Firstsource, raising a concern is the right thing to do. Our policy covers all employees and those acting on behalf or representing Firstsource such as contractors, subcontractors, suppliers, temporary staff, secondees, consultants, interns, and volunteers.

The policy aims to:

- encourage you to feel confident in raising serious concerns at the earliest opportunity and to question and act upon concerns about practice.
- provide avenues for you to raise those concerns and receive feedback on any action taken.
- ensure that you receive a response to your concerns and that you are aware of how to pursue them if you are not satisfied.
- reassure you that you will be protected from possible reprisals or victimisation if you have made any disclosure in good faith.

Raising a Concern

You can raise your concerns with a colleague or line management if you are comfortable discussing your concerns with them.

Or you can raise your concerns confidentially and anonymously through the whistleblowing reporting email whistleblowing@firstsource.com.

While there is no definitive list of what should be reported, examples include but are not limited to:

- Manipulating processes, procedures, or systems to mislead others or Firstsource, for personal financial gain, achieve product sales, targets, income, or bonuses.
- Breaches of regulation or legislation, or concerns about a lack of openness with regulators
- Concerns about behaviour that is impacting a team or multiple colleagues.
- Sexual harassment, racism, or other illegal discrimination
- Criminal activity such as theft, fraud, bribery, or tax evasion
- Health and safety concerns
- And other risks or malpractice that impact customers, colleagues or Firstsource.
- Any attempts to conceal the above points.

The Whistle Blowing Policy is not intended to replace existing procedures:

- If your concern relates to your own treatment as an employee, you should raise it under the existing Grievance Policy or Bullying and Harassment Policy.
- If a client has a concern about services provided it should be raised as a complaint via the CRM team.

Where you are unsure whether your concerns would be best addressed through Whistleblowing or otherwise, please contact your local HR Department for advice. All contact is treated confidentially.

If you have exhausted the alternative process and have concerns in relation to its effectiveness or efficiency, this can be reported through Whistleblowing. However, any investigation into such concerns would be focused on the overall process rather than any personal or individual matters.

Confidentiality

All concerns raised through Whistleblowing are treated confidentially. Your personal details, or any other information from which your identity could be deduced, will not be shared outside of the Whistleblowing process without your permission, unless required for legal purposes.

You also have the option to remain anonymous if you would prefer not to disclose your name or contact details. Specific reporting requirements exist for some countries, and these will be discussed with you.

What will Firstsource do?

Firstsource treats whistleblowing seriously and we consider every concern reported. Where appropriate, we will allocate an investigator to examine the issues raised to establish the underlying facts.

Depending on the investigation findings; appropriate and proportionate action will be taken to address any issues identified. Feedback will be provided to the reporter where possible, both during an investigation and at the point of closure.

If disciplinary or other proceedings follow the investigation, it may not be possible to take action as a result of your disclosure without your help, so you may be asked to come forward as a witness. If you agree to this, you will be offered advice and support.

In some cases, you may reasonably conclude that there is no one internally to whom you can raise your concerns with. You should however have good reasons to reach this conclusion. Where you have reasonably concluded that your concerns cannot be made internally then it may be appropriate to raise your concerns to a regulating or statutory body e.g., HSE, FCA or VOSA. There is no requirement for you to raise your concerns internally before, during or after contacting the regulator.

Employees Responsibility

Employees should:

- Complete any mandatory reading or training relating to Whistleblowing.
- Know how to access the Whistleblowing service.
- Report any known or suspected activities or behaviours within Firstsource of which they become aware, or are made known to them, breach our internal policies and procedures, breach regulatory requirements, or are illegal.

Employees must not

- Undertake any investigations of their own unless formally appointed to do so by the Whistleblowing team or a member of an investigations team authorised to conduct Whistleblowing investigations.
- Undertake any activities that lead to the identification of anyone suspected or known to be a whistleblower.
- Subject anyone to detriment, dismissal, or any other mistreatment due to them reporting concerns.
- Speculate on or seek to identify the origins of an investigation.
- Share the identity of a whistleblower without permission.

Manager Responsibilities

- Create a culture that encourages people to speak up if something is wrong.
- Ensure that my staff are aware of whistleblowing.
- Recognise and escalate through Whistleblowing any concerns of which you become aware, or are made known to you, which breach our internal policies and procedures, breach regulatory requirements, or are illegal.
- Protect any person who raises a concern of wrongdoing from any form of retaliation or mistreatment.

Firstsource Responsibilities

If you report your concerns, you will be protected should you suffer any form of retaliation - including harassment, victimisation, discrimination, or any other mistreatment. This protection also extends to anyone supporting you in this process, in a work-related context. The mistreatment of anyone as a result of raising a concern or submitting a knowingly false report will be viewed as a disciplinary matter. This could be a direct or indirect act or omission that may cause detriment to the reporting person. Depending on the nature of the concern being raised you may also be afforded protection under local laws.

If you believe you have suffered any form of retaliation or detriment because of raising a concern, you should contact your local HR Team so that they can provide support and arrange for the matter to be investigated.

Record Keeping

We take the collection and handling of information seriously and comply with applicable laws, regulations, and guidelines.

All information provided will be kept confidential and will be handled in line with the Firstsource Employee Privacy Notice unless otherwise stated within the Whistleblowing reporting process. The notice tells you why Firstsource collects your personal information, what can be collected and how it's used.

All records in relation to this policy are deemed 'high risk records' and will be maintained in accordance with Firstsource Data Retention policy. Functions are responsible for retaining and making accessible all records, including all correspondence, for the country-relevant retention period.

Non-compliance

Firstsource treats failure to follow the requirements of this policy very seriously and where applicable, in accordance with local policy and laws, may discipline those who do not follow the policy. This could result in dismissal if the conduct is considered sufficiently serious.