



# Whistleblower and Non-Retaliation Policy

Version 1.1

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## Document Approvals

DEPARTMENT (S)	NAME OF THE APPROVER	APPROVAL DATE
Legal	James Barker	17/10/2024
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## 1. Introduction and Our Commitment

An important aspect of accountability, responsibility and transparency is a mechanism to enable all individuals to voice concerns internally in an effective manner when they discover information that they, in good faith, believe violates applicable law, our policies or our Code of Conduct.

Strada is committed to high standards of ethical, moral, and legal business conduct. In line with this commitment, the Strada Whistleblower and Non-Retaliation Policy (“Policy”) provides an avenue for colleagues to raise concerns to management as well as reassurance that they will be protected from reprisal for doing so.

This Policy is intended to encourage a “speak up” culture within Strada and assist individuals who believe they have discovered any malpractice or wrongdoing and to ensure effective protection from negative consequences, such as act of retaliation towards any person who has reported an activity that has occurred in a work-related context, and they honestly believe is wrongful and unlawful.

The receipt, retention, investigation and treatment of all other complaints and concerns will be overseen by the Legal and Compliance Department and handled pursuant to Strada’s Code of Conduct, related policies, procedures, and investigation guidelines.

## 2. Scope

### 2.1 Audience

#### **Who can report under this Policy?**

This Policy applies to the following categories of reporting persons:

- Colleagues, volunteers, trainees, interns, directors, officers, non-executive members and shareholders
- Those whose work-based relationship has yet to begin (e.g., potential clients or recruits) or has ended (e.g., former colleagues)
- Third parties (e.g. contractors, suppliers or consultants, clients, including their employees), visitors, or those who assist the reporter such as colleagues or relatives who could be impacted by a report of any wrongdoing.

## 2.2 Breaches

### What kind conduct can be reported under this Policy?

Examples of malpractice or impropriety actions include (but are **not** limited to):

<b>Financial Fraud:</b>	<ul style="list-style-type: none"> <li>• Embezzlement.</li> <li>• Accounting irregularities.</li> <li>• Expense report fraud.</li> <li>• Payroll fraud.</li> <li>• Insurance fraud.</li> </ul>
<b>Asset Misappropriation:</b>	<ul style="list-style-type: none"> <li>• Theft</li> <li>• Misuse of company assets</li> <li>• Unauthorized discounts</li> </ul>
<b>Procurement or Vendor Fraud:</b>	<ul style="list-style-type: none"> <li>• Kickbacks</li> <li>• Bid rigging.</li> <li>• Invoice fraud.</li> </ul>
<b>Direct Forms of Corruption:</b>	<ul style="list-style-type: none"> <li>• Bribery</li> <li>• Conflict of interest</li> <li>• Extortion</li> <li>• Money Laundering</li> </ul>
<b>Misrepresentation or Deception:</b>	<ul style="list-style-type: none"> <li>• False advertising</li> <li>• Deceptive practices of any kind</li> <li>• Providing misleading information</li> </ul>
<b>Cyber and Information Fraud:</b>	<ul style="list-style-type: none"> <li>• Data theft</li> <li>• Phishing and hacking practice</li> <li>• Manipulation of information</li> </ul>
<b>Compliance &amp; Regulatory Violations:</b>	<ul style="list-style-type: none"> <li>• Non-compliance with laws and regulations</li> <li>• Regulatory reporting fraud</li> <li>• Health &amp; safety violations</li> <li>• Intellectual property theft</li> </ul>
<b>Employment and Workplace Fraud:</b>	<ul style="list-style-type: none"> <li>• Falsifying qualifications</li> <li>• Violence, Discrimination or sexual or other forms of harassment</li> <li>• Timesheet fraud</li> </ul>

	<ul style="list-style-type: none"> <li>• Violation of Human Rights including public health and safety or the environment in connection with our business operations within Strada and its suppliers</li> </ul>
<b>Personal work-related conflicts.</b>	

**Example of breaches which are not whistleblowing disclosure and should be raised directly to the Human Resources team or via HR Connect** (US colleagues only) following Strada's applicable Human Resources policies and procedures:

- Concerns or disputes related to payments or benefits (not related to an act of retaliation)
- Frustration related to workload.
- Concerns or complaints related to poor and unsatisfactory work conditions or other changes such as promotion, or disciplinary action which is not related to retaliation (e.g., specific questions the disciplinary process)

## 2.3 Timing

### When can I make a report under this Policy?

You should speak up if you have a concern, or witness or suspect there is a breach of our Code of Conduct, internal policies, or the law.

If you speak up and are not certain that conduct might be wrong, you will still be protected under this Policy. Strada treats all reported concerns seriously and fairly and will take appropriate action if needed.

However, Strada encourages you, before of making report, to satisfy yourself that you reasonably and honestly believe that the conduct reported is a breach of our Code of Conduct, internal policies, or the law.

You must not submit a false report, i.e., a report which is not true or is misleading. This can be considered a serious matter that may result in disciplinary action and have potential legal consequences.

### 3. Reporting Channels

#### How can you make a report under this Policy?

You can contact Strada's independent, anonymous, and secure Whistleblower partner, which is available in multiple languages, 24 hour a day, 365 days a year, via these channels:

**Strada Ethics Line** → Report Online – [Strada.EthicsPoint.com](https://Strada.EthicsPoint.com)

You can also make a direct report to your **line manager, Human Resources, the Global Compliance Director, VP Legal, General Counsel, Head of Internal Audit.**

Strada aims to encourage you to use any of the channels offered by Strada to make a report and in doing so:

- You can remain **anonymous** – although Strada encourages you to disclose your name when making a report to enable a more detailed follow-up questions as sometime the investigation may not be as effective, or possible, without the source of information. All reports will be treated in strict confidence.
- You are secured by appropriate confidentiality which will be maintained to the extent possible in accordance with applicable laws.
- You can rest assured that all reports will be reviewed professionally and treated and fairly and consistently.
- You will help Strada to make things right, strengthen its ethical culture and protect or colleagues and other stakeholders from harm.

#### Can you report externally?

Yes. Although, it is preferred that you report the concern internally first for Strada's assessment and investigation.

However, this Policy does not preclude the reporting of breaches or relevant information to external channels maintained by competent authorities, in accordance with applicable laws.

Any reporting undertaken in accordance with this Policy does not constitute a precondition for the submission of reports to external channels maintained by competent authorities.

## 4. Processing of Reports

If you decide to raise a concern by contacting, for example, your line manager, this will be escalated to the dedicated team within Legal, Compliance and/or Human Resources.

If you decide to raise a concern via the Ethics Line or online, you will receive a report key (unique number) and password to use to follow up on your report.

Strada will then conduct a detailed assessment of the report to ascertain if an investigation is necessary. However, if not, Strada will take the steps to resolve the concern.

Anonymous reports will not be notified when the case manager adds a comment or question within the Strada case management platform. Hence, Strada encourages anonymous reporters to log into the platform regularly to check updates and to respond to any questions or comments from the case manager.

Strada recommends you refer to the “*anonymous*” section under this Policy for more detail on anonymous reporting at Strada.

### Who will conduct the investigation?

All Ethics Line and online reports are forwarded to the appropriate senior representative(s) in the Strada Legal and Compliance Department to conduct the appropriate triage by reviewing the report based on the geographic location and type of concern before assigning the report to a case manager who will be in contact with you.

The case manager might engage with internal subject matter experts such as Human Resources or Security to obtain relevant support if necessary. In addition, Strada might also engage outside counsel or external investigation consultant.

All relevant personal information will be processed security, responsibility and in a confidential manner according to applicable privacy laws and Strada’s [Privacy Policy](#) and Strada’s Privacy Statement.

## **How will Strada manage the investigation?**

The investigation will be conducted by a case manager who will act in an impartial and fair manner, at all times with respect. The case manager will review all the relevant evidence and interview those involved in the case.

Strada will strive to keep your identity confidential, however, this may not always be possible if Strada intends to conduct an appropriate investigation or if it needs to comply with any obligations to report misconduct externally.

## **How will Strada keep the reporter updated on the progress and closure?**

The reporter will be provided with follow-up information and feedback as soon as practicable and within a reasonable timeframe and in accordance with applicable laws. Timing for responses will depend on many factors such as the nature and seriousness of the allegations.

Nevertheless, for Ethics Line and online reports, the reporter will receive an acknowledgement receipt of the report within 48 hours from the date the concern is reported.

The case manager might need to ask the reporter further questions as part of the investigations; however, Strada will only provide the reporter with an appropriate update when they resolve the matter and before closing the case or no longer than three months from the acknowledgement of receipt if the investigation takes longer than anticipated.

Due to confidentiality reasons, Strada might only be able to provide limited information and updates and might be unable to share outcomes details with the reporter.

Decisions and rationale will be recorded appropriately and are subject to review by Internal Audit.

## **What are the consequences for a proven wrongdoing?**

It is crucial Strada takes appropriate steps and adequate action based on the facts and proportionality. This could include:

- A verbal or written reminder of Strada's Policy
- Mandatory training
- A formal verbal or written warning regarding behavior
- Disciplinary action up to and including termination of employment or assignment.



- Referral to law enforcement according to local laws

The process of taking appropriate steps and action might involve relevant stakeholders such as Legal and Compliance, Human Resources, other leads or external counsel.

### **How can you remain anonymous when using Strada's Ethics Line or online reporting tool?**

If you do not feel comfortable to speak directly with someone at Strada, in most countries you can opt to remain anonymous by contacting the Ethics Line or using our online reporting tool.

However, Strada encourages you to disclose your name to allegations as appropriate follow-up questions and investigation may not be as effective, or possible, without the source of information. Hence, the importance of providing as much information as possible to enable a more thorough investigation.

If you intend to remain anonymous you will be able to access your report by using the instructions provided by the Ethics Line or Strada reporting tool upon filing a report. Strada cannot see email addresses provided to the external reporting provider.

In certain countries there are restrictions on anonymous reporting, and if it is applicable to your location, you will be informed when you contact the Ethics Helpline or file your online report.

### **How does Strada manage confidentiality in Strada's reporting channels?**

Unless necessary to conduct an adequate investigation or compelled by judicial or other legal process, neither Strada, the case manager nor any director, officer or colleague of Strada shall:

- (i) reveal the identity of any person who makes a report and requests their identity remain confidential, or
- (ii) make any effort, or tolerate any effort made by any other person or group, to ascertain the identity of any person who makes a report anonymously.

Strada will disclose information in the report and identities only on a need-to-know basis or when applicable laws require disclosure.

## 5. Strada's Non-Retaliation Policy

This Policy is intended to create an environment where you can act without fear of reprisal or retaliation. Strada **does not tolerate** any form of retaliation against anyone who:

- Reports a concern of misconduct or breach of our Code of Conduct and who fairly believes that the conduct is not right.
- Cooperates with an investigation; or
- Declines to do something which might violate our Code of Conduct, internal policies and procedures and the law.

Individuals who engage in retaliation will be subject to appropriate disciplinary action, up to and including termination of employment or assignment. In addition, those who violate applicable law may also be subject to civil and criminal penalties.

Strada is strongly committed to preventing all forms of retaliation. However, Strada are conscious that retaliation can take many forms, both overt and subtle. Overt retaliation is easy to spot. Subtle retaliation can be more difficult to identify, but it can be just as damaging.

These scenarios are only a few examples of potential signs of retaliation:

- Discharging, demotion, suspension, threats, dismissal, or early termination of a contract.
- Intimidation, harassment, discrimination.
- A negative performance assessment or employment reference.
- Harm, including to the person's reputation, even in social media, or financial loss (income or business).
- Change of workplace location or working hours.
- Making it difficult for the reporter to find another job, e.g., by attempting to blacklist the reporter within the sector or wider industry.

Strada will take appropriate steps to ensure that your work environment and/or working relationships are not prejudiced by fact of the disclosure.

### About Strada

Strada is a technology-enabled, people powered company committed to delivering world-class payroll, human capital management, and financial management solutions to organizations globally. With a team of more than 8,000 experts, Strada blends leading-edge technology with human ingenuity to help businesses across the globe design and deliver at scale. Strada supports over 1,400 customers in 33 countries, partnering with customers at every stage of their journey.