



JD Sports Fashion Plc

Whistleblowing Policy

Last Reviewed:	August 2025
Next Review Date:	August 2026
Person Responsible:	People Team
Version:	5

Whistleblowing

Objective

JD Sports Fashion Plc (“we” or “Company”) are committed to conducting business with integrity and in a respectful, honest, and ethical manner. If you observe or suspect misconduct, we will ask you to follow the process outlined within this policy. The aim of this policy is to reassure you that raising a concern and whistleblowing is safe and welcomed. It tells you where you can go to raise a concern or seek advice about the process to follow and what to expect when you do. Raising a concern can be about risk, wrong-doing, malpractice which affects colleagues, the public or the Company itself or even something that just does not feel right.

What is whistleblowing?

Some people interpret raising a concern as whistleblowing, while others interpret whistleblowing as involving something more formal or serious, such as possible fraud, danger, or malpractice, where the whistle blower may qualify for legal protection. This policy covers the reporting of all types of concerns, not only those which are formal. If there is something you have a concern about, we want you to feel confident in raising it.

About this Policy

The purpose of this policy is to help you raise a concern about any issue where you feel things are not as they should be.

At one time or another, anyone could have a concern about something happening at work. When concerns arise, they can usually be easily resolved. The Company encourages anyone with a concern to raise it to provide The Company the opportunity to review and act on the issue.

You may be worried about raising a concern or think it best to keep it to yourself, perhaps feeling it is none of your business or that it is only a suspicion. You may feel that raising the matter would be disloyal to Colleagues, managers, or the Company, or that it could affect how you are treated and your future at the Company. This policy sets out how we will support you to ease these worries.

If you have a concern, please let us know. If in doubt - raise it! Remember, remaining silent about possible misconduct could worsen a situation and undermine trust.

Who should follow this Policy?

We want this policy to reassure you that it is safe and appropriate to speak up. It applies to anyone directly employed by the Company, or any of its affiliates or subsidiaries, as well as officers, consultants, self-employed contractors, casual workers, agency workers, volunteers, and interns (“Colleagues”).



We all have a responsibility to support good governance and ensure good practice within the organisation. Raising a concern provides an opportunity to learn from it. It may help to influence changes so that we improve our workplace for everyone.

Who is responsible for this Policy?

The Company's management team are responsible for ensuring that the Company provides high quality services and is managed in a professional and ethical manner. We all have a responsibility to speak up about any genuine concerns regardless of whether this information is confidential.

Save as set out below, the Chief People Officer is responsible for overseeing the integrity, independence, and effectiveness of The Company whistleblowing arrangements, including protecting the reporter from victimisation except in the following instances:

- In the event that a concern is raised which relates to a direct report of the Chief People Officer, a member of the People team or relates directly to a People process, then the General Counsel & Company Secretary or Chief Finance Officer will be responsible for such oversight and will ensure that no-one implicated in any allegation has direct involvement in the investigation of such allegation.
- In the event that a concern is raised which relates to a member of the Board, Executive Committee or Senior Leadership Team then the Chair of the Audit & Risk Committee shall be responsible for such oversight (supported by the Chief People Officer or, as appropriate, a member of the Senior Leadership Team).

JD Sports will make Colleagues aware of this policy and process via the staff handbook. All Colleagues must be aware that failure to comply with this policy will be taken very seriously and may be treated as a disciplinary matter.

What to look out for

Concerns will come in various shapes and sizes; it could be anything. Below we have provided a non-exhaustive list of examples of the types of issues which may cause concern:

- unsafe working conditions
- unethical conduct
- inappropriate or unprofessional behaviour
- suspicions of fraud, bribery or corruption
- failure to comply with a legal obligation
- expenses being falsified
- environmental, health and safety human rights violation concerns' or
- disclosure of confidential information

If you have a concern, like any of the above, which is troubling you and which you think we should know about or look into, please use this policy. However, there is no restriction as to what sort of issue you can raise under this policy and the most important thing is that you do raise it.



Though, please remember, if your concern is about a personal issue, for example terms and conditions of employment, then the grievance policy might be the best route. The grievance policy also covers handling complaints of bullying or harassment, or disciplinary matters.

If you are not sure which policy to use, you can use this one to raise a concern and get advice on what to do next. You can also contact a member of the JD People Department or Chief People Officer for advice. If we believe that your concern can be more appropriately dealt with using a different process, we will explain this to you.

It is not necessary that you have proof or evidence of the act, a genuine concern is sufficient. Provided you are raising a genuine concern, it does not matter if you are mistaken, you will not be at risk of losing your job, nor will you suffer any detriment or retaliation as a result.

How will I be protected?

You will not suffer for raising a concern in good faith about suspected misconduct.

We will not tolerate any retaliation or the harassment or victimisation of anyone raising a genuine concern. It is very important to state clearly that any sort of or victimisation directed at someone who raised a concern in line with this policy is considered gross misconduct.

Deterring anyone from raising concerns or victimising them for doing so could amount to serious misconduct and may lead to disciplinary action.

How to raise a concern

If you have a concern, you can contact the Whistleblowing Helpline. We have engaged with One Trust, which is an external provider where you can report initial concerns. One Trust are an independent organisation that is not affiliated to the Company. You can contact them 24 hours a day, 365 days a year. The helpline is free of charge in all jurisdictions. Furthermore, One Trust can cater to all languages, and this will be used across all countries in which The Company operates.

The helpline also facilitates reporter confidentiality, as discussed below. The external provider reporting helpline is as follows: 0808 189 1053. Additionally, you can raise a concern via the One Trust online platform [here](#).

When raising your concern, explain the information or circumstances that gave rise to it as fully as you can. You do not need to have all the facts or evidence as long as you are raising your concern in good faith.

In many cases, issues and concerns are likely to be most effectively addressed within our own procedures. However, we recognise that there may be circumstances where you need or want to raise a concern to an outside body.

For example, if you wish to seek independent third-party advice about a concern you have, we recommend you contact Protect, the independent whistleblowing charity. They can be contacted via: 020 3117 2520, info@protect-advice.org.uk, <https://protect-advice.org.uk/contact-protect-advice-line/>

What information should you provide?

When filing a report, we encourage you to provide as much relevant information as possible. Detailed information enables us to assess and investigate concerns more thoroughly and to act where necessary.

This includes:

- A description of the situation that has caused you concern, as well as the history of the misconduct and examples of events.
- Names of people potentially involved, dates, places, and other relevant information.
- Any supporting evidence and documents related to your report. A raised concern can only be followed up if it contains enough information and there is a reasonable possibility of obtaining further information. Even if you do not have all the facts, we encourage you to speak up as soon as possible and to share the facts that you do have. We do not expect you to have all the answers, and you are not expected to prove that the concern is well founded.

The Company will investigate the matter to determine whether there is a genuine reason for concern. Never investigate the matter yourself, and do not seek evidence to build a case.

Can I raise my concerns anonymously?

We recognise that there may be circumstances when you would prefer to speak to someone confidentially first i.e., the person to whom you report will not share details of what you raise which may identify you. If this is the case, please say so at the outset. If you ask us not to disclose your identity, we will not do so without your consent, unless required by law. You should understand that there may be times when we are unable to resolve a concern without revealing your identity, for example where your personal evidence is essential, or we may be concerned for your own welfare. In such cases, we will discuss with you whether and how the matter can be best handled.

Please remember that if you raise a concern anonymously, it may be much more difficult for us to investigate the matter and provide feedback. There is also the possibility that in looking into the issue, you may become identifiable.

How will my concern be investigated?

It will be acknowledged within two working days. Upon receipt, it will be assessed, and appropriate next steps or actions will be considered and communicated to you. These may involve making informal inquiries, an informal internal review, or an internally or externally led investigation depending on the nature of the concern raised. We will tell you who will be handling the matter, how you can contact them, and what further assistance we may need from you. In the event that your concern relates to or implicates:

- a member of the Senior Leadership Team, Executive Committee or Board
- anyone who is involved in the triaging or handling of Whistleblowing matters
- a complex or cross border risk or control failure



then this shall be escalated to the Chair of the Audit Committee who shall determine whether any additional safeguards need to be taken to ensure the integrity of this Whistle Blowing policy and to ensure that any individuals implicated in any complaint are not involved in any assessment of or investigation into your concern.

If we have misunderstood the concern or there is any information missing at this stage, please let us know.

When you raise a concern, we would also like to know how you think the matter might best be resolved. If you have any personal interest in the matter, we do ask that you tell us at the outset.

If an investigation is needed, it will be handled as sensitively and speedily as possible, and depending on the nature of the concern, you will be notified of the expected timetable.

As far as we are able, and considering any confidentiality obligations, you will be kept informed of progress during the investigation and notified of any delays. At the end of the investigation, you will be advised of the outcome. However, please note that we may not be able to tell you about the precise actions we take where this may infringe a duty of confidence we owe to another person.

At any stage of our internal investigation some matters may need to be referred to an external body. If so, we will discuss with you how the matter can best proceed.

If you raise a concern either internally or externally you will be protected from retaliation, victimisation or other adverse treatment. If at any stage you experience reprisal, harassment, victimisation, or any form of detriment for raising a genuine concern, please contact the Chief People Officer. Any behaviour of this nature is serious and could potentially be considered gross misconduct which can lead to dismissal.

What if my concern is not addressed?

If you feel that your concern has not been resolved satisfactorily, you may report the matter to one of the contacts listed in Appendix 1. They will carefully consider the issue and will speak to you to see if they or someone else is better placed to deal with your concern.

Records

Whistleblowing related records are securely retained by us and will be held for six years. For formal whistleblowing concerns, a report of the outcomes will be referred to the Chief Financial Officer.

Auditing

In order to ensure the effectiveness of our whistleblowing procedures, the Internal Audit Team will conduct a review of reports received and the handling of cases raised on a bi-annual basis. Access to data submitted will be granted in line with the Terms of Reference for Data Access Use.

Policy Ownership

The Audit Committee has overall responsibility for ensuring this policy complies with the Group's legal and ethical obligations.



The Chief People Officer has primary responsibility for implementing the policy and the day-to-day operations of monitoring its use and effectiveness together with dealing with any queries about it.

Amendments to the policy can be made at any time.

Appendix 1

Contact Details

Name	Role	Email Address	Telephone No.
Marten Booisma	Chief People Officer	marten.booisma@jdplc.com	0161 767 1000
Regis Schultz	Group CEO	regis.schultz@jdplc.com	0161 767 1000
Dominic Platt	Group CFO	dominic.platt@jdplc.com	0161 767 1000
Theresa Casey	General Counsel & Company Secretary	theresa.casey@jdplc.com	0161 767 1000

JD Sports Fashion Plc



Terms of Reference for Data Access Use - Whistleblowing

Last Reviewed:	August 2025
Next Review Date:	August 2026
Person Responsible:	Chief People Officer
Version:	1

Terms of Reference (“ToR”) for Data Access Use for the Internal Audit Team

1. Introduction

JD Sports Fashion plc (the “**Company**”) has created this ToR to outline the terms for the use and access of various systems, devices, facilities and data, taking into account business and security demands for such access, of whistleblowing cases and reports, by the Internal Audit Team. This document provides guidelines to ensure that data is used responsibly, ethically, and securely.

2. Purpose

The primary purpose of this ToR is to:

- establish clear guidelines for the Internal Audit Team’s access to whistleblowing cases on the Whistleblowing portal;
- to ensure the confidentiality and integrity of whistleblowing information;
- to provide a framework that balances the need for audits with the protection and ethical use of sensitive information; and
- promote transparency in data handling and usage.

3. Scope

This ToR applies to all members of the Internal Audit Team, and any other personnel who may be granted access to whistleblowing cases for audit purposes.

4. Reference documents

This ToR should be read alongside the following Company policies (as amended from time to time):

- Whistleblowing Policy;
- Employment Privacy Notice; and
- Data Protection Policy

5. Access Control Policy

5.1. Authorisation

Access to whistleblowing cases on the Whistleblowing portal shall be granted only to authorised members of the Internal Audit Team. The Internal Audit Team must maintain a list of authorised users. Any new requests for access must be submitted formally to the Chief People Officer, detailing the purpose, scope and need for access.

5.2. Access Levels

Access shall be granted based on the principle of least privilege, ensuring that team members only have access to the information necessary for their audit tasks. Different levels of access may be defined, such as read-only access or full access, depending on the nature of the audit.

5.3. Confidentiality

All information accessed by the Internal Audit Team must be treated as confidential. Unauthorised sharing or disclosure of whistleblowing information is strictly prohibited and may result in disciplinary action, up to and including dismissal.

6. Procedure for Access to Whistleblowing Cases

6.1. Requesting Access

The Internal Audit Team must submit a formal access request, in writing, to either the Chief People Officer, Group General Counsel & Company Secretary or the Audit & Risk Committee Chair. This request must specify the following information:

- a comprehensive description of the audit, including its objectives, scope, and any specific concerns or areas of focus;
- the level of access needed for the audit, such as read-only or full access, and the rationale for this level of access;
- the names and roles of all Internal Audit Team members who will require access to the portal; and
- if appropriate, a suggested Designated Period (see 6.3 below) and timeframe required, for the audit to take place.

The Chief People Officer, General Counsel & Company Secretary or the Audit & Risk Committee Chair will review the request within seven working days and will grant access if deemed appropriate.

6.2. Access Procedure

One elected member of the Internal Audit Team will be provided with the password to the password-protected whistleblowing case files by the Chief People Officer, General Counsel & Company Secretary or the Audit & Risk Committee Chair. This password can only be shared with an authorised list of users, which has been pre-approved by the Chief People Officer, General Counsel & Company Secretary or the Audit & Risk Committee Chair. The elected member is not permitted to share the password for the files with anyone that is not included in the authorised list of users, without the express permission of the Chief People Officer, General Counsel & Company Secretary or the Audit & Risk Committee Chair.

6.3. Access Schedule

In order to prevent unfettered access to the whistleblowing case portal, the Internal Audit Team will be granted access to the whistleblowing portal for a set period to be determined by

the Chief People Officer, General Counsel & Company Secretary or the Audit & Risk Committee Chair (following the granting of an access request, as noted in 6.1 above) (the “**Designated Period**”). Access will usually be granted bi-annually. The Designated Period will be predetermined and communicated to the approved list of users from within the Internal Audit Team, following approval of a submitted access request. Access will be limited to a specific timeframe on the Designated Period as determined by the Chief People Officer, General Counsel & Company Secretary or the Audit & Risk Committee Chair. Access may be granted on an ad-hoc basis subject to the provisions of the ToR in order to carry out audit activities at the request of either the Chief People Officer, General Counsel & Company Secretary or the Audit & Risk Committee Chair.

6.4. Access Monitoring

Access to whistleblowing cases will be monitored and logged to ensure compliance with these terms of reference. Regular audits of access logs will be conducted to detect any authorised access or misuses.

6.5. Reporting

Following the audit conducted on the Designated Day, the Internal Audit Team will provide to either the Chief People Officer, General Counsel & Company Secretary, or Audit & Risk Committee Chair, a comprehensive audit log (the “**Audit Log**”). This Audit Log must include the following information:

- a detailed list of all whistleblowing cases that were accessed during the audit;
- the names of all Internal Audit Team members who accessed each whistleblowing case;
- a clear and concise explanation for why each whistleblowing case was accessed, including the audit objectives and any specific concerns addressed; and
- a record of any modifications or updates made to the whistleblowing cases on the portal, if applicable, including the nature and purpose of these changes.

The Audit Log must be delivered to the Chief People Officer, General Counsel & Company Secretary or the Audit & Risk Committee Chair within seven working days of the Designated Period ending. The Audit Log will be treated with the same level of confidentiality as the whistleblowing cases themselves. Any follow-up actions or reviews required based on the audit findings will be coordinated between the Chief People Officer, General Counsel & Company Secretary or the Audit & Risk Committee Chair and the Group Head of Assurance.

Any suspected breaches of confidentiality or unauthorised access must be reported immediately.

7. Ownership of Terms of Reference

The Internal Audit Team and the Audit & Risk Committee has overall responsibility for ensuring this document complies with the Company’s legal and ethical obligations, and for ensuring that audits are conducted in accordance with the approved access levels and procedures, and for maintaining confidentiality and integrity of whistleblowing information.

The Chief People Officer, General Counsel & Company Secretary or the Audit & Risk Committee Chair have primary responsibility for reviewing and approving access requests, ensuring that access control measures are implemented and followed, and monitoring access logs and conducting regular audits of access.

This policy will be reviewed annually or as needed to ensure its effectiveness and relevance. Amendments to the policy can be made at any time.

Appendix 1

Contact details

Name	Role	Email address	Telephone no
Marten Booisma	Chief People Officer	marten.booisma@jdplc.com	0161 767 1000
Ian Dyson (Interim)	Chair of Audit & Risk Committee	ian.dyson@jdplc.com	0161 767 1000
Matt Ball	Group Head of Assurance	matt.ball@jdplc.com	0161 767 1000