



Frequently Asked Questions

About Ethics Line

What is Ethics Line?

Ethics Line is ICON's Speak Up global helpline. It is a confidential channel through which you can ask questions and raise concerns about ethics, compliance or ICON's codes of conduct, including the Global Code of Ethical Conduct.

Ethics Line is available to all ICON employees, officers, consultants, contractors, casual workers, agency workers and all ICON third parties, including business partner, clients and suppliers.

Why do we need a system like Ethics Line?

- ICON is committed to our core values of Integrity, Collaboration, Agility and Inclusion in everything we do. We are committed to maintaining these values and carrying out the important work that we do honestly and ethically. We expect and require all staff, at whatever level, to maintain high standards in accordance with our core ethical codes, other policies and SOPs. However, all organisations face the risk of things going wrong from time to time or of unknowingly experiencing illegal or unethical conduct.
 - We believe that our employees are our most important asset. By creating a Speak Up culture, that encourages compliance, openness and accountability, without retaliation, we can promote a positive work environment and ensure that if things go wrong or are suspected to be going wrong, then we can properly address and prevent such situations recurring or happening altogether.
 - Publicly traded companies such as ICON plc are required by law to have an anonymous reporting vehicle to address accounting and auditing fraud directly to the audit committee.
 - An effective and transparent reporting system augments our other efforts to foster a culture of integrity, openness and accountability and ethical decision-making.

Reporting – General

How do I report?

With Ethics Line, you have the ability to file a report online, by phone or by mobile. You will be able to provide the same information and asked the same questions via either channel.



What type of situations should I report?

Ethics Line is a confidential system designed for employees to report concerns regarding any ethical and compliance issues, including any suspected violation of our core ethical codes.

In the first instance, we encourage you to raise any concern or queries with your People Leader. In many cases, they will be able to resolve your concern or query quickly and effectively, or refer to the appropriate department to assist or advise. However, we appreciate that in certain circumstances it may not be appropriate or you may not feel comfortable, to raise with your People Leader.

The following issues are examples of the types of suspected wrongdoing which may be reported via Ethics Line:

- ✓ criminal activity;
- ✓ failure to comply with any legal or professional obligation or regulatory requirements;
- ✓ danger to health and safety;
- ✓ damage to the environment;
- ✓ corruption or bribery as described in our Global Anti-corruption Compliance Policy;
- ✓ any questionable financial, accounting or auditing matters, including, without limitation, the following:
 - fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
 - fraud or deliberate error in the recording and maintaining of financial records of the Company;
 - deficiencies in or non-compliance with the Company's internal accounting controls;
 - misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
 - deviation from full and fair reporting of the Company's financial condition;
- ✓ breach of ICON or client policies and procedures, such as ICON's core ethical codes (including an allegation of bullying, harassment or discrimination), where applicable reporting processes have failed, are not available or you do not feel comfortable reporting via these processes;
- ✓ conduct likely to damage ICON's or ICON's clients' reputation;
- ✓ unauthorised disclosure of confidential information;
- ✓ failure to adhere to ICON's Global Conflict of Interest Policy;
- ✓ inappropriate activity in relation to hospitality / gifts / entertainment; and
- ✓ the deliberate concealment of any of the above matters.

These examples are not an exhaustive list. Further, certain local requirements may restrict the nature or subjects of concerns that may be raised through Ethics Line. ICON reserves the right to accept only reports which comply with local laws.

Ethics Line should not be used for every concern. Ethics Line is not for reporting:



- Any grievance or employment issue of a personal nature, such as: working conditions, pay and benefits, promotion, or any other issues affecting your employment. In such circumstances you should refer to ICON's Grievance Policy and Procedure or employee handbook, as issues that should be handled by ICON HR Department should not be reported via Ethics Line;
- Personal disputes;
- Events presenting an immediate threat to life or property. Reports submitted to Ethics Line may not receive an immediate response. If you require emergency assistance, please contact your local emergency services or facilities point of contact; or
- A Serious Adverse Event arising from a clinical trial which should be reported in accordance with the relevant SAE reporting procedure instructions.

However, if you are unsure whether Ethics Line is the appropriate channel to report a concern, we will always encourage you to do make a report rather than not doing so. We would rather you report a concern that turns out to be harmless than risk a harmful issue not being reported due to uncertainty about whether to Speak Up.

In a limited number of countries local laws may only permit reports of a financial nature through the helpline. When you submit the report, you will be informed if this is the case for the country where you are located. In these countries, you may still raise any concerns with your People Leader, HR or legal colleagues.

If I see a violation, should I just report it to my manager, security, or human resources and let them deal with it?

Should you observe any suspected wrongdoing we encourage you to Speak Up and report it.

ICON encourages you to Speak Up via the channel you are most comfortable. In the first instance, you should raise any concerns or queries with your People Leader. Your People Leader may be able to agree to a way of resolving your concern or query quickly and effectively. In some cases your People Leader may refer the matter to the appropriate department to assist or advise in relation to the concern.

If you do not feel comfortable Speaking Up to your People Leader; or if it is not practical; or you have reported to your People Leader, but you feel the issue has not been adequately addressed, you may choose to report it through an alternative appropriate reporting avenue, including:

- The Ethics and Compliance Team via [Legal Portal \(https://iconlegal.onit.com\)](https://iconlegal.onit.com) - e.g. for concerns relating to our ethical codes;
- HR – e.g. for a grievance or employment issue of a personal nature;
- Quality & Compliance – e.g. for potential Quality Issue or GxP Potential Serious Breach; and
- The Data Privacy Office – e.g. for personal information data breach concerns.

Alternatively, you may report a concern or ask a question via Ethics Line.



We hope that everyone who uses this process will feel able to voice appropriate questions or concerns openly. However, if you want to raise your concern anonymously, you may do so where allowed by local law.

Whilst you may have the option of remaining anonymous, we do encourage you to provide contact details as this will allow us to consider and investigate your concern or query more effectively and efficiently. All the information relating to your concern or query will be handled confidentially. Any details of your report will only be shared where necessary to progress the investigation on a need-to-know basis.

Why should I report what I know? What's in it for me?

We all have the right to work in a positive environment. With that right comes the responsibility of acting in an ethical manner and letting the appropriate people know if someone is not acting appropriately. By working together, we can maintain a healthy and productive environment. Corporate misconduct can threaten the livelihood of an entire company.

I am aware of some individuals involved with unethical conduct, but it doesn't affect me. Why should I bother reporting it?

ICON is committed to our core values of Integrity Collaboration, Agility and Inclusion in everything we do. We are committed to maintaining these values and carrying out the important work that we do honestly and ethically. All unethical conduct, at any level, ultimately hurts the company and all employees and potentially our business partners. One only has to consider what happened in recent corporate scandals to see the disastrous effects a seemingly harmless lapse in ethics can result in. If you know of, or suspect, any incidents of misconduct or ethical violations, consider it your duty to yourself and your coworkers to Speak Up and report it. Speaking Up and reporting suspected unethical conduct ensures that if things go wrong we can properly address and prevent such situations recurring.

I am not sure if what I have observed or heard is a violation of company policy or involves unethical conduct, but it just does not look right to me. What should I do?

Where other channels of communication with a direct manager, other management or through specific HR process are not available or appropriate, file a report. See the examples given above regarding the types of behavior that should be reported via Ethics Line. Ethics Line can help you prepare and file your report so it can be properly understood. We would rather you report a situation that turns out to be harmless than let possibly unethical behavior go unchecked because you were unsure.

Does management really want me to report?

Yes, we certainly do. In fact, we need you to report. We want to know what going on in our business - both good and bad. You may have initial knowledge of an activity that may be a cause for concern. Your reporting can minimize the potential negative impact on the company and our people. Your input may also help identify issues that can improve corporate culture and performance.



Both queries and reports of potential violations are taken seriously, and ICON is committed to appropriately investigating all queries and concerns raised via any Speak Up channel.

What happens once I make a report?

Once you have submitted your Ethics Line report, you will be issued a unique report key and asked to set a password. This will enable you to check for updates on your report, ask questions and provide further relevant information.

A summary of your report will be sent to the Ethics and Compliance Team, who will acknowledge receipt of your report within seven (7) days. Your report will then be allocated to an independent and impartial member of the team to review the issues raised and, if the issues raised require investigation, investigate thoroughly and expeditiously. You may be contacted for further information or clarifications; this can be done via Ethics Line channel to ensure your anonymity should you require.

Every effort will be made to ensure that information is kept confidential and communicated on a need-to-know basis only. In some instances, however, because of the demands of conducting a thorough investigation or because of certain legal requirements certain confidential information will be shared. Further, the nature of a report may require ICON to report the certain issues to regulatory bodies and/or law enforcement.

We will keep you informed of the progress of any investigation and notify you of the outcome and actions. Sometimes the need for confidentiality or other issues may prevent us giving you specific details of the initial assessment, investigation or any action taken as a result. You should treat any information about the initial assessment or investigation as confidential.

Where do these reports go? Who can access them?

Ethics Line uses NAVEX's EthicsPoint case management application, which is hosted on NAVEX's secure servers and is not part of ICON's website or Intranet. An electronic summary of the report is sent to ICON's Ethics and Compliance Team for review. Your report will then be allocated to an independent and impartial member of the Ethics and Compliance Team to review the issues raised and, if the issues raised require investigation, investigate thoroughly and expeditiously.

In all instances, we will make every effort to ensure that information is kept confidential and communicated on a need-to-know basis only in order to conduct an effective and thorough investigation.

What if I remember something important about the incident after I file the report?



When you file a report, you receive a unique report key and are asked to select a password. With the report key and your password, you can return to the Ethics Line system again, either online or by phone, and access the original report. At that point, you can add more details or request to rectify or cancel the report in case the data is inaccurate, incomplete, or erroneous.

What if you have questions for me concerning my report?

Ethics Line enables ICON representatives to post questions for you, even if you report anonymously. Providing the opportunity for such anonymous dialogue means situations may not only be identified but can also be resolved, no matter how complex. If you do not wish to remain anonymous, then you may be invited by the Ethics and Compliance Team member(s) to discuss your concerns further.

Are these follow-ups on reports as secure as the first one?

All Ethics Line correspondences are held in the same strict confidence as the initial report, continuing under the umbrella of anonymity, if you so choose.

Isn't this system just an example of someone watching over me?

No. ICON's Speak Up culture and the Ethics Line system concentrate on being a positive aspect of our overall philosophy, and allows us to ensure a safe, secure, and ethical workplace. You are encouraged to seek guidance on ethical dilemmas, provide positive suggestions, or communicate a concern. Effective communication is critical in today's workplace and Ethics Line is a great tool to enhance that communication.

We have carefully chosen the best reporting tool to meet our compliance obligations while maintaining a positive reporting environment.

What if my boss or other managers are involved in a violation? Won't they get the report and start a cover-up?

The Ethics Line system and report distribution protocols are designed so that implicated parties are not notified about or granted access to submitted reports in which they have been named. However, in certain jurisdictions, ICON may be obliged at some point to notify an implicated party of a complaint / investigation in relation to them. Impacted parties will only be notified where it is appropriate and necessary.

Once you have raised a concern via Ethics Line, the Ethics and Compliance Team will carry out an initial assessment to determine the scope of any investigation. However, if the report is made against anyone within the review team, the system is designed so that they do not receive notice of the communication. Therefore, no part of the initial assessment or any resulting investigation will be carried out or assigned to an implicated party in your report.



Reporting Security & Confidentiality

Should I identify myself?

We do encourage you to do so but there is the option to remain anonymous (unless not permitted by law in your country). Many investigations can be completed more quickly and effectively when you provide your identity as it allows us to follow up directly with you.

If you choose to identify yourself in reporting your concern, every reasonable effort will be made to hold your name in confidence during the investigation. In a limited number of countries and circumstances, we may be required by law to disclose your information during an investigation.

May I report my concern anonymously?

Other than where prohibited by law, you may report your concern anonymously via Ethics Line. When you complete the report submission process, you will be provided with a report key and asked to create a password. Retain these to follow up on the report you submitted.

We encourage you to check back to monitor the progress on your concern and add additional information, if necessary. This will also allow ICON to ask follow-up questions through our system, while protecting your anonymity where applicable.

If you choose to report anonymously, please take care not to report information that may personally identify you, such as your reporting relationship to others within the organization or your physical work location.

It is my understanding that any report I send from a company computer generates a server log that shows every website my PC connects with; won't this log identify me as a report originator?

The system that operates the Ethics Line, EthicsPoint, does not generate or maintain any internal connection logs with IP addresses; no information linking your PC to EthicsPoint is available. In fact, EthicsPoint is contractually committed not to pursue a reporter's identity.

If you feel uncomfortable making a report on your work PC, you have the option of using a PC outside our work environment (such as one located at an Internet café, the library, at a friend's house, etc.) or via the phone hotline.

Can I file a report from home and remain anonymous?



Yes. No matter where or how you report via Ethics Line if you will have the option to remain anonymous. An Internet portal never identifies a visitor by screen name and the EthicsPoint system strips away identifying information, such as an IP address, so that anonymity is maintained. Plus, EthicsPoint is contractually committed not to pursue a reporter's identity.

In a limited number of countries local laws do not permit anonymous reporting. When you submit the report, you will be informed if this is the case for the country where you are located.

I am concerned the information I provide via Ethics Line will ultimately reveal my identity. How can you assure me that will not happen?

The EthicsPoint system is designed to protect your anonymity. In fact, we are contractually committed to not pursue a reporter's identity. Should you decide to maintain anonymity for those countries which allow this option, to further ensure this, you - as a reporting party - need to be careful not to reveal any identifying details as part of your report. For example, "from my cube next to Jan Smith ..." or "in my 33 years ..."

Additionally, NAVEX does not trace phone calls or use functionality such as Caller ID. NAVEX does not generate or maintain Internet connection logs containing Internet Protocol (IP) addresses; no information linking you or your computer to NAVEX would be available if you choose to make a report. Reports from a computer would come through a secure Internet portal that does not trace or pass along any other information, such as user screen names or the like.

Is the Ethics Line phone hotline confidential and anonymous too?

Yes. You will be asked to provide the same information you would provide in an Internet-based report; the interviewer will type your responses directly into EthicsPoint's secured environment. Hotline-based reports have the same security and confidentiality measures applied to them during delivery as Internet-based reports.

What if I want to be identified with my report?

There is a section in the report where you may identify yourself. We encourage you to identify yourself where you feel comfortable as this will allow us to investigate your report more quickly and effectively.

I am concerned that I will suffer retaliation or be negatively impacted because of Speaking Up against my colleagues.

ICON does not tolerate retaliation against those who Speak Up in good faith in relation to potential wrongdoing, no matter what channel you choose to Speak Up via. We seek to provide a safe, healthy and productive workplace for our employees and our business partners who assist us in our business operations.



Retaliation can take many forms, for example dismissal, threats, intimidation, exclusion, humiliation. Specific examples could include disciplinary action, suspension, demotion, withholding of promotion or training, reduced compensation, negative performance assessment or change in role, duties, location or working conditions.

Retaliation can also be indirect if aimed at the colleagues, family, or friends of those who spoke up.

We consider any act or threat of retaliation against those who Speak Up to be serious misconduct. If you suspect that you or someone you know has experienced retaliation you should Speak Up and report it. Any report of retaliation will be thoroughly investigated.

Do I have certain data privacy rights?

Yes. Please refer to the ICON's Privacy Policy, for more details. If you submit a report or become the subject of a report, your personal information will be maintained in the EthicsPoint system only until it is no longer required for the investigation. We will take care to ensure that your personal data is handled with the utmost confidentiality and security. Access to your information will not be provided to any unauthorised individuals. Additionally, if there is no significant risk of jeopardising the investigation, you will have the right to request access to the data as well as request rectification and erasure of the data if it is inaccurate, incomplete, or erroneous. You may communicate with ICON investigators by using your Report Key and password to Follow up track your report.