

Whistleblower Policy

POLICY DOCUMENT - FRA-REGULATED - EFFECTIVE 1 JANUARY 2026

Purpose

This Policy enables the confidential reporting of suspected misconduct so that concerns can be raised in good faith without fear of retaliation.

1. Scope

This Policy applies to all employees, contractors, and stakeholders of Acumen Holding and its subsidiaries.

2. Reportable Matters

Fraud, breach of law or regulation, financial impropriety, undisclosed conflicts of interest, harassment, or conduct that endangers people or the firm.

3. How to Report

Concerns may be raised with the Compliance Officer or through the firm's confidential reporting channel. Reports should include as much detail as possible.

4. Confidentiality

The identity of a whistleblower will be protected to the fullest extent permitted by law, and information will be shared strictly on a need-to-know basis.

5. Non-Retaliation

Retaliation against any person who reports a concern in good faith is strictly prohibited and is itself a serious breach of this Policy.

6. Investigation

Reports are investigated promptly, impartially, and proportionately. Material findings are escalated directly to the Board.

7. Anonymous Reports

Anonymous reports are accepted and assessed on their merits, subject to the information provided being sufficient to investigate.