

Reporting Procedure for Accounting and Auditing Concerns

Approved by the Board of Directors on December 11, 2025

Any employee of the Company may submit a good faith complaint, concern or question regarding accounting, internal accounting controls or auditing matters to the management of the Company without fear of retaliation. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. The Company's Audit Committee will oversee the treatment of employee concerns in this area.

In order to facilitate the reporting of employee complaints, the Company's Audit Committee has established the following procedures for (1) the receipt, treatment and retention of complaints, concerns or questions ("Concerns") regarding accounting, internal accounting controls or auditing matters ("Accounting Matters"), and (2) the confidential and anonymous submissions by employees of Concerns regarding Accounting Matters.

Scope of Matters Covered by These Procedures

These procedures relate to employee Concerns involving any questionable Accounting Matter, 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 noncompliance with the Company's internal accounting controls;
- Misrepresentation or false statements 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.

Reporting of Concerns:

Employees may report Concerns relating to Accounting Matters through a number of channels. These include:

- Directly to the Audit Committee Chair by sending an e-mail to the following:
E-Mail: wuauditcommitteechair@westernunion.com
- Directly to the Chief Internal Auditor of the Company by mail or e-mail as follows:

E-Mail: chiefinternalauditor@westernunion.com

Mail: Chief Internal Auditor
The Western Union Company
7001 East Belleview Avenue
Denver, CO 80237

- To the Audit Committee Chair, the Chief Internal Auditor, or generally through the Company's Business Integrity Hotline as follows:
<https://westernunion.ethicspoint.com>
(Toll-free calling instructions at <https://westernunion.ethicspoint.com>)

Employees may submit Concerns regarding Accounting Matters anonymously, that is, without their having to reveal their name or identity.

Receipt and Treatment of Concerns

Regardless of how they are reported, all Concerns involving Accounting Matters will be brought to the attention of the Chief Internal Auditor. The Chief Internal Auditor will review the Concern with the help of any persons they deem appropriate, including the Chief Legal Officer internal or outside counsel, and the Chief Ethics Officer. This review will include determining whether the Concern in fact pertains to an Accounting Matter.

All Concerns relating to Accounting Matters will be handled as follows:

- When possible, acknowledgement of the receipt of the Concern will be sent to the employee who reported it. Depending on how the Concern was reported (e.g., anonymously), this may not be possible in all cases.
- Concerns will be reviewed under Audit Committee direction and oversight by the Chief Internal Auditor, in consultation with the Chief Legal Officer and such other persons as the Audit Committee and/or Chief Internal Auditor determine to be appropriate.
- Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review and reach an informed decision as to the validity of the Concern.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
- The Company will not discharge, demote, suspend, threaten, harass, or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to the good faith reporting of Concerns regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.



Reporting and Retention of Concerns and Investigations

The Chief Legal Officer, with the assistance of the Chief Ethics Officer, will maintain a log of all Concerns regarding Accounting Matters, tracking their receipt, investigation and resolution, and shall prepare a periodic summary report thereof for the Audit Committee. Copies of Concerns and such log will be maintained in accordance with Western Union's Records Retention Schedule.

Report of Concerns by Non-Employees

Parties which are not employees of the Company may submit Concerns regarding Accounting Matters by submitting them to the Chief Internal Auditor of the Company in the manner described in this policy.