Audit Committee Whistleblower Procedures

Policy

Consistent with Aon plc’s (the “Company”) Code of Business Conduct, the Audit Committee is committed to assuring that our business is conducted with honesty and integrity. The primary objectives of these Audit Committee Whistleblower Procedures are to: (1) encourage any employee of the Company to report suspected wrongdoing as soon as possible to management of the Company with the knowledge that their concerns will be taken seriously, investigated promptly, thoroughly, and treated confidentially; (2) provide any employee of the Company with guidance as to how to raise those concerns and (3) reassure any employee of the Company that they should be able to raise genuine concerns in good faith without fear of reprisals.

Procedure for Receiving Complaints

Any employee of the Company or its affiliates may submit a concern or complaint regarding matters covered by these Audit Committee Whistleblower Procedures as outlined below under “Scope” to the management of the Company without fear of dismissal or retaliation. Employees may submit concerns or complaints on a confidential or anonymous basis through the Company's Ethics Helpline via phone or online, or via regular mail using the information set forth below. Concerns and complaints received through these means shall be forwarded to the Company’s Chief Audit Executive.

- Telephone – 1-877-384-4276
- Online – Aon Ethics Helpline
- Regular Mail: Aon plc, Attn: Chief Audit Executive, 200 East Randolph, Chicago, IL 60601

The General Counsel shall also notify the Chief Audit Executive of any report submitted to him or her by an attorney for the Company pursuant to the rules of the Securities and Exchange Commission (the “SEC”) governing attorney conduct that includes evidence of a material violation of state or federal securities laws, a material breach of fiduciary duty, or similar material violation of any federal or state law (“Attorney Reports”).

Scope of Matters Covered by these Procedures

These Procedures relate to employee concerns or complaints regarding questionable accounting or auditing matters, including, without limitation, the following:

(i) fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;

(ii) fraud or deliberate error in the recording and maintaining of financial records of the Company;

(iii) deficiencies in or noncompliance with the Company’s internal accounting controls;

(iv) 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;
(v) deviation from full and fair reporting of the Company’s financial condition;
(vi) mail fraud, wire fraud, bank fraud, securities fraud, fraud against shareholders, or fraudulent statements to the SEC or the investing public;
(vii) violation of any SEC rule or regulation or violation of any federal law relating to the Company’s financial accounting, maintenance of financial books and records, internal accounting controls, and financial statement reviews or audits; and
(viii) Attorney Reports.

Procedure for Handling Complaints

1. Receipt of a Complaint
   Upon receipt of a complaint, the Chief Audit Executive will forward a copy of the complaint to the General Counsel and, when possible, acknowledge receipt of the complaint to the sender. Considering that complaints may be anonymous, it is understood that such acknowledgement may not be possible. The Chief Audit Executive and the General Counsel will verify that the complaint actually pertains to a matter covered by these Procedures and develop a recommended strategy for the investigation of the complaint.

2. Audit Committee Oversight
   The Chief Audit Executive will promptly report all complaints relating to material matters covered by these Procedures and the recommended strategy for investigating the complaint to the Chairperson of the Audit Committee (“Chairperson”). The Chairperson shall provide direction and oversight to the Chief Audit Executive, General Counsel or such other person as the Chairperson deems appropriate to conduct the investigation.

3. Confidentiality
   Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct adequate review.

4. Corrective Action
   Prompt and appropriate corrective action will be taken as warranted in the judgment of the Audit Committee.

5. Procedure Prohibiting Retaliation
   In compliance with Section 922 of the Dodd-Frank Wall Street Reform and Consumer Protection Act and Section 806 of the Sarbanes-Oxley Act of 2002, the Company will not discipline, discharge, demote, suspend, threaten, harass, discriminate against or in any manner retaliate against any employee in the terms and conditions of his/her employment based upon any lawful actions of any such employee with respect to good faith reporting of a matter covered by these Procedures.

Reporting and Retention of Complaints and Investigations

The Chief Audit Executive will maintain records of all complaints covered by these Procedures, tracking their receipt, investigation and resolution and shall prepare a periodic report to the Audit
Committee until the matter has been resolved to the satisfaction of the Audit Committee. Copies of all complaints and investigation records will be maintained in accordance with the Company’s document retention policy.

Effective April 1, 2020.