



## Whistleblowing (Public Interest Disclosure) Policy

### Scope of Policy

The Company is committed to the highest standards of openness, probity and accountability.

Usually, any concerns you have about your work can be easily resolved through informal discussion with management. However, when these concerns are of a serious nature such as unlawful conduct or danger to the public or the environment, it can be difficult to know what to do.

The Company appreciates that you may be worried about raising such issues and wishes to encourage all employees to raise genuine concerns so that they can be addressed, or so that you can be reassured that they are already being addressed.

An important aspect of accountability and transparency is a mechanism to enable you to voice concerns in a responsible and effective manner.

If you discover information which you believe shows serious malpractice or wrongdoing within the Company, this information should be disclosed internally without fear of reprisal.

The Public Interest Disclosure Act 1998, which came into effect in 1999, gives legal protection to employees against being dismissed or penalised by their employers as a result of raising certain serious concerns, commonly referred to as 'whistleblowing'.

It should be emphasised that this Policy is intended to assist individuals who believe they have discovered malpractice or impropriety. It is not designed to question financial or business decisions taken by the Company nor should it be used to reconsider any matters, which have already been addressed under harassment, complaint, disciplinary or other procedures.

### Qualifying Disclosures

This Policy is designed to enable you to raise concerns internally at a senior level and to disclose information which you believe shows malpractice or impropriety.

There are 9 specific categories of concern covered by this legislation (known as 'qualifying disclosures'). They have a wide scope and are

- Financial malpractice or impropriety or fraud
- Criminal activity
- Failure to comply with a legal obligation or Statutes
- Improper conduct or unethical behaviour
- Dangers to Health & Safety
- Miscarriages of justice
- Damage or likely damage to the environment
- Sexual Harassment
- Attempts to conceal any of these

Please be particularly vigilant when it comes to Fraud. There are a range of frauds prescribed by the law (both common law and statute) these include:-

- Cheating the public revenue.
- Fraud (when an individual achieves a practical result through intentional false pretences or dishonest misrepresentation).
- Any involvement in blackmail or extortion.
- Uttering (Tendering a forged document as genuine intending to deceive another party).
- Embezzlement (the mis- appropriation of property or mis use of assets or resources without the consent of the owner).
- False accounting including false overtime claims and expenses.
- False statements misrepresenting the true position of the business.



- Fraudulent trading including collusion between bidders in a tender competition to favour a particular bidder.
- Fraud under the Fraud Act 2006.
- Participating in fraudulent business carried out by a sole trader including accepting or offering a bribe or inducement and external fraudulent activities against an organisation.
- Obtaining services dishonestly.

In each case these are criminal activities making the person committing the offence liable to a fine and or imprisonment. Fraud damages and threatens the business. Where fraud is committed and results in economic benefit to the business, the Company is potentially liable for an unlimited fine even in circumstances where management had no knowledge of the fraudulent activity.

If you have any suspicions regarding possible fraudulent activity, please report it.

## **Safeguards**

### **Protection**

This Policy is designed to offer protection to those employees of the Company who disclose such concerns provided the disclosure is made:

- in good faith
- to an appropriate person (as set out below) and
- in the reasonable belief of the individual making the disclosure, that it tends to show malpractice or impropriety

It is important to note that no protection from internal disciplinary procedures is offered to those who choose not to use the procedure and instead make their concerns known outside the Company. In an extreme case, malicious or wild allegations could give rise to legal action by the Company or persons complained about.

### **Confidentiality**

The Company will treat all such disclosures in a confidential and sensitive manner. The identity of the individual making the allegation may be kept confidential so long as it does not hinder or frustrate any investigation. However, the investigation process may reveal the source of the information, and you may need to provide a statement as part of the evidence required.

### **Anonymous Allegations**

This Policy encourages individuals to put their name to any disclosures they make. Concerns expressed anonymously are much less credible, but they may be considered at the discretion of the Company.

In exercising this discretion, the factors to be taken into account will include:

- the seriousness of the issues raised
- the credibility of the concern
- the likelihood of confirming the allegation from attributable sources

### **Untrue Allegations**

If you make an allegation in good faith which is not confirmed by subsequent investigation, no action will be taken against you. In making a disclosure you should exercise due care to ensure the accuracy of the information. If, however, you make malicious or vexatious allegations, and particularly if you persist with them, disciplinary action may be taken against you.

**J SCOTT BROWN**  
**MANAGING DIRECTOR**

**Date: June 2026**