



Aurrigo PLC

Whistleblowing Policy

Introduction

1. It is important to the Aurrigo PLC ("the Company") that issues such as any fraud, misconduct or wrongdoing by workers or otherwise connected to the Company's business are reported and properly dealt with. The organisation therefore encourages all individuals to raise any legitimate concerns that they may have about the conduct of others in the business or the way in which the business is run and this should be done in the knowledge that their concerns will be taken seriously, investigated appropriately and confidentiality.
2. This policy sets out the way in which individuals may raise any concerns that they have and how those concerns will be dealt with. It endeavours to provide reassurance to any individual that they should be able to raise any legitimate concerns in good faith without fear or retaliation or reprisal.

Scope and Applicability

3. This policy applies to all employees (including applicants and former employees), workers and officers of the organisation (collectively **workers**). Other individuals performing functions in relation to the organisation, such as supplier staff, agency workers, apprentices, consultants and contractors, are encouraged to use it.
4. This policy does not form part of any worker's contract of employment/contract of service and the organisation may amend it at any time.
5. This policy is also subject to local law, regulation and practices that may be in place from time to time.

Background

6. This policy aims to provide protection for workers who raise legitimate concerns about alleged wrongdoing. It also protects those persons who assist workers in the reporting process. Workers have specific protections under local laws if they raise certain types of concern.
7. In the UK these are called **qualifying disclosures**. The Company asks workers to raise concerns (or speak up) however if they have a concern or information about behaviour, conduct or a practice which they think tends to show wrongdoing or malpractice.
8. A qualifying disclosure is one made in the public interest by a worker who has a reasonable belief that:
 - a. a criminal offence;
 - b. a miscarriage of justice;
 - c. an act creating risk to health and safety;
 - d. an act causing damage to the environment;
 - e. a breach of any other legal obligation; or
 - f. concealment of any of the above;

is being, has been, or is likely to be, committed. It is not necessary for the worker to have proof that such an act is being, has been, or is likely to be, committed – a reasonable belief is sufficient. The worker has no responsibility for investigating the matter – it is the Company's responsibility to ensure that an investigation takes place.



9. A worker who makes such a protected disclosure has the right not to be dismissed, subjected to any other detriment, or victimised, because they have made a disclosure.
10. The Company encourages workers to raise their concerns under this procedure in the first instance. If a worker is not sure whether or not to raise a concern, they should discuss the issue with their line manager or the HR department. If this is not possible then they should discuss their concern with a Director who will determine the most appropriate course of action.

Principles

- Everyone should be aware of the importance of preventing and eliminating wrongdoing at work. Workers should be watchful for illegal or unethical conduct and report anything of that nature that they become aware of.
 - Any matter reported under this procedure will be investigated appropriately, promptly and confidentially, and the outcome of the investigation reported back to the worker who raised the issue as appropriate.
 - Matters reported will be treated confidentially to the extent permitted law. The Company will take all reasonable steps to protect the identity of a worker and not to reveal it without their consent. Workers are also encouraged to identify themselves whenever possible when making any report and this will greatly assist any investigation and feedback. Reports can be made anonymously however and will be given appropriate consideration.
 - No worker will be victimised, retaliated against or subjected to a detriment for reporting a matter under this procedure. This means that the continued employment and opportunities for future promotion or training of the worker will not be prejudiced because they have raised a legitimate concern.
 - Victimisation of a worker for reporting a concern or anyone who assists that worker to report their concern under this policy or hindering/attempting to hinder a report will be a disciplinary offence.
 - If misconduct is discovered as a result of any investigation under this procedure the Company's disciplinary procedure will be used, in addition to any appropriate external measures.
 - Maliciously making a false allegation is a disciplinary offence.
 - An instruction to cover up wrongdoing is itself a disciplinary offence. If told not to raise or pursue any concern, even by a person in authority such as a manager, workers should not agree to remain silent. They should report the matter to their line manager or the HR department. If this is not possible then matters should be raised with a Director.
11. This policy and procedure is for reporting qualifying disclosures only and is not intended for use with personal grievances (e.g. bullying, harassment, discrimination) or a breach of a worker's own contract of employment or service agreement (unless the particular circumstances are in the public interest which would make it a qualifying disclosure). If a worker has a personal grievance or is concerned that their own contract has been, or is likely to be, broken, they should speak with their line manager or the HR department and raise a formal grievance under the organisation's grievance policy.

Procedure

- **Stage 1:** In the first instance, and unless the worker reasonably believes their line manager to be involved in the wrongdoing, or if for any other reason the worker does not wish to approach their line manager, any concerns under this policy should be raised with the worker's line manager. If they believe the line manager to be involved, or for any reason



does not wish to approach the line manager, then the worker should proceed straight to stage 4. The reporting of a concern will be acknowledged (usually within 7 days).

- **Stage 2** - Any concerns raised will be received in the strictest confidence and confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review or investigation. The line manager (or Head of Legal (as the case may be)) will determine if the concern is covered by this policy and proceed either to stage 3 or recommend that the worker raises their concern with the HR department, e.g. if the matters pertains more to a personal grievance or breach of contract as opposed to a qualifying disclosure protected by law.
- **Stage 3** - The line manager will arrange an investigation into the matter (either by investigating the matter personally or immediately passing the issue to someone in a more senior or in another appropriate position). The investigation may be carried out by an external third party. The investigation may involve the worker and other individuals involved giving a written statement. Any investigation will be carried out in accordance with the principles set out above. The worker's statement will be taken into account, and they will be asked to comment on any additional evidence obtained. The line manager (or the person who carried out the investigation) will then normally report to the board of directors, which will take any necessary action, including reporting the matter to any appropriate government department or regulatory agency.

If disciplinary action is required to be considered, the line manager (or the person who carried out the investigation) will report the matter to the HR department who will consider any steps required under the disciplinary procedure. On conclusion of any investigation, the worker will (where appropriate) be told the outcome of the investigation and what the board has done, or proposes to do, about it. If no action is to be taken, the reason for this will (where appropriate) be explained. This will be done in a timely manner and normally within 3 months of a report being made.

- **Stage 4** - If the worker is concerned that their line manager is involved in the wrongdoing, has failed to make a proper investigation or has failed to report the outcome of the investigations to the board of directors, they should inform a Director who will arrange for another manager to review the investigation carried out, make any necessary enquiries and make their own report to the board as in stage 3 above. If for any other reason the worker does not wish to approach their line manager they should also in the first instance contact a Director. Any approach to a Director will be treated with the strictest confidence and the worker's identity will not be disclosed without their prior consent.
- **Stage 5** - If on conclusion of stages 1 to 4 the worker reasonably believes that the appropriate action has not been taken, or that they cannot raise their concerns internally (whilst reasonably believing the information and concerns are substantially true) they should report the matter to the proper authority. UK (and local) legislation sets out a number of bodies to which qualifying disclosures may be made. These include:
 - HM Revenue & Customs;
 - the Financial Conduct Authority;
 - the Competition and Markets Authority;
 - the Health and Safety Executive;
 - the Environment Agency;
 - the Independent Office for Police Conduct; and
 - the Serious Fraud Office.



A full list of prescribed people and bodies can be found on the Government Website which can currently be found at <https://www.gov.uk/government/publications/blowing-the-whistle-list-of-prescribed-people-and-bodies--2>.

Retention of Concerns and Investigations

12. The Company's legal team and advisers will be made aware of any legitimate concerns raised by the line manager or investigating officer and will track their receipt, investigation and resolution.

Data protection

13. When an individual makes a disclosure, the Company will process any personal data collected in accordance with its data protection policy. Data collected from the point at which the individual makes the report is held securely and accessed by, and disclosed to, individuals only for the purposes of dealing with the disclosure.

Seeking advice

14. The Company strongly encourages any worker to seek appropriate advice – internally or externally - before reporting a concern and especially if doing so externally. Competent authorities in each local jurisdiction should have publishable and accessible advice available. In the UK, Protect (formerly known as Public Concern at Work) is a leading independent charity whose main objectives are to promote compliance with the law and good practice in the public, private and voluntary sectors. They are a source of further information and advice and operate a free confidential advice helpline on 020 3117 2520. Their website is available at: <https://protect-advice.org.uk/>.