



Whistleblowing Policy

Version: 2.1
Published: 31 January 2025
Owner: Group General Counsel and Company Secretary
Next Review Date: January 2026

NWF Group plc – Whistleblowing Policy

1. ABOUT THIS POLICY

- 1.1. We are committed to conducting its business with honesty and integrity, and it expects all employees to maintain high standards. However, all organisations face the risk of things going wrong from time to time, or of unknowingly harbouring illegal or unethical conduct. A culture of openness and accountability is essential to prevent such situations occurring and to address them when they do occur.
- 1.2. The purpose of this policy is:
 - a) To encourage employees to report suspected wrongdoing as soon as possible, in the knowledge that their concerns will be taken seriously and investigated as appropriate, and that their confidentiality will be respected;
 - b) To provide employees with guidance as to how to raise those concerns; and
 - c) To reassure employees that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.
- 1.3. This policy does not form part of any employee's contract of employment or other contract to provide services. We may amend it at any time.

2. WHO DOES THIS POLICY APPLY TO?

- 2.1. This policy applies to all employees, officers, consultants, self-employed contractors, casual workers, agency workers and interns across the whole Group.

3. WHO IS RESPONSIBLE FOR THIS POLICY?

- 3.1. The Audit Committee has overall responsibility for the effective operation of this policy, and for reviewing the effectiveness of actions taken in response to concerns raised under this policy.
- 3.2. The Group General Counsel and Company Secretary has day-to-day operational responsibility for this policy. You should refer any questions about this policy to them in the first instance. The Group General Counsel and Company Secretary must ensure that regular and appropriate training is provided to all managers and other staff who may deal with concerns or investigations under this policy.
- 3.3. This policy is reviewed at least annually by the Group General Counsel and Company Secretary and Audit Committee.
- 3.4. All colleagues are responsible for the success of this policy and should ensure that they use it to disclose any suspected danger or wrongdoing. Colleagues are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the General Counsel and Company Secretary who will involve the Audit Committee where appropriate.

4. WHAT IS WHISTLEBLOWING?

- 4.1. Whistleblowing is the disclosure of information which relates to suspected wrongdoing or dangers at work. This may include:
- a) Criminal activity;
 - b) Failure to comply with any legal or professional obligation or regulatory requirement;
 - c) Miscarriages of justice;
 - d) Danger to health and safety;
 - e) Damage to the environment;
 - f) Bribery under our Anti-Bribery and Corruption Policy;
 - g) Facilitating tax evasion;
 - h) Financial fraud or mismanagement;
 - i) Breach of our internal policies and procedures;
 - j) Conduct likely to damage our reputation or financial wellbeing;
 - k) Unauthorised disclosure of confidential information;
 - l) Negligence; and
 - m) Deliberate concealment of any of the above matters.
- 4.2. A whistle-blower is a person who raises a genuine concern relating to any of the above. If you have any genuine concerns related to suspected wrongdoing or danger affecting any of our activities (a “**whistleblowing concern**”) you should report it under this policy.
- 4.3. This policy should not be used for complaints relating to your own personal circumstances, such as the way you have been treated at work. In those cases, you should use the Grievance Policy or Discrimination, Harassment and Bullying Policy as appropriate. If you witness mistreatment of a colleague and you wish to report this anonymously, you can raise your concerns through the Whistleblowing service.
- 4.4. If a complaint relates to your own personal circumstances but you also have wider concerns regarding one of the areas set out at Paragraph 4.1 (for example, a breach of our internal policies), you should discuss with the General Counsel and Company Secretary which route is the most appropriate.
- 4.5. If you are uncertain whether something is within the scope of this policy you should seek advice from the Group General Counsel and Company Secretary on 07872 444 776 or by email tom.harland@nwf.co.uk

5. RAISING A WHISTLEBLOWING CONCERN

- 5.1. You should contact one of the following:
- a) The Group General Counsel and Company Secretary;
 - b) The Chair of the Audit Committee; or
 - c) Our confidential external whistleblowing service.

Contact details are set out at the end of this Policy.

- 5.2. We will arrange a meeting with you as soon as possible to discuss your concern. You may bring a colleague or union representative to any meetings under this policy. Your companion must respect the confidentiality of your disclosure and any subsequent investigation.
- 5.3. We will make a written summary of your concern and provide you with a copy after the meeting. We will also aim to give you an indication of how we propose to deal with the matter.

6. CONFIDENTIALITY

- 6.1. We hope that colleagues will feel able to voice whistleblowing concerns openly under this policy. However, if you want to raise your concern confidentially, we will make every effort to keep your identity secret. If it is necessary for anyone investigating your concern to know your identity, we will discuss this with you.
- 6.2. We do not encourage staff to make disclosures anonymously, although we will make every effort to investigate anonymous disclosures. You should be aware that proper investigation may be more difficult or impossible if we cannot obtain further information from you. It is also more difficult to establish whether any allegations are credible. Whistleblowers who are concerned about possible reprisals if their identity is revealed should come forward to the Group General Counsel and Company Secretary and appropriate measures can then be taken to preserve confidentiality. If you are in any doubt, you can seek advice from Protect, the independent whistleblowing charity, who offer a confidential helpline. Their contact details are at the end of this policy.

7. INVESTIGATION AND OUTCOME

- 7.1. Once you have raised a concern, we will carry out an initial assessment to determine the scope of any investigation. We will inform you of the outcome of our assessment. You may be required to provide further information.
- 7.2. In some cases, we may appoint an investigator or team of investigators including colleagues with relevant experience of investigations or specialist knowledge of the subject matter. The investigator(s) may make recommendations for change to enable us to minimise the risk of future wrongdoing.
- 7.3. We will aim to keep you informed of the progress of the investigation and its likely timescale. However, sometimes the need for confidentiality may prevent us giving you specific details of the investigation or any disciplinary action taken as a result. You should treat any information about the investigation as confidential.
- 7.4. If we conclude that a whistle-blower has made false allegations maliciously or with a view to personal gain, the whistle-blower may be subject to disciplinary action.

8. IF YOU ARE NOT SATISFIED

- 8.1. While we cannot always guarantee the outcome you are seeking, we will try to deal with your concern fairly and in an appropriate way. By using this policy, you can help us to achieve this.
- 8.2. If you are not happy with the way in which your concern has been handled, you can raise it with one of the other key contacts above. Alternatively, you may contact the chair of the Audit Committee or our external auditors.

9. EXTERNAL DISCLOSURES

- 9.1. The aim of this policy is to provide a mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In most cases you should not find it necessary to alert anyone externally.
- 9.2. The law recognises that in some circumstances it may be appropriate for you to report your concerns to an external body such as a regulator. It will very rarely if ever be appropriate to alert the media. We strongly encourage you to seek advice before reporting a concern to anyone external. The independent whistleblowing charity, Protect, operates a confidential helpline. They also have a list of prescribed regulators for reporting certain types of concern. Their contact details are at the end of this policy.
- 9.3. Whistleblowing concerns usually relate to the conduct of our staff, but they may sometimes relate to the actions of a third party, such as a customer, supplier or service provider. In some circumstances the law will protect you if you raise the matter with the third party directly. However, we encourage you to report such concerns internally first. You should contact the Group General Counsel and Company Secretary or one of the other individuals set out in Paragraph 5 for further guidance.

10. PROTECTION AND SUPPORT FOR WHISTLE-BLOWERS

- 10.1. It is understandable that whistle-blowers are sometimes worried about possible repercussions. **We aim to encourage openness and will support colleagues who raise genuine concerns under this policy, even if they turn out to be mistaken.**
- 10.2. Whistle-blowers must not suffer any detrimental treatment because of raising a concern. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the Group General Counsel and Company Secretary immediately. If the matter is not remedied, you should raise it formally using the Grievance Policy.
- 10.3. You must not threaten or retaliate against whistleblowers in any way. If you are involved in such conduct, you may be subject to disciplinary action. In some cases, the whistleblower could have a right to sue you personally for compensation in an employment tribunal.

11. CONTACTS

Whistleblowing Helpline (24 hour)	Safecall Limited 0800 915 1571 https://www.safecall.co.uk/file-a-report/
Group General Counsel and Company Secretary	Tom Harland 07842 444 776 tom.harland@nwf.co.uk
Chair of the Audit Committee	Richard Armitage richard.armitage@nwf.co.uk
Protect (Independent whistleblowing charity)	Helpline: 020 9117 2520 https://protect-advice.org.uk

Be Bold Speak up!

Who is Safecall?

Safecall is a completely independent company that operates a confidential reporting service for many global businesses and it is available 24 hours a day and is staffed by highly skilled professional call handlers. Our offices are based in the UK and you can reach us 24/7 365 days of the year via the Freephone number listed below.

How does it work?

There are two main ways you can contact Safecall, by Freephone telephone or send a report via Safecall's website, see below for details. When you contact Safecall by telephone you will be asked by the call handler to explain your concern in as much detail as possible. During this time he or she will take notes and may ask you questions based on the account you give. Once complete, Safecall will send a written report to senior management at NWF Group.

Can I remain anonymous?

Yes. If you do not tell Safecall who you are they will not know your identity. Even if you make a mistake and accidentally tell Safecall your name they will not pass it on. Also, Safecall do not audio record any of the calls to help protect the identity of anonymous callers.

What can be reported?

The service is available to receive reports including:

Health and Safety, Corruption, Bribery, Dishonesty, Fraud, Harassment, Victimization or any other issue that you feel is unacceptable in the workplace.

Who will receive my report?

The report is initially sent to the Senior Management at NWF Group who will then allocate the report to the most appropriate person in the business to address.

How to contact Safecall



0800 915 1571



www.safecall.co.uk/report

