

Disclosures in the Public Interest Policy ("Whistleblowing")

The Public Interest Disclosure Act 1998 protects employees who raise legitimate concerns about specified matters from being dismissed by the Company or from being subjected to detrimental treatment or victimised by either the Company or work colleagues as a result, provided that certain criteria are met. The Act makes provision about the kinds of disclosure which may be protected and the circumstances in which disclosures are protected. These rules are therefore intended to comply with the Act by encouraging employees to make disclosures about fraud, misconduct, bribery or other wrongdoing to the Company, without fear of reprisal, so that problems can be identified, dealt with and resolved quickly.

In line with the Economic Crime and Corporate Transparency Act 2023 (ECCTA), this policy strengthens our reporting and investigation processes to include concerns relating to fraud prevention, corporate transparency, and financial crime.

Specialist Ground Engineering Ltd] policy is to support workers who raise protected disclosures. Employees must not victimise, subject to detrimental treatment or retaliate against an employee who has made a protected disclosure.

Employees are protected provided they reveal information of the right type (known as a “qualifying disclosure”) and they reveal that information to the right person and in the right way (known as making a “protected disclosure”).

Victims and Prisoners Act 2024

From 1 October 2025, under the Victims and Prisoners Act 2024, any confidentiality or non-disclosure clause in contracts, policies, or settlement agreements cannot prevent an employee (or other worker) who is, or reasonably believes themselves to be, a victim of crime from making certain protected disclosures. These include disclosures to:

- the police or other law enforcement agencies, for investigation or prosecution of criminal conduct;
- a qualified legal adviser;
- a regulator or other prescribed body;
- a healthcare professional, counsellor, or victim support service;
- a parent, partner, or child, for the purpose of obtaining personal support.

This protection applies regardless of whether the matter has been reported to the police, whether an investigation is ongoing, or whether charges have been brought. No employee will face disciplinary action or retaliation for making such disclosures in line with the Act.

Qualifying disclosures

Certain kinds of disclosure qualify for protection. These are disclosures of information which you reasonably believe are made in the public interest and tend to show one or more of the following relevant failures is either currently happening, took place in the past, or is likely to happen in the future:

- A criminal offence, including offences such as theft, fraud or acts of bribery.
- The breach of a legal obligation.
- A miscarriage of justice.
- A danger to the health and safety of any individual.
- Damage to the environment.
- Deliberate concealment of information tending to show any of the above five matters.
- Failure to comply with the Building Safety Act and duty to manage building safety risks.

Only disclosures of information that fall within one or more of the above categories qualify for protection.

Only disclosures of information that fall within one or more of these six categories qualify for protection.

Your belief must be reasonable, but it need not be correct. It might be discovered subsequently that you were, in fact, wrong or mistaken in your belief, but you must be able to show that you held the belief and that it was a reasonable belief to hold in the circumstances at the time of disclosure. Note that it is not your responsibility to investigate the matter. That is the Company’s responsibility.

You must also reasonably believe that your disclosure is made in the public interest. It will therefore not include disclosures which can properly be characterised as being of a personal rather than a wider public interest, for example a disclosure about a breach of the terms of your own contract of employment.

Protected disclosures.

For a qualifying disclosure to be a protected disclosure, you need to make it to the right person and in the right way. There are a number of methods by which you can make a protected disclosure, but the Company always encourages all employees to raise any disclosure internally in the first instance.

You are protected if you make a qualifying disclosure to either:

- The Company, or
- Where you reasonably believe that the relevant failure relates solely or mainly to the conduct of a person other than the Company or any other matter for which a person other than the Company has legal responsibility, to that other person.

You are encouraged to raise any qualifying disclosures that you may have by following the disclosure procedure set out below.

If your concern relates to a breach of your own contract of employment, you should use the Company’s grievance procedure instead as these types of disclosure are not made in the public interest and are therefore not covered by this policy.

In addition, disclosures made by a victim of crime (or someone who reasonably believes they are a victim) to the categories set out in the Victims and Prisoners Act 2024 will be protected, even where confidentiality or non-disclosure clauses might otherwise apply. The Company acknowledges that such disclosures are a legal right and cannot be restricted.

The disclosure procedure

This procedure applies to all permanent and temporary employees and workers. In addition, third parties such as agency workers, consultants and contractors and any others who perform functions in relation to the Company should use it.

The Company recognises that, under the Victims and Prisoners Act 2024, employees cannot be prevented from making protected disclosures to law enforcement, legal advisers, regulators, or support services. Nothing in this procedure overrides those rights.

The procedure is as follows:

If you wish to make a qualifying disclosure, you should, in the first instance, report the situation in writing to your line manager, setting out in detail the nature of your disclosure. If you do not wish to contact your line manager, you can instead contact an alternative manager.

Such disclosures should be made promptly so that investigation may proceed, and any action taken expeditiously.

All qualifying disclosures will be treated seriously. The disclosure will be promptly investigated and, as part of the investigatory process, you will be interviewed and asked to provide a written witness statement setting out the nature and details of your qualifying disclosure and the basis for it. Confidentiality will be maintained during the investigatory process to the extent that this is practical and appropriate in the circumstances. However, in order to effectively investigate a disclosure, the Company must be able to determine the scope of the investigation and the individuals who should be informed of or interviewed about the disclosure. The Company reserves the right to arrange for another manager to conduct the investigation other than the manager with whom you raised the matter.

Once the investigation has been completed, you will be informed in writing of the outcome and the Company’s conclusions and decision as soon as possible. The Company is committed to taking appropriate action with respect to all qualifying disclosures which are upheld.

You will not be penalised for raising a qualifying disclosure even if it is not upheld, unless the complaint was both untrue and made with malice.

Once the Company's conclusions have been finalised, any necessary action will be taken. This could include either reporting the matter to an appropriate external government department or regulatory agency and/or taking internal disciplinary action against relevant members of staff. If no action is to be taken, the reasons for this will be explained to you.

Investigations of disclosures relating to fraud or financial crime will be escalated to the Board or Compliance Officer for review under ECCTA provisions.

Reporting to a Third Party

If, on conclusion of the above stages, you reasonably believe that appropriate action has not been taken, you may then report the matter externally to the proper authority in accordance with the provisions of the Act. The Act sets out a number of prescribed external bodies or persons to which qualifying disclosures may be made. However, the Company always encourages all employees to raise their concerns directly in the first instance, rather than externally. This enables issues to be dealt with promptly and speedily.

Signed for on behalf of Specialist Ground Engineering Ltd.

Position.  MD

Date 27/12/2025.