

WHISTLEBLOWING POLICY (UK)

1. Policy Statement

Riello UPS Ltd is committed to conducting its business with honesty, integrity and accountability. We recognise that wrongdoing can occur in any organisation and are committed to ensuring that concerns about malpractice, wrongdoing or unethical behaviour can be raised safely and responsibly.

This policy provides a clear, confidential framework for raising concerns in the public interest, without fear of retaliation or detriment.

This policy does not form part of any employee's contract of employment.

2. Scope – Who Is Covered

This policy applies to all individuals working for or on behalf of Riello UPS Ltd, including:

- employees (permanent, temporary and fixed-term);
- agency workers and contractors;
- consultants and suppliers;
- apprentices and trainees;
- work experience participants;
- job applicants and former employees.

3. What Is Whistleblowing?

Whistleblowing is the disclosure of information which the reporting person reasonably believes shows wrongdoing, malpractice or risks that affect:

- the organisation;
- other individuals; or
- the wider public interest.

This policy is not intended for personal employment complaints, which should be raised under the Company's:

- Grievance Policy & Procedure; or
- Dignity, Respect, Anti-Harassment & Bullying Policy.

4. What Concerns Are Covered?

A qualifying disclosure may include concerns that:

- a criminal offence has occurred, is occurring or is likely to occur;
- a legal or regulatory obligation has not been complied with;
- a miscarriage of justice has occurred or may occur;
- health and safety has been, is being or may be endangered;
- the environment has been, is being or may be damaged;
- Company policies or procedures have been seriously breached;
- financial impropriety, fraud or corruption has occurred;
- any of the above have been deliberately concealed.

Disclosures must be made in good faith and based on a reasonable belief, even if the concern ultimately proves to be unfounded.

5. Legal Framework

This policy operates in accordance with:

- Employment Rights Act 1996
- Public Interest Disclosure Act 1998 (PIDA)

The legislation protects individuals from dismissal or detriment for making a protected disclosure.

6. How to Raise a Concern

6.1 Internal Reporting

Concerns should normally be raised with:

People & Culture

Concerns may be raised:

- in writing (email or letter);
- verbally (telephone or meeting).

The reporting person should clearly state that they are raising a concern under the Whistleblowing Policy.

6.2 Escalation

Where:

- the concern involves People & Culture;
- the reporting person does not feel comfortable using the normal route; or
- the matter is particularly serious,

the concern may be escalated to:

- the Managing Director; or
- the Board.

6.3 External Reporting

Where appropriate, concerns may be raised with prescribed external bodies such as regulators.

Independent advice is available from Protect (formerly Public Concern at Work).

7. Investigation Process

All disclosures will be handled consistently and fairly.

The process will normally include:

1. Acknowledgement of the disclosure;
2. Initial assessment to determine scope and next steps;
3. Investigation, which may include interviews, document review and expert input;
4. Conclusion and recommendations, where appropriate.

Investigations may be conducted by:

- People & Culture;
- senior management; or
- external specialists.

8. Investigation Outcomes and Disclosure of Reports

Riello UPS Ltd will provide appropriate feedback to the reporting person.

However, the Company is not obliged to disclose investigation reports, evidence, witness statements or disciplinary outcomes.

This is to protect:

- confidentiality and privacy;
- the integrity of investigations;
- legal privilege; and
- data protection obligations.

Feedback may therefore be high-level and limited.

9. Confidentiality and Anonymity

Anonymous disclosures will be considered but may limit the Company's ability to investigate or provide feedback.

10. Protection from Retaliation

No individual will be dismissed, disciplined or subjected to any detriment for raising a concern in good faith. Any retaliation, victimisation or attempt to discourage whistleblowing will be treated as a serious disciplinary offence.

11. Malicious or Bad-Faith Disclosures

Disclosures made knowingly false, malicious or for personal gain may result in disciplinary action.

12. Records and Data Protection

Records will be kept securely and confidentially in line with:

- UK GDPR
- Data Protection Act 2018
- Company Data Protection Policy

13. Review

This Policy is authorised by the Managing Director and will be reviewed regularly to ensure it remains suitable, effective, and aligned with business objectives, customer expectations, and regulatory requirements.