South Staffordshire Group

Whistleblowing and Non-Retaliation Policy

Last updated: 23 July 2026

South Staffordshire Group

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Introduction

South Staffordshire Group and its subsidiary companies (together "the Group" and each a "Group Company") maintain the highest standards of ethical behaviour in all of our business dealings. We are committed to conducting ourselves fairly, honestly, and lawfully in all business dealings and relationships and we have zero-tolerance approach to bribery and corruption.

We are committed to conducting our business with honesty, integrity, and accountability and we expect everyone to maintain these 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 reduce the risk of such situations occurring or to address them when they do occur. Therefore, we expect anyone who has concerns about any aspect of the Group's business to disclose their concerns in accordance with this policy. We are committed to dealing responsibly, openly, and professionally with any concerns raised.

Purpose

The purpose of this policy is to:

- set the minimum requirements and procedural steps that all Group Personnel must follow in order to comply with this policy. Each jurisdiction may impose additional, more onerous requirements to meet their local obligations but cannot reduce the requirements of this policy;
- encourage Company Personnel to feel confident about the reporting of suspected wrongdoing as soon as possible, in the knowledge that concerns will be taken seriously and investigated as appropriate and that confidentiality will be respected.
- provide guidance about how to raise concerns.
- provide a number of options and avenues for you to raise concerns and receive feedback on any action taken.
- provide assurance that you will receive a response to your concerns and that you are aware of how to pursue them if you are not satisfied; and
- reassure Company Personnel that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.

Scope

This policy applies to all persons working for us or on our behalf in any capacity, including employees at all levels, directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives and business partners, sponsors, or any other person associated with us, wherever located ("Group Personnel"). It is the responsibility of Group Personnel to ensure that are acquainted with this policy and any subsequent updates.

In this policy, third party means any individual or organisation you come into contact with during the course of your work and includes actual and potential clients, suppliers, distributors, business contacts, agents, advisers, government and public bodies, including their advisors, representatives and officials, politicians and political parties.

Our Vision, Mission and Values

Our commitment to the way in which we operate is supported by our Group Vision, Mission and Values. Our core values and the values driven behaviour that applies to the Group and to all of our employees. In this way, all the parties involved know what they can expect from the Group and conversely what the Group expects of them.

This policy is an expression of our corporate values, to be:

- Professional
- Trusted
- Impactful
- Community Focused

Policy

Definitions

"Whistleblowing" Whistleblowing is the disclosure of information that is in the public interest and relates to suspected wrongdoing or dangers at work. Under UK law, a protected disclosure must concern one of the following:

- Criminal activity
- Failure to comply with a legal obligation
- Miscarriages of justice
- Danger to health and safety
- Damage to the environment
- Deliberate concealment of information related to any of the above

Personal employment grievances (such as disputes over promotions, workplace treatment, or pay disputes) do not usually qualify as whistleblowing and should be raised under the Company's Grievance Policy.

"A whistleblower" is a person who raises a genuine concern, relating to any of the above or any other suspected act of wrongdoing. If an individual(s) has genuine concerns related to suspected wrongdoing or danger affecting any of our activities, they should report it under this policy.

"Protected Disclosures" means a belief that Company Personnel may have violated the Company's policies or procedures or engaged in other illegal, unethical, or improper conduct.

Guidance

This policy should not be used for complaints relating to an individual's own personal circumstances such as the way they have been treated at work. In those cases, individuals should refer to our Grievance Policy and Procedure.

Group Personnel are required to report Protected Disclosures to the Group. This policy sets forth procedures for the making, receipt, retention, and investigation of reports of Protected Disclosures. As further detailed below, the Company will not discriminate or retaliate (directly or indirectly) against Group Personnel who, in good faith, report Protected Disclosures to the Group.

When in doubt, Group Personnel should report suspected misconduct.

While it is impossible to identify every type of misconduct, the list below provides several illustrative examples:

- Criminal activity.
- Danger to Health and Safety
- Damage to or endangering the environment.
- Non-compliance with policies and procedures.

- Non-compliance with applicable legal and regulatory requirements relating to, among other things, non-discrimination / equal opportunity, the environment, health and safety, anti-corruption, and data privacy issues.
- Non-compliance with the Group's policies related to modern slavery and human trafficking.
- Suspected or actual fraud or fraudulent activity.
- Questionable accounting, internal accounting controls, and auditing matters, including, but not limited to:
    - Suspected or actual fraud or deliberate error in the preparation, review, or audit of financial statements of the Group.
    - Suspected or actual fraud or deliberate error in the recording and maintaining of the Group's financial records.
    - deficiencies in, or non-compliance with, the Group's internal controls over financial reporting.
    - misrepresentation or false statements regarding a matter contained in the Groups financial records, financial statements, or audit reports; deviation from reporting required under applicable rules and regulations of the Groups' financial condition and results.
    - substantial variation in the Group's financial reporting methodology from prior practice or from generally accepted accounting principles.
    - issues affecting the independence of the Group's independent public accounting firm.
    - falsification, concealment, or inappropriate destruction of corporate or financial records.
    - misappropriation or inappropriate usage of Group assets by Group Personnel or anyone else.
    - any other conduct that may cause substantial injury to the financial interest or property of the Group or its investors; or
    - communicating confidential business or financial information outside of the Group.

- that information showing any matter falling within the above has been or is likely to be deliberately concealed.

How to raise a concern

Protected Disclosures must be reported promptly. Reports of Protected Disclosures should contain as much factual information as possible. To the extent possible, reports should, at a minimum, include the names of the suspected wrongdoers, a description of the misconduct (including any supporting documentation or facts), and an explanation about how the reporting individual learned of the misconduct.

The Group provides multiple avenues for raising concerns. Group Personnel are expected to report to their managers **Protected Disclosures**, and to speak to their managers when they have doubts about the best course of action in a particular situation. If an employee is unable or unwilling to speak to his or her manager, reports or questions may be made by contacting:

- a member of the Group Legal or HR Team legalservices@south-staffordshire.com or peopleteam@south-staffordshire.com
- the Chief Executive Officer, Chief Financial Officer, or Chief Commercial Officer (copied to the General Counsel & Company Secretary) or to the General Counsel & Company Secretary.

Line managers are responsible for reporting Protected Disclosures to the Chief Executive Officer, General Counsel & Company Secretary, Chief Financial Officer, or Chief Commercial Officer using the following email: legalservices@south-staffordshire.com.

Protected Disclosures involving financial, accounting or auditing misconduct (such as those described above) may also be reported to the Chair of the Group Audit & Risk Committee and the Chair of the Board of Directors

Directors, other Group Personnel, or other interested parties (such as investors, suppliers, etc.) requiring guidance in evaluating or reporting Protected Disclosures are expected to seek counsel from the General Counsel & Company Secretary.

Treatment of Reports of Protected Disclosures

The General Counsel & Company Secretary has the authority to establish procedures for the receipt, retention and treatment of complaints, reports, and concerns regarding Protected Disclosures, and shall have primary responsibility for evaluating and investigating all complaints, reports and other inquiries brought under this policy.

The action we will take depends on the nature and seriousness of the concern you raise. We may investigate your concern internally, refer it to the police or an external regulatory body, or your concern may be dealt with by an independent enquiry.

Within ten working days of receipt of your concern an appointed person will write to you:

- acknowledging that your concern has been received.
- indicating how we propose to deal with the concern you have raised.
- confirming whether an initial assessment has been made.
- confirming whether further investigations will take place; and
- giving you an estimate of how long it will take to provide a final response.

You will be notified in writing if the relevant appointed person cannot respond within ten working days and will be provided with a revised timeframe in which you will receive a response.

You may be required to attend meetings to provide us with further information and you have the right to be accompanied by a trade union representative (where applicable) or a colleague.

Sometimes the need for confidentiality may prevent us from giving you specific details of an assessment or investigation or any disciplinary action taken as a result. You should treat any information you receive about the concern you have raised as confidential. Your trade union representative (where applicable) or colleague must also respect the confidentiality of your disclosure and any subsequent investigation.

Confidentiality

We hope that everyone will feel able to voice their concerns openly under this policy. However, if you want to raise your concern confidentially, we will make every effort to keep your identity confidential. We sometimes may have a legal or regulatory obligation to disclose your identity, or others may guess your identity. If it is necessary for anyone investigating your concern to know your identity, we will discuss this with you first. If you are asked to provide a witness statement or give evidence in proceedings, we will arrange for you to receive appropriate legal advice.

Anonymous disclosures will be accepted, although we encourage whistleblowers to provide their identity where possible to allow for a more thorough investigation. If an individual later chooses to reveal their identity, they will continue to be protected from retaliation under this policy and under UK law. Where an anonymous disclosure is made, we will investigate the concerns raised as far as is reasonably practicable based on the information provided. It is more difficult to establish whether any allegations are genuine and credible. Whistleblowers who are concerned about reprisals if their identity is revealed should come forward to one of the contacts listed in the section "how to report a concern" and appropriate measures can be taken to preserve confidentiality.

If you are in any doubt, you can seek advice from Protect, the independent whistle blowing charity, who offer a confidential helpline on 02031172520.

Protection

The Group will not discharge, demote, suspend, threaten, harass, or in any manner discriminate or retaliate, directly or indirectly, against Group Personnel who, in good faith, report suspected misconduct to the Group participate in any investigation of suspected misconduct, even if the facts alleged are not confirmed by subsequent investigation. Acts or threats of retaliation will result in appropriate disciplinary action, up to and including termination of employment.

Record Keeping

The General Counsel & Company Secretary will maintain a log of all records relating to any reports of Protected Disclosures; the Audit and Risk Committee and / or The Board of Directors shall at any time, upon request, be given prompt access to the complete underlying report reflected in any written record. The Group shall keep copies of the reports and the log for a period of up to 5 years, unless a longer retention period is required by law. All records will be maintained in compliance with the UK General Data Protection Regulation (UK GDPR) and Data Protection Act 2018, ensuring that personal data is retained only for as long as necessary and securely disposed of thereafter.

External Disclosures

The aim of this policy is to provide an internal mechanism for reporting, investigation and remedying any wrongdoing in the workplace. However, UK law provides protection for whistleblowers who report concerns directly to an external regulator, provided they have a reasonable belief that their disclosure is in the public interest.

We encourage employees to seek independent advice from Protect, the whistleblowing charity, before making an external disclosure. Protect, operates a confidential helpline. They also have a list of prescribed regulators for reporting certain types of concern. Their contact details are 02031172520 or via a contact form located here: https://protect-advice.org.uk/contact-protect-advice-line/

Whistleblowing concerns usually relate to the conduct of our staff, but they sometimes relate to the actions of a third party, such as a customer, client, supplier, or service provider. In some circumstances the law will protect you if you raise a matter with a third party directly. However, we encourage you to report your concerns internally first. You should contact your line manager, senior managers, or Directors in your business area, or one of the individuals set out above for guidance.

If You Are Not Satisfied with the Outcome

In the event that you are not satisfied with the outcome of your whistleblowing report, you may request a review of the outcome. This request should be made in writing to legalservices@south-staffordshire.com, specifying the reasons for your dissatisfaction and any additional information that you believe should be considered.

Training

Mandatory training on this policy will form part of the induction process for all new employees. All existing employees, workers and temporary employees will receive mandatory training and regular, relevant updates on how to implement and adhere to this policy as appropriate. Board members will receive training on this policy as part of their induction programme.

Responsibility for this Policy

South Staffordshire Group's Board of Directors has approved and issued this policy as part of its overall responsibility for ensuring that South Staffordshire Group and each Group Company complies with its legal and ethical obligations, and that all those under its control comply with this policy.

Management, at all levels, are responsible for ensuring those reporting to them are made aware of and understand this policy and are given adequate and regular training on it.

All Group Personnel must read, understand, and comply with this policy.

Related Policies

This policy must be read in conjunction with the Grievance Policy and Procedure.

Management and Administration

This policy does not form part of an employee's contract of employment, and it may be amended at any time.

The General Counsel & Company Secretary will be responsible for the management of this policy and has final authority over this policy.

Questions regarding this policy should be directed to Group Legal using the following email address legalservices@south-staffordshire.com

Group Legal Team has the responsibility for ensuring the maintenance, review and update of this policy. Suggested changes / amendments should be submitted via email to: legalservices@south-staffordshire.com . Any review, update or changes to this policy shall be carried out and approved in accordance with South Staffordshire Group policy and procedure review process.

Document Details

Owner: Group Legal
Approved By: Group Board
Signed By: Charley Maher, CEO

Signature:
Date of Approval: July 2026

Version no.	Ref Number	Last Review Date	Next Review Date	Author	Version Update
3.0	GL-002	22/08/2024	01/04/2025	Group Legal and HR	Contact details for Protect
4.0	GL-002	19/03/2025	01/04/2027	Group Legal and HR	Minor amendments / clarifications as follows: • Clarified external reporting protections (page 7) • Updated anonymous reporting protections (page 6) – • Aligned whistleblowing definition with UK law (page 4) – Specify that disclosures must be in the public interest. • Update record-keeping (page 6) – Ensure compliance with UK GDPR. • Used "Protected Disclosure" consistently (throughout) – Ensure alignment with UK whistleblowing legislation.
5.0	GL-002	23/07/2026	01/04/2027	Group Legal and HR	Interim Annual Review completed no changes other than updated to reflect name change to South Staffordshire Group