WHISTLEBLOWING POLICY

DURO YOKOTA LTD.



WHISTLEBLOWING POLICY

INTRODUCTION 3

WHO IS A WHISTLEBLOWER? 3

AIMS OF THIS POLICY 4

SCOPE OF THIS POLICY 4

SAFEGUARDS 5

CONFIDENTIALITY 5

ANONYMOUS ALLEGATIONS 5

UNTRUE ALLEGATIONS 5

HOW SHOULD A CONCERN BE RAISED? 5

ACTION BY MANAGERS 6

THE RESPONSIBLE OFFICER 6

THE CONTROLLER 6

HOW THE COMPANY RESPOND TO CONCERNS RAISED 6

HOW THE MATTER CAN BE TAKEN FURTHER 7

REVIEW OF THE POLICY 7

APPROVAL 7

1. INTRODUCTION

1.1 DURO Yokota Ltd (The company) is committed to the highest possible standards of openness, probity, and accountability. In line with that commitment, the company actively encourages and expects all employees, contractors, or third parties who have serious concerns about any aspect of the company's work to come forward and voice those concerns.

1.2 This policy sets out the company's commitment to take all concerns seriously and investigate them without fear of victimisation, prejudice, discrimination, or disadvantage. It enables whistleblowers to raise serious concerns within the company rather than overlooking a problem or 'blowing the whistle' outside.

1.3 Employees are reminded that their behaviour and actions should always align with the company's code of conduct, which is available upon request or can be found here . This policy should be read in conjunction with the code of conduct to ensure comprehensive understanding of the expectations and protections in place. Breaches of the code of conduct where employees may raise concern are as follows:

- Integrity & Ethics
- Compliance with Laws and Regulations
- Respect for people
- Health and Safety
- Environmental
- Conflicts of Interest
- Confidentiality and Data Privacy
- Ethical Business Practices

Stakeholders are urged to use the companies Whistleblowing procedure which is available upon request or can be found here.

2. WHO IS A WHISTLEBLOWER?

2.1 Any person who has made, makes or is intending to make a protected disclosure or is perceived by a relevant person to have made, be making or intending to make a protected disclosure. For the purpose of this policy, a protected disclosure can be:

- A criminal offence or regulatory breach.
- The failure of any person including a relevant person to comply with a legal obligation.
- A miscarriage of justice.
- The endangering of the health or safety of any person.
- Damage to the environment.
- Mismanagement of public funds.
- Misuse or abuse of authority.

Such other matter as may be prescribed in regulations made by the Secretary of State.

Concealment of information or removal or deletion or destruction of any documents relating to any of the above matters.

2.2 Personal grievances (for example bullying, harassment, discrimination) are not covered by whistleblowing law, unless your particular case is in the public interest. These should be reported under the company's grievance procedure and not this policy.

2.3 The company places an expectation on all its employees to raise any concerns they have at the earliest opportunity. The company understands employees may not wish to express their concerns because they feel that speaking up would be disloyal to their colleagues or to the company. They may also fear harassment or victimisation. The company understands these concerns and makes clear in this policy its commitment to protect people who speak up from possible reprisals or victimisation.

2.4 The policy applies to all employees and workers, (including those designated as casual, temporary, or individuals gaining work experience), and contractors on company premises, (including agency staff, builders, and drivers). It also covers suppliers and those providing services under a contract with the company in their own premises.

2.5 This policy recognises that anyone could potentially be a whistleblower. Employees are often the first to realise that there may be something seriously wrong within the company.

3. AIMS OF THIS POLICY

3.1 This policy aims to:

- Encourage individuals to feel confident in raising serious concerns and to question and act upon concerns about practice and procedures.
- Provide clear avenues for individuals to raise concerns and receive feedback on any action taken.
- Reassure individuals that they will be protected from possible reprisals or victimisation from those working within or for the company if they have a reasonable belief that they have made any disclosure in good faith.
- Ensure the company has a centrally controlled oversight ('the controller', defined later in the policy) of all concerns raised under this policy, ensuring all concerns are recorded, investigated, and responded to consistently across the company.
- Ensure the company is compliant with legislation including the public interest disclosure act.
- Prepare The company for the new requirements and obligations of the proposed Whistleblowing Bill, which is currently progressing through Parliament.

4. SCOPE OF THIS POLICY

4.1 As mentioned, it is important for employees to understand that complaints relating to their own employment situation would constitute a grievance and should be reported using the grievance policy.

4.2 This policy is in addition to the company's complaints procedures and other statutory reporting procedures, including safeguarding procedures. Where appropriate, employees are responsible for making service users aware of the existence of these procedures.

4.3 This policy is not a substitute for and does not replace other relevant policies within the company. Where the whistleblowing concerns raised relate to a breach of one of those policies they will be investigated under that policy. This policy is not intended to be used where other more appropriate procedures are available.

4.4 Employees raising whistleblowing concerns relating to another relevant policy will still receive the protections of this policy even when the issues are to be investigated and dealt with under another process.

4.5 There is a requirement for a Director or Senior management to notify the Director of Finance immediately of all suspected financial or accounting irregularities as soon as they are notified of them (Financial Regulation 3.8). Although, this requirement is not superseded by this whistleblowing policy, any suspected financial or accounting irregularities reported to Internal Audit will be forwarded immediately to the director of finance.

4.6 This policy supports the company's fraud, bribery and corruption strategy. It is intended to help people raise concerns over any wrong doing within the organisation. It supports people to raise concerns internally in the first instance rather than overlooking the problem or 'blowing the whistle' externally. However, provided an individual has a reasonable belief that they are making a disclosure on an honest basis, The company will apply the same protections for the individual reporting their concerns either internally or externally. Examples of concerns that should be raised under this policy include:

- Actions or behaviour that make you feel uncomfortable, that fall below established standards of practice or would amount to improper conduct.
- Actions in breach of the company's standing orders and or other company policies.
- Dangerous procedures or practices, including risks to employees.
- Conduct which is a criminal offence or a breach of the law.
- Theft, fraud, corruption, and other financial misconduct.
- Sexual or physical abuse of employees.

4.7 This list is not meant to be exhaustive but gives examples of potential malpractice. The overriding concern should be that it is in the public interest for the potential malpractice to be corrected and sanctions taken if needed.

WHISTLEBLOWING POLICY

5. SAFEGUARDS

5.1 The company is committed to a best in practice culture of speaking out safely and expects all its employees to raise concerns as soon as possible.

5.2 The company recognises that the decision to report a concern can be a difficult one to make. If a person genuinely believes their concerns are well founded, then they will have nothing to fear because they will be doing their duty to the company and those for whom they are providing a service.

5.3 The company will not tolerate any harassment or victimisation (including informal pressures) and will take appropriate action to protect anyone that raises a legitimate concern which is in the public interest. Any member of staff who harasses or victimises a whistleblower may not only be personally liable but may also be subject to disciplinary action.

6. CONFIDENTIALITY

6.1 All concerns will be treated in confidence and every effort will be made not to reveal the identity of the person making the allegation if they so wish (subject to any legal requirements or decisions). Following an investigation of the allegations, disciplinary, criminal, or other proceedings may need to progress. In these circumstances it may not always be possible to guarantee a person's anonymity. For example, if a hearing is needed, either by law, or under a council procedure, the employee disclosing the concern may be required to give evidence.

6.2 It may be possible to establish the truth about allegations from another independent source and the company will seek to do this where possible. If the nature of the whistleblowing concerns requires disclosure to other people or organisations so they can investigate, then the person who originally disclosed this will be informed that this needs to happen.

7. ANONYMOUS ALLEGATIONS

7.1 This policy encourages everyone making the allegation to put their name to their allegation whenever possible. Where an individual chooses to report their concerns anonymously, such anonymity will be respected. However, if the company does not know who has provided the information, it is not possible to either reassure or protect the whistleblower. If the allegation suggests criminal activity and the case warrants police action, the identity of the person reporting the details is important. Identification is therefore preferred and will assist the investigation.

7.2 Although it is more difficult to investigate anonymous allegations as the ability to further explore issues or obtain evidence during the investigative process can be reduced, the company will not seek to establish the identity of an anonymous whistleblower.

8. UNTRUE ALLEGATIONS

8.1 If a person makes an allegation which they genuinely believe is in the public interest, but investigations later show that the allegation is unfounded, it is important that the person is reassured that they have done the right thing. The Company encourages people to raise any concern when they have a genuinely held belief wrongdoing has occurred. If, however, an allegation is made frivolously, maliciously or for personal gain, appropriate action could be taken against them. This includes disciplinary action if they are a company employee.

9. HOW SHOULD A CONCERN BE RAISED?

9.1 The first step for an employee is normally to raise concerns with their immediate line manager or senior management. However, this may depend on the seriousness and sensitivity of the issues and who is believed to be involved. For example, if it is believed that management is involved, then a more senior level of management should be approached within the service.

9.2 An employee may also invite their trade union or professional association to raise a matter on their behalf should they be a member of one.

9.3 Advice and guidance on how to pursue matters of concern can be found here: - https://www.gov.uk/whistleblowing

10. ACTION BY MANAGERS

10.1 **If a concern has been reported to a manager by a member of staff, the manager should:**

- Listen to the concerns and treat every report seriously and sensitively.
- Reassure staff that their concerns will be taken seriously and passed on to be investigated.
- Obtain as much information as possible from the member of staff, including any notes or evidence to support the concern. Do not interfere with this evidence and ensure it is kept securely.
- Do not attempt to investigate the matter yourself or attempt to obtain any further evidence.
- Report the matter immediately to 'the controller'.

11. THE RESPONSIBLE OFFICER

11.1 The Head of Operations has overall responsibility for the maintenance and operation of this policy.

12. THE CONTROLLER

12.1 To ensure a consistent approach is applied to all whistleblowing allegations received under this policy, The company has a control function overseeing and monitoring all whistleblowing allegations. This role will be fulfilled by 'the controller'.

12.2 The controller will receive and log all the whistleblowing concerns. The controller will triage each case to ascertain the nature of the concerns and determine the next course of action required. The controller will assign the case to the Managing Director.

12.3 It is important to note under this policy the role of the controller does not fundamentally change who is responsible for investigating certain types of complaint. When appropriate, an investigation may be completed by the manager of the area the complaint relates to. If this is deemed inappropriate, the investigation will be completed of the service area. Any potential disciplinary or employee conduct concerns will be passed to the managing director (MD) to be addressed as appropriate.

13. HOW THE COMPANY RESPOND TO CONCERNS RAISED

13.1 The company will respond to the whistleblower's concerns. Initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take. It is important to Whistleblowing Policy 9 note that reviewing and testing out the concerns is not the same as either accepting or rejecting them. If the whistleblower confirms that they wish to raise their concerns formally under this policy, a responsible person will be designated in consultation (as necessary) with the Managing Director to coordinate the response to the concerns raised. Where appropriate, the matters raised may:

- Be investigated by management.
- Investigated by Internal Audit Investigations.
- Investigated through the disciplinary or other appropriate process.
- Be referred to the police.
- Form the subject of an independent inquiry.

13.2 Concerns or allegations which fall within the scope of specific procedures will normally be referred for consideration under those procedures.

13.3 Some concerns may be resolved following an initial review without the need for a full investigation. If urgent action is required, this will be taken before any investigation is conducted.

13.4 In cases where contact details are available the responsible person will contact the whistleblower. The company will aim to do this within ten working days.

The company will provide the following information:

- Acknowledgment that the concern has been received.
- An indication of how the company propose to deal with the matter.
- An estimate of how long it may take to provide a final response.
- Details of staff support mechanisms available.
- An update as to any initial enquiries that have been made and what possible further investigations will take place or reasons why further investigations will not take place.

13.5 The amount of contact between the whistleblower and the management considering the issues will depend on the nature of the matters raised, the potential difficulties involved, and the clarity of the information provided. If necessary, the company will seek further information.

13.6 Where any meeting is arranged, the whistleblower can be accompanied by a fellow worker, a trade union representative or an official employed by a trade union.

13.7 The company will take steps to minimise any difficulties which people may experience by raising a concern. For instance, if they are required to give evidence in criminal or disciplinary proceedings The company will arrange for them to receive advice about the procedure.

13.8 The company accepts that whistleblowers need to be assured that the matter has been properly addressed. Therefore, subject to legal constraints, the company may inform the whistleblower of the outcome of any investigation. However, any information provided will be at the discretion of the council. The company may not be able to provide details of any outcomes affecting other individuals such as whether there was any disciplinary action or the outcome of this action, as this would breach the company's duty of care to others.

14. HOW THE MATTER CAN BE TAKEN FURTHER

14.1 This policy is intended to provide people with an avenue within the company to raise concerns. If anyone feels it is right to take the matter outside the company, the following are possible contact points:

- Citizens' Advice Bureau
- Relevant professional bodies or regulatory organisations
- A relevant voluntary organisation
- The police
- Organisations prescribed from time to time by the Secretary of State for the purpose of protected disclosure under the public interest disclosure act.

14.2 If the matter is taken outside the company, confidential information should not be exposed, for example such as that covered by the Data Protection Act 2018, which enabled the implementation of the general data protection regulations in the UK. It is advised that advice is sought before reporting a concern externally. The independent whistle blowing charity, Public Concern at Work operates a confidential hotline (020 7404 6609) and can provide advice as necessary.

15. REVIEW OF THE POLICY

15.1 This policy will be subject to periodic review, and changes made to the policy as deemed appropriate following necessary consultation with interested parties.

15.2 A new Whistleblowing Bill is currently progressing through Parliament. This policy will be reviewed and updated as required in line with the requirements of the bill when the bill receives royal assent.

APPROVAL

This Policy has been approved by the organisation's Directors and Head of Operations who will review and update it annually.

Approved by
D Beaumont

Date of last review
07/05/2026

