



Public Interest Disclosure (Whistleblowing) Policy and Procedure

Approved by: UK Director

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1. Introduction/Overview

Abaco (UK) Limited is committed to conducting its business with honesty and integrity, and expects all staff to maintain high standards in accordance with the policies and procedures at all times.

The aims of this policy are to:-

- Encourage you to report suspected wrongdoing as soon as possible, in the knowledge that your concerns will be taken seriously and investigated as appropriate, and that your confidentiality will be respected;
- Provide you with guidance as to how to raise those concerns;
- Reassure you that you should be able to raise genuine concerns in good faith without fear of reprisals, even if they turn out to be mistaken;

2. Purpose

This policy applies to all Abaco (UK) Limited employees whose place of work is 3 Queens Road, Reading, Berkshire, RG1 4AR. Where employees work remotely but come under this management structure, this policy will apply.

Due to the nature of this policy agency staff, contractors and volunteers are also covered.

This policy does not form part of your contract of employment and the Company may amend or depart from it without your consent at any time.

3. Policy

What is Whistleblowing?

“Whistleblowing” is the disclosure of information which relates to suspected wrongdoing or dangers at work. This may include:

- Criminal activity;
 - Miscarriages of justice;
 - Danger to health and safety;
 - Damage to the environment;
 - Failure to comply with any legal or professional obligation or regulatory requirements;
 - Bribery;
 - Financial fraud or mismanagement;
 - Negligence;
 - Breach of Abaco (UK) Limited internal policy and procedures;
 - Conduct likely to damage Abaco (UK) Limited’s reputation;
 - Unauthorised disclosure of confidential information;
 - The deliberate concealment of any of the above matters;
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- A “Whistleblower” is a person who raises a genuine concern in good faith relating to any of the above. If you have any genuine concerns related to suspected wrongdoing or danger affecting any of Abaco (UK) Limited activities (a “Whistleblower concern”) you should report it under this policy;
 - This policy should not be used for complaints relating to your personal circumstances, such as the way you have been treated a work. In those cases you should refer to the Grievance Policy and Procedure;

- If you are uncertain whether something is within the scope of this policy you should seek advice from the Whistleblowing Officer (or Compliance Office) whose contact details are at the end of this policy.

4. Related Standards, Policies and Procedures

This Policy should be read in conjunction with the following policies:-

- Anti-Bribery Policy
- Fraud Policy
- Code of Ethics Policy
- Conflict of Interest Policy
- Code of Conduct Policy
- Respect and Equality Policy

5. Raising a Whistleblowing Concern

We hope that in many cases you will be able to raise any concerns with your Manager. You may tell them in person or put the matter in writing if you prefer. They may be able to agree a way of resolving your concern quickly and effectively. In some cases they may refer the matter to the Whistleblowing Officer (or Compliance Office).

If you or any other person feels that, due to reasons of confidentiality, a report of a suspicion or incident of bribery, fraud or corruption cannot be given to your Manager, or where the matter is more serious, or you feel that your Manager has not addressed your concern, or you prefer not to raise it with them for any reason, you should contact the Whistleblowing Officer (or Compliance Office).

To submit a complaint, simply access the relevant portal that guarantees anonymity.

The portal can be reached at the following link <https://abacoukLtd.integrityline.com/> , also published on the company website on the Compliance page <https://www.abacogroupuk.com/quality-and-certifications/> . Instructions for using the portal can be found within the portal itself.

You or the other complainant may remain anonymous and any concerns will be related in confidence to someone who is independent of management.

Where applicable, Abaco(UK) Limited will arrange a meeting with you as soon as possible to discuss your concern. You may bring a colleague to any meetings under this policy. Your companion must respect the confidentiality of the disclosure and any subsequent investigation;

The Company will take down a written summary of your concern and provide you with a copy after the meeting. Abaco(UK) Limited will also aim to give you an indication of how it proposes to deal with the matter.

6. Confidentiality

Abaco (UK) Limited encourages you to voice Whistleblowing concerns openly under this policy. Every effort will be made to keep your identity confidential. However, if it is necessary for anyone investigating your concern to know your identity in order to conduct a proper investigation, Abaco (UK) Limited will discuss this with you.

We do not encourage staff to make disclosures anonymously. 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

Whistleblowing Officer (or Compliance Office) and appropriate measures can then be taken to preserve confidentiality. If you are in any doubt you can seek advice from Public Concern at Work, the independent whistleblowing charity, who offer a confidential helpline. Their contact details are at the end of this policy.

7. External Disclosures

The aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In most you should not find it necessary to alert anyone externally.

The law recognises that in some circumstances it may be appropriate for you to report your concerns to an external body such as a negotiator. It will very rarely, if ever, be appropriate to alert the media. The Company strongly encourages you to seek advice before reporting a concern to anyone external. Whistleblowing concerns usually relate to the conduct of Abaco (UK) Limited staff, but they may sometimes relate to the actions of a third party, such as a customer, supplier or service provider. The law allows you to raise a concern in good faith with a third party, where you reasonably believe it relates mainly to their actions or something that is legally their responsibility. However, Abaco (UK) Limited, encourages you to report such concerns internally first to your Manager or the Whistleblowing Officer (or Compliance Office).

8. Investigation and Outcome

Once you have raised a concern, a delegated individual will carry out an initial assessment to determine the scope of any investigation and will inform you of the outcome of the assessment, but only if contact details are released. You may be required to attend additional meetings in order to provide further information;

In some cases, the Company may appoint an investigator or team of investigators, including staff with relevant experience of investigations or specialist knowledge of the subject matter. The investigator(s) may make recommendations for change to enable the Company to minimise the risk of future wrongdoing;

Abaco (UK) Limited will aim to keep you informed of the progress of the investigation and its likely timescale. However, sometimes the need for confidentiality may prevent the Company 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;

While no one who comes forward in good faith has anything to fear, false allegations which are raised maliciously will be treated as misconduct and dealt with in accordance with the Disciplinary Procedure.

9. If you are not satisfied

Abaco (UK) Limited will deal with your concerns fairly and in an appropriate way. 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.

If you are not happy with the way in which your concern has been handled, you can raise it with either the CEO or Head of Legal. Alternatively you may contact the Chairman of the Board of Directors (the Bboard) or our external auditors. Contact details are set out at the end of this policy.

10. Protection and Support for Whistle-blowers

It is understandable that Whistleblowers are sometimes worried about possible repercussions. The Company will support you if you raise genuine concerns in good faith under this policy, even if you turn out to be mistaken;

You must not suffer any detrimental treatment as a result of raising a concern in good faith. 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 your Manager immediately. If the matter is not remedied you should raise it formally using the Grievance Procedure;

You must not threaten or retaliate against Whistleblowers in any way. Anyone involved in such conduct will 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. Responsibility

The Board has overall responsibility for this policy, and for reviewing the effectiveness of actions taken in response to concerns raised under this policy.

The Whistleblowing Officer (or Compliance Office) has day-to-day operational responsibility for this policy, and must ensure that all managers and other staff who may deal with concerns or investigations under this policy receive regular and appropriate training.

All staff are responsible for the success of this policy and should ensure that it is used to disclose any suspected danger or wrongdoing. You 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 Whistleblowing Officer (or Compliance Office).

12. Contacts

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|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Whistleblowing Officer | Name: Jayne Morgan Email : jayne.morgan@justglobalhr.com Telephone number : 01628 361810 |
| Compliance Office | Name: Gloria Ghilardi Email: compliance@abacogroup.eu Telefono number: +39 344 0245080 |
| UK Director | Name: Damien Powell Email : d.powell@abacogroupuk.com Telephone number : 07455 289284 |
| Letter | Please write your information in a detailed letter and send to: Jayne Morgan Just Global HR Services Limited 50 West Farm Close Ashted Surrey KT21 2LJ |
| Direct Reporting | All staff have the option of reporting direct to their respective Manager. |
| Public Concern at Work | Free Confidential Whistleblowing Advice Line - 0203 117 2520 Website - https://protect-advice.org.uk/homepage/ |

13. Records and Monitoring

Abaco (UK) Limited shall retain all records relating to the reports for a period of no less than 10 years. Access to these records is strictly restricted to authorised management and staff.

14. Definitions and Terms

Conflicts of Interest - may take many forms, actual or perceived, but generally arises when an employee of the Group could use the authority of his or her position to; a) influence the Group's business decisions in ways to give improper

advantage or financial benefit to oneself and/or family members, or b) to obtain for oneself and/or family members a financial benefit beyond the compensation he or she is authorized to receive for performing his or her responsibilities. Further details are provided in the Anti-Bribery policy.

Fraud - means an intentional dishonest act or omission carried out with the purpose of deceiving, inducing a course of action or the making of false statements, orally or in writing, with the objective of obtaining money or other benefits from the Group, or of evading a liability to the Group. Fraud is not restricted to monetary or material benefits. This definition includes monetary gain and any benefit that could be gained from the Group.

Group - refers to Abaco (UK) Limited, its subsidiaries and any Company or entities managed or operated by them.

Investigation – a process designed to gather and analyze information, to determine whether a fraud incident report is substantiated, or if any dishonest or unethical acts have occurred and if so, the party or parties responsible.

Management – UK Director.

Malicious – an unfounded and untrue report made that is characterized by malice, hatred, and disregard or to be deliberately harmful or spiteful.

Recklessly – where an act has taken place in such a manner that the party carrying out the act is indifferent to or disregarding of the consequences. Some form of loss is usually associated with acts of recklessness. Recklessly also means being neglectful, careless, thoughtless and unconcerned.

Whistle-blower – a person, of any level within the organization, who raises a genuine concern in 'good faith', and discloses information of suspected wrongdoing or dangers at work.

Whistleblowing – the disclosure of information which relates to suspected wrongdoing or dangers at work, and not information disclosed maliciously, recklessly or for personal gain. This may include:

- Criminal activity;
- Miscarriages of Justice;
- Danger to Health and Safety;
- Damage to the environment;
- Failure to comply with any legal or professional obligation or regulatory requirements;
- Bribery;
- Financial Fraud or Mismanagement;
- Negligence;
- Breach of Abaco (UK) Limited Internal Policies and Procedures;
- Conduct likely to damage Abaco (UK) Limited reputation;
- Unauthorised Disclosure of Confidential Information;
- The deliberate concealment of any of the above matters;