

WHISTLEBLOWING POLICY

1. Purpose

1.1. The nZero Group and its subsidiaries are committed to conducting our business with honesty and integrity and we expect all staff to maintain high standards. Any suspected wrongdoing should be reported as soon as possible.

1.2. This policy aims to provide an avenue for employees to raise concerns and reassurance that they will be protected from reprisals or victimization for whistleblowing

1.3. This whistleblowing policy is intended to cover protections for you if you raise concerns regarding the nZero Group, such as concerns regarding:

- incorrect financial reporting;
- unlawful activity;
- activities that are not in line with nZero policy, including the Code of Business Conduct; or
- activities, which otherwise amount to serious improper conduct.

2. Scope

2.1. This policy covers all employees, officers, consultants, contractors, [volunteers,] [interns,] casual workers and agency workers.

2.2. This policy does not form part of any employee's contract of employment and we may amend it at any time.

3. Principle Guidance, Legislation and Regulations

Whistleblowing law is located in the Employment Rights Act 1996 (as amended by the Public Interest Disclosure Act 1998).

4. Responsibility

4.1. As an employee of the nZero Group, you must ensure that you read, understand, and comply with the information contained within this policy, and with any training or other whistleblowing information you are given.

4.2. The earlier a concern is expressed, the easier it is to take action. Although the employee is not expected to prove the truth of an allegation, the employee should be able to demonstrate to the person contacted that the report is being made in good faith. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

5. Policy

The nZero Group is committed to conducting business in an ethical and honest manner and is committed to implementing and enforcing systems that ensure unethical behaviour is reported.

5.1. What is whistleblowing?

Whistleblowing is the reporting of suspected wrongdoing or dangers in relation to our activities. This includes bribery, facilitation of tax evasion, fraud or other criminal activity, miscarriages of justice, health and safety risks, damage to the environment and any breach of legal or professional obligations.

5.2. How to raise a concern

In the first instance an employee should be able to raise any concerns with their manager. However, where there is a preference not to raise it with their manager for any reason, the Board of Directors or Human Resources Department should be contacted.

A meeting will be arranged as soon as possible to discuss the concern. A colleague may be brought to any meetings under this policy. The colleague must respect the confidentiality of any disclosure and any subsequent investigation.

5.3. Confidentiality

We hope that staff will feel able to voice whistleblowing concerns openly under this policy. Completely anonymous disclosures are difficult to investigate. If you want to raise your concern confidentially, we will make every effort to keep your identity secret and only reveal it where necessary to those involved in investigating your concern. This policy encourages employees to put their names to allegations because appropriate follow up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be explored appropriately, but consideration will be given to:

- The seriousness of the issue raised;
- The credibility of the concern; and
- The likelihood of confirming the allegation from attributable sources.

5.4. 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 cases you should not find it necessary to alert anyone externally.

The law recognises that in some circumstances it may be appropriate for an employee to report your concerns to an external body such as a regulator. We strongly encourage you to seek advice before reporting a concern to anyone external. Protect operates a confidential helpline. Their contact details are at the end of this policy.

5.5. Protection and support for whistleblowers

The nZero Group aims to encourage openness and will support whistleblowers who raise genuine concerns under this policy, even if they turn out to be mistaken.

Whistleblowers must not suffer any detrimental treatment as a result of raising a genuine concern. If an employee believes they have suffered any such treatment, they should inform the Managing Director or Human Resources Department immediately.

Employees must not threaten or retaliate against whistleblowers in any way. If employees are involved in such conduct, they may be subject to disciplinary action. However, if the conclusion of the investigation is that a whistleblower has made false allegations maliciously, the whistleblower may be subject to disciplinary action.

Protect is an independent whistleblowing charity which operates a confidential helpline. Their contact details are as follows:

Helpline: 0203 117 2520

E-mail: whistle@pcaw.co.uk

Website: www.pcaw.co.uk



INTERNAL DOC CONTROL

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6. Records

The nZero Group shall maintain a documented record of any whistleblowing meetings, interviews and investigations.

I _____ (insert name) confirm I have read and understood this Whistleblowing policy.

Signed _____

Dated _____