

WHISTLE BLOWING POLICY

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1. Overview

Eurotron is committed to ensuring the highest standards of conduct and integrity in all aspects of its operation. In so doing, it believes that any employee should be able to raise a complaint of malpractice or alleged malpractice without fear of recrimination. More importantly, it should ensure that its employees are made aware of this.

The Public Interest Disclosure Act 1998 provides for the specific protection of any individuals (hereafter called the "discloser") who "disclose" or "whistle blow," provided the disclosure is one of a specified type. However, for the discloser to be protected, it is essential that they believe that their disclosure is in the public interest. If not, the employee is not protected under this legislation.

The special provisions require the Company to take reasonable steps to prevent the discloser from being victimised or bullied for having come forward. The Company should be aware that the individual has a legal right to claim against the Company if they are victimised or suffer a detriment and the Company failed to take any reasonable steps to prevent it.

2. Qualifying disclosure

For the discloser to gain protection under the Public Interest Disclosure Act 1998, the declaration of disclosure must be "made in good faith and be information which, in the reasonable belief of the discloser, indicates or shows that one of the following:

- A criminal offence has been committed, is being committed, or is likely to be committed
- That a person has failed, is failing or is likely to fail to comply with any legal obligation to which he is subject
- That a miscarriage of justice has occurred, is occurring or is likely to occur
- That the health or safety of any individual has been, is being or is likely to be endangered
- That the environment has been, is being or is likely to be damaged
- That information tending to show any matter falling within any one of the preceding paragraphs has been, is being or is likely to be deliberately concealed."

A qualified disclosure would not, however, include breaches of company policy, although employees are encouraged to raise such issues through the existing grievance procedures.

3. Procedure

If an employee wishes to disclose, they must inform their line manager in the first instance, unless the disclosure is in relation to that person, in which case the next most senior manager should be informed.

If the employee wishes, they can report any concerns to an independent third party for investigation. These include:

- The Police
- Information Commissioners Office
- Financial Conduct Authority
- Citizens Advice
- Advisory and Conciliation and Arbitration Services (Helpline - 0300-1231100)

An investigating officer should be assigned to investigate any disclosure thoroughly, promptly and efficiently. If the investigations reveal that malpractice has occurred as stated above, the appropriate authorities must be informed without delay. If the allegations are founded and amount to breach of internal discipline only, then disciplinary action shall be considered. If a claim by one employee against another is found to be vexatious, disciplinary action may also be taken against that individual.

The discloser has the right to anonymity and may retain this until the investigating officer determines that their anonymity is interfering with the investigation of the case. If so, then the discloser will be requested to reveal their identity and cannot unreasonably withhold this if it is necessary for the full and proper investigation of the complaint.

Massimiliano Moltrasio



Managing Director

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