

Due South Group

Whistleblowing Policy

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Foreword from the Chief Executive

Due South Group is committed to maintaining the highest standards of integrity, professionalism and accountability.

An open and transparent culture depends upon people having the confidence to speak up when they believe something is wrong. We encourage anyone working for or with Due South Group to report genuine concerns about misconduct, unethical behaviour or practices that may place people, projects or the Company's reputation at risk.

Every concern raised in good faith will be taken seriously, treated respectfully and investigated fairly. No individual should fear retaliation for reporting a genuine concern.

Speaking up is an important part of protecting our organisation, our partners and the communities we serve.

Steven Edwards

Chief Executive Officer

1. Purpose

This Policy establishes the procedures for reporting concerns about suspected wrongdoing within Due South Group.

Its objectives are to:

- Promote an open and ethical culture.
- Encourage early reporting of concerns.
- Protect individuals who report concerns in good faith.
- Ensure concerns are investigated fairly and confidentially.
- Support effective governance and accountability.
- Maintain public confidence in the Company's operations.

2. Scope

This Policy applies to:

- Directors.
- Employees.
- Consultants.
- Contractors.
- Agency personnel.
- Temporary workers.
- Suppliers and business partners where appropriate.

The Policy applies to concerns arising from Company activities in the United Kingdom and internationally.

3. Our Commitment

Due South Group is committed to:

- Encouraging people to speak up.
- Listening to concerns respectfully.
- Investigating concerns impartially.
- Protecting confidentiality wherever possible.

- Preventing retaliation.
- Taking appropriate action where wrongdoing is identified.
- Learning from concerns to strengthen our governance.

4. What Should Be Reported?

This Policy applies where an individual reasonably believes that wrongdoing has occurred or is likely to occur.

Examples include:

- Fraud.
- Bribery or corruption.
- Financial misconduct.
- Theft.
- Conflicts of interest.
- Serious breaches of Company policies.
- Health and safety risks.
- Environmental breaches.
- Human rights concerns.
- Modern slavery.
- Safeguarding concerns.
- Bullying or harassment.
- Serious breaches of legal or contractual obligations.
- Deliberate concealment of wrongdoing.

The list is not exhaustive.

5. Raising a Concern

Concerns should normally be raised as soon as reasonably practicable.

Reports should include, where possible:

- A description of the concern.
- Relevant dates.
- Locations.

- Individuals involved.
- Supporting information or evidence if available.

Individuals are not expected to prove wrongdoing before reporting a concern.

6. Confidentiality

Due South Group will make every reasonable effort to protect the identity of individuals raising concerns.

Information will only be shared where necessary to investigate the matter, protect individuals or comply with legal obligations.

7. Protection from Retaliation

No person who raises a genuine concern in good faith will suffer retaliation, discrimination, harassment or disadvantage because they have reported a concern.

Retaliation against a whistleblower will be treated as serious misconduct and may result in disciplinary action.

8. Investigating Concerns

All reported concerns will be assessed promptly.

Where appropriate, the Company may:

- Conduct interviews.
- Review documentation.
- Examine financial records.
- Seek specialist advice.
- Liaise with external authorities where required.

Investigations will be conducted fairly, objectively and confidentially.

9. Outcomes

Where wrongdoing is identified, appropriate action may include:

- Corrective action.
- Disciplinary action.
- Changes to procedures.
- Additional training.
- Referral to regulatory or law enforcement authorities where appropriate.
- Improvements to governance arrangements.

The Company will also seek to identify lessons learned to prevent similar issues arising in the future.

10. False or Malicious Reports

Due South Group encourages honest reporting.

Knowingly making false or malicious allegations is inconsistent with the Company's values and may result in disciplinary action.

This provision does not apply to concerns raised honestly where investigations do not substantiate the allegation.

11. Responsibilities

The Chief Executive has overall responsibility for ensuring that appropriate whistleblowing arrangements are maintained.

Managers are responsible for:

- Promoting an open culture.
- Responding appropriately to concerns.
- Maintaining confidentiality.
- Supporting investigations.
- Protecting individuals from retaliation.

Every employee, consultant and contractor has a responsibility to report genuine concerns and to cooperate with investigations where appropriate.

12. Relationship with Other Policies

This Policy supports and should be read alongside the Company's:

- Corporate Governance Charter.
- Code of Business Conduct & Ethics.
- Anti-Bribery & Anti-Corruption Policy.
- Risk Management Policy.
- Safeguarding Policy.
- Modern Slavery & Human Trafficking Statement.
- Human Rights Policy.
- Health, Safety & Wellbeing Policy.

13. Monitoring and Review

The effectiveness of this Policy will be reviewed through:

- Periodic policy reviews.
- Lessons learned from reported concerns.
- Governance reviews.
- Internal audits where appropriate.
- Feedback from personnel.

The Company is committed to continually improving its whistleblowing arrangements.

14. Review

This Policy shall be reviewed annually or following significant legislative or organisational changes.

15. Our Commitment

Due South Group believes that strong organisations are built upon openness, integrity and accountability.

We are committed to creating a culture in which individuals feel able to speak up without fear, knowing that their concerns will be treated fairly, confidentially and professionally.

By encouraging responsible reporting and responding constructively to concerns, we strengthen our governance, protect our reputation and reinforce the trust placed in us by our clients, funding partners, governments and the communities we serve.