

Logistics Development Group plc (“LDG” or “the Company”)

Whistleblowing Policy - November 2024

1. Introduction

This document provides the company policy which applies to all Directors, Officers and employees within the Logistics Development Group plc (“LDG”) or (“the Company”). The policy applies to all individuals working for LDG at all levels whether they are senior managers, directors, officers, employees or agency staff (collectively known as “**employees**” in this policy).

2. What is a whistleblowing policy?

It is a mechanism for employees to voice concerns in a responsible and effective manner. It is a fundamental term of every contract of employment that an employee will faithfully serve his or her employer and not disclose confidential information about the employer's affairs. Nevertheless, where an individual discovers information which they believe shows serious malpractice or wrongdoing within the organization then this information should be disclosed internally without fear of reprisal, and there should be arrangements to enable this to be done independently of line management.

This policy is designed to ensure that no members of staff, directors or officers should feel at a disadvantage in raising legitimate concerns in these circumstances.

This policy is intended to assist individuals who believe they have discovered serious malpractice or impropriety. It is not designed to question financial, or business decisions taken by the Company.

2.1 Legislative Framework

Whistleblowing is the disclosure of information by an employee or worker which relates to some danger, fraud or other illegal or unethical conduct in the workplace. The UK's Employment Rights Act 1996 as amended by the Public Interest Disclosure Act 1998 (which, in turn was amended by the Enterprise and Regulatory Reform Act 2013) governs the making of disclosures concerning workplace activities which are in the public interest. These pieces of legislation are intended to protect employees who blow the whistle on bad practices which are in the public interest, from being subjected to any mistreatment or detriment; or from being unfairly dismissed as a result.

2.1 Scope of policy

This policy is designed to enable Directors, Officers and employees of the Company to raise serious concerns internally and at a high level. These concerns include:

- Financial malpractice
- Failure to comply with a legal obligation or statute
- Dangers to health and safety or the environment
- Criminal activity
- Improper conduct or unethical behavior
- Breach of confidentiality
- Attempts to conceal any of the above.

2.2 Safeguards

2.2.1 Protection

This policy is designed to offer protection to those employees who disclose such concerns (a 'whistleblower'). Disclosing a genuine concern can be made without fear of reprisal and will not affect the whistleblower's employment within the Company.

Disclosures must, however be made:

- In good faith
- In the reasonable belief of the individual making the disclosure that it tends to show malpractice or impropriety
- To an appropriate person (see section 2.2.5 below)

The Company will not tolerate harassment or victimization of a whistleblower, which will be treated as a disciplinary offence.

2.2.1 Confidentiality

The Company will treat all such disclosures in a confidential and sensitive manner. The identity of a whistleblower may be kept confidential so long as it does not hinder or frustrate any investigation. However, the whistleblower may need to provide a statement as part of the evidence required.

2.2.2 Anonymous allegations

The Company encourages individuals to put their name to any disclosures they make. Concerns expressed anonymously are much less credible, but they may be considered at the discretion of the Company.

2.2.3 Untrue allegations

If an individual makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against the whistleblower. In making a disclosure the whistleblower should exercise due care to ensure the accuracy of the information. If, however, an individual makes malicious allegations, and particularly if he or she persists in making them, disciplinary action may be taken against that individual.

2.2.4 Procedures for making a disclosure

Disclosures under this policy should in most circumstances be made to an appropriate senior executive i.e. Chairman or a director of the Company.

Disclosures will be investigated by the appropriate senior executive unless the complaint is against another senior executive or is any way related to the actions of a senior executive. In such cases, the complaint should be made to the LDG Company Secretary who will arrange for the appropriate investigation.

The aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any workplace wrongdoing. It is therefore hoped that it will not be necessary for employees to alert external organization. However, in very serious circumstances, or following an internal report which has not been addressed, we recognize that it may be appropriate for concerns to be reported to an external body such as a regulator. Where disclosures are made in the public interest, the UK Government has prescribed a list of appropriate bodies for such external reporting: for example, the Health and Safety Executive. A list is available from an independent charity called Public Concern at Work, who can be contacted by telephone on 020 7404 6609 and by e-mail at whistle@pcaw.org.uk. Further details can be found at www.pcaw.org.uk.

2.2.5 Investigations

If there is evidence of criminal activity or activity which contravenes any regulations under which the Company operates, then the 'investigating officer' (Chairman) will inform the appropriate authorities. The Company will ensure that any internal investigation does not hinder a formal external investigation.

Due to the varied nature of these sorts of complaints, timescales for investigations may vary considerably. The 'investigating officer' will ensure that the investigations are undertaken as quickly as possible without affecting the quality and depth of those investigations.

The 'investigating officer' will as soon as practically possible, send a written acknowledgement of the concerns to the whistleblower and thereafter report back to them the outcome of the investigation and on the action that is proposed. If the investigation is a prolonged one, the investigating officer should keep the whistleblower informed as to the progress of the investigation and as to when it is likely to be concluded.

All responses to the whistleblower will be in writing and sent to their home address or an address nominated by the whistleblower. Alternatively, the format may be electronic (email) - depending on the wishes of the whistleblower.