

Whistleblowing Policy – BIG Partners Limited

Version 1 – 1 October 2024

AMENDMENT RECORD

Date	Version	Approved by
01/10/2024	1	CJ
17/04/2026	2	BF

This policy will be reviewed annually to ensure it remains effective and reflects current legislation and best practice.

Whistleblowing Policy (Confidential Reporting)

The following policy will support LONsters wishing to raise concerns about malpractice in the public interest.

Policy Statement

BIG is committed to conducting its business with honesty and integrity and creating a safe, open, and transparent workplace culture, where employees are encouraged to raise concerns at the earliest opportunity. This policy does not form part of any employee's contract of employment and BIG may amend it at any time.

Purpose

This policy aims to enable and encourage staff to raise concerns within BIG.

It is important to BIG that any suspected fraud, misconduct, or wrongdoing by workers or officers of the organisation is reported and properly dealt with. BIG is committed to tackling malpractice and wrongdoing. Everyone should be aware of the importance of preventing and eliminating wrongdoing at work. If any reports of wrongdoing are well-founded, they will be seriously dealt with.

BIG encourages staff to use internal mechanisms for reporting malpractice or illegal acts or omissions by current or former staff. Employees will be listened to, and genuine concerns will be investigated.

Definitions and Scope

This policy applies to all staff, including employees, officers, consultants, contractors, temporary, casual, and agency staff, work experience, volunteers, trainees, and apprentices. Individuals who have worked within the organisation, such as former staff, are also encouraged to use it.

For the purpose of this policy, BIG recognises that whistleblowing is the passing on of information about suspected wrongdoing at work or reports or suspected dangers in relation to our activities. This includes reports about:

- A criminal offense (such as insurance fraud or illegal tax evasion)
- A breach of any legal or professional obligation
- A miscarriage of justice

- Endangering an individual's health and safety
- Damage to the environment
- Sexual harassment
- Deliberate concealment of information about any of the above.

Examples of wrongdoing might include (but are not restricted to):

- Unsafe working conditions
- Lack of, or poor, response to a reported safety incident
- Inadequate induction or training for staff
- Suspicions of fraud
- A bullying culture (across a team or organisation rather than individual instances of bullying which are usually better dealt with under our Grievance Policy).

It is not necessary for the member of staff to have proof that wrongdoing is being, has been, or is likely to be committed. Having a reasonable belief or suspicion of wrongdoing is sufficient to disclose the concern. The member of staff has no responsibility for investigating the wrongdoing. It is the organisation's responsibility to ensure that an investigation takes place.

This policy is not designed for concerns about an individual's employment that affects only them - that type of concern is better suited to the Grievance Policy.

Roles and Responsibilities

All staff have a duty to report wrongdoing under the circumstances set out in Definitions and Scope section of this policy.

The People team are responsible for:

- Ensuring all staff are aware of this policy and procedure and their responsibilities
- Fostering an open culture within their teams
- Arranging an investigation into any reports of whistleblowers being subject to detriment
- Be responsible for receiving any verbal reportings
- Escalating issues and engaging the support of Senior Leadership where required

The People team will also:

- Oversee and review the whistleblowing policy and procedure
- Provide advice and support to managers and employees
- Ensure learning from whistleblowing cases is fed back to the wider organisation
- Investigate issues raised with them verbally directly, promptly and thoroughly
- Inform all reported disclosures to the Senior Leadership team and the actions being taken Information in this respect will be anonymised to the fullest extent possible in the circumstances

The whistleblower unit as described in this report is responsible for:

- Investigate written reports that falls within the scope of the whistleblower system promptly and thoroughly
- Prepare a written information to the reporting person about the about the outcome of the investigations of the report

How to Raise a Concern

Reports to the whistleblower system can be made electronically via a web portal, Safe2Whistle, which is accessible via www.big.dk and via the People page on BIG Resources.

If you file a report, the information listed below will generally be useful in connection with further investigation of the issue:

- A description of the issue in question, including date, place, and the name(s) of the person(s) involved
- Any documentation or evidence concerning the suspected wrongdoing or other information which may assist the investigation
- Where the reported issue took place, including which BIG office (if relevant).

It is up to you whether you want to file the report in your own name or anonymously. However, we encourage you to disclose your identity. As a part of the investigation of your report, the whistleblower unit we will make every effort

to keep your identity secret and will only disclose such details on a need-to-know basis

If you choose anonymity, it is important that you do not state your name anywhere in the report. In addition, you should be aware that your identity might be inferred from the information you have provided in the report.

Filtering and Investigation Process

All disclosures will be taken seriously and thoroughly investigated.

Bech-Bruun law firm is the data processor for purposes of managing the whistleblower system. The purpose of using an external party is to ensure impartiality and objectivity in the processing of the reports.

As external administrator of the whistleblowing system, the law firm, Bech-Bruun receives all reports submitted via Safe2Whistle and will begin by filtering out any reports that do not fall within the scope of this whistleblower policy. Filtered out reports may be referred to other channels of communication, and you will in this regard be encouraged to direct your report to such other channels as may be notified to you.

Reports falling within the scope and purpose of BIG whistleblower policy will be forwarded to BIG's whistleblower unit, which consist of Legal and Commercial Manager (currently Jesper Stilling), Senior People and Culture Partner (currently Simone Grau) and Senior Legal Counsel (currently Brooke Ferris).

No later than 7 days after your report has been received in the whistleblowing system, you will receive confirmation of receipt of your report. As a general rule, you will receive notification concerning the closure of your report no later than 3 months from receiving the initial confirmation of receipt. If the processing of your report requires longer than 3 months, you will be informed of the reason why further investigation time is necessary. You will, as a general rule, receive information about the outcome of your report in writing.

The whistleblower unit will be responsible for processing and investigating the report as well as providing feedback to you. A summary of the report, follow-up

and feedback will be registered in our internal records which may be presented to the Managing Director, local partner group and the CEO from time to time.

All communication between you and Bech-Bruun will take place over the whistleblower portal, Safe2Whistle. Thus, it is important that you keep the autogenerated matter ID and password, and follow your report on the whistleblower portal if you want to receive confirmation of receipt of your report, a reason for why you report require longer processing time and if you want to receive written information about the outcome of the investigations of your report.

It is recognised that some whistleblowers will wish to raise their concerns verbally, and a confidential meeting will be offered to enable this. You will have the opportunity to do so to the People Team, please refer to above.

The whistleblower will be offered support and feedback throughout the investigation and after its conclusion, recognising that raising a concern can be a stressful experience.

Protection Against Harassment or Victimisation

We aim to encourage openness and will support whistleblowers who raise genuine concerns under this policy, even if they turn out to be mistaken.

A member of staff who makes such a protected disclosure has the right not to be dismissed, subjected to any other detriment, or victimised because they have made such a disclosure. If you believe that you have suffered any such treatment, you should inform People and Culture team immediately.

BIG does not tolerate any form of harassment or victimization of or retaliation against a whistleblower. Any employee who engages in such behaviour, attempts to deter someone from whistleblowing or who otherwise subjects another to detriment for having blown the whistle will be subject to disciplinary action.

If we conclude that a whistleblower has made false allegations maliciously, the whistleblower may be subject to disciplinary action.

All disclosures will be treated confidentially, and the whistleblower's identity will not be revealed without their consent, unless required by law.

Raising Concerns Externally

BIG encourages staff to raise concerns internally but recognises that there may be situations where concerns need to be raised externally.

Staff may raise concerns with prescribed external bodies, such as:

- HM Revenue and Customs (HMRC)
- Financial Conduct Authority (FCA)
- Health and Safety Executive (HSE)
- Serious Fraud Office (SFO)

The list of prescribed bodies is detailed in the Government's Whistleblowing Guidance and is available from Whistleblowing: list of prescribed people and bodies - GOV.UK.

Staff should seek appropriate advice before making an external disclosure. BIG cannot offer that advice. Protect, an independent whistleblowing charity, operates a confidential helpline that may be able to offer further guidance. Their details are set out below:

Protect Helpline: 020 3117 2520

Website: <https://protect-advice.org.uk>