

Whistleblowing Policy

Document type:	<i>Group Policy</i>
Audience:	All PIDG Companies
Document owner:	<i>PIDG CRO</i>
Document approver:	<i>PIDG Owners (following recommendation by the Risk Committee and approval by the PIDG Board)</i>
Document number:	<i>RIS-001-A</i>
Document status:	<i>Final</i>
Number of pages:	<i>3 (total)</i>
Approval date:	<i>02 July 2025</i>
Effective date:	<i>July 2025</i>
Supersedes:	<i>Complaints and Whistleblowing Operating Policy</i>
Definitions:	PIDG Operating Policies - Defined Terms
Review & Revision	<i>Biennial</i>

Direct links to other relevant Policies, Standards, Procedures or Guidance notes:

- Whistleblowing Procedures
- Procedures for Managing Complaints and Concerns
- Non-HSES Serious Operational Incident Reporting Procedure

Document Purpose:

This document sets out PIDG's Whistleblowing Policy ("Policy"), including our commitments to those who make a Protected Disclosure (as defined within the Policy).

Version Control

Version	Author	Date	Approved By
<i>OPP003</i>	<i>PIDG CRO</i>	<i>17-06-2021</i>	<i>PIDG Owners</i>
<i>RIS-001-A</i>	<i>PIDG CRO</i>	<i>02-07-2025</i>	<i>PIDG Owners</i>

1. Introduction

PIDG is committed to conducting business responsibly, with honesty and integrity, and to a high standard. This document sets out PIDG's Whistleblowing Policy ("Policy") on reporting Protected Disclosures and specifically our commitments to PIDG Employees who raise such matters.

2. Scope of the Policy

This Policy applies to all activities undertaken by or on behalf of PIDG, and extends to all PIDG Companies and their branches and subsidiaries.

Only matters that are classified as Protected Disclosures (as defined below) can be raised under this Policy, and only PIDG Employees can make Protected Disclosures under this Policy.

The PIDG website reflects details about how to report a Protected Disclosure and other matters that fall outside of the scope of this Policy, including complaints and other concerns.

3. Our Commitments

Protected Disclosures

The UK Public Interest Disclosure Act 1998 (the "Act") aims to encourage a climate of openness in the workplace by giving legal protection to employees who make certain "whistleblowing" disclosures that they reasonably believe to be in the public interest. The Act protects employees who raise genuine concerns and creates personal liability for any co-worker who victimises a whistleblower. Protected Disclosures are where:

- A criminal offence has been committed, is being committed or is likely to be committed;
- A person has failed, is failing or is likely to fail to comply with any legal obligation to which he or she is subject;
- A miscarriage of justice has occurred, is occurring or is likely to occur;
- The health and safety of any individual has been, or is being or is likely to be endangered;
- The environment has been, is being or is likely to be damaged; or
- There has been a deliberate attempt to conceal any of the above.

PIDG has a strong commitment to integrity and ethical behaviour and encourages PIDG Employees to speak up and report suspected serious malpractice or misconduct or any breach or suspected breach of law or regulation that may adversely impact the company, that they reasonably believe to be in the public interest, and to voice those concerns without fear of detriment.

Whistleblowing Champion

The PIDG Board has overall responsibility for this policy and for reviewing the operation and effectiveness of PIDG's system and controls in relation to whistleblowing. It has appointed the Chair of the Audit Committee to act as PIDG's Whistleblowing Champion and who is responsible for ensuring and overseeing the integrity, independence and effectiveness of PIDG's policy and procedures on whistleblowing, and specifically with regards to the protection of any PIDG employees who make Protected Disclosures, from detrimental treatment through reporting such concerns.

Roles and Responsibilities

The PIDG Board has appointed the PIDG CRO as responsible for overseeing the handling of all Protected Disclosures that are received directly or via the independent whistleblowing channel. The PIDG CRO will report alleged misconduct or malpractice received to the Audit Committee.

Procedures

PIDG has in place clear processes for reporting Protected Disclosures, including access to channels that are independent of PIDG, enabling such matters to be raised in complete confidence, including anonymously if required.

PIDG has in place clear processes for investigating Protected Disclosures to ensure that the matter is dealt with appropriately, fairly and professionally.