SH PROFESSIONAL SERVICES

Ref: SHPRCO018

Whistleblowing Policy Statement

Approved by: Board & RCO Committee | Version: 1.1 | Effective date: 1 October 2026 | Next review: 1 October 2027

SH Professional Services Ltd (we, us, our) is committed to conducting our business honestly, ethically and with integrity. We encourage anyone who works for or with us to speak up about any wrongdoing or malpractice they become aware of, and we are committed to protecting those who do. This statement explains how to raise a concern and the protection available to those who do so.

1. Scope

This statement applies to all directors, employees, contractors, agents and others who work for or on our behalf. It is supported by the Public Interest Disclosure Act 1998, which protects workers who make a qualifying disclosure in the public interest from suffering any detriment or dismissal as a result.

2. What whistleblowing covers

Whistleblowing is the raising of a concern about wrongdoing that affects others or the public interest, rather than a personal complaint. It includes a genuine concern that one or more of the following has happened, is happening, or is likely to happen:

- a criminal offence, including bribery, fraud, money laundering or theft;
- a failure to comply with a legal or regulatory obligation;
- a miscarriage of justice;
- a danger to the health or safety of any person;
- damage to the environment; or
- the deliberate concealment of any of the above.

A concern that relates only to your own employment or personal circumstances is normally a grievance, which is dealt with through our grievance arrangements rather than this policy.

3. How to raise a concern

If you have a genuine concern of the kind described above, you should raise it with a director as early as possible. You do not need to have proof, only a reasonable belief that wrongdoing has occurred or may occur. If for any reason you do not feel able to raise it internally, you may report it to the relevant regulator or other prescribed person set out in the Public Interest Disclosure Act 1998; details are available on GOV.UK.

We will treat your concern seriously, look into it appropriately and, so far as we are able, keep you informed of how it is being handled. We will keep your identity confidential where you wish, unless we are required to disclose it by law or it is necessary for a proper investigation, in which case we will discuss this with you first where possible.

4. Protection for those who speak up

No one who raises a genuine concern in good faith will suffer any detriment, dismissal, disadvantage or victimisation as a result, even if the concern turns out to be mistaken. Anyone who subjects a whistleblower to detriment, or who deters another from raising a concern, may face disciplinary action. You may raise a concern anonymously, although it is easier for us to investigate and protect you where we know who you are.

5. Responsibility and review

Our directors are responsible for this policy and for ensuring that concerns are handled properly and that whistleblowers are protected. We review this policy regularly to ensure it remains effective and reflects our obligations and good practice.