



Whistleblowing Policy

Doc. version no.	Launch date	Authors
1	14 th November 2024	Carlo Artini Rachel Uyinmwen

Purpose of the policy and procedure

This procedure (the “**Procedure**”) outlines the process to be followed when reporting a perceived wrongdoing within Onetag Limited (hereinafter “**Onetag**”), including a breach of the organisation’s core values. It is designed to encourage an open culture where we all feel confident that concerns can be raised and dealt with quickly, without fear of reprisal or victimisation.

The reporting of wrongdoing under this Procedure may be covered by the law concerning protected disclosures of information. The Procedure has therefore been written with reference to the Public Interest Disclosure Act 1998 (“**PIDA**”), which offers protection to those who make disclosures about certain matters of concern (where those disclosures are made in accordance with the provisions of the act) from dismissal or a detriment short of dismissal.

It is important that this procedure is followed when raising any concerns, to ensure that the matter is dealt with correctly. Where a concern is properly raised under this procedure, the individual will be protected from any unfair or negative treatment. PIDA protection may also apply.

The Procedure is in place to reassure us all that it is safe and acceptable to speak up and enable concerns to be raised at an early stage and in the right way. Rather than wait for ‘proof’, Onetag encourages colleagues to raise the matter when it is still a concern rather than wait for an incident to happen.

The following principles underpin this procedure:

- Everyone should be encouraged and feel confident to raise concerns they may have about wrongdoing as soon as they notice it and without delay
- When raising a concern that is accepted under this procedure protection will be given;
- All concerns will be handled responsibly, professionally and in a positive manner
- Help and support is available to those who raise concerns.

Scope

The Procedure applies to:

- Permanent and fixed term employees;

- External consultants and contractors;
- Staff seconded, or on loan, to or from Onetag.

What is whistleblowing

Whistleblowing is formally defined as ‘making a disclosure in the public interest’. More generally, it is understood to mean the ‘protected disclosure’ by an individual of wrongdoing in an organisation.

The PIDA provides statutory protection to you if you make a qualifying disclosure. The individual making this disclosure must have reasonable belief that the disclosure is in the public interest and that it tends to show one or more of the following has occurred, is occurring or is likely to occur:

- A criminal offence;
- Breach of a legal obligation;
- A miscarriage of justice;
- A threat to the health and safety of any individual;
- A damage to the environment;
- A deliberate concealment of information relating to any of the above.

In certain circumstances disclosures can be made to certain regulatory bodies known as ‘prescribed persons’. To be protected, however, an employee will need to follow the procedure set out in the Employment Rights Act 1996 (“**ERA**”). It would, therefore, be advisable to seek legal advice and refer to the whistleblowing guidance relating to prescribed people and bodies before raising a concern this way.

What should be reported

Onetag promotes a compliance culture in which everyone can internally report failure to meet expected standards and would encourage anybody who has a concern in the workplace to raise

it straight away. This Procedure, therefore, encourages disclosures relating to any serious concerns about service provision or the conduct of staff that:

- Makes you feel uncomfortable in terms of known standards;
- Are not in keeping with Onetag policies and procedures;
- Fall's below established standards of practice;
- Relate's to improper behaviour.

This might include but is not restricted to:

- Conduct which is an offence or a breach of the law (a criminal offence has been committed or failure to comply with any other legal obligation);
- The health and safety of the public and/or other colleagues;
- Damage to the environment;
- Unauthorised use of public funds or other assets;
- Other unethical conduct.

Nobody should act in bad faith or raise malicious, vexatious, or knowingly untrue concerns. Those who raise concerns with a reasonable belief that raising the concern is in the public interest, will be given protection under this procedure.

Concerns not covered by the whistleblowing procedure

Concerns raised which are personal in nature should be dealt with using other relevant procedures such as grievance, discrimination or harassment procedures.

If you are unsure whether a concern should be raised using the Procedure, it is important that this does not delay raising the concern immediately. It could be that your concern may relate to a different procedure, such as grievance or bullying and harassment. In which case, you will be advised of this and supported in raising your concern under the correct procedure.

Line managers, the Onetag Global HR Director, or a trade union representative will also be able to assist.

Details of roles and responsibilities can be found in annex 1.

How to raise a concern

If anybody experiences something in the workplace which they consider to be in conflict with the organisation's core values, and/or otherwise perceived to be wrongdoing, it is important that the concern is raised straight away. 'Proof' or a statement of evidence is not required as this is the organisation's responsibility. The person must, however, have a reasonable belief that disclosing the information is in the public interest.

Where your concern relates to a different procedure you will be advised and directed to the most relevant one. You can also seek advice from a trade union representative.

The concern should, in most instances, be raised via the Onetag reporting channel https://whistleblowersoftware.com/secure/onetag_uk.

The report can be sent confidentially indicating your name and contact details or, if you prefer, completely anonymously.

Any personal data processed will be done so in accordance with the Onetag Whistle-blowing Privacy Notice.

What information should be included

When raising a concern, the person should try to provide the following information:

- The background and reason behind the concern;
- Whether they have already raised the concern with anyone and the response;
- Any relevant dates.

This information should demonstrate that there are reasonable grounds for the concern to be acted upon. It is important that matters are not investigated by individuals themselves. Proof is not needed, just a reasonable, honest belief that wrongdoing has occurred or is likely to occur. If applicable, personal interests should be stated from the outset.

Confidentiality

Any disclosures made under this Procedure will be treated in a sensitive manner, however, the organisation recognises that a person may want to raise a concern in confidence i.e., they may want to raise a concern on the basis that their name is not revealed without their consent.

Onetag will respect any request for confidentiality as far as possible, restricting it to a 'need to know' basis. If a situation arises, however, where it is not possible to resolve the concern without

revealing the person's identity (for example, in matters of criminal law), then they will be advised before proceeding. The same degree of confidentiality should be afforded to the person(s) at the centre of the concern, as far as appropriate.

How can I raise a concern anonymously?

The best way to raise a concern is to do so openly as this makes it easier for Onetag to investigate and provide feedback. However, you may choose to raise concerns anonymously through the internal reporting system. Concerns expressed anonymously will be considered at the discretion of Onetag. In exercising this discretion, the following factors will be considered:

- The seriousness of the concern or concerns raised;
- The credibility of the concern;
- The likelihood of confirming the allegation via alternative sources.

External disclosures

It is important that concerns are raised internally at the earliest time possible. This will allow Onetag the opportunity to address and resolve any concerns quickly and by the most appropriate means. Onetag is confident that there are sufficient internal avenues available to deal with any concerns raised.

Raising a concern outside the prescribed routes listed in this procedure, for example, with the media, campaign groups, on social media or with political parties, is protected by the PIDA only in very limited circumstances and could, if it amounts to an unauthorised disclosure, result in disciplinary action. It may also breach the Official Secrets Act.

How the concern will be handled

Once somebody has reported their concern it will be assessed by an external report manager - Onetag has identified **Studio Associato Servizi Professionali Integrati – WST Law & Tax Firm** as the manager and consideration will be given to what action may be appropriate. This may involve an informal review, internal inquiry, or a more formal investigation.

All investigations will be conducted sensitively and as quickly as possible. While the organisation cannot guarantee that the outcome will be as the person may wish, it will handle the matter fairly and in accordance with the procedure.

The Report Manager will make an initial assessment to decide on the best way to take the matter forward. The duration of the investigation will depend on the scope, complexity, and type of investigation required.

Depending on the nature of the concerns, an investigation will be progressed:

- Via an internal enquiry;
- Through disciplinary procedures;
- Via an external enquiry;
- Via a police investigation.

The Report Manager or LT will arrange a meeting with the person who raised the concern as soon as possible. Ideally, this meeting should be arranged within 3 working days of the concern being raised, although circumstances may dictate a shorter or longer timescale. It is, however, the expectation that the meeting should have taken place no later than 5 working days following the concern being raised.

If a meeting is arranged, you may wish to be accompanied by a trade union representative or a workplace colleague who is not involved in the area of work to which the concern relates. The meeting can be conducted over the telephone or via Microsoft Teams, rather than face-to-face. Arrangements on how the investigating officer will update you on progress will also be discussed and agreed at this meeting, however, these arrangements may change as the investigation progresses.

They may decide the concern is so serious that it requires investigation by the police and will arrange for appropriate steps to be taken in consultation with a LT member.

After making all the necessary enquiries, the Report Manager should produce an outcome report, including findings, conclusions, and recommendations. This should be shared with the Global HR Director and or LT member, and appropriate action taken.

Outcome

There are two possible outcomes:

- A case to answer;

- No case to answer.

Where there is a case to answer, action will be taken in line with the disciplinary procedure, or most relevant process.

Where there is a case to answer regarding the HR department specifically, the following process will be managed by a Leadership team member with support from an external law firm.

Where there is no case to answer, but the individual had a genuine concern and was not acting maliciously, Onetag will ensure the person does not suffer a detriment.

However, if there is evidence that the allegation was made maliciously or for personal gain, disciplinary action may be taken against the individual who raised the concern.

The person raising the concern will be notified when the matter is concluded and, if appropriate, will be informed of the outcome of the investigation maintaining security and confidentiality for all parties as far as possible.

Protection

If a concern is raised in the public interest and the Procedure is followed correctly, the person will be protected from victimisation or dismissal. Where somebody has been victimised for raising a concern, Onetag will take appropriate action against those responsible, in line with our disciplinary policy or the most relevant process.

Former staff

A former staff member of Onetag may also raise a concern under this procedure and will benefit from the same protection as current staff members.

They should report the concern, either, in writing to the Global HR Director M.Pagnetti@onetag.com or by using the internal reporting system.

Disclosures from former staff should be raised as early as practically possible, with as much detail as possible.

The concern will be handled, and the former staff member updated (if contact details have been provided).

The former staff member will be advised that the matter has concluded and, if appropriate, the outcome of the investigation, maintaining security and confidentiality for all parties as far as possible.

Monitoring and compliance

The nominated officer and HR department is responsible for collating the details of any cases which are dealt with under this procedure and will provide a report to the LT which will outline the nature of the concerns raised, including outcomes. The information presented will protect the confidentiality of the parties involved.

Support

Onetag appreciates that when considering making a whistleblowing disclosure, anybody may be unsure or feel uncertain as to what to do next. In addition to managers and the nominated officer, there are various other channels of support available throughout the process:

- The Employee Assistance Programme provided by Unum via the Help@Hand app available on AppStore and GooglePlay Store.
- The ACAS Helpline 0300 123 1100 provides free and impartial advice on a range of issues, including whistleblowing in the workplace;
- Public Concern at Work (PCAW), an independent whistleblowing charity which advises individuals on whistleblowing matters at work - they provide free, confidential advice on 0207 404 6609 or via www.pcaw.org.uk;
- Trade union members can also seek advice from their representatives.

Annex 1: Roles and responsibilities

All Colleagues:

All colleagues, irrespective of level or position within the organisation, have a responsibility to raise concerns providing they have a reasonable belief that wrongdoing has occurred.

Managers:

All managers are responsible for ensuring that staff are aware of the whistleblowing procedure and its application and for creating an environment where staff can express concerns freely and without fear of reprisal.

Report Manager:

The external investigator is responsible for investigating the concern and establishing an outcome, i.e. case to answer or no case to answer. They will also maintain contact with the individual who raised the concern to provide updates on the case.