Whistleblowing Policy & Procedure

July 2026

Whistleblowing Policy & Procedure

Purpose

The purpose of this policy and procedure is to proactively encourage the reporting of concerns of suspected malpractice or wrongdoing as soon as possible. At Thalia Waste Management we want to ensure that all direct employees and other workers are able to raise concerns without fear of retribution, and that all such reports are given due consideration. For the purpose of this policy, other workers includes consultants, contractors, trainees, seconded staff, casual workers, agency staff, volunteers, interns, agents, sponsors and any other person associated with Thalia and suppliers and the term "Employees" includes Thalia's direct employees (whether permanent, fixed-term or temporary) and these other workers. This policy and procedure reflect good practice and comply with all relevant legislation.

Policy

We are fully committed to the highest standards of openness, integrity and accountability and we aim to conduct our business at all times in a responsible manner. All Employees are required to act in a similar manner.

We proactively encourage Employees to raise concerns about any suspected malpractice or wrongdoing and ensure that any Employee who identifies any such conduct, is able to disclose this in confidence and without fear of punishment either through their people manager, an established reporting procedure such as the Grievance Process or the independently managed Whistleblowing Helpline. Such disclosure overrides any confidentiality provision in the direct employee's contract of employment and the normal restrictions that prevent direct employees from divulging confidential information acquired during their employment will not apply.

We are committed to complying with The Public Interest Disclosure Act 1998, also known as the 'PIDA', together with the Employment Rights Act 1996; (together the "Acts") which together ensure that Employees cannot be punished, victimised, dismissed or made to suffer any detriment by their employer as a consequence of making a valid protected disclosure (as defined in PIDA).

Employees are strongly encouraged to report any suspected malpractice or wrongdoing by Thalia Waste Management or its Employees that falls short of, or is not compliant with our policies and procedures or the law.

We undertake to treat each disclosure with due regard and undertake a level of investigation appropriate to the seriousness of the allegation. Any investigation will be undertaken by an appropriate investigator appointed by the Monitoring Officer, who is the General Counsel or their nominated representative. The investigator will be independent, and in most circumstances, will be from a different part of the business.

Procedure

Principles

This policy and procedure is mandatory and describes the way in which we deal with protected disclosures. Within this policy and procedure all disclosing individuals are referred to as "Whistleblowers".

This policy and procedure forms part of Thalia Waste Management's wider ethics and compliance framework and does not replace or overrule other Thalia Waste Management policies and procedures which are already in place; nor should it be used when other procedures are more appropriate. For example, the Grievance Policy procedure should be used in relation to most employment issues.

Making a Disclosure

An Employee should first consider whether the matter can be resolved locally by raising it directly with the person in question or their people manager or pursuing it through another more appropriate policy or procedure (see flow chart at Appendix 1). There are well published and robust reporting mechanisms in place in respect of a range of matters including for example health and safety and employment issues. Should none of these options be applicable or appropriate then disclosure should be made through the independently managed Whistleblowing Helpline and in accordance with this policy and procedure.

What is Required to Make a Disclosure?

To make a protected disclosure under this policy & procedure, an employee must have a "reasonable belief" that one or more of the following seven "failures" either has occurred or is likely to occur:

- Non-compliance with Thalia Waste Management's policies or procedures
- A criminal offence a failure to comply with a legal obligation
- A miscarriage of justice
- An act creating risk to health and safety
- An act causing damage to the environment
- A deliberate concealment of information about any of 1-6 above.

Criteria 2 to 7 above are qualifying disclosures under the law. Criterion 1 is not a qualifying disclosure under the law but is given the status of a protected disclosure under this policy and procedure.

The employee making the disclosure must:

- Have an honest and reasonable belief that one of the seven relevant “failures” set out above has occurred or is likely to occur; and

- Be making the disclosure in the company or public interest.

Employees who do not fulfil both these requirements lose the protection offered under the Acts and under this policy and procedure. An Employee does not have to be able to prove the allegation but does need a reasonable and genuine belief that the information they share is true. While some allegations may prove to be unfounded, we would prefer the issues or concerns to be raised, rather than run the risk of not identifying a problem early on.

Who to Make the Disclosure to

If an Employee feels unable to raise the concern with their people manager and there is no other appropriate reporting regime for such issues, we offer an independently managed Whistleblowing Helpline (telephone 0800 047 4037). The Whistleblowing Helpline is provided by an independent third-party organisation, which will pass all information provided to the Monitoring Officer, speedily and unfiltered.

Employees using the Whistleblowing Helpline will be asked to set out the background and history of their concern, giving names, dates and places where known, and the reason why they are particularly concerned about the situation. Although Whistleblowers are not expected to prove the truth of an allegation, they will need to demonstrate that there are sufficient grounds for the concern.

Should a disclosure under this policy & procedure, be received by a people manager or person other than the Monitoring Officer, it is that person’s responsibility to complete the Whistleblowing Referral Form (see Appendix 2) and send it to the Monitoring Officer without undue delay. Details should be provided of what actions, if any, have been taken to investigate and resolve the issue disclosed. It is important that all whistleblowing type disclosures are identified and brought to the attention of the Monitoring Officer. The Monitoring Officer will then be a position to determine the need for any additional investigation or actions.

Employees and other workers may also raise concerns through Ferrovial's Ethical Channel in accordance with Ferrovial's Policy for the Ethical Channel and for dealing with Queries, Complaints and Reports (refer to the following link https://ferrovialethicschannel.whistleblowernetwork.net). Reports made through the Ethical Channel will be managed in accordance with applicable Ferrovial procedures and may be referred to Thalia Waste Management where appropriate.

Investigation of the Disclosure

For each disclosure made via the Whistleblowing Helpline, a Whistleblowing Referral Form (see Appendix 2) will be forwarded by the Whistleblowing Helpline to the Monitoring Officer.

Concerns or allegations that reasonably fall within the scope of other specific procedures, for example health and safety or grievance issues, will normally be referred by the Monitoring Officer for consideration under those procedures. The Whistleblower is informed when this is the case.

The Monitoring Officer may consult with the Thalia Waste Management Executive Team and decide whether an investigation is required and, if so, what form it should take. The Monitoring Officer may decide to take no further action if an allegation is considered to be trivial or vexatious, or where disclosures have already been investigated by Thalia Waste Management or another competent authority. Decisions will be reported regularly to the Thalia Waste Management Executive Committee.

Some concerns may be resolved without the need for formal investigation and unless the Whistleblower has chosen anonymity, they may be invited to take part in any necessary discussions with the Monitoring Officer.

If the Monitoring Officer determines that an investigation is required, then they will designate an appropriate investigator to investigate the matter further. Following this the investigator will, within a reasonable amount of time, contact the Whistleblower for an initial discussion in respect of the disclosure. The investigator will also provide to the Whistleblower:

- An acknowledgment that an investigation will be carried out
- On indication of how they propose to deal with the matter
- An estimate of how long the process will take
- Confirmation that any investigation will, as far as practical, be carried out in the strictest confidence
- Confirmation of the protection provided for the Whistleblower by this policy & procedure and
- Confirmation that the investigator will keep them informed of progress

Following any investigation, the investigator will produce a formal report which will be provided to the Monitoring Officer. The Monitoring Officer will then decide what if any further action is to be taken in respect of the report's findings. At this stage the Monitoring Officer informs the disclosing employee of the status of their disclosure.

The Whistleblower will be kept informed of progress from time to time. If, after following the procedure outlined above, the Whistleblower reasonably believes that appropriate action has not been taken, the Whistleblower may report the matter to the relevant proper authority (if applicable) and inform the Monitoring Officer/Whistleblowing Helpline accordingly. The Acts set out a number of regulatory bodies to which qualified disclosure may be made. For example, these include:

- HM Revenue & Customs
- Financial Conduct Authority
- Health & Safety Executive
- The Information Commissioner
- Environment Agency
- Police

Guidance for investigating officers can be found in the document entitled 'Procedure for Investigators'.

Following completion of an investigation, any corrective actions shall be assigned to an appropriate manager, with implementation monitored by the Monitoring Officer. Progress and completion status shall be periodically reviewed and reported to the Executive Committee and applicable boards, as appropriate.

The Monitoring Officer shall maintain appropriate records of disclosures, investigations, outcomes, corrective actions and emerging themes and shall periodically report anonymised information to the Executive Committee and applicable Boards, as appropriate.

Confidentiality

All protected disclosures will be treated in a confidential and sensitive manner and all reasonable steps will be taken to protect the identity of the Whistleblower making the allegation. However, the Whistleblower may be asked to provide a statement as part of the investigation.

Personal data obtained through whistleblowing investigations will be processed in accordance with Thalia Waste Management's Privacy Notice and applicable data protection legislation (including UK GDPR).

Anonymous Allegations

Employees are encouraged to give their name when making a disclosure. Anonymous disclosures are not automatically disregarded but may be more difficult and may take longer to investigate.

Any concern raised anonymously will be considered at the Monitoring Officer's discretion, taking into account the following factors:

- The seriousness of the issue raised;
- The credibility of the concern; and
- The likelihood of confirming the allegation from attributable sources.

Protection of Whistleblower

We undertake that no one who makes a protected disclosure in the company's or public interest under this procedure will be subjected to any punishment as a result of having made a protected disclosure. If a Whistleblower feels that they are being subjected to any prejudice or harassment as a consequence of their disclosure, then they must immediately inform their people manager or, if that is not appropriate, a senior person, such as a director or the Monitoring Officer, and appropriate action will be taken to protect them. However, a Whistleblower should be aware that making a protected disclosure may not necessarily protect them from other actions that may be unrelated to the disclosure.

Contractual Liability

It is a term of all Thalia Waste Management contracts of employment that direct employees have a duty to their employer, to prevent them from disclosing their employers' confidential information. In addition, we have required certain categories of staff to sign a specific confidentiality clause in their contracts of employment. However, a disclosure made under this policy and procedure would not be considered a breach of the direct employee's employment contract unless it was found to have been made maliciously or unreasonably.

Malicious Allegations

If a disclosure is subsequently deemed by the Monitoring Officer to be deliberately malicious, vexatious or knowingly false, disciplinary action may be taken against the person that made the disclosure.

Retraction of Allegation

Once the disclosure has been made it may be retracted by the Whistleblower at any time but we reserve the right to proceed with any investigation, even if the Whistleblower does not wish to proceed further.

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Communication and Training

Thalia Waste Management will periodically promote awareness of this policy and ensure appropriate whistleblowing training is included within its compliance training programme.

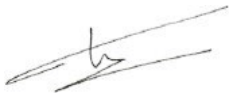
Implementation

The General Counsel is responsible for the implementation of this policy and other related policies and procedures, including the communication and detailed interpretation, monitoring, review and updating, training requirements and any disciplinary action in response to an apparent breach of this policy.

Line management is responsible for implementation of this policy.

This policy should be read in conjunction with a number of other Thalia Waste Management policies on related matters, including but not limited to:

- Anti-Fraud Policy
- Anti-Corruption Policy
- Business Ethics Policy
- Disciplinary Policy



Paco Hevia
Chief Executive Officer

July 2026

Revision Status

Revision	Date	Amendment	Content Owner	Mandated By
1.0	Nov 22	Issued for use	Janet McDonald	Paco Hevia
2.0	Jul 23	Amended to reflect transfer from a dedicated helpline to a general helpline	Janet McDonald	Executive Committee
3.0	July 26	Amended to incorporate reference to Ferrovial's Ethics channel, internal reporting procedures, UK GDPR requirements, communication and training obligations and implementation arrangements	Janet McDonald	Executive Committee

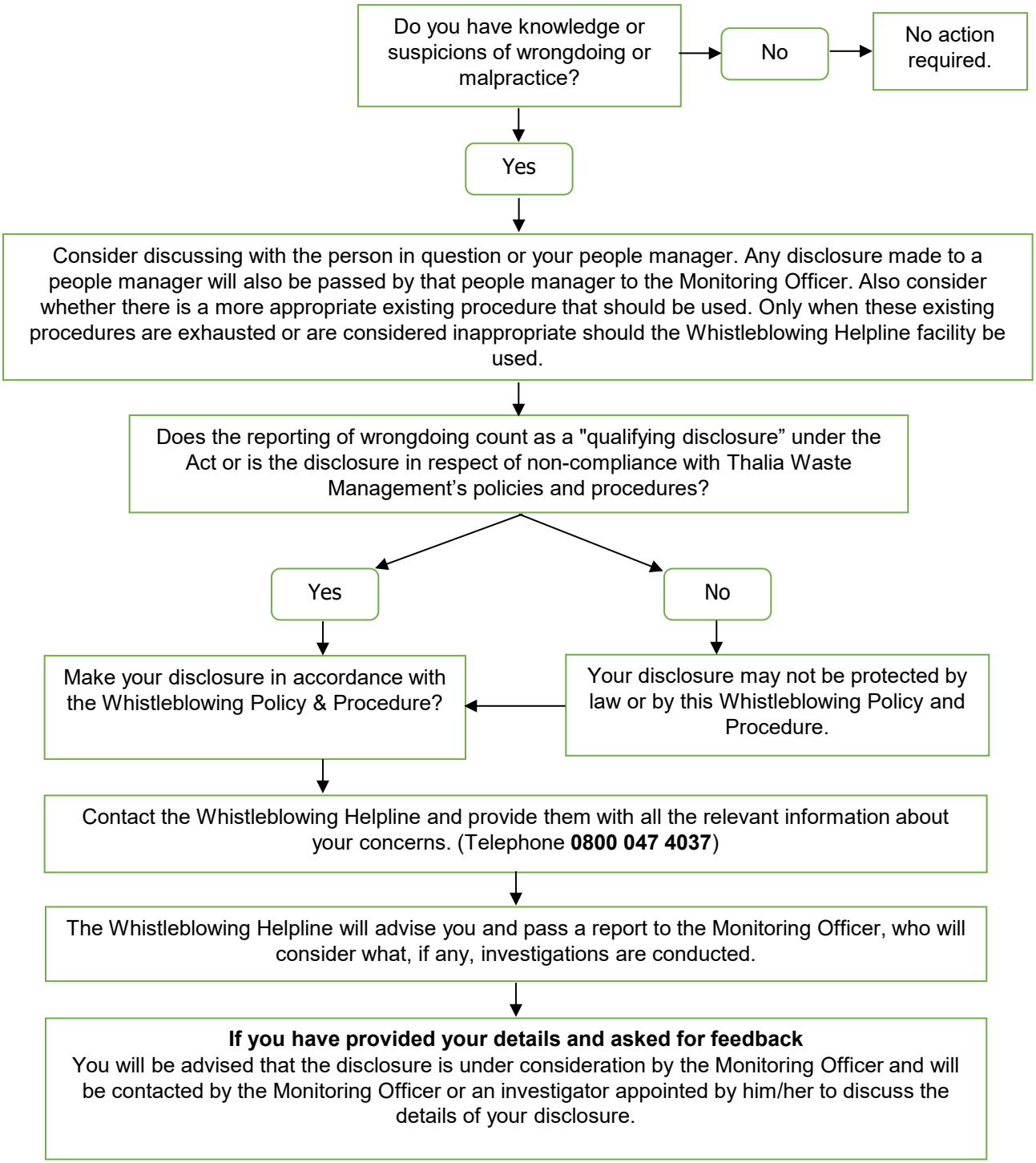
Appendices

Appendix 1 – Protected Disclosures Process – Flow Chart

Appendix 2 – Whistleblowing Referral Form (For use by Whistleblowing Helpline and by people managers and other managers)

Appendix 1

Protected Disclosures Process – Flow Chart



Appendix 2

Whistleblowing Referral Form (For use by Whistleblowing Helpline and by people managers and other managers)

WHISTLEBLOWING HELPLINE PROCESS

This service is provided in line with Thalia Waste Management's Whistleblowing Policy & Procedure. These documents are available on the Thalia Waste Management intranet or from the Thalia Waste Management HR helpdesk. Legislation and the Thalia Waste Management Whistleblowing Policy & Procedure guarantee that a caller making a valid protected disclosure will not be victimised in anyway. In order to assist Thalia Waste Management to investigate the matter fully, please can you give as much information as possible about your complaint. A failure to give sufficient information may make it difficult for the company to fully investigate your complaint.

- Individual will make contact through the whistleblowing line
- Individual is advised of the confidential nature of the service.
- The individual will be asked If they would like to share their personal details or if they would like to remain anonymous
- The call handler will ask appropriate questions to complete the whistleblowing disclosure form which include the following
    - Where did the incident occur
    - When did the incident occur
    - Who was involved in the incident
    - Was anyone harmed
    - Were there any witnesses to the incident
    - Have you tried to raise this internally? If yes, what happened
    - Would you like an update (individuals need to provide their personal details if they would like to do this)
- We understand that these calls can be difficult and the call handlers are trained to provide a space to share concerns and be heard
- The complete whistleblowing form is emailed to the contacts of the organisation.

STATEMENT FOR PEOPLE MANAGERS AND OTHER MANAGERS

MANAGER'S STATEMENT TO BE READ OUT BEFORE COMMENCING TO TAKE DETAILS OF A DISCLOSURE:

This record is made in line with Thalia Waste Management's Whistleblowing Policy & Procedure. These documents are available on the Thalia Waste Management's intranet or from our HR helpdesk. Legislation and the Thalia Waste Management Whistleblowing Policy & Procedure guarantee that an employee making a valid protected disclosure will not be victimised in anyway. In order to assist us to investigate the matter fully, please can you give as much information as possible about your complaint. A failure to give sufficient information may make it difficult for the company to fully investigate your complaint.

The form below should be completed immediately when you receive a Whistleblowing call/disclosure. The form should be emailed to the Thalia Waste Management Monitoring Officer, Janet McDonald, Group Legal Director (Janet.McDonald@thalia.co.uk) and their nominee Emily Coombes, (emily.coombes@thalia.co.uk).

Legislation gives protection from victimisation or other unfair treatment to workers who disclose to their employer instances of malpractice within the business. You must not disclose the details of the individual or the disclosure to anyone unless authorised by the Thalia Waste Management Monitoring Officer or their nominee.

If the Whistleblower uses the Whistleblowing helpline and chooses to remain anonymous, it is recognised that this contact will be the only opportunity available to secure information from them. For this reason, the recipient of the call should extract as much information as possible from the caller by seeking detailed facts relating to any allegation. It is important that the Whistleblower is asked each of the questions below, but this framework should not inhibit the recipient of the call asking additional questions to optimise the information gained.

REFERRAL FORM

Date and time concern reported:	Name of caller (if given):
Method of contact (i.e. letter/telephone/meeting)	Contract and depot/office/location:
Contact telephone number/email address of caller:	Does the caller require feedback? - If yes, feedback will be provided by the Monitoring Officer or their nominee under the Thalia Waste Management Whistleblowing Policy & Procedure, [Statement to be made to caller: In certain circumstances Thalia Waste Management may be prevented from sharing certain information concerning its investigation or the outcome]. Please provide your contact details:
Who is the caller's people manager?	
Has the caller discussed this matter with their people manager in accordance with the Thalia Waste Management Whistleblowing Policy & Procedure? If not, why? – Please give reasons:	
Details of concern raised (provide as much detail as possible):	
Has the discloser discussed this with anyone else?	
Details of person referring disclosure to the Monitoring Officer Name: Contact number:	
Date and time of referral to Monitoring Officer	

Thalia
Waste Management