

## **MFG Whistleblowing Policy**

### **1. Introduction and Our Commitment**

Motor Fuel Limited ("MFG", "we", "us", "our") is committed to conducting our business with honesty, integrity, and the highest ethical standards. We recognise that our employees and workers are often best placed to identify wrongdoing, risk, or malpractice within our business and supply chain. This policy applies to MFG and all group companies.

We encourage anyone who becomes aware of suspected wrongdoing, misconduct, or illegal activity relating to our business or supply chain to raise their concerns. We take all concerns seriously and will investigate reports fairly, appropriately, and confidentially wherever possible.

This policy reflects MFG's obligations under the Public Interest Disclosure Act 1998 ("PIDA"), as incorporated into and amended within the Employment Rights Act 1996 ("ERA"), including amendments made by the Enterprise and Regulatory Reform Act 2013. Any worker who makes a protected disclosure in accordance with this policy will be protected from detriment and dismissal as a matter of English law.

### **2. Whistleblowing & Scope**

This policy applies to all:

- Employees (whether permanent, fixed-term, or part-time)
- Workers (including agency workers and those engaged through staffing agencies or third parties)
- Contractors and consultants working on MFG's behalf
- Former employees and workers (who may retain protected status in certain circumstances)

Suppliers, customers, and members of the public are also encouraged to raise concerns under this policy, though the statutory legal protections under PIDA apply specifically to workers as defined by the ERA 1996.

Whistleblowing (formally referred to as making a "protected disclosure") is the act of reporting information that a worker reasonably believes:

- a) tends to show one or more types of wrongdoing set out in Section 4 below (a "qualifying disclosure"); **and**
- b) is in the **public interest**.

Both conditions must be satisfied for a disclosure to attract legal protection under PIDA.

- **Public Interest Requirement** - Since the Enterprise and Regulatory Reform Act 2013, a qualifying disclosure must be made in the reasonable belief that it is in the public interest. Concerns that relate solely to a worker's own personal employment situation – such as a dispute about pay or working conditions – do not ordinarily constitute a qualifying disclosure and should instead be raised through MFG's Grievance Procedure (see Section 5 below).

- **Reasonable belief** - You do not need to be certain that wrongdoing has occurred, nor do you need to have gathered proof before raising a concern. You need only have a **genuine and reasonable belief** that the information you are disclosing tends to show wrongdoing and that it is in the public interest to disclose it. A disclosure may still be legally protected even if the concern subsequently turns out to be unfounded, provided it was raised honestly and based on a reasonable belief.

### **3. What Should Be Reported?**

You should raise a concern if you believe there is evidence of wrongdoing, including but not limited to: Under PIDA, the following categories of wrongdoing constitute qualifying disclosures:

- **Criminal offences** – criminal activity or breaches of the law

- **Failure to comply with any legal obligation or regulatory requirement** – reporting malpractice, illegal activity, failure to comply with legal obligations/regulation
- **Miscarriages of justice** – where a person has been wrongly convicted, or where the legal process is being abused
- **Danger to the health or safety of any individual** – health and safety risks
- **Damage to the environment** – environmental damage
- **Financial misconduct** – fraud, bribery, corruption, or financial misconduct, including undisclosed conflicts of interest
- **Modern slavery or unethical practices** – modern slavery or unethical practices within our supply chain
- **Deliberate concealment** – deliberate concealment of any of the above

This list is not exhaustive. If you are in doubt about whether a concern falls within the scope of this policy, you should raise it and MFG will assess it appropriately.

#### **4. What This Policy Does Not Cover**

The following concerns fall outside the scope of this Whistleblowing Policy:

- **Personal grievances:** Concerns relating solely to your own employment, pay, working conditions, or individual treatment by colleagues, managers, or MFG, which do not also disclose broader wrongdoing in the public interest. These should be raised through MFG's **Grievance Procedure**.
- **Harassment and bullying:** Where the concern relates solely to your personal treatment and does not disclose wider wrongdoing in the public interest, this should be raised through MFG's **Anti-Harassment & Bullying Policy**.

If you are unsure whether your concern should be raised as a whistleblowing matter or under another procedure, please raise it and MFG will direct you to the most appropriate process.

#### **5. How to Raise a Concern Internally**

Concerns can be reported by MFG employees by emailing: [whistleblowingmfgstaff@motorfuelgroup.com](mailto:whistleblowingmfgstaff@motorfuelgroup.com) and by non-MFG employees to [whistleblowing@motorfuelgroup.com](mailto:whistleblowing@motorfuelgroup.com)

When raising a concern, please provide as much detail as possible, including:

- The nature of the concern and the relevant category of wrongdoing
- The individuals or areas of the business involved, if known
- When and where the issue occurred or is occurring
- Any supporting evidence or documentation you are able to provide

We encourage individuals to provide as much information as possible to assist with any investigation. You are not, however, required to have evidence of wrongdoing; you need only have a reasonable belief that something is wrong.

While anonymous reports may be accepted, they can be more difficult to investigate effectively. It may not be possible to seek further information from you or to provide you with feedback on the outcome. Nonetheless, we will make every effort to investigate anonymous concerns where sufficient information has been provided to enable us to do so.

#### **6. External Reporting Routes**

In addition to reporting internally, workers have the right under PIDA to make a protected disclosure directly to a "prescribed person" (i.e., a relevant external regulator or authority) without first reporting internally. MFG will also assess, as part of any investigation, whether there is an immediate need and/or a likely future need to report the matter to law enforcement, regulators, or auditors. Workers are encouraged (but not legally required) to raise concerns internally in the first instance.

#### **7. Our Process for Responding to Concerns**

Upon receipt of a concern raised under this policy, MFG will follow the steps set out below. Further detail is contained in MFG's internal Whistleblowing Investigation Process.

1. **Acknowledge receipt** – MFG will confirm receipt of the disclosure promptly to the whistleblower (if not anonymous) and reassure them of confidentiality and protection from retaliation.
2. **Assess the disclosure** – MFG will determine whether the disclosure falls within the scope of whistleblowing (i.e., reporting malpractice, illegal activity, danger to health and safety, damage to the environment, financial misconduct, failure to comply with legal obligations or regulation, or deliberate concealment of these matters) and will check for urgency (for example, an immediate risk to safety or criminal activity).
3. **Initial triage** – MFG will decide whether the claim needs a formal investigation (in most cases), referral to another process (e.g., grievance, safeguarding, compliance, or external regulator), immediate action (e.g., suspending an unsafe activity), or consideration by in-house legal (e.g., where the matter raises issues of potential criminal liability for the company).
4. **Appoint an investigator** – MFG will select someone impartial and sufficiently senior who is independent of the area or person concerned, has relevant expertise (e.g., HR, compliance, finance, or legal), and has had no prior involvement in the alleged issue. In complex or sensitive cases, MFG will consider using an external investigator (e.g., a specialist HR consultancy or law firm) and will consider whether legal privilege is needed.
5. **Conduct the investigation** – MFG will gather further information from the whistleblower (where possible), collect and review documents, records, emails, and financial data, conduct interviews with witnesses and, where appropriate, those implicated, and will maintain confidentiality and impartiality throughout.
6. **Report findings** – The investigator will summarise the evidence, assess credibility, and make findings of fact, stating whether allegations are upheld, partially upheld, or not upheld. The report will also address control failures and suggested remediation steps to improve processes and prevent subsequent failures.
7. **Decision and action** – A senior decision-maker (separate from the investigator) will determine next steps, which may include disciplinary action, process changes, or regulatory reporting, and will ensure any necessary immediate corrective actions are taken.
8. **Feedback to the whistleblower** – MFG will provide feedback on the outcome where possible, without breaching confidentiality or data protection obligations, and will confirm that the matter has been taken seriously and that appropriate action will follow.
9. **Close the case and record** – MFG will keep a confidential record of the case, findings, and outcome, and will monitor for any retaliation against the whistleblower.

## **8. Support**

MFG recognises that raising or being the subject of a concern can be a stressful experience. MFG will consider whether any HR, counselling, or occupational health support is necessary for any party, including the whistleblower, subjects of the report, and witnesses. MFG will also consider whether any steps are needed to protect a whistleblower from victimisation or retaliation, both during and after the investigation.

MFG will not tolerate retaliation against anyone who raises a genuine concern in good faith. Individuals who report concerns honestly will not suffer any detriment, even if an investigation finds that no wrongdoing has occurred. This protection applies whether the concern is raised internally to MFG or externally to a prescribed person or regulator.

Any worker who believes they are suffering retaliation for having raised a concern should report this immediately to HR or to the whistleblowing email address set out in Section 6. MFG will treat any such report as a matter of serious concern and will act promptly

## **9. Legal Protections**

Under English law, workers who make protected disclosures are entitled to the following legal protections, regardless of their length of service:

- Protection from detriment:

- Protection from unfair dismissal:
- Uncapped compensation:

## **10. Confidentiality**

We understand that raising a concern can be difficult. We will make every reasonable effort to keep your identity confidential and will only disclose it where necessary to investigate the matter or where required by law. We will also disclose your identity where you have given your express consent to do so. You should be aware that in some circumstances the nature of the investigation may make it apparent to those involved who has made the disclosure, even where we have not actively identified you. All individuals involved in the investigation process – including the investigator, HR personnel, and members of senior management – are required to maintain strict confidentiality throughout.

## **11. False or Malicious Allegations**

This policy is intended to be used responsibly and in good faith. Workers who make disclosures that they know to be false, or that are made with a malicious or improper motive, will not attract the protections available under this policy and may be subject to disciplinary action, up to and including dismissal.

## **12. Data Protection**

Any personal data collected and processed in connection with a disclosure made under this policy will be handled in accordance with the UK General Data Protection Regulation ("UK GDPR") and the Data Protection Act 2018.

## **13. Related Policies and Procedures**

This policy should be read alongside MFG's company policies including but not limited to:

- Grievance Procedure
- Disciplinary and Capability Procedure
- Anti-Bribery and Corruption Policy
- Anti-Harassment & Bullying Policy
- Data Protection Policy
- Internal Whistleblowing Investigation Process

## **14. Policy Ownership, Monitoring, and Review**

The **HR Director** is responsible for the administration, revision, interpretation, and application of this policy. The policy will be reviewed annually and revised as needed.