Whistleblowing Policy

Matrix iQ
CONNECTING TECHNOLOGY WITH INTELLIGENCE

Policy statement

At Matrix iQ, we are committed to the highest standards of openness, accountability and integrity. We actively encourage a culture where speaking up is valued, supported and protected. We expect all employees and stakeholders to raise concerns about wrongdoing without fear of retaliation. We are committed to ensuring concerns are taken seriously, investigated properly and acted upon promptly.

Scope

This policy applies to employees, agency workers, contractors, trainees, self-employed individuals and any other individuals working under our supervision.

In line with best-practice recommendations for ethical employers, we may also hear concerns from volunteers or others connected to our operations, even where statutory protections differ.

Our commitment

We are committed to:

- Ensuring every individual feels safe and supported to speak up
- Treating all disclosures seriously and investigating promptly and fairly
- Protecting whistleblowers from retaliation
- Maintaining confidentiality to the fullest extent possible
- Acting on concerns to prevent wrongdoing, improve conduct and strengthen organisational integrity

Whistleblowing enables us to remain accountable, ethical, innovative, and aligned with our B Corp principles.

What is whistleblowing?

Whistleblowing is the reporting of suspected wrongdoing in the public interest. A qualifying disclosure concerns information that you reasonably believe shows one of the following:

- Criminal offences or breaches of the law
- Failure to comply with legal obligations
- Miscarriages of justice
- Health and safety risks to employees or the public
- Environmental damage
- Fraud, corruption or misuse of funds
- Abuse of clients
- Unethical or unprofessional conduct
- Behaviour that conflicts with what is generally considered right or appropriate

Sexual harassment as a protected disclosure

Disclosures relating to sexual harassment can qualify as protected whistleblowing. This gives employees clear statutory protection when reporting past, present or anticipated sexual harassment.

Legal protection

Protection is provided under The Public Interest Disclosure Act 1998 (PIDA) and The Employment Rights Act 1996, as amended by the Employment Rights Act 2025 (effective from 2026).

You are protected from being:

- Dismissed unfairly
- Subjected to detriment (e.g., bullying, demotion, intimidation) for making a protected disclosure.

Protection explicitly includes disclosures about **sexual harassment**, meaning employers must ensure safe reporting routes and strong anti-retaliation measures.

To qualify, you must reasonably believe that:

- The information is true (or likely to be true), and
- Your disclosure is in the public interest

Responsibilities

- Chief Financial Officer (CFO): Leads policy implementation and compliance.
- Head of People & Culture: Supports investigations, ensures training and safe reporting routes.
- Managers: Must take concerns seriously, maintain confidentiality, and escalate appropriately.
- All workers: Share responsibility for speaking up, acting ethically and ensuring concerns are addressed appropriately.

How to raise a concern

Step 1: Internal reporting

Raise your concern with your manager, or with the relevant department.

Step 2: Confidential reporting

If you feel unable to report to your manager (e.g., due to fear of retaliation or involvement of someone in the reporting line), you may contact:

- The CFO
- The Head of People & Culture

Meetings can be arranged confidentially, off-site, or outside working hours.

If the concern involves the CFO, report to a member of the Senior Leadership Team.

Step 3: External reporting

If you believe the matter has not been addressed properly, or you fear a cover-up or retaliation, you may report to a prescribed person or body (as defined in UK whistleblowing law).
A full list is available via government resources.

Who is protected?

Protected individuals include:

- Employees
- Agency workers
- Trainees
- Self-employed individuals under our supervision
- Workers in atypical arrangements covered by whistleblowing case law

Wider categories of workers benefit from strengthened protection where the disclosure relates to sexual harassment.

Who is not protected?

You are not protected if:

- You break the law when reporting (e.g., disclosing material covered by the Official Secrets Act)
- You disclose information protected by legal professional privilege
- Your report is knowingly false or malicious

What happens next?

If you whistleblow and are dismissed, demoted, bullied, or subjected to any detriment
as a result, you may bring a claim to an Employment Tribunal. Tribunals will scrutinise whistleblowing claims closely, particularly those involving sexual harassment.

Possible outcomes include:

- Reinstatement
- Re-engagement
- Compensation (reduced by up to 25% if dishonesty is proven)

Whistleblowing protections apply even if the wrongdoing occurred outside the UK.