

Whistleblowing Policy

Taylor and Fraser Ltd always take the issue of whistleblowing very seriously. As an essential element of risk management, it can be used as a key tool in tackling fraud and crime. In addition to there being a duty for us to investigate a disclosure, a worker who has made a protected disclosure under the whistleblowing legislation has the right not to suffer a detriment or to be dismissed as a result. Any dismissal related to whistleblowing is classed as automatically unfair.

Whistleblowing can be helpful to Taylor and Fraser Ltd as it enables management to react to a problem before it spirals out of control.

If a worker suffers a detriment because of making a protected disclosure, for example by being subjected to less favourable treatment such as not receiving a promotion, the worker may also make a claim to an employment tribunal. Managers must therefore neither dismiss an employee nor allow any worker to suffer a detriment or have their contract terminated because they have made a protected disclosure in good faith.

A claim for detriment following whistleblowing can be based on any form of victimisation, including:

- Disciplinary action
- The denial of a work-related benefit
- Denial of a promotion
- Being demoted or transferred to less interesting work
- Verbal or physical abuse at work by management or colleagues
- Any form of bullying or harassment; and
- Being allocated all the worst jobs or forced to work excessive over time

In all cases of whistleblowing, managers should always consider that:

- Taylor and Fraser Ltd is committed to preventing and eliminating all forms of malpractice and wrongdoing within the business.
- Any worker who makes a disclosure of wrongdoing or malpractice in good faith will be treated with respect and will be afforded protection against victimisation or any other form of detriment.
- Any worker who victimises a whistleblower will be subject to the Company's disciplinary procedure.
- Any matters raised under the whistleblowing policy will be treated very seriously.
- Any matter raised under the whistleblowing policy will be promptly and thoroughly investigated by an appropriate person of authority.
- The whistleblower's identity will, so far as is possible, be kept confidential where anonymity has been requested (though no guarantee of confidentiality can realistically be made).
- Any worker who wilfully makes false allegations against another worker will be subject to the Company's disciplinary procedure.
- Any worker who, in good faith, makes allegations that turn out to be unfounded (i.e. a genuine mistake), will not be penalised by the Company.

Name: **Andrew Norris**

Position: **Managing Director**

Signed: 

Date: **08.09.2025**