

## Whistleblowing Policy of TFC Europe Ltd

### Principles

The Whistleblowing Policy sets out the framework for dealing with allegations of Illegal and improper conduct.

**TFC Europe Ltd** is committed to the highest transparency, probity, integrity, and accountability standards.

This Policy is intended to provide a means of making serious allegations about standards, conduct, financial irregularity, or possible unlawful action in a way that will ensure confidentiality and protect those making such allegations in the reasonable belief that it is in the public interest to do so from being victimised, discriminated against, and disadvantaged.

This procedure does not replace other policies and procedures such as the complaints procedure, the Grievance and Harassment and bullying policies and other specifically laid down statutory reporting procedures.

This procedure ensures that the **TFC Europe Ltd** employees, including associates and contractors.

### Scope

This Policy applies to all **TFC Europe Ltd** employees, including associates and contractors.

This Policy does not replace other **TFC Europe Ltd** Policies or procedures. For example, suppose an employee has a grievance about their working conditions. In that case, they should use the **TFC Europe Ltd** Grievance Policy, or if they feel that their manager or a colleague was treating them unfavourably, they should use the TFC Europe Ltd Harassment and bullying policy. Similarly, suppose an employee is concerned about a fellow employee's conduct in the working environment (e.g., they are not treating colleagues with respect). In that case, they should raise these with their Team leader, or if that is not possible, with HR or a Director.

This Policy applies to, but is not limited to, allegations about any of the following:

- Conduct which is an offence or breach of the law
- Alleged miscarriage of justice
- Serious Health and safety risks
- The unauthorised use of company funds
- Possible fraud and corruption, Sexual, Physical or verbal abuse, or bullying or intimidation of employees, customers or service users
- Abuse of authority
- Other unethical conduct

### Reporting

**TFC Europe Ltd** recognises that the decision to make an allegation can be a difficult one to make. However, whistleblowers who make severe allegations in the reasonable belief that it is in the public interest to do so have nothing to fear because they are doing their duty either to **TFC Europe Ltd** and/or those for whom **TFC Europe Ltd** are providing a service.

**TFC Europe Ltd** will take appropriate action to protect a whistleblower who makes a serious allegation in the reasonable belief that it is in the public interest to do so from any reprisals, harassment or victimisation.

### Confidentiality

All allegations will be treated in confidence, and every effort will be made not to reveal a whistleblower's identity unless the whistleblower otherwise requests. However, the matter may be dealt with through other TFC Europe Ltd procedures, such as the disciplinary procedure.

Similarly, if the allegation results in court proceedings, then the whistleblower may have to give evidence in open court if the case is to be successful.

**TFC Europe Ltd** will not, without the whistleblower's consent, disclose the identity of a whistleblower to anyone other than a person involved in the investigation/allegation.

## Anonymous Allegations

The policy encourages whistleblowers to put their name to an allegation wherever possible, as anonymous allegations may often be difficult to substantiate/prove. Allegations made anonymously are much less powerful, but anonymous allegations will be considered at the discretion of the board.

In exercising discretion to accept an anonymous allegation, the factors to be considered:

- The seriousness of the issue raised
- The credibility of the allegation; and
- Whether the allegation can realistically be investigated from factors or sources other than the complainant.

## Untrue Allegations

No disciplinary or other action will be taken against a whistleblower who makes an allegation in the reasonable belief that it is in the public interest to do so, even if an investigation does not substantiate the allegation. However, disciplinary action may be taken against a whistleblower who makes an allegation without reasonable belief that it is in the public interest to do so (e.g. making an allegation frivolously, maliciously or for personal gain where there is no element of public interest).

## Procedure for making an allegation

Allegations should be made to an employee's immediate Team leader to whom they report. However, this may depend on the seriousness and sensitivity of the issues involved and who is suspected of the malpractice. For example, if the whistleblower believes management is concerned, raising the issue directly with them would be inappropriate. The whistleblower may then make an allegation directly to any of the following:

- Director
- Senior Management
- HR

If either of the above receives an allegation, he/she will consider the allegation and may discuss it with **TFC Europe Ltd.'s** Board. After consideration, the Line manager (or either/any of/all) of the above will discuss with the whistleblower, and if they wish to proceed with the allegation, will be investigated.

## Allegation

Whether a written or oral report is made, information must be provided, including:

- The name of the person making the allegation and a contact point.
- The Background and history of the allegation (giving relevant dates and names and positions of those who may be in a position to have contributed to the allegation);
- The specific reason for the allegation. Although someone making an allegation will not be expected to prove the truth of any allegations, they will need to provide information to the person they have reported to establish reasonable grounds for the allegation.

Another person of their choosing may accompany someone making an allegation during any meetings or interviews in connection with the allegation. However, if the matter is subsequently dealt with through another procedure, the right to be accompanied will, at that stage, be in accordance with the relevant procedure.

Action on receipt of an allegation

The Team leader will record details of the allegation, gathering as much information as possible (within five working days of receipt of the allegation), including:

- The record of the allegation
- The acknowledgement of the allegation;
- Any documents supplied by the whistleblower

The investigator will ask the whistleblower for his/her preferred means of communication and contact details and use these for all communications with the whistleblower in order to preserve confidentiality.

If the allegation relates to fraud, potential fraud or other financial irregularity, the Financial Director will be informed within five working days of receipt. The Financial Director will determine whether the allegation should be investigated and the method of investigation.

If the allegation discloses evidence of a criminal offence, it will immediately be reported to a director, and a decision will be made as to whether to inform the police.

#### Timetable

- Acknowledge the allegation in writing within ten working days with:-
  - An indication of how TFC Europe Ltd propose to deal with the matter
  - An estimate of how long it will take to provide a final response
  - An indication of whether any initial enquiries have been made
  - Information on whistleblower support mechanisms
  - Indication whether further investigations will take place and, if not, why not
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Where the allegation has been made internally and anonymously, **TFC Europe Ltd** cannot communicate the action taken.

## Support

**TFC Europe Ltd** will take steps to minimise any difficulties that may be experienced due to making an allegation. For instance, if a whistleblower is required to give evidence in criminal or disciplinary proceedings, TFC Europe Ltd will arrange for them to receive advice about the procedure and advise on the available support mechanisms.

Signed :-



Name :- Keith Kentish

Title:- Regional Vice President

Date :- 12 February 2024