



*The Way
We Work*

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Introduction

We receive multiple requests for information on our company, policies, security and GDPR. This document has been commissioned to provide customers with policy extracts from our Employee Handbook. This document is to enable your procurement and security teams to ensure the Supply Chain meets their policy requirements.

For additional information, please contact your Account Manager.

Corporate and Social Responsibility

1. Overview

Tax Systems recognises the global challenge posed by climate change and other environmental issues. The company also recognises its responsibility to reduce the environmental impacts of its business operations. Tax Systems is committed to reducing its carbon (CO₂) emissions and is also committed to managing its direct environmental impacts in a responsible manner.

Key areas where we can focus attention are property management, information technology, business travel, and purchasing & contracts. Tax Systems aims to protect the environment through the effective management of these areas and by adopting best practice where reasonably applicable.

2. Process

We will:

- Ensure compliance with the requirements of all relevant environmental legislation and codes of practice.
- Implement and maintain strategies to reduce energy and water usage in our building and maximise energy saving opportunities.
- Reduce the amount of waste generated and improve levels of recycling.
- Raise awareness and encourage the use of audio and video conferencing and live meeting facilities to reduce the dependency on business travel.
- Source products from sustainable sources wherever reasonably attainable.
- Ensure that colleagues are aware of relevant environmental issues and understand their own responsibilities in meeting any targets set by Tax Systems Culture & Values.

Sustaining the right company culture can have a dramatic effect on both our employee and customer experience which ultimately drives our business performance.

Customer Treatment Policy

3. Overview

Tax Systems is committed to establishing and developing its relationship with customers. The proceeding policy sets out the standards and practices that Tax Systems will observe in dealings with both customers and potential customers.

4. Process

We will:

- Pay due regard to the information needs of our customers and communicate to them in a way which is clear, consistent, brand-aligned, jargon-free, and not misleading;
- Ensure that customers are provided with products and services that perform as expected, and the associated service is of an acceptable standard in accordance with what they have been led to expect;
- Have relevant measures in place to ensure the security and integrity of customer information;
- Instil a culture within Tax Systems whereby all employees understand the importance of fair treatment of the customer, whilst also ensuring that the staff can achieve this at all times. Our employees should be courteous while interacting with customers across all channels;
- Be sensitive to customer complaints;
- Endeavour to institute leading practices in all customer service and cultivate respect for social responsibility causes and vulnerable customers.

Modern Slavery Act

5. Overview

This statement is made in response to Section 54 of the Modern Slavery Act 2015 and sets out the steps that Tax Systems has taken to ensure modern slavery or human trafficking is not taking place in the business or supply chain.

Slavery and human trafficking remain a hidden blight on our global society. We all have a responsibility to be alert to the risks, however small, in our business and in the wider supply chain. Staff are expected to report concerns and management are expected to act upon them.

We have zero tolerance for slavery and human trafficking. We expect all those in our supply chain and contractors to comply with our values.

6. The importance of the Modern Slavery Act

We are committed to ensuring that there is no modern slavery or human trafficking in our supply chains or in any part of our business. This policy reflects our commitment to acting ethically and with integrity in all our business relationships. Similarly, to our commitment to implementing and enforcing effective systems and controls to ensure slavery and human trafficking is not taking place anywhere in our supply chains.

As well as our continual focus on the supply chain we have a number of internal policies. Tax Systems has always carried out checks during the recruitment process to ensure all new employees are eligible to work in the UK. We also have a whistleblowing policy to allow any members of our team to raise concerns without any fear of reprisal.

Diversity and Inclusion Policy

7. Overview

At Tax Systems we recognise the importance of diversity and inclusion. We operate in increasingly diverse communities within our business units and this diversity is evident in our workforce and our customers, suppliers and other stakeholders.

In our increasingly competitive business environment, we understand that the performance and engagement of our employees are central to business success. Tax Systems are committed to creating an inclusive working environment, in which each employee can fulfil their potential and maximise their contribution. We recognise and value the creative potential that individuals of different backgrounds and abilities bring to their work.

Our employment policies and practices reflect a culture where decisions are made solely based on individual capability and potential in relation to the needs of the business. Protected characteristics covered by the Equality Act 2010 are age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race (including ethnic origins, nationality, and colour), religion or belief, sex, and sexual orientation. In addition, other personal factors such as part-time and fixed-term status provide no basis for less favourable treatment. Discrimination, bullying, or harassment are not tolerated.

8. The Importance of the Diversity and Inclusion Policy

All our employees are responsible for ensuring that the diversity policies are actively implemented and should be aware of their personal responsibility to each other, customers, contractors, and visitors. The effectiveness of our policies will be monitored and evaluated on a regular basis.

At Tax Systems we are committed to a positive policy of promoting equality of opportunity, providing an inclusive workforce, and removing any unfair or unlawful discrimination. This applies to all employment policies and practices, which includes:

- Recruitment and selection;
- Remuneration and Benefits;
- Training and Development.

We are committed to ensuring diversity and inclusion in the workplace and want to ensure this policy is applied to all areas of our business. This policy is supported by appropriate harassment, disciplinary and grievance procedures.

Within Tax Systems there are procedures available to any employee who believes that they may have been unfairly discriminated against. Our employees will not be victimised in any way for making such a complaint in good faith. We will deal with complaints seriously, in confidence, and as soon as possible.

Disciplinary action will be taken against any employee who is found to have committed an act of unlawful discrimination. Serious breaches of the policy will be treated as gross misconduct.

Allegations of discrimination which are not made in good faith will also be treated as a disciplinary matter. Confidential records of ongoing matters dealt with in accordance with this policy will be kept on record.

9. Process

As employees, we are responsible for the practical application of the Diversity and Inclusion Policy, which extends to the treatment of job applicants, employees, customers, contractors and visitors.

Our employees have a personal responsibility to advise their line managers, and the HR Business Partner, if there has been an act of discrimination.

Our managers have a personal responsibility for ensuring that this policy is communicated, understood and applied to their own areas. Any queries in the application or interpretation of this policy should be discussed with the HR Business Partner, prior to any action being taken.

The HR Business Partner has the responsibility to ensure the maintenance, review and updating of this policy. Revisions, amendments and alternations to this policy will only be implemented following consideration and approval by the Senior Management Team.

Supplier Diversity Policy

10. Overview

The Company recognises the need to work with our supply chains to enable us to provide the best in class service to our clients.

11. Process

The Company's purchasing policy is to procure the required services, products and materials through a competitive bidding process (wherever possible and appropriate), consistent with company commitments and on the basis of five essential elements:

- Price
- Quality
- Delivery
- Service
- Sustainability

The Company also values diversity and recognise that it is essential to achieving an efficient and flexible supply chain.

Through our Equal Opportunities Policy we have stated that diversity is welcomed with equal opportunities for all within the company regardless of ethnic origin, gender, disability, age, sexuality and faith.

Therefore, we would not discriminate in the selection of our suppliers on the basis of any social or economic distinction such as age, race, colour, sex, national origin, etc.

We are currently able to engage a diverse range of suppliers that include small, medium, local businesses and large multinationals. However, we expect them all to deliver a service to support our objectives for diverse, competitive and innovative supply solutions.

Those within the organisation with responsibilities for procurement will facilitate the purchase of goods and services that meet the current and future needs of our business and its clients, considering cost, service delivery, quality, risk management, diversity, corporate responsibility, sustainability and environmental impacts.

Personal Conduct Policy

12. Overview

As the result of a rigorous search and selection process, we are confident that our employees have a good understanding of what is expected of them in terms of personal conduct. This policy is a catch-all to ensure that there is a common understanding across our employee base.

Please see below the considerations for different areas relating to Personal Conduct.

13. Drugs and Alcohol

We expect all our employees to attend work in a fit and appropriate state. Impairment from the effects of drugs, alcohol, or other substances (whether illegal or supplied on prescription) is unacceptable. If you are unfit for work due to drugs or alcohol consumption, this is a serious disciplinary matter. Where we believe there is an infringement, disciplinary action will be taken. This can include summary dismissal in serious cases.

We may take disciplinary action, for instance:

- After an accident or incident, where we believe drug use or consuming alcohol has contravened our rules.
- Where we believe you have reported for work under the influence of drugs or alcohol.
- Where your behaviour puts health & safety at risk or causes injury or damage. For example, you have an accident when driving a vehicle under the influence of alcohol.
- Where your misuse has unacceptably compromised our interests.

14. Company Property

Company property must only be used for the purposes for which it is intended and must not be removed from the premises without prior approval from a line manager.

All employees have a duty to report any damages or losses to their line manager. An employee may be liable to pay the full or partial cost of any loss incurred as a result of their actions, dependant on the outcome of an investigation. The company will advise in advance, and in writing, the amount to be recovered.

15. Other Employment

Our employees must notify us of all other employment undertaken outside of their Tax Systems role. We will not allow any other employment, paid or unpaid, which in our opinion is either in direct competition or presents a conflict of interest with ourselves or our business operations.

We will not object to any other employment provided it does not interfere with our employees' abilities to satisfactorily fulfil their jobs for which they are employed, and the hours required to do so.

If permission is given to fulfil other employment, it is expected that our employees will notify the company of the hours worked at that employment. The company needs this information to make sure there is no infringement of the Working Time Regulations.

16. Confidentiality

Our employees will inevitably see, and use, sensitive confidential data in their day-to-day operational roles. This may relate to other employees, clients, suppliers etc. It is important to recognise that this is privileged information. In accordance with company policy each employee agrees that both during the continuance of their employment and after its termination, without limit of time they must:

- Not directly or indirectly disclose or permit the disclosure to any person, save as required by law or with the formal written consent of a Director, confidential information or any information of any business contracts of the company;
- Do everything reasonably within their power to keep such confidential information secret and confidential, and to avoid disclosure to persons not entitled to receive it;
- Not directly or indirectly use any such confidential information for their own (or other persons) benefit, or in a manner which may be detrimental to the company;
- Sign such confidentiality undertakings in favour of the company or any other person as required by the Directors. Also, to observe all such undertakings and all other restrictions and obligations upon the company known to you for the time being in relation to any confidential information received from any third party; and
- Not remove any documents or tangible items which belong to us or which contain any confidential information from our premises at any time without proper advanced authorisation.

These obligations shall not apply to any confidential information which comes into the public domain other than through their unauthorised disclosure or where they are ordered to make the disclosure by jurisdiction of a Court.

Our employees must return to us upon request, and in any event upon the termination of their employment, all documents and tangible items which belong to us or which contain or refer to any confidential information and which are in their possession or under their control.

Our employees must, if requested by us, delete all confidential information from any magnetic/ optical disk or memory retaining devices, and all matter derived from such sources. Additionally, they should delete or destroy all other documents and tangible items, which contain or refer to any confidential information and which are in their possession or under their control.

17. Authority to sign documents and contracts

Documents and contracts may only be signed by the Financial Director or Chief Executive Officer on behalf of the company. They may require board-level approval prior to any commitments being made.

18. Housekeeping

The company requires every employee to keep their work area neat and tidy, this includes desks and shared facilities. It is everyone's responsibility to ensure that these areas are kept clean and presentable.

19. Care of Equipment and Property

All employees have a duty of care to look after any company property that has been entrusted to them. These can include mobile phones, tablets, company laptops, etc. These must be used and stored safely as appropriate

whilst they remain under the ownership of the company. In the event that an employee is terminated, these items must be returned in good working order at least two working days prior to the leaving date. In the case of summary dismissal, such property must be surrendered immediately. Property includes but is not limited to: keys, documents, disks/data, other records, computer equipment, telephones, stock etc.

20. PR, Media, and Financial Statements

Only the Chairman or CEO is authorised to make any communication or statement in matters relating to the business.

Equal Opportunities Policy

21. Overview

Tax Systems is committed to providing equal opportunities to all employees and customers to avoid unlawful discrimination. This policy is intended to assist us to put this commitment into practice. Compliance with this policy should also ensure that employees do not commit unlawful acts of discrimination.

22. The importance of the Equal Opportunities Policy

This policy requires all employees to assist with meeting the commitment to providing equal opportunities in employment and to customers of the company itself. Employees can be held personally liable as well as, or instead of, the company for any act of unlawful discrimination. The company strives to ensure that the work environment is free of harassment and bullying and that everyone is treated with dignity and respect. This is an important aspect of ensuring equal opportunities in our workplace. Employees who commit serious acts of harassment may be guilty of a criminal offence.

Acts of discrimination, harassment, or bullying against employees or customers are considered to be disciplinary offences and will be dealt with under the company's disciplinary procedure.

Furthermore, discrimination, harassment, or bullying may constitute gross misconduct and could lead to dismissal without notice.

23. Process

If you consider that you may have been unlawfully discriminated against, you may use the company's grievance procedure to make a complaint via the HR Business Partner, Jessica Browne.

The company will take any complaint seriously and will seek to resolve any grievance that it encounters. You will not be penalised for raising a grievance.

However, it is important to note that making a false allegation deliberately and in bad faith may be treated as gross misconduct and will be dealt with under the company's Disciplinary Procedure.

24. The Law

It is unlawful to discriminate directly or indirectly in recruitment or employment because of: age, disability, sex, gender reassignment, pregnancy, maternity, race (which includes colour, nationality, and ethnic or national origins), sexual orientation, religion or belief, or because someone is married or in a civil partnership. These are known as "protected characteristics".

Discrimination after employment may also be unlawful, for example refusing to give a reference for a reason related to one of the above-protected characteristics.

Employees should also not discriminate against or harass a member of the public in the provision of services or goods.

It is unlawful to fail to make reasonable adjustments to overcome barriers to using the company's services as a result of a disability. The duty to make reasonable adjustments includes the removal, adaptation, or alteration of physical features where the physical features make it impossible or unreasonably difficult for disabled people to make use of such services.

25. Types of unlawful discrimination

Direct discrimination. A person is treated less favourably than another because of a protected characteristic. An example of direct discrimination would be refusing to employ a woman because she is pregnant.

Indirect discrimination. Indirect discrimination occurs when an organisation's practices, policies or procedures have the effect of disadvantaging people who share certain protected characteristics. Indirect discrimination may not be unlawful if an employer can show that there is an 'objective justification' for it. This involves demonstrating a 'proportionate means of achieving a legitimate aim'.

Harassment. Unwanted conduct, related to one of the protected characteristics (other than marriage & civil partnership, and pregnancy & maternity) that has the purpose or effect of violating a person's dignity; or creating an intimidating, hostile, degrading, humiliating or offensive environment. It does not matter whether or not this effect was intended by the person responsible for the conduct.

Associative discrimination. An individual is directly discriminated against or harassed for association with another individual who has a protected characteristic.

Perceptive discrimination. Refers to discrimination based on a perception that an individual is a member of a relevant protected group. The relevant protected groups are Age, Disability, Gender Reassignment, Race, Religion or Belief, Sex and Sexual Orientation.

Third-party harassment. Where an employee is harassed and the harassment is related to a protected characteristic, by third parties such as clients or customers.

Victimisation. An employee is subjected to a detriment, such as being denied a training opportunity or a promotion because they made or supported a complaint or raised a grievance under the Equality Act 2010, or because they are suspected of doing so.

Failure to make reasonable adjustments. A physical feature or a provision, criterion or practice puts a disabled person at a substantial disadvantage compared with someone who does not have that protected characteristic and the employer has failed to make reasonable adjustments to enable the disabled person to overcome the disadvantage.

Equal opportunities in employment. The company will avoid unlawful discrimination in all aspects of employment

including recruitment, promotion, opportunities for training, pay and benefits, discipline and selection for redundancy.

Dignity at work. The company has a separate Bullying & Harassment Policy concerning issues of dignity, bullying and harassment on any ground, which sets out how complaints of this type will be dealt with.

Bullying and Harassment Policy

26. Overview

Here at Tax Systems, we are committed to creating a work environment which is free from harassment and bullying, where everyone is treated with dignity and respect.

Our company will not tolerate bullying or harassment of any kind. All allegations will be investigated and, if appropriate, disciplinary action will be taken.

We, as a company, will also not tolerate the victimisation of a person for making allegations of bullying or harassment, or for supporting someone to make such a complaint. Victimisation is itself, a disciplinary offence.

27. The importance of the Bullying and Harassment Policy

It is against the law to discriminate against anyone in relation to their Protected Characteristics under the Equality Act 2010. The nine Protected Characteristics are listed below:

- Sex
- Gender reassignment
- Race (which includes colour, nationality, and ethnic or national origins)
- Disability
- Sexual orientation
- Pregnancy and/or maternity
- Marital or civil partner status
- Religion or belief
- Age

28. Process

Any concerns about bullying, harassment or victimisation should be raised under the company's formal Grievance Policy or Confidential Reporting Policy via the HR Business Partner, Jessica Browne.

Bullying can be offensive, intimidating, malicious or insulting behaviour, and/or an abuse, or misuse, of power that is meant to undermine, humiliate, or injure the person on the receiving end.

Harassment is unwanted conduct related to relevant protected characteristics that:

Has the purpose of violating a person's dignity or creating an intimidating, hostile, degrading, humiliating or

offensive environment for that person; or

Is reasonably considered by that person to have the effect of violating their dignity or of creating an intimidating, hostile, degrading, humiliating or offensive- environment for them, even if this effect was not intended by the person responsible for the conduct.

A single incident can be harassment if it is sufficiently serious.

All bullying and harassment is misconduct and is a disciplinary offence which will be dealt with under the company's Disciplinary Policy. Bullying or harassment can often constitute gross misconduct, which will lead to dismissal without notice.

Bullying and harassment will constitute unlawful discrimination where it relates to one of the protected characteristics. Serious bullying or harassment may also amount to other civil or criminal offences, for example a civil offence under the Protection from Harassment Act 1997 and criminal offences of assault.

Victimisation is subjecting a person to a detriment because they have, in good faith, complained, whether formally or otherwise, that someone has been bullying or harassing them or someone else. This also applies if the person has supported someone to make a complaint or given evidence in relation to a complaint. This would include isolating someone because they made a complaint or giving them a heavier or more difficult workload.

Confidential Reporting Policy

29. Overview

As we are a relatively small company, we have put in place a simple confidential reporting system which is available to everyone, irrespective of the length of service or position within the company. We hope our employees will not need to use it; however, you should be aware of its availability and purpose in the unlikely event that you do.

30. Importance of the Confidential Reporting Policy

We will support anyone who makes a confidential disclosure and protects them from reprisals or victimisation. If an employee comes forward with a concern, they can be confident that their employment will in no way be affected. This applies equally if anyone comes forward in good faith with a concern which turns out later not to have been justified.

Anyone who tries to prevent an employee from raising concerns with the company or who criticises or victimises them after a concern has been expressed will be dealt with under the disciplinary process.

It is acknowledged that it is never easy to report a concern, particularly one which may relate to an unlawful act. However, our employees are urged to come forward with any concerns at the earliest opportunity, so that matters can be dealt with promptly and effectively.

Some examples of the types of issues that might be reported via this policy are:

- An employee is aware of unauthorised share dealing having taken place;
- An employee feels that the expenses policy is being abused by one or more individuals within the firm;

- An employee believes that there has been a health & safety violation, for example, facilities are not fit for purpose;
- An employee believes a representative of the company has removed property from the site where it is kept.

31. Process

The system operates through a single point of contact and a backup contact should the main one be unavailable. All matters will be dealt with in the strictest confidence and these points of contact have been carefully selected to ensure they have the skills to effectively deal with any concerns raised.

If you discover a situation which you feel would be best dealt with by means of this policy; please contact your HR Business Partner or the Operations Director, either by phone or email, whichever you feel more comfortable doing.

Grievance Policy

32. Overview

The Grievance Procedure is open to everyone in the company to initiate if needed. It is different from our Confidential Reporting Policy, which is designed to address all concerns not related to discrimination or harassment in the workplace.

33. The importance of the Grievance Policy

At Tax Systems we recognise that problems and tensions can arise between people at work and that, if such issues are not dealt with and resolved quickly, they may worsen. As a company, we are opposed to all forms of unlawful discrimination and harassment. Through this policy, we aim to allow our employees to freely express a complaint or concern with a view to promoting discussion and ultimately, resolution.

Our employees should initiate the Grievance Procedure in the following instances:

- If they have been treated unfavourably in a way that acts against our Equal Opportunities Policy.
- If they have been bullied or harassed at work.
- If they have witnessed the harassment or bullying of a colleague or any other unacceptable behaviour.

34. Process

Our HR Business Partner Jessica Browne, responsible for dealing with the issue raised, must:

- Investigate immediately;
- Take steps to bring about reconciliation if, following discussion, it looks possible that the issue may be resolved;
- Take formal action if necessary.

In the event of a serious allegation being made, the line manager of the accused employee will need to decide whether to suspend them. This would occur in order to prevent further contact until a resolution can be found.

It is vital that this is done in a manner which does not prejudice the outcome of the situation or penalise the accused employee before a full investigation is completed.

It is our responsibility as a company to investigate all complaints objectively and confidentially.

The following steps seek to ensure that:

- Any investigation will respect the rights of both the employee alleging the discrimination or harassment and of the alleged employee;
- Both sides will be interviewed separately and have the option of bringing in a colleague for support;
- The accused employee will receive a letter ahead of any interview, ensuring that the nature of the complaint against them is fully explained;
- At the interview, the accused employee will be given a full and fair opportunity to put forward their own version of events and to explain their conduct.

After the investigation, the investigator (likely to be the HR Business Partner, Jessica Browne) is required to write a report setting out their findings:

- This report will be produced within two weeks following completion of the interviews;
- The report, being confidential, will be shared only with our employee who raised the complaint and the suspected employee;
- Any statements from third parties may be removed from the reports sent to the employee and the suspected employee if these statements identify them against their will.

If our employee's complainant is found through the investigation to have a strong, valid case, then rapid action will be taken to stop the harassment and prevent it from occurring in the future.

The following outcomes may result from an investigation into a complaint of harassment or discrimination:

- The complaint is well-founded. In this scenario, our company's Disciplinary Procedure is to be invoked and the employee will be disciplined or dismissed as appropriate.
- The complaint is found not specifically to be harassment or discrimination according to the legal terms, and no further action will be taken.
- If our employee's complaint is found to be fake or malicious, disciplinary action will be taken against them.
- The outcomes of the investigation may result in the need to update training and policy to ensure the situation is not repeated in the future.

An appeals process exists for any employee who feels that they are unsatisfied with the outcome of an investigation carried out by the company. If an employee wishes to appeal, they should do so in writing setting out the reasons for their dissatisfaction. They must adhere to the following:

- Submission of the appeal must be within two weeks of receiving the report written by the representative who has dealt with the complaint.
- The Director responsible for the appeals process will convene a hearing at which the employee's dissatisfaction will be explored and possible resolutions discussed. The employee will be allowed to bring along a colleague for support at this hearing.
- The hearing will usually take place within two weeks of the written appeal being received.
- Within two weeks of the appeal, the Director will respond to the employee, describing the nature and timeframe of any actions that will be undertaken as a result of the appeal; or conversely, that the appeal has not been upheld and no action will be taken.
- In the unlikely event that the above timelines cannot be met, the employee will be contacted, given an explanation, and asked to agree to a reasonable extension.

- As a company, we are obliged to maintain records detailing: the nature of the allegation of discrimination or harassment, our response, any actions taken, the reasons for them, and the outcomes. They will be held in line with the **Data Protection Act 2018**.

As a company, we very much hope these procedures are only very rarely needed. We encourage our employees, where at all possible, to use informal channels in resolving concerns.

The following courses of action are open to any of our employees who have experienced discriminatory treatment of harassment:

- Where possible, they should talk directly to the person who they believe has harassed or discriminated against them on an informal basis to explain clearly that they are unhappy with that individual's conduct.
- A formal complaint should be raised in the case of any of the following scenarios:
 - o the antagonist has already been approached with the concern but has not changed their conduct;
 - o the employee feels unable to approach the person who has caused/is causing them offence or harm;
 - o the issue is sufficiently serious to proceed straight to a formal complaint.
- The issue may be raised informally with the employee's line manager with a view of obtaining support in resolving it. The employee may raise the issue directly in writing to the line manager.

Our employee will need to identify the individual who they allege has committed the harassment or discriminatory behaviour along with examples of their behaviour and, if possible, dates and times when the situations have occurred. Witnesses may also be included. We advise any employee subject to unwanted harassment or discrimination keep a diary of events for future reference.

Whistleblowing Policy

35. Overview

Employees should report any concerns in the first instance to their line manager. If their concern involves their line manager, then it should be reported to a Director. Alternatively, any concerns can be expressed to any of the Board members who are not part of the management line. All Whistleblowing concerns will be dealt with confidentially.

The types of Whistleblowing are listed but are not limited to the below examples;

- Criminal activity including fraud or theft.
- Breaches of internal policies and procedures.
- Breaches of regulatory or legal requirements e.g. data protection law.
- Breaches of financial accounting and auditing obligations.
- Other risks or dangers at work e.g. breaches of IT security.
- Any attempts to conceal any of the above points.

36. The importance of the Whistleblowing Policy

At Tax Systems it is important that all employees feel able to report their concerns about any activities or behaviour where they believe that the high standards and values the company may not have been met.

This policy defines Tax Systems' requirements to help employees safely raise a concern about wrongdoing in the workplace and to be aware of how to report that information. The management actively encourages employees to report wrongdoing.

37. Process

Victimising, harassment, discrimination, bullying, or any other action made to deter a colleague from making a Whistleblowing report, or any other action taken by way of reprisals for making a report, will be regarded as gross misconduct.

When investigating Whistleblowing concerns Tax Systems will ensure:

- Adequate and appropriate resources will be available for dealing promptly, sensitively, and effectively with Whistleblowing investigations;
- Any necessary action will be taken to ensure that investigations are independent and there are no conflicts of interest;
- Records of allegations reported are stored for at least ten years from the closure of the case.
- If a Whistleblowing allegation identifies a weakness in Tax Systems' controls and processes that have significant regulatory or a financial impact on any of its customers, then this will be reported to Tax Systems customers.

Share Dealing

38. Overview

Tax Systems is committed to the promotion of investor confidence by taking steps within its power to ensure that trading in its securities takes place in an efficient and informed market. The purpose of this policy is to give guidance to directors, executive management and employees within Tax Systems on dealing in Tax Systems plc securities.

IT IS IMPERATIVE THAT ANY EMPLOYEE CONSIDERING PURCHASING OR SELLING COMPANY STOCK, SEEKS AND SECURES AUTHORISATION FROM THE CEO OR CFO PRIOR TO PROCEEDING. NOT TO DO SO WILL RESULT IN DISMISSAL.

39. Policy Details

The objective of the Share Dealing Policy is to ensure compliance with the laws and regulations relating to insider dealing.

You must not deal in any Tax Systems shares at any time when you have unpublished inside information in relation to Tax Systems plc securities.

This could be any information that is not publicly available and/or is the sort of information an investor would use as part of the basis of his investment decisions.

Information about Tax Systems plc's trading and financial performance (where it has not yet been announced to the market) as well as information about specific projects which Tax Systems is undertaking is likely to amount to inside information.

If you are in any doubt, you should assume the information is inside information.

Misuse of inside information could result in a number of criminal or civil offences being committed

You must comply with the Share Dealing Code if you are a Director or have otherwise been notified that you are a Person Discharging Managerial Responsibility (together “PDMRs”) or an Employee Insider.

You must not abuse, or place yourself under suspicion of abusing, inside information.

In particular you:

- must not pass inside information relating to Tax Systems plc securities to any other person inside or outside Tax Systems.
- must not encourage someone else to deal in Tax Systems plc securities at a time when you possess such information, even if you do not profit from the arrangement.
- must not deal in the securities of any listed company at any time when you have inside information in relation to those securities.
- must not pass inside information relating to the securities of any listed company to someone else or encourage someone else to deal in such securities at such a time.

If you are a PDMR and you deal in Tax Systems plc securities, you must comply with the relevant notification requirements.

Disciplinary Policy

40. Overview

The purpose of this policy is to help and encourage all employees to achieve and maintain good standards of conduct and effectiveness.

Every effort is made to ensure that when action is taken under the Disciplinary Policy, that the action is fair and reasonable, and you are given every opportunity to present your case. Employees have a right to appeal against any disciplinary decision which they consider to be either unfair or unjust.

41. The importance of the Disciplinary Policy

The rules that we have set out specify standards of performance and behaviour and the procedures referred in this section are intended to promote consistency and fairness, encouraging improvement in conduct and performance. Disciplinary action is a last resort.

The following rules and procedures are set out to ensure that:

- Disciplinary action when taken, occurs quickly, fairly and in a uniform and consistent manner, and,
- Employees will only be subjected to disciplinary action once there has been a full investigation of all the facts and they have had an opportunity to present their own side of the case. If an employee is disciplined, they will receive a clear explanation of the decision reached, any penalty imposed, and will be given the right to appeal against the decision and/or penalty.

The company reserves the right to commence the procedure at any time.

It is not practical to set out all the instances of misconduct or poor performance which may lead to disciplinary

action. However, the disciplinary procedure may be invoked as a result of:

- Any failure to observe the rules set out in this Handbook or in any other part of your Statement of Terms & Conditions of Employment;
- Any other instances of misconduct or poor performance, which we believe could only properly be dealt with under the disciplinary procedure.

42. Process

Informal Counselling. Where the misconduct or poor performance is not regarded as being particularly serious, we may deal with this matter informally in the first instance. We will provide an opportunity for improvement, and if necessary, training, rather than to revert to the formal disciplinary procedure. Any decision to proceed in this way, however, is subject to our discretion and will depend entirely on the circumstances of each case.

Informal Verbal Warning. An informal verbal warning is the first stage of the formal disciplinary procedure and will be given in the event of minor shortcomings. This may be used where counselling has proved ineffective, or where more serious shortcomings, which do not merit a written warning, arise. A note of the warning will be kept. This type of warning will usually lapse after 6 months unless otherwise stated, subject to improvement in your conduct/performance. The employee's immediate line manager will normally issue a formal verbal warning.

First Written Warning. A first written warning may be appropriate where informal counselling has not been successful or is not appropriate and the employee does not have any active written warnings on their disciplinary record.

Final Written Warning. Serious misconduct or a serious shortfall in performance may, in itself, require a final written warning to be issued irrespective of whether previous warnings have been given. A final written warning may also be issued for a second instance of misconduct or poor performance where the employee already has an active warning on their disciplinary record.

43. Disciplinary Investigations and Hearings

When a matter arises which the company considers can be dealt with on an informal basis, this remains the preferred approach. This is particularly relevant when a matter relating to performance arises which the company believes can be resolved by discussion, training or counselling.

However, if there is no performance improvement after the completion of the allocated review period and/or any training undertaken, the matter may have to be dealt with more formally.

In the event of a matter arising where it is considered necessary to invoke the disciplinary procedure, we will first seek to establish the true facts of the case. Other employees who may be involved in this investigation will be required to cooperate fully with the procedure.

On certain occasions, it may be considered necessary to suspend an employee with pay, pending the conclusion of an investigation and subsequent hearing. It must be noted that suspension with pay is not in itself a disciplinary action. It is only seen as a temporary measure intended to assist in the proper conduct of the disciplinary process. It is not a pre-judgement of that process.

If following the initial investigation, it is considered that there is a case to answer, then a disciplinary hearing will be established as soon as possible. It should be noted that, at the hearing, an employee may take along a fellow employee of their choosing, or a Trade Union representative.

The nature of the disciplinary matter will be explained in as much detail as possible and the employee will have every opportunity to present their case in full- to call any relevant witnesses and to present any written evidence. If additional time is needed to prepare the employee's case, the company may postpone the hearing until a later date. However, only one postponement will be granted. If consequentially to the hearing, any further investigation by the company is required in order to establish the credibility of the explanations given at the hearing, these investigations will then follow. The result of these investigations will be put to the employee before any final decision is made.

The company will confirm its decision in writing following the final meeting. The employee then has the right to appeal against the company's decision.

44. Disciplinary Outcomes

Dismissal- For repeated acts of misconduct or poor performance the result will be the termination of employment with notice or payment in lieu of notice. Similarly, dismissal for gross misconduct will result in summary termination without notice or payment in lieu of notice.

Demotion- In addition to any formal disciplinary action which is deemed appropriate (other than dismissal), the company reserves the right to consider an employee's demotion. This will occur if their conduct or capability has given reason to believe that they are unsuitable to remain in their current position.

Suspension without Pay- In circumstances where the company feels that they have sufficient grounds to warrant dismissal, then mitigating circumstances taken into account may result in the decision to find an alternative to dismissal. This could be suspension without pay for a period not exceeding five days. In such circumstances, this disciplinary action could be coupled with, for example, a final written warning, but full details will be made known to the employee either at the conclusion of the disciplinary hearing or as soon as possible thereafter.

Written Warnings- All warnings will be confirmed in writing and will be sent to and recorded on employee files. Notes on file will include: details of all matters raised during the disciplinary hearing, a summary of all interviews, the employee's explanations, and the final conclusions reached. Warnings for matters connected with capability or performance will indicate a period of time for improvement and may contain certain recommendations for further training or counselling. Warnings for conduct may require that there is either immediate improvement and/or there is no repetition of the offence.

45. Duration of Warnings

Type of Warning	Duration Held on File
First Written Warning	6 months
Final Written Warning	12 Months

The company reserves the right to increase the above periods if the offence committed is particularly serious or if it is an offence which might be repeated periodically.

46. The Disciplinary Appeals Procedure

An employee will be informed in writing of their right of appeal, which will include the name of the person to whom their appeal should be made.

If an employee decides to appeal, they must give written Notice of Appeal to the nominated person. The notice must be received within five working days from the day on which they received the written confirmation of the disciplinary hearing decision.

The Notice of Appeal must set out the grounds of their appeal and supporting reasons.

The Appeal Hearing will be conducted by a person who has previously not been involved in the disciplinary process.

The employee will be invited to an Appeal Hearing where they will have an opportunity to present their reasons as to why they feel the disciplinary action taken is either unfair or too harsh. Evidence may be submitted at this stage and witnesses may be called.

Employees appealing a decision have the right to be accompanied at the Appeal Hearing, by a work colleague of their choice, or a Trade Union representative.

The findings, decision, and outcome of the Appeal Hearing will be confirmed in writing. This decision will be final.

47. Gross Misconduct

Certain misconduct will be construed as gross misconduct and this term, as the name implies, concerns conduct which is particularly serious itself or involving its consequences. In such cases, it would be considered inappropriate to allow the employee implicated to continue at work and the only proper penalty would be a summary dismissal. This means summary dismissal after a disciplinary hearing with the forfeiture of any right to notice of termination or payment in lieu of notice.

Tax Systems reserves the right to deal with every case entirely on its own merits but in return, the company assures that it will always seek to conduct the disciplinary procedure reasonably, fairly and consistently.

48. Examples of Gross Misconduct

Employees are liable to summary dismissal (i.e. without notice, or payment in lieu of notice) following a disciplinary hearing if considered to have acted in any of the following ways:

- Deliberate, or serious breaches of conduct standards/rules & regulations;
- Theft of money or property, whether belonging to the business, a fellow employee, or a third party associated with the business;
- Any action which can be construed as intent to defraud/deceive;
- Being under the influence of intoxicants, drugs, or other substances;
- Fighting, or physical assault, or abusive/threatening behaviour;
- Grossly indecent, or immoral behaviour;
- Wilful refusal to carry out a legitimate management instruction;
- Deliberate or serious breach(es) of the Health & Safety rules;

- Deliberate damage, destruction, or sabotage of our property, or any property belonging to a fellow employee, or a third party associated with the business;
- Discriminatory conduct or harassment;
- Deliberate, or serious, breach(es) of computer/software/e-mail/internet rules and procedures.

(Please note this is not an extensive list).

49. Gross Incompetence

This is behaviour in the workplace that is not deliberate or wilful (ie not misconduct), but nevertheless, that has had serious consequences. It relates to a failure in performance beyond reasonable standards.

50. Gross Negligence

This is where the actions or lack thereof by an employee causes financial or reputational damage to the company. Negligence here relates to the legal concept, meaning 'serious carelessness' and indicates a failure in the duty an employee has to the company.

Gross Incompetence and Gross Negligence are regarded in the same light as Gross Misconduct, and as such, they have the same consequences.