

WHISTLEBLOWING POLICY EXTERNAL

VERSION	DATE	COMMENTARY
1.0	20.07.26	Original Policy

ABOUT THIS POLICY

Tartanbond is committed to conducting business ethically, with honesty and integrity. We recognise that external stakeholders play an important role in identifying concerns.

This policy establishes a safe, accessible, confidential and transparent process through which external stakeholders can raise concerns, report misconduct or submit grievances without fear of retaliation.

The policy is informed by the principles contained within UNESCO's guidance on whistleblower protection and international best practice for responsible business conduct.

This policy applies to all external stakeholders, including but not limited to; suppliers, contractors, clients, workers within our supply chain and community members. Employees of Tartanbond should use the Company's Internal Whistleblowing Policy, where applicable.

WHAT IS WHISTLEBLOWING?

Whistleblowing is the reporting of suspected wrongdoing or dangers in relation to our activities. This includes, but is not limited to bribery, fraud or other criminal activity, miscarriages of justice, health and safety risks, damage to the environment and any breach of legal or professional obligations.

Tartanbond is committed to listening respectfully to concerns. No person will suffer adverse treatment because they have raised a concern honestly and in good faith, even if the concern is ultimately unsubstantiated.

HOW TO RAISE A CONCERN

Stakeholders may raise a concern through any of the following channels:

- Our anonymous message section, Honest Door, on the Contact Us section of the Tartanbond website;
- By contacting our Whistleblower Officer, Linda Mitchell at linda.mitchell@tigerbond.com

Anonymous reports will be accepted where permitted by law, however, providing contact details may assist us in investigating the matter more effectively.

Where possible your message should include a description of the concern, date and location, individuals or organisations involved, supporting evidence if available, details of any immediate risks, your contact details (optional if you are reporting anonymously).

GROUNDINGS FOR ACCEPTING A GRIEVANCE

A grievance will usually be accepted where it relates to the following:

- Conduct connected to Tartanbond's operations;
- Activities undertaken by our suppliers or business partners
- Alleged breaches of law
- Human rights impacts
- Environmental impacts
- Ethical misconduct

Concerns outside our responsibility or lacking sufficient information may not be accepted as formal grievances. Where this occurs, we will explain the reasons wherever appropriate.

GRIEVANCE PROCESS

Our process is designed to be fair and transparent.

1. We aim to acknowledge receipt of a grievance within 5 working days. The complainant will receive a confirmation email stating the grievance has been received, a copy of this policy and contact details for ongoing communication.
2. Within 10 working days we will determine whether the concern falls within the scope of this policy, if there's sufficient information, any immediate protective actions and the appropriate investigation pathway.
3. Where appropriate an impartial investigation will be undertaken. Investigations will be proportionate to the nature and seriousness of the concern.
4. Following the investigation we will communicate if the grievance has been substantiated, outlines actions being taken where appropriate and explain any limitations on information that can be shared due to confidentiality or legal obligations.
5. Possible outcomes include - corrective action, remediation, policy improvements, training, referral to authorities where legally required. Where no breach is identified, we will explain the reasons where appropriate.

CONFIDENTIALITY

We recognise that confidentiality is fundamental to effective Whistleblower protection.

We will:

- Protect the identity of whistleblowers wherever possible.
- Restrict information to those with a legitimate need to know.
- Store records securely.
- Handle personal information in accordance with applicable privacy laws.

- Keep investigation outcomes confidential except where disclosure is required by law or necessary to address the concern.

Where additional individuals need to be involved in an investigation, we will inform the whistleblower whenever possible before sharing information and seek their consent where appropriate.

PROTECTION AGAINST RETALIATION

Tartanbond has zero tolerance for retaliation. No stakeholder shall suffer retaliation for reporting a concern honestly and in good faith.

This protection applies regardless of whether an investigation ultimately substantiates the concern.

Retaliation against any individual who raises a concern in good faith is considered serious misconduct. Where retaliation is identified, Tartanbond will take appropriate action. Individuals who breach confidentiality may also be subject to disciplinary or contractual action.

CONSEQUENCES OF RETALIATION

Any act of retaliation, attempted retaliation or threat of retaliation against an individual who has raised a concern or participated in an investigation in good faith will be treated as a serious breach of this policy.

Where an allegation of retaliation is substantiated, Tartanbond will take prompt and proportionate action, which may include disciplinary action (up to and including dismissal for employees), termination of contracts or business relationships with suppliers, contractors or consultants, removal from projects and any other appropriate legal or contractual remedies.

Where required by law, or where criminal or regulatory breaches are identified, Tartanbond may also refer the matter to the relevant authorities. These measures apply irrespective of whether the original whistleblowing concern is ultimately substantiated, provided it was raised honestly and in good faith.

MEASURES TO PROTECT WHISTLEBLOWERS

To minimise risks to Whistleblowers we will maintain confidential reporting channels, permit anonymous reporting, assess the risk to Whistleblowers before, during and after investigations, provide alternative communication arrangements where necessary.

Where appropriate, particularly in cases involving vulnerable stakeholders or allegations of serious misconduct, Tartanbond may appoint independent third parties to support investigations, review investigation outcomes or monitor implementation of corrective actions.

TRAINING

Employees responsible for receiving or investigating grievances will receive appropriate training.

RESPONSIBILITIES

The Board of Tigerbond is ultimately responsible for promoting an ethical culture and ensuring effective governance.

CONTACTS

Whistleblowing Officer	Linda Mitchell linda.mitchell@tigerbond.com
CEO	Laurna Woods laurna.woods@tigerbond.com

POLICY REVIEW

This policy was published by Elspeth Brown, Operations Director on 20 July 2026, and will be reviewed annually.