Case Number: 3307544/2020

EMPLOYMENT TRIBUNALS

Claimant: **Dr Ron Black**

Respondents: **(1) Imagination Technologies Group Limited**
(2) Ray Bingham
(3) John Kao
(4) Peter Kuo
(5) IMG Technologies LLC

Heard at: Watford Tribunal **On: 19,20,21,22, 23 and 26 January 2026**

Before: **Employment Judge Cowen**
Mr D Sagar
Mr L Hoey

Representation
Claimant: **Mr C Rajgopaul KC and Mr Lowenthal**

Respondent: **Mr A Burns KC and Mr Platts- Mills**

JUDGMENT

1, The Respondent shall pay the Claimant;

a. **Injury to Feelings £27,000**
b. **Basic award £807 (less 20% contrib)**
c. **Compensatory award $708,549 (plus 25% ACAS uplift)(less 20% contrib)**
d. **Detriment of wife's dismissal £50,500**
e. **Bonus $583,333 (plus 25% ACAS) (less 20%)**

REASONS

1. **Hearing**
   The Hearing was listed for 6 days to consider remedy as a result of the liability judgment dated 5 December 2024 (and issued in redacted format on 13 January 2025). The parties provided an agreed bundle of over 2000 pages, but referred to none of it, bar the judgment, the schedule of loss , the ET1 and the claimant's contract. A significant bundle of authorities was also provided, some of which were referred to in submissions.

2. The Tribunal heard Dr Black confirm in evidence the parts of his witness statement which were not agreed issues between the parties. However, the Respondent chose not to cross examine the Claimant and therefore the Tribunal accepted his evidence as unchallenged. The Respondent provided a witness statement from Mr Merry but he did not attend to give evidence.

3. Both parties provided skeleton arguments and made oral submissions to the Tribunal.

4. The Tribunal indicated to the parties that the meaning of paragraph 272 of the liability judgment was that the Tribunal considered that the Claimant would leave his employment within 6 months in any event, as a bad leaver. Hence the Tribunal had decided that any losses were limited to a period of 6 months from 10 April 2020. The Claimant withdrew his request for reinstatement in light of the Tribunal's indication of a limit of 6 month's loss

5. The parties were able to agree the following;-
   a. 6 months of loss of earnings at $236,183 net
   b. 12 months of PILON at $472,366 net
   c. Basic award £807 gross
   d. Injury to feelings £27,000.
   e. Mitigation of loss was not an issue as the period of loss was limited to 6 months

6. This meant that the issues for the Tribunal to decide were limited to;
   a. Bonus payment for 2019 and Apple deal,
   b. Detriment for Protected Disclosures
   c. Contributory Fault
   d. ACAS uplift

Compensation for Detriment

7. The Tribunal considered that there were two detriments which had been found to have occurred;
    1) Dismissal as detriment by R2,3,4, and
    2) Dismissal of Mrs Black as detriment

Statutory Provision

8. s.49 (2) ERA 1996
   (2)Subject to subsections (5ZA), (5A) and (6) the amount of the compensation awarded shall be such as the tribunal considers just and equitable in all the circumstances having regard to—

(a)the infringement to which the complaint relates, and

(b)any loss which is attributable to the act, or failure to act, which infringed the complainant's right.

Test

9. The test on whether the loss was attributable to the act is the 'but for' test (Roberts v Wilsons Solicitors [2018] ICR 1092)

10. **Dismissal as detriment**
    This allegation was found as against R 2,3,4. The parties have agreed sums for the Claimant's loss of earnings and PILON amounts for the s.103A claim. There is no separate award of damages for detrimental loss of employment as this would lead to double recovery.

11. **Dismissal of Mrs Black as a detriment**
    The Tribunal set out its decision on the dismissal of Mrs Black at paragraphs 242 to 251 of the liability judgment. The Tribunal found that the reason Mrs Black was dismissed was due to her relationship with the Claimant and his dismissal due to his Protected Disclosures. The Directors of R1 had concerns about confidentiality and decided to end her employment.

12. The Tribunal found (para 249) that the detriment to the Claimant was that the household income was reduced. The Tribunal did not make any findings about any other type of detriment to the Claimant by Mrs Black's dismissal.

13. In his evidence at the remedy hearing, the Claimant said and it was submitted that he also suffered the detriment of his guilt at Mrs Black being dismissed from a job which she was good at and for which there were no issues with her conduct or performance. The Tribunal were satisfied, that this was covered by the agreed sum for Injury to Feelings (as set out in the Claimant's submissions). The Tribunal therefore do not make any further award in that respect.

14. With regard to the financial loss. The test to be applied is the ‘but for’ test as set out in Roberts v Wilson; but for the dismissal of Mrs Black, she would have continued to be paid by R1. The issue is whether the Claimant would have continued to receive the benefit of that payment.

15. The Tribunal has to consider whether it is just and equitable to award compensation to the Claimant for a loss which is in fact Mrs Black’s salary, not his.

16. The Tribunal took into account the fact that they have not seen any evidence on how much control the Claimant has over the money, or how much spending of the money is carried out by either of the Claimant or Mrs Black. This could not therefore assist the Tribunal in deciding this point.

17. The Tribunal concluded that the reason the Claimant received the benefit of Mrs Black’s salary was because she chose to share it. That did not make the Claimant entitled to receive her salary, it made him a beneficiary of her salary.

18. The Tribunal accepted the Claimant’s submission that the Claimant has a legal ownership of the joint bank account. But they considered that did not mean that he had an entitlement to the beneficial interest of all of it. They also accepted that the Claimant could not mitigate this loss, as whether his wife chooses to work, or is able to secure a job, is not a matter he has control over.

19. In trying to apply justice and equity to this head of loss the Tribunal considered that the Claimant could not be said to have more than a 50% beneficial interest in the money added to the account. The Tribunal took account of the Claimant’s evidence on this point which said that once paid in the money belonged to both of them and they could spend it freely from the shared account.

20. The Tribunal concluded that the Claimant therefore had no more than a 50% share of the content of any money paid into the account. He therefore had a 50% beneficial interest in the money paid in by Mrs Black, as well as the money he paid in. The Tribunal found that the amount which was available to the Claimant for himself was 50% of Mrs Black’s salary.

21. The Tribunal also considered how long to allow in the award of loss due to detriment; The Tribunal accepted that there was no reason for R1 to dismiss Mrs Black.

22. There was also no evidence of how the Claimant’s job would terminate in 6 months’ time – it could be a resignation, or compromise, or a dismissal. There was therefore no certainty that there would be confidentiality issues which arose at that point. The Tribunal considered it was also possible that Mrs Black would resign if the Claimant was dismissed, e.g. if their family plan

changed as a result of his termination.

23. The Tribunal were also of the view that Mrs Black's employment was closely tied to that of the Claimant; whilst she did a good job, she would not have been there had he not brought her in. The Tribunal therefore considered that it was equally likely that when the Claimant fell out with the R1, Mrs Black was also likely to leave.

24. The Tribunal understood that it was effectively being asked to predict an alternative reality, but it is required to do so and did so based on the evidence available which could assist with the prediction of likely actions. On balance, the Tribunal concluded that it was likely that if the Claimant left in 6 months, so would Mrs Black.

25. The Tribunal calculated Mrs Black's salary to be £150,000, with Car allowance £7,000 and Bonus 30% = £45,000. Giving her an annual package of £202,000.
The Tribunal considered 50% = £ 101,000 and **6 months = £50,500 gross.**

Bonus

26. The Tribunal outlined at paragraphs 227 to 235 that the Claimant's contract included a discretionary bonus plan which provided a target bonus of 100% of salary.

27. The Compensation Philosophy 2019 Scenarios Planning in November 2019 was written by the Claimant and suggested that the Apple deal was so significant that it warranted a bonus which was not in the pool. The same document indicated that the EMB were operating on a bonus target of 1.5 – 2 x their salary. The Tribunal accepted that this document was accepted by the Board, although there were no minutes of these meetings to support this assertion. The Tribunal noted that the Board operated informally without any documentary record.

28. The Tribunal therefore had to consider, if a further meeting of the Board had occurred, whether the Claimant would have received any further payment under a) the bonus plan and b) due to the Apple deal.

29. The Tribunal were satisfied that If the Claimant had stayed for 6 months, the Claimant would have had opportunity to persuade Mr Bingham who was favourable towards him, to encourage the Board to allow a further payment of bonus. Given the amicable relationship between the Claimant and Mr Bingham up to the 9 April 2020, the Tribunal were of the view that the Claimant would have been able to persuade Mr Bingham that his plan bonus ought to reflect the same percentage that was being awarded to other high

achievers. The compensation philosophy 2019 showed that the top 10% were to receive 1.5 -2 times salary. The Tribunal concluded that Mr Bingham would have been able to persuade the Directors to authorise that the Claimant receive 1.5 times his salary. Having already received 100% bonus, this would mean a further $250,000 would have been awarded within that 6 month period. This would have placed the Claimant in line with other members of the EMB.

30. In relation to the Apple bonus, the Tribunal recalled that Mr Bingham had told the parliamentary committee that the Claimant's success in the deal had been 'masterful'. This was said even after his dismissal and therefore the Tribunal considered that Mr Bingham remained of the view that the Claimant had done a good job and was therefore likely to be in favour of awarding a bonus.

31. The only evidence of a discussion of the bonus indicated that whilst the Claimant was asking for $3million, Mr Bingham told him, he was thinking more about $1-3million. The Tribunal considered that a sum at this level would have required Board approval and would not have been for Mr Bingham to decide in isolation.

32. The Tribunal noted that whilst Mr Bingham remained on side, the evidence showed that Mr Kuo had not supported the Claimant for some months. There was no evidence before the Tribunal which would indicate clearly how this negotiation would resolve, but the Tribunal took into account the fact that the Claimant was known to be a hard negotiator who was persistent. They also noted that whilst Mr Kuo did not like or trust the Claimant, he too was a businessman and was pragmatic when it came to ensuring the business was successful. The position of Mr Kao was somewhere between supportive and resistant, having changed his mind as a result of some of the Claimant's actions.

33. Taking all of the relevant information into account, the Tribunal were of the view that the Claimant's loss amounted to the loss of a chance to obtain what would not be more than $1million in bonus for the Apple deal. The Tribunal concluded that by the expiry of 6 months there was no more than a one-third chance that the Claimant would have secured that bonus. The Tribunal therefore considered the just and equitable award to be $333,333 to reflect the chance that he would have received such a bonus.

34. Total bonus award **$583,333 gross.**

Contributory Fault by the Claimant

35. The Tribunal reminded itself that the issue of contribution is split into two separate considerations. The first with regard to the basic award, under s.122(2) ERA, requires the Tribunal to consider the conduct of the employee prior to the dismissal and gives the Tribunal a wide discretion as to whether to make a deduction. The second, with regard to the compensatory award, under s.123(6) ERA, requires that the Tribunal must be satisfied that the Claimant's conduct caused or contributed to his dismissal; Optikinetics Ltd v Whooley 1999 ICR 984, EAT. Where they are so satisfied, they must make a deduction; Parker Foundry Ltd v Slack 1992 ICR 302, CA,

36. The Tribunal also took into account the test in Steen v ASP Packaging [2014] ICR for award of damages under s.123 ERA; the Tribunal must;
    i) Look at the conduct which gave rise to contributory fault
    ii) Consider whether the conduct is blameworthy
        (1) Focus on what the employee did- which is a decision of fact
    iii) Consider whether the conduct contributed at all to the dismissal (we have said that his conduct was a secondary reason for dismissal)
    iv) To what extent should the award be reduced – what is just and equitable.

37. The Tribunal reminded themselves that they found that the primary reason for dismissal was the Claimant's protected disclosures (Judgment para 263/4)

38. Secondary reasons were the way in which the Claimant had conducted himself on 6 April e.g. by co–ordinating the resignation of members of the EMB, causing bad publicity for R1 and causing potential/actual external scrutiny of R1.

39. The Claimant had set the Directors in conflict with each other; had raised issues with regard to the control of the company and caused difficulty for R1 with Canyon Bridge and China Reform.

40. However, all of these other problems appeared to be surmountable, given Mr Bingham's willingness for the Claimant to remain in employment.

41. It was however Mr Kuo who had wanted to terminate the Claimant for some time, at least in part due to the disclosures made by the Claimant about him.

42. Mr Kao was upset by the Claimant's actions with the EMB and said he had lost faith in him as a result of these actions and could not work with him again.

43. The Tribunal therefore considered that the Directors took the opportunity, when it arose, to terminate the Claimant's employment.. The Tribunal concluded that Mr Bingham had 'read the room' incorrectly and did not have the support of the others, so had to join them in order to maintain cohesion on the Board and also due to pressure from China Reform.

44. Furthermore, the Tribunal decided that if not now, then in 6 months' time, something would have arisen which would have led to the Claimant's tenure ending.

45. However, the Tribunal considered all the circumstances of the actions of the Claimant and concluded that there was not an equal amount of blameworthiness. The fact that Mr Bingham was initially willing to continue the employment showed that the Claimant's actions had not necessarily amounted to a breach of contract. If the Tribunal had considered that they were that fundamental, we would not have said that the protected disclsoure was the primary cause of the dismissal.

46. The Tribunal therefore considered the extent to which his blameworthiness caused his dismissal and concluded that a just and equitable view was that a 20% reduction of the compensatory award was appropriate to reflect the extent of his conduct which in part led to the dismissal.

47. In relation to conduct prior to the dismissal, this would lead to a reduction in the basic award. Given that the actions of the Claimant happened before his dismissal, the Tribunal considered the same deduction should be made. £807 – 20%

ACAS uplift

48. The Tribunal were entirely satisfied that the ACAS guidelines on grievance and disciplinary procedures did apply to the Claimant's dismissal. The excluded actions were dismissals for redundancy or non- renewal of fixed term contracts, which did not apply in this case. Equally the Tribunal felt that the Respondent's submission that the ACAS guidelines were not appropriate due to the Claimant's senior status is a fundamental misunderstanding of the purpose of the guidance and application of them. The Tribunal were sure that the purpose behind this guidance was irrespective of the salary level or status of the employee.

Statutory provision

49. S.207A(2) TULRCA sets out that

(2)If, in the case of proceedings to which this section applies, it appears to the employment tribunal that—

(a)the claim to which the proceedings relate concerns a matter to which a relevant Code of Practice applies,

(b)the employer has failed to comply with that Code in relation to that matter, and

(c)that failure was unreasonable,

the employment tribunal may, if it considers it just and equitable in all the circumstances to do so, increase any award it makes to the employee by no more than 25%.

50. **Test**
Once the Tribunal decided that it was unreasonable to fail to follow the ACAS Code, the Tribunal should take into account the four stage test in Slade v Biggs and others EAT 2021, Griffiths J said,

    a. Is it just and equitable to make award of ACAS uplift
    b. What is the just and equitable percentage up to 25%
    c. Does the uplift overlap with other awards such as injury to feelings,
    d. Apply a sense check – is it a sum which is disproportionate.

51. The Respondent did not deny that they failed to follow the guidance. They acknowledged that there was no investigation, no clear notice of charges to answer, no disciplinary hearing, no opportunity to be accompanied and no appeal was considered. The Tribunal considered that the Respondent did not honour any stage of the guidance at all and that this amounted to a failure to follow it throughout.

52. The Tribunal then considered whether the Respondent's failure to apply the code was unreasonable;

53. The Tribunal took into account the fact that the Claimant's contract refers to a grievance procedure and therefore the Respondent acknowledged that procedures ought to be followed and was aware of them.

54. The Tribunal noted that the Directors had orally, through Mr Bingham, agreed to the withdrawal of the resignation and had both told staff that it was 'business as usual' and put out a press release. The Tribunal considered that this drew a line under the Claimant's actions and indicated a willingness to move forward.

55. The Tribunal found that "…as the Claimant sought to obtain confirmation in writing of R1 agreement that the resignation was withdrawn during 7-8 April 2020, It became increasingly clear that Mr Bingham, Mr Kuo and Mr Kao saw this

is an opportunity to reconsider their position with regards to the Claimant, whom they considered had been disloyal and had acted against the best interests of R1".

56. The action of the R1 Directors on 10 April was to dismiss the Claimant without any notice of the reason for his dismissal, save for the fact that it was 'in the company's best interests to terminate your employment immediately'. This lacked any process at all. A call was made by Mr Bingham, which R1 did not record (although the claimant did). This was a call between Chair of Board and CEO, which took no account of process at all.

57. The Tribunal also noted that the Claimant wasn't offered an appeal, but he attempted to appeal. This too was turned down as too late and Mr Bingham saying that there was no procedure to follow. This was a blatant disregard of the ACAS guidance and an egregious error. The Tribunal was satisfied that R1 could have found someone from a related company or from legal advisers to conduct this process.

58. The Tribunal considered that a company such as R1, who clearly had the ability and means to take rapid legal advice, should not have acted without due process. Had they followed due process, they would have undertaken an investigation, possibly after suspending the Claimant, and given him the opportunity to state his position and his reasons for his actions, before making any decision on his future employment.

59. The Tribunal took into account the background of the situation including C's behaviour and that he was 20% to blame for his dismissal. However, bad behaviour by C didn't mean that he had foregone his right to a fair procedure. The Tribunal considered that an employer who holds the power to dismiss should only exercise that power, once it has also exercised its responsibility of following a proper disciplinary procedure. Had the Respondent followed such a procedure, it is possible that ET proceedings could have been avoided. The Tribunal considered that it was unreasonable for R1 not to have followed the ACAS guide

60. For these reasons the Tribunal concluded that it would be just and equitable to make an uplift award. Even senior executivess are entitled to be protected by the ACAS code.

61. After due consideration, the Tribunal concluded that given the total failure to attempt any process, and the refusal to engage with an appeal, an uplift of 25% is appropriate.

62. The Tribunal considered the overlap with other awards – In fact we have held the Claimant to be 20% responsible for his dismissal and have deducted that amount from both basic and compensatory awards. However, we concluded that those actions happened before the decision by R1 not to follow any process and that an employer should maintain its procedures regardless of the actions of the employee.

63. The Tribunal also considered whether such an award was proportionate. We did not find that R1 did anything in accordance with the code or even attempted to do so. The Tribunal could not see how this could have been worse at all. The award is proportionate as it retains the fact that R1's treatment of the Claimant was more blameworthy than the steps taken by the Claimant prior to his dismissal. We do not consider that it would be appropriate to limit compensation for lack of procedure to the limit agreed by the parties for Injury to feelings. The award of uplift applies to the financial losses and is there to reflect the lack of procedure to this individual. We note that Slade did not say it was mandatory – Griffiths J said in his view it was "of some relevance to have regard to the sums which the courts are willing to award for injury to feelings and for aggravated damages". We have considered it, and concluded that the purpose of an award of uplift is to highlight and to some extent penalise for the lack of procedure. That would not be meaningful in such a high value case as this if we were to limit to a sum which was agreed by the parties without the Tribunals' input. We therefore apply the maximum 25% uplift.

Approved by

Employment Judge Cowen

6 March 2026
JUDGMENT SENT TO THE PARTIES ON

10 March 2026.....

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FOR THE TRIBUNAL OFFICE