



Whistleblowing Policy

The Company is committed to the highest standards of openness, probity, and accountability, as well as the highest possible ethical standards in all its practices. To achieve this, it encourages staff to use internal mechanisms for reporting any malpractice, illegal acts or omissions by its employees. We therefore view it as extremely important to have a policy in place to enable staff to voice concerns in a responsible and effective manner.

The Company is committed to dealing with all genuine concerns raised appropriately, openly, responsibly, and professionally.

The Protected Disclosures (Amendment) Bill 2022 amended the Protected Disclosures Act 2014 (the 2014 Act). Under the 2014 Act, a protected disclosure is the disclosure by a worker of relevant information that came to their attention in connection with their employment, information which they reasonably believe tends to show one or more relevant wrongdoings. The information is not required to have solely come to the worker's attention in connection with their employment, but it can also come to their attention "in a work-related context".

Workers raising genuine concerns are commonly known as "Whistleblowers". Whistleblowing is raising a genuine concern, which in the reasonable belief of a worker shows relevant wrongdoing within an organisation. The Amendment Bill 2022 defines 'relevant wrongdoing' to include:

- An offence has been or is likely to be committed
- That a person has failed, is failing or is likely to fail with a legal obligation (other than one arising from a contract of employment), and
- That the health or safety of any individual has been, is being or is likely to be endangered

Scope

This policy has been designed to enable all employees of *The Company*, including consultants, volunteers, ex-employees, unpaid trainees, board members, agency workers, shareholders, members of administrative bodies, members of management bodies, members of supervisory bodies, and job applicants to raise genuine concerns safely and appropriately, and to disclose information which they believe shows any wrongdoing without fear of victimisation. The Protected Disclosures Bill 2022 expands the definition of 'relevant wrongdoings' to include breaches of EU law in a number of areas, such as:

- Public procurement
- Financial services, products and markets, and prevention of money laundering and terrorist financing
- Product safety and compliance

- Transport safety
- Protection of the environment
- Radiation protection and nuclear safety
- Food and feed safety and animal health and welfare
- Public health
- Consumer protection
- Protection of privacy and personal data, and security of network and information systems, and
- Breaches that otherwise affect the financial interests of the EU or defeat the purpose of EU law

This policy is not designed to question financial, or business decisions taken by *The Company*. This policy complements other organisation policies (including Grievance, Dignity at Work, and Equal Opportunities) already in place. There are no definitive rules about which procedure to use in which circumstances. The general principles are as follows:

- If the issue relates to genuine concerns where the interests of others or the company itself is at risk then the Whistleblowing Procedure should be followed.
- If the issue causing concern relates to a management decision or conditions or services, which affect the worker personally, it is probably more appropriate to raise it as a grievance under the Grievance Procedure.
- If the issue relates to bullying, victimisation or harassment of staff then the Bullying and Harassment Policy should be used.

The key message to all company employees is, "raise your concern, even if you are unsure".

Employees may, quite normally, be worried about raising such issues or may prefer to keep their genuine concerns to themselves, perhaps feeling that it is none of their business or that it is only an unsupportable suspicion. They might feel that raising the matter would be disloyal to colleagues, managers or to the company. They may fear the consequences of possibly speaking to the wrong person or raising an issue in the wrong way and being unsure of what to do next.

This procedure enables all employees to raise their genuine concerns about any wrongdoing at an early stage and in the right way. This policy is intended to encourage employees to raise genuine concerns they may have relating to The Company.

Protection and Confidentiality

Employees who whistle blow are protected by the 2014 Act, provided the disclosure is made with reasonable belief of malpractice or impropriety. The Company takes this extremely seriously; under the 2014 Act whistle-blowers are protected from being penalised for having made a protected disclosure. Penalisation is defined as including actions such as: suspension, lay-off, dismissal, demotion, intimidation, harassment, discrimination or threat of reprisal. The 2022 Bill includes an expanded definition of penalisation to include actions such as:

- Withholding of training
- A negative performance evaluation or employment reference

- Harm, including to the employee's reputation, particularly in social media, or financial loss
- Blacklisting which may entail that the person will not, in the future, find employment in the sector or industry
- Early termination or cancellation of a contract for goods or services
- Cancellation of a licence or permit, and
- Psychiatric or medical referrals

The Company will not tolerate the harassment or victimisation of anyone who raises a genuine concern. Under the Act, it is an offence to hinder or attempt to hinder a worker in making a report, penalise or threaten penalisation of a worker, bring aggravating proceedings, breach the duty of confidentiality regarding the identity of reporting persons, make a report containing any information that the reporting person knows to be false and/or fail to establish, maintain and operate internal reporting channels and procedures.

It is recognised that someone may have good reason to prefer to raise a genuine concern in confidence under this policy. If an employee asks for their identity to be protected, by keeping their confidence, *The Company* will make every effort to treat all disclosures in a confidential and sensitive manner. Exceptional effort will be made to always keep the identity of the employee confidential. Only in exceptional cases will the individual's identity be disclosed, primarily where prior agreement has been reached with the worker or where it is believed necessary to:

- Complete a full and proper investigation
- Prevent serious risk or damage
- Prevent a crime or to prosecute a criminal offence

In such circumstances, *The Company* will endeavour to enter into discussion with the employee in advance to discuss how to proceed. Where there is uncertainty as to whether a disclosure is a "protected disclosure" it will be presumed to be a "protected disclosure" unless the contrary can be proven.

Raising a Whistleblowing Concern Internally

The Company hopes that in many cases the employee will be able to raise any concerns with their line manager. However, if the employee would prefer not to raise it with them for any reason, they should contact a more senior manager. The employee may make the disclosure in person or in writing if they prefer.

The Company may at its discretion nominate an additional third party to hear disclosures. Should such a measure be put in place, employees will be notified and provided with the necessary contact details.

All complaints will be fully investigated, where possible by an appropriate senior manager with relevant experience of investigations who is not connected with the case. A nominated third party may be requested to conduct the investigation where an independent party is required. The whistleblower may be asked to attend a meeting to discuss the concern. They may be accompanied by a colleague or trade union official. The companion must respect the confidentiality of the employee's disclosure and any subsequent investigation.

If an anonymous report is made, it is up to the employer if they wish to accept and follow up on the report. If an employee makes a disclosure through an anonymous report and is then identified and penalised for making a protected disclosure they can be protected by the Act.

The Company will endeavour to keep the employee updated on the progress of the matter and the outcome of the investigation. The employee should appreciate however that it may not always be possible or appropriate to tell them detail of any action, but they will be informed if action is taken.

If the employee is not happy with the way in which their concern has been handled, they can raise it with another manager or the Chairman of the Board of Directors, or the Company Secretary if they have not already done so.

Raising Concerns Externally

An employee should endeavour, in the first instance, to raise any concerns internally. It is The Company's intention is that employees will not find it necessary to alert anyone externally. However, The Company accepts that in certain circumstances it may be necessary to raise a concern externally, for example if the employee is not satisfied with an internal response to a disclosure. External disclosures should be raised through the below channels as applicable.

Prescribed Persons

A protected disclosure may be made to any "prescribed persons" (e.g. a regulatory body) prescribed by the Minister for Public Expenditure and Reform. Where a employee opts to make a disclosure in this manner, they must reasonably believe the information disclosed and any allegations made to be substantially true. Full details of prescribed persons are available in Statutory Instrument, (SI) No. 339, available at www.irishstatuebook.ie.

Minister

A employee employed in a public body may make a protected disclosure to the sponsoring Department rather than to their employer.

Legal Adviser

A protected disclosure may be made while obtaining legal advice from a barrister, solicitor, or trade union.

Other Disclosure

In exceptional circumstances it may be appropriate to raise a protected disclosure in the public domain, e.g. to the media. Employees are strongly advised to seek legal advice prior to making a disclosure in the public domain.

For such a disclosure to be protected the employee must:

- Reasonably believe that the information disclosed is substantially true
- The disclosure is not made for personal gain
- The making of the disclosure is in all the circumstances reasonable

In addition, one or more of the following conditions must be met:

- At the time of making the disclosure the employee reasonably believes that he/she will be subject to penalisation and detriment by his/her employer if the disclosure was made to the employer
- In a case where there is no prescribed person in relation to the relevant wrongdoing, the employee reasonably believes that evidence will be destroyed/concealed if the disclosure is made to the employer
- The employee has previously made a disclosure of substantially the same nature to either his employer or prescribed person and no action was taken
- The relevant wrongdoing is of an exceptionally serious nature

Monitoring and Recording

Information regarding concerns raised under the Whistleblowing Policy will be collected for monitoring purposes.

Review

This policy will be reviewed from time to time as necessary and any changes will be notified to staff at the appropriate time.