



PROTECTED DISCLOSURES POLICY

1. INTRODUCTION

The Company is committed to conducting its business with honesty and integrity. However, all organisations face the risk of things going wrong from time to time, or of unknowingly and unintentionally harbouring illegal or unethical conduct. Our aim is to ensure that there is a clear and straightforward channel for all employees to raise issues of concern. We aim to provide a safe way for employees to raise any concern about wrongdoing and to increase the likelihood that we can deal with wrongdoing or unacceptable behaviour in time to prevent serious damage to our company.

This Policy:

- Sets out the procedures that should be followed to raise those genuine concerns and encourages a culture of openness and accountability within the organisation.
- Outlines our responsibilities under the Protected Disclosures Act 2014 and subsequent amendments
- Demonstrates our commitment to observing and maintaining the highest standards of honesty, openness and accountability in all of our practices.
- Has been created to ensure that staff can voice their concerns regarding potential wrongdoings in the workplace, with trust and confidence and without the fear of negative personal consequences.

2. SCOPE

This policy applies to all staff, irrespective of your employment type or status, including temporary staff, consultants and contractors.

3. DEFINITIONS

Protected Disclosure

A Protected Disclosure is the term used when an employee raises a concern about a relevant wrongdoing such as possible fraud, crime, danger or failure to comply with any legal obligation which came to the employee's attention in connection with their employment. It is not regarded to be a relevant wrongdoing where a matter is a function of the employer to detect, investigate, or prosecute and does not consist of or involve an act or omission on the part of the Employer.

Whistleblowing

"Whistleblowing" is the disclosure of information which relates to suspected wrongdoings or dangers at work. A "whistleblower" is a person who raises a genuine concern about a relevant wrongdoing. If you have any genuine concerns related to suspected wrongdoing or danger affecting any of our activities (a "whistleblowing concern") you should report it under this policy.



PROTECTED DISCLOSURES POLICY

4. RESPONSIBILITIES

Management will endeavour to ensure that this policy is communicated to all employees and will ensure that the policy is reviewed periodically and maintained and updated in line with legislative changes and any amendments to the relevant Code of Practice. Where required, measures will be taken to ensure the accessibility of policies and procedures for all employees.

All employees are expected to comply with this policy and to raise issues of concern where the interests of others or of the company itself are at risk, through the procedures outlined in this policy.

5. WHAT DOES THIS COVER?

This policy should be used where there are suspected wrongdoings or dangers connected to your work or the business. This may include:

- criminal activity or bribery;
- danger to health and safety;
- damage to the working environment;
- failure to comply with any legal or professional obligation or regulatory requirements;
- financial fraud or mismanagement;
- unethical or dishonest conduct;
- unauthorised disclosure of confidential information; and
- the deliberate concealment of any of the above matters.

This policy should not be used for complaints relating to the way you consider yourself to have been treated at work; in those cases, the Company Grievance or Dignity at Work Policies should be used.

If you are uncertain whether something is within the scope of this policy, then you should seek advice from your Line Manager or HR.

6. HOW DO YOU RAISE A FORMAL WHISTLEBLOWING CONCERN?

Raise your concerns directly with your Line Manager. You should provide as much supporting evidence as possible about your concern and the grounds for your belief of malpractice. Your Line Manager will liaise with you and may arrange a meeting with you to discuss your concern further.

It would be our preferred approach for you to raise your concern internally so that matters can be dealt with as swiftly as possible, however, you also have the option to raise your concern via an external body.



PROTECTED DISCLOSURES POLICY

Although an employee is not expected to prove the truth of the facts in a disclosure, they must have a 'reasonable belief' that there are grounds for their concern when making a disclosure using the internal procedure. A reasonable belief means that the belief is based on reasonable grounds. This does not mean the belief has to be correct. The individual should also not have unlawful and/or unethical objectives in reporting a concern.

If an individual is uncertain as to whether a concern is within the scope of this policy, he/she should seek guidance from their Manager or a more Senior Manager.

In the first instance, an employee is encouraged to raise any concern(s) with their Line Manager. However, should the employee feel that it is not appropriate or feel uncomfortable disclosing such information to their Manager, the employee should raise any concern(s) to a more Senior Manager, a Director or the Chair of Bord na gCon (IGB) and confirm that a Protected Disclosure is being made in accordance with this policy.

Concerns may be raised verbally or in writing. Should an employee raise a concern verbally a written record of the conversation will be kept, and a copy provided to the employee.

The disclosure should state:

- That the disclosure is being made under this procedure
- The discloser's name, position in the company, place of work, and confidential contact details
- The name of the person(s), body or otherwise allegedly involved
- A description of the 'relevant wrongdoing'
- Information in respect of the alleged wrongdoing – what is occurring/has occurred, and how (including dates/times and locations so as to assist the investigation of the matters raised in the disclosure)
- Whether or not the alleged 'wrongdoing' is still ongoing
- Whether the alleged wrongdoing has already been disclosed, and if so, to whom, when and what action was taken
- Any other relevant information

7. INVESTIGATION

Employees are not required or entitled to investigate matters themselves to find proof of their suspicion(s) and should not endeavour to do so. Employees should disclose the information that they have based on a reasonable belief that it discloses a concern or wrongdoing. This procedure enables all employees to raise any genuine concern(s) relating to the Company in the correct way and at an early stage in the confidence that he/she will not be penalised or suffer detriment for having done so.

On receipt of a concern under this policy an investigation meeting may be held with you. You may bring a colleague with you to an investigation meeting.



PROTECTED DISCLOSURES POLICY

We will aim to keep you informed of the progress of the investigation and its likely timescale. However, sometimes the need for confidentiality may prevent us from giving you specific details of the investigation or any disciplinary action taken as a result. You must treat any information about the investigation as confidential.

8. HOW YOUR CONCERNS WILL BE ADDRESSED

In the event of a concern being raised, we will arrange a meeting with the employee to discuss the matter on a strictly confidential basis. The meeting will be conducted by an independent member of Management or external assistance may be necessary in some circumstances so as to ensure impartiality, objectivity and fairness. An employee is permitted to have a representative present (colleague).

The employee will be advised of any supports that may be available at this time. We will clarify at this point if the concern is appropriate to this policy or is a matter more appropriate to our other policies, for example our Grievance or Dignity in the Workplace policies.

Having met with an employee in regard to concerns raised, and clarified that the matter is in fact appropriate to this policy, the concerns raised may be subject to an initial examination by a designated independent member of management or other appropriate person, with a view to determining an appropriate course of action. This may involve simply clarifying certain matters, clearing up misunderstandings or resolving the matter by agreed action without the need for an investigation.

Should this approach be deemed inappropriate or inconclusive or where deemed appropriate, matters raised in the disclosure may be:

- investigated internally by an appropriate independent member of management or another appropriate person;
- referred to an external enforcement agency or regulator;
- referred to An Garda Síochána.

Where an internal investigation takes place, this will be governed by the terms of reference which will detail the likely time frame for its completion (an indicative timeframe will be outlined) and the scope of the investigation.

Any employee making a disclosure or any employee against whom a concern has been made is entitled to be accompanied by a representative (colleague). The investigation will be conducted thoroughly, objectively and with sensitivity. Utmost confidentiality will be protected in so far as it is reasonably practicable.

Where possible or appropriate, we will keep the employee who made the disclosure informed of actions taken. Such information should be treated as confidential. Sometimes the need for confidentiality may prevent us from giving specific details of any steps, including the outcome of any investigation or sanctions taken as a result.



PROTECTED DISCLOSURES POLICY

9. WHAT ACTION WILL BE TAKEN BY THE COMPANY?

As soon as practicable after any investigation, recommendations as to what further steps are to be taken will be made. Such recommendations may (without limitation) include one or more of the following:

- that the matter should be reported to the Gardai; and/or
- that the matter will be investigated further internally by the Company or by external auditors or investigators appointed by the Company;

Action will not normally be taken where the Company is:

- satisfied that the malpractice has not occurred or is not likely to occur;
- aware that the matter is already subject to legal proceedings, or has already been referred to the police or other public authority;
- aware that the matter is already (or has already been) the subject of proceedings under one of our other appropriate procedures or policies; and/or
- satisfied that you do not have a reasonable belief that malpractice within the meaning of this policy has occurred, is occurring or is likely to occur;

If the Company concludes that you have made false allegations intentionally, disciplinary action may be taken against you. However, this policy provides protection for concerns raised in good faith even if you are wrong.

10. CAN YOU RAISE A WHISTLEBLOWING CONCERN OUTSIDE OF THE COMPANY?

The law recognises that in some circumstances it may be appropriate for you to report your concerns to an external body such as a regulator.

It will very rarely, if ever, be appropriate to alert the media.

11. HOW WILL RAISING A FORMAL WHISTLEBLOWING CONCERN AFFECT YOU?

We will support you if you raise a genuine concern, even if you turn out to be mistaken.

Provided that the concern has been raised in good faith you will not suffer any adverse or detrimental treatment as a result of raising a concern. If you believe that you have suffered any detrimental treatment, you should inform the Chair of Bord na gCon (IGB); or raise a formal grievance using the Company Grievance or Dignity at Work Policies.

You must not threaten or retaliate against anyone who raises a whistleblowing concern in any way. Anyone involved in such conduct may be subject to disciplinary action.



PROTECTED DISCLOSURES POLICY

12. CONFIDENTIALITY

We are committed to taking all reasonable steps to protect the identity of the employee making a disclosure and to ensure that relevant disclosures are treated in confidence. Employees who are concerned that their identity is not being protected should notify the Chair of the Internal Audit Committee. Such notifications will be assessed, and appropriate action taken as necessary.

However, there are circumstances, as outlined in the Protected Disclosures Act 2014, where confidentiality cannot be maintained. This may include instances in which:

- The disclosure recipient shows that he/she took all reasonable steps to avoid such identity disclosure;
- The employee has made it clear that he/she has no objection to his/her identity being disclosed;
- The identity of the person making the disclosure is critical to
 - an investigation of the matter raised,
 - to prevent serious risk to the security of the state, public health, public safety or the environment
- the prevention of crime or the prosecution of a criminal offence;
- Where the disclosure is otherwise in the public interest or otherwise required by law.

Should such a situation arise, we will make every effort to inform the employee that his/her identity may be disclosed.

Where action is to be taken following a disclosure, except in exceptional cases, the disclosure recipient, should contact the discloser and where possible, gain the informed consent of the discloser, prior to any action being taken that could identify them. Where it is decided it is necessary to disclose information that may or will disclose the identity of the discloser, the discloser should be informed of this decision, except in exceptional cases. The discloser may request a review of this decision and a review should be carried out where applicable.

All employees involved in the process must respect the need for confidentiality. A failure to do so may represent a serious disciplinary offence, up to and including dismissal or other action.

Where an employee seeks advice from a trade union, solicitor or barrister, this discussion is treated as a Protected Disclosure, including at early stages in contemplation of making a disclosure or seeking information on the operation of the legislation.



13. CAN A CONCERN BE RAISED ANONYMOUSLY?

A concern(s) may be raised anonymously. However, on a practical level it may be difficult to investigate such a concern(s). We encourage all employees to put their names to allegations, with our assurance of confidentiality where possible, in order to facilitate appropriate follow-up. This will make it easier for us to assess the disclosure and take appropriate action, including an investigation if necessary.