

Whistleblowing Policy

Policy	<p>It is the policy of the Company to maintain the highest standards of honesty, openness and accountability and to encourage employees to disclose genuine and significant concerns. It is also the policy of the Company to proactively deal with the provisions of the Protected Disclosures Act, 2014.</p>
Aim of the Policy	<p>The aim of this policy is to set out the framework by which wrongdoing, corruption, malpractice or any illegal, improper, unethical, dishonest, indecent or immoral activities, or the covering up of any of these can be reported and dealt with in a fair, transparent, formal and safe manner.</p>
Reasons for the Policy	<p>The Company's existing management and governance structures and internal security and control systems are the normal and correct mechanism to detect and report any irregularities. However, this policy is designed to offer a reporting mechanism of last resort, particularly where there has been a clear failure of the normal management and governance structures.</p> <p>This policy is meant for serious and sensitive concerns that could have an adverse impact on the operations and performance of the Company, and that due to the nature of the concern cannot be reported through your normal reporting line, such as:</p> <ul style="list-style-type: none">• unlawful activity;• financial fraud (for example accounting manipulation, non-compliance with internal procedures, misappropriation of assets or fraudulent statements);• bribery or corruption (for example conflicts of interest, bribery, sponsorships & donations, gifts or facilitation payments);• violation of competition laws (for example price fixing, exchange of price sensitive information, collusion with competitors);• serious endangerment to the environment, health and safety;• activities, which otherwise by law, treaty or agreement amount to serious improper conduct (for example discriminatory practices, use of child labour, human rights violations). <p>This list is not exhaustive.</p>
Procedure	<p>Employees that have a concern are encouraged to discuss such matters first with their Manager or another appropriate person within the Company.</p> <p>Concerns relating to employment terms or matters at the workplace such as conflicts with colleagues, disciplinary sanctions, correct and timely payment of wages and benefits should normally be resolved mutually unless the matter is exceptionally serious or cannot be reported through the normal reporting line.</p> <p>Nothing in this policy shall supersede or replace, in whole or part, the contents of the Company's Grievance, Mediation, Dignity-at-Work or Disciplinary policies. Grievances, complaints or issues of bullying or harassment should be dealt with through the applicable policy.</p>
Making a Disclosure	<p>In the first instance, the whistle-blower should raise the concern, in writing, with their Manager.</p>

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If the matter is still unresolved or the disclosure involves your Manager or the employee otherwise feels that due to the severity or nature of the disclosure that they cannot disclose the concern to their Manager, the disclosure shall be put in writing to a Director of the Company.

Dealing with a Disclosure

Preliminary enquiries may be carried out by the recipient of the disclosure to consider an appropriate course of action.

The Company may, at its sole discretion, consider actions such as but not limited to:

- A formal internal investigation of the disclosed issue;
- Appointing an external third party to undertake an investigation or audit of the disclosed issue on behalf of the Company;
- Referring the disclosure to an external regulator or body;
- Reporting the disclosure to An Garda Síochána or another appropriate investigatory body where an alleged violation of law may have occurred;
- Disciplinary action, up to and possibly including dismissal (see Disciplinary Policy) or addressed such matter through the Company's Probationary Policy;
- Some other appropriate action, not listed above.

The course of action, extent and scope of action will be determined at the sole discretion of the Company by the nature, complexity and severity of the disclosure.

Confidentiality

All communication may be anonymous and confidential unless you directly instruct otherwise. However, you are encouraged to identify yourself and explain your concern in sufficient detail to facilitate an investigation of the matter. Follow-up questions and investigation may not be possible unless the source of the information is identified. In order to assist the Company to conduct an investigation of a complaint, please provide as much information as possible.

The Company will treat all concerns and issues raised under this policy in a confidential manner except to the extent necessary to conduct a complete and fair investigation. The identity of the complainant shall be kept confidential, insofar as possible.

Investigation

Any internal investigation will be conducted in a thorough, objective, sensitive, fair, impartial and confidential manner with due respect for the rights of all persons involved and will take account of the principles of natural justice.

Any internal investigation will be conducted by an impartial person who has not been directly involved in the disclosed issue.

At the sole discretion of the Company and subject to any legal constraints, the whistle-blower may be informed of the general outcome of enquiries and any further actions taken.

Failure by an employee to co-operate in any investigation may in itself lead to disciplinary action, up to and possibly including dismissal (see disciplinary policy).

External Investigations

The Company will cooperate fully with An Garda Síochána or another appropriate body in the investigation, prosecution and/or conviction of any violation of law or regulation.

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**No discrimination
or Retaliation**

The Company will, as far as reasonably possible, ensure that there will be no discriminatory or retaliatory action against any employee or third party who reports a concern in good faith based on his/her personal knowledge. If a person believes that he or she has been retaliated against for reporting or participating in an investigation, he/she should immediately report such perceived retaliation to their Manager or a Director of the Company. All such reports will also be investigated.

Receipt & Retention

Each complaint or concern will be received by your Manager or a Director of the Company and she/he shall:

- record all reported complaints or concerns;
- consider the seriousness and credibility of the complaint or concern raised; and
- proceed accordingly in determining the appropriate action. Some complaints or concerns may be resolved without requiring investigation.

Your Manager or a Director of the Company may consult with an external neutral consultant. He or she may also engage, investigators and/or legal counsel to assist in the investigation and analysis of the results thereof.

Remedial Action

In case an investigation shows any violation of this policy, appropriate remedial action will be taken.

**Malicious
Disclosures**

Continued reporting of unfounded or previously rejected disclosures without further reason or because the individual refuses to accept the findings of the Company may result in disciplinary action, up to and possibly including dismissal (see Disciplinary Policy) or may be addressed through the Company's Probationary Policy.

Where disclosures are found to be malicious, frivolous or vexatious this may result in disciplinary action, up to and possibly including dismissal (see Disciplinary Policy) or may be addressed through the Company's Probationary Policy. This should not, however, deter employees from forwarding a genuine concern in good faith.

Employees should not inappropriately deter other employees or any other person from raising valid concerns. Such actions may result in disciplinary action, up to and possibly including dismissal (see Disciplinary Policy) or may be addressed through the Company's Probationary Policy.

**Retention of
Records**

The Company will retain a copy of all complaints or concerns, investigation reports and all relevant documentation. A Director of the Company shall decide the period of retention of all these records, subject to limitations in applicable legislation.



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