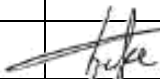
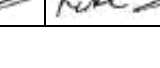


WHISTLEBLOWING POLICY

DOCUMENT TITLE: Whistleblowing Policy

REVISION: 1.01

DOCUMENT CONTROL LOG:

	Name	Role	Signature	Date	Rev
Prepared By	Luke Deasy	Managing Director		10/02/2023	1.01
Reviewed By	Luke Deasy	Managing Director		12/06/2023	1.01
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Reviewed By	Peter Lane	EHS Officer		12/06/2025	1.01
Reviewed By	Luke Deasy	Managing Director		12/06/2026	1.01

WHISTLEBLOWING POLICY:

Whistleblowing is the disclosure of information by you which relates to danger, fraud or other illegal or unethical conduct in the workplace. The Company is responsible for protecting you from being subjected to any detriment as a result of if you blow the whistle on bad practice.

Managers have a specific responsibility to facilitate the operation of this policy and to ensure that employees feel able to raise concerns without fear of reprisals. You are also responsible for the success of this policy and should ensure that you take steps to disclose any wrongdoing or malpractice of which you become aware. If you have any questions about the content or application of this policy, you should contact the Office Manager for further information.

You should use the Whistleblowing policy if you have reasonable grounds for believing that:

- a criminal offence has been committed, is being committed, or is likely to be committed; or
- a person has failed, is failing, or is likely to fail to comply with their legal obligations; or
- a miscarriage of justice has occurred, is occurring, or is likely to occur; or
- the health and safety of any individual has been, is being, or is likely to be endangered; or
- the environment has been, is being or is likely to be damaged;
- a breach of the Protected Disclosures Act 2014 (as amended) has occurred, is occurring or is likely to occur; or
- information tending to show any of the above matters has been, is being, or is likely to be concealed or destroyed or an attempt has been, is being or is likely to be made to conceal or destroy such information.

A whistleblower is a person who raises a genuine concern relating to any of the above. This policy should not be used for complaints relating to your own personal circumstances, such as the way you have been treated at work. In those cases, you should use the Grievance Policy or Anti-harassment and Bullying Policy as appropriate.

If you are uncertain whether the matters concerning you are within the scope of this policy (for example, if you are suspicious but uncertain as to whether the law has been broken, or whether a

person is acting outside the scope of their authority), you are encouraged to report the concerns to the Designated Whistleblowing Officer (DWO), i.e. the Office Manager.

In the first instance you should raise concerns about any form of malpractice falling within the categories outlined above with the DWO or his/her nominated deputy.

If the disclosure involves the DWO, you should report it directly to any member of the Board.

The DWO or the Board, as appropriate, will acknowledge receipt of your report within 7 days of receiving it and will provide feedback to you regarding any actions taken, or which are intended to be taken, within 3 months of receipt of the report and at three-month intervals thereafter.

The aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any workplace wrongdoing. If you prefer, or feel that your concern has not been properly addressed, you can report your concerns to an external body, for example a regulator such as the Environmental Protection Agency or the Health and Safety Authority, otherwise known as "prescribed persons", a list of which is attached to this Handbook at this [link](#). You may also make a report to the Office of the Protected Disclosures Commissioner at 6 Earlsfort Terrace, Saint Kevin's, Dublin 2. D02 W773.

HOW SHOULD A DISCLOSURE BE MADE?

You can raise your concerns with the DWO verbally or in writing. You must state that you are using the Whistleblowing policy and specify whether you wish your identity to be kept confidential. The DWO will ask you to formalise your concerns in writing either before or after the first meeting. The DWO will acknowledge receipt of your formal written disclosure and keep a record of further action taken. You may submit your concerns anonymously, however, please be advised that we will not be able to update you concerning the report if we do not have some form of identifying you.

You are entitled to be accompanied by a workplace colleague or union representative at any meeting with the DWO or their nominated deputy.

We are committed to investigating disclosures fully, fairly, quickly and confidentially where circumstances permit. Following your submission of a formal written disclosure, the DWO (or nominated deputy) will acknowledge receipt, generally within seven working days, and make appropriate arrangements for investigation. The length and scope of the investigation will depend on the subject matter of the disclosure. A report will be provided to the Board of Directors and, where appropriate, you will also receive a copy.

The DWO may appoint an investigator or an investigating team. A separate leader will be asked to make a judgment on the report submitted by the investigator (or investigating team). Recommendations for change will also be invited from the investigator / investigating team to enable minimising the risk of the recurrence of any malpractice or impropriety which has been uncovered.

You will be informed of the progress of the investigation within three months of receipt of your report and at intervals of three months thereafter should you request them. However, the need for confidentiality may prevent us giving you specific details of the investigation or actions taken.

We recognise that there may be matters that cannot be dealt with internally and in respect of which external authorities will need to be notified and become involved either during or after our investigation.

If you make a disclosure under this policy every effort will be made to keep your identity confidential. You will also be expected to keep the fact that you have raised a concern, the nature of the concern and the identity of those involved, confidential. There may be circumstances in which, because of the

nature of the investigation or disclosure, it will be necessary to disclose your identity, and if so, we will make efforts to inform you that your identity is likely to be disclosed.

If you raise concerns in good faith under this procedure you will not be subjected to any detriment as a result. If you believe that you are being subjected to a detriment within the workplace as a result of raising concerns under this procedure, you should inform the DWO or the Board of Directors immediately. Individuals who victimise or retaliate against those who have raised concerns under this policy will be subject to disciplinary action. If an investigation under this procedure concludes that a disclosure has been made maliciously, vexatiously or in bad faith, the whistleblower may be subject to disciplinary action up to and including dismissal.

In the event of any contradiction between this policy and the Protected Disclosures Act 2014-2022, the Act shall prevail.



Luke Deasy
Managing Director