

PROTECTED DISCLOSURES POLICY

1. INTRODUCTION

Ervia / GNI's values are collaboration, performance, customer service, safety and integrity. These values define the character of the organisation, guide our actions and decisions and provide a framework for how we interact with our colleagues, customers and stakeholders. We expect all personnel working on behalf of Ervia / GNI to maintain the highest ethical standards and to report any suspicions of wrongdoing.

The application of this policy is core to the integrity value in Ervia / GNI. It is one of a number of policies that has been put in place to help inform the ethical behaviour that Ervia / GNI expects from its staff, and from contractors and agents who do business on behalf of Ervia / GNI. It should be read in conjunction with the Code of Business Conduct (PD 16), the Anti-Fraud Policy (PD84), the Anti-Corruption and Anti-Bribery Policy (PD100) and other procedures for investigating concerns as set out in Ervia / GNI's HR policies e.g. the Dignity at Work Policy, the Grievance Policy and other policies as may be developed from time to time.

2. POLICY STATEMENT


This Policy expresses our commitment to addressing any concerns of possible wrongdoing that may arise, encouraging workers to raise such concerns and protecting any workers who report such concerns under this Policy.

In particular, this Policy encourages workers to report suspicions of wrongdoings such as breaches of the law or of health and safety policy, misuse of funds or damage to the environment.

Workers who have concerns about possible wrongdoing in any aspect of Ervia / GNI's activities (or activities by Ervia / GNI workers) are encouraged and expected to come forward and voice those concerns, and they may do so without fear of retaliation, victimisation, subsequent discrimination or any disadvantage as a result of their disclosure.

Ervia / GNI and its Board and management are committed to creating a workplace culture that supports the making of Protected Disclosures and provides protection for workers making Protected Disclosures.

This Policy has been adopted to ensure that Ervia / GNI is in full compliance with the Protected Disclosures Act 2014 as amended by the Protected Disclosures (Amendment) Act 2022 ("**the Act**"). This policy does not replace any legal reporting or disclosure requirements arising under other legislation. Where statutory reporting requirements or procedures exist these must be fully complied with.

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This Policy sets out Ervia / GNI’s internal procedures for the making of and dealing with Protected Disclosures as prescribed by section 6 and 6A of the Act and any guidance issued by the Minister for Public Expenditure, NDP Delivery and Reform to assist Ervia / GNI in the performance of its functions under section 6 and 6A of the Act. It also sets out information on how workers can make a Protected Disclosure externally (i.e. to persons or bodies external to Ervia / GNI) and the protections available for workers who make a Protected Disclosure.

Section 22 of the Act requires public bodies to:


- (a) prepare and submit a report to the Minister for Public Expenditure, NDP Delivery and Reform, not later than 1 March each year, in relation to the immediately preceding calendar year, containing prescribed information on protected disclosures which they receive under the Act; and
- (b) prepare and publish (including on their website) a report, not later than 31 March each year, in relation to the immediately preceding calendar year, containing prescribed confirmations regarding reporting channels and procedures and the information provided to the Minister under point (a) above.



In accordance with this requirement, these details will be provided to the Minister and published (in a form which does not enable the identification of any of the persons involved) on the Ervia / GNI website by 1 March and 31 March each year, respectively.

3. PURPOSE

The purpose of this Policy is to:

- 1. encourage workers to report suspected wrongdoing that comes to their attention in a work-related context as soon as possible, in the knowledge that their concerns will be taken seriously and followed up on as appropriate, and that their confidentiality will be respected;
- 2. provide workers with guidance as to how to raise those concerns through internal reporting channels; and
- 3. reassure workers that they are entitled to raise genuine concerns or disclose information without fear of reprisal even if their concerns turn out to be mistaken.

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4. SCOPE

This Policy covers Ervia / GNI and any of its subsidiaries in any geographic region (collectively referred to as "Ervia / GNI" in this Policy).

It applies to all current and former "workers" of Ervia / GNI as defined by the Act. This includes all permanent, part-time and fixed-term employees at all levels, directors, consultants, contractors, volunteers, trainees, work experience students, interns (including unpaid interns), part-time, full-time, casual workers and agency workers, and job applicants where the information on a Relevant Wrongdoing has been acquired during the recruitment process or other pre-contractual negotiation. It further includes shareholders and members, and non-executive members of the administrative, management or supervisory bodies of Ervia / GNI or its subsidiaries and suppliers of services to Ervia / GNI and its subsidiaries. Such workers are each referred to as the "reporting person" for the purpose of this policy.

5. PROTECTED DISCLOSURES


A "Protected Disclosure" as defined in the Act is a disclosure by a "reporting person" (as defined in section 4 above) of "relevant information" if: (i) in the reasonable belief of the reporting person, that information tends to show one or more "Relevant Wrongdoings" (as defined in section 5.2); (ii) the information came to the attention of the reporting person in a work related context (which includes current or past work activities); and (iii) it is disclosed in a manner prescribed in the Act (i.e. internally in accordance with this Policy or externally as set out in section 14). Workers are only entitled to the protections in the Act (as described in this Policy) if they make a Protected Disclosure meeting these requirements.

5.1 DISCLOSURE OF INFORMATION

A disclosure should contain "information" which tends to show a Relevant Wrongdoing. While the general context of any statement must be assessed, disclosing information ordinarily means conveying facts, such as stating that particular events have occurred i.e. as distinct from simply making an allegation on the basis of a suspicion that is not founded on anything tangible. A reporting person should provide as much specific factual information as possible in any disclosure or report made under this Policy to allow for the appropriate assessment and investigation of the disclosure.


5.2 RELEVANT WRONGDOINGS

The following matters are Relevant Wrongdoings for the purposes of the Act:

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- (a) that an offence (i.e. a wrongdoing or a misdemeanour which carries a sanction, legal or otherwise) has been, is being or is likely to be committed;
- (b) that a person has failed, is failing or is likely to fail to comply with any legal obligation (other than one arising under the worker's contract of employment or other contract whereby the worker or reporting person undertakes to do or perform personally any work or services);
- (c) that a miscarriage of justice has occurred, is occurring or is likely to occur;
- (d) that the health or safety of any individual has been, is being or is likely to be endangered;
- (e) that the environment has been, is being or is likely to be damaged;
- (f) that an unlawful or otherwise improper use of Ervia / GNI's funds or resources, or of other public money, has occurred, is occurring or is likely to occur;
- (g) that an act or omission by or on behalf of Ervia / GNI is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement;
- (h) that a breach (by act or omission) of European Union law has occurred, is occurring or is likely to occur that:
 - a. is unlawful and falls within the scope of European Union legislation specified in the Act in the below areas:
 - i. Public procurement;
 - ii. Financial services, products and markets, and prevention of money-laundering and terrorist financing;
 - iii. Product safety and compliance;
 - iv. Transport safety;
 - v. Protection of the environment;
 - vi. Radiation protection and nuclear safety;
 - vii. Food and feed safety, animal health and welfare;
 - viii. Public health;
 - ix. Consumer protection; and
 - x. Protection of privacy and personal data, and security of network and information systems.

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- b. is unlawful and affects the financial interests of the European Union or affects the single market; or
 - c. defeats the purpose or object of any of the above; or
- (i) that information tending to show any matter falling within any of the preceding sub-paragraphs 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.

It is immaterial whether a Relevant Wrongdoing occurred, occurs or would occur in Ireland or elsewhere and whether the law applying to it is that of Ireland or that of any other country or territory.

If a worker has any concerns relating to a Relevant Wrongdoing affecting any of Ervia / GNI's activities, they are encouraged to report them in accordance with this Policy.

Workers are only required to have a reasonable belief that the information disclosed tends to show a Relevant Wrongdoing in order to make a Protected Disclosure. They will be entitled to protection under this Policy and will not be penalised even if it turns out that they were mistaken provided they had such a reasonable belief.


In certain circumstances, individuals may also be under certain mandatory duties to report information – for example, under the Criminal Justice Act 2011, there can be an obligation to report concerns regarding certain ‘white-collar crime’ offences to the Gardaí. Workers should be aware that, where they arise, these duties can apply in addition to the option to make a Protected Disclosure under this Policy, which is voluntary.

5.3 WORK-RELATED CONTEXT

The information disclosed must come to the reporting person's attention in a work-related context. A work-related context includes current or past work activities in the public or private sector through which, irrespective of the nature of these activities, the reporting person acquires information concerning a Relevant Wrongdoing, and within which the reporting person could suffer penalisation for reporting the information.

5.3 POLICY EXCLUSIONS

Any matter concerning interpersonal grievances exclusively affecting the reporting person, which are:

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- (i) grievances about interpersonal conflicts between the reporting person and another worker; or
- (ii) a matter concerning a complaint by the reporting person to, or about, Ervia / GNI which concerns the reporting person exclusively,

does not constitute a Relevant Wrongdoing. Depending on the circumstances, such matters may be dealt with through the Grievance Policy or the Dignity at Work Policy, which are available on the Zone and from HR. This policy is not intended to act as a substitute for normal day-to-day operational reporting or other internal employment procedures.

It is also important to note that a matter is not a Relevant Wrongdoing if it is a matter which:

- (i) it is the function of the reporting person or their employer to detect, investigate or prosecute; and
- (ii) does not consist of or involve an act or omission on the part of the employer.


For example, the failure of a part of the business to act on a matter within its area of responsibility would constitute a Relevant Wrongdoing.



If you are uncertain whether a matter is a Protected Disclosure within the scope of this Policy, you should seek guidance from the Chief Legal Officer, the Head of Internal Audit (acting as Anti-Fraud Champion) or the Chairman of the Audit and Risk Committee (contact details below).

5.4 ASSURANCE

Ervia / GNI recognises that the decision to report a concern can be a difficult one to make, not least because of the fear of reprisal. If reporting persons make allegations that they believe are true, they should have nothing to fear as they will be doing their duty to their employer, their colleagues, those to whom they provide a service and society more widely. Ervia / GNI 's strong commitment to this Policy means that reporting persons can raise concerns about suspected wrongdoing in the knowledge that they will be supported and protected from any adverse repercussions.

Reporting persons should not pursue their own investigations, however well intended, under any circumstances as a flawed or improper investigation could compromise Ervia / GNI 's ability to take

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effective action. Workers are prohibited from seeking / endeavouring to find proof of any suspicions or concerns they have.

5.5 MOTIVATION

A reporting person's motivation is irrelevant to the issue of whether or not a report constitutes a Protected Disclosure. All Protected Disclosures will be dealt with regardless of the reporting person's motivation for making the disclosure, and the reporting person will be protected provided the reporting person reasonably believes that the information disclosed tends to show a Relevant Wrongdoing.


5.6 ANONYMOUS DISCLOSURES

An anonymous Protected Disclosure arises where the reporting person withholds their identity. This is distinct from a Protected Disclosure which is treated confidentially in accordance with section 6.2 of this Policy (i.e. where the reporting person makes their identity known but their identity is protected).

Due to the significant practical difficulties that can arise in following up on anonymous Protected Disclosures, Ervia / GNI does not encourage workers to make Protected Disclosures anonymously. A Protected Disclosure made anonymously may potentially, of itself, present a barrier to the effective internal investigation of the matter reported on. Ervia / GNI encourages workers to report their concerns under this Policy on a non-anonymous basis, on the understanding they will benefit from confidentiality as outlined in section 6.2. This will make it easier for us to assess the concern raised and take appropriate action including conducting an effective investigation if considered necessary.

However, if a worker wishes to make an anonymous Protected Disclosure, concerns can be raised anonymously via the channels identified in this Policy. Workers who make Protected Disclosures in accordance with the Act anonymously are entitled to the protections of the Act if they are subsequently identified. Ervia / GNI will accept such Protected Disclosures and will act upon them to the extent that this is possible. In practice this means that we accept anonymous Protected Disclosures on the basis that follow up, including investigation, will and can only be undertaken where:

- The reporting person provides sufficiently precise detail regarding the nature and specifics of the particular Relevant Wrongdoing alleged in order that the Designated Person (as defined below) can meaningfully and effectively assess the issue and conduct follow up. This is a matter to be determined at our sole discretion; and

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- The nature of the particular Relevant Wrongdoing alleged is such that it is capable of being independently verified and/or investigated fully and fairly including without compromising or impairing any accused person's rights to fair procedures. Again, this is a matter to be determined at our sole discretion.

If reporting anonymously, Ervia / GNI encourages reporting persons to provide as much information as possible in relation to the alleged Relevant Wrongdoing and to identify some mechanism / means of contact to allow us to engage with the reporting person and seek further information as required.

Reporting persons should note that important elements of these procedures (e.g. providing feedback to the reporting person) may be difficult or impossible to apply unless the reporting person is prepared to identify themselves. It is a condition of Ervia / GNI accepting an anonymous Protected Disclosure that it will be a matter for Ervia / GNI 's sole discretion as to which elements of this procedure it is possible to apply. For example, even if an anonymous reporting person provides a contact email address, Ervia / GNI may decide that it is not appropriate or possible to share sensitive information as feedback to an unsecure email address.

Reporting persons should also note that they cannot obtain redress under the Act without identifying themselves as part of the process of seeking redress.


6. INTERNAL REPORTING CHANNELS AND PROCEDURES



This Policy provides guidance to reporting persons on making an internal Protected Disclosure within Ervia / GNI. The purpose of this Policy is to provide an internal mechanism for making Protected Disclosures, reporting concerns and investigating wrongdoing. Ervia / GNI is confident that most issues can be dealt with internally and we strongly encourage reporting persons to report their concerns internally.

The Act recognises that in some circumstances it may be appropriate for your concerns to be raised externally. Further information on this is provided in section 14 of this Policy.

6.1 HOW TO MAKE A PROTECTED DISCLOSURE INTERNALLY

Ervia / GNI has designed internal reporting channels that are operated in a secure manner that ensures the protection of the confidentiality of the identity of the reporting person and any third party mentioned in a Protected Disclosure. These channels prevent access by non-authorised persons. They have been designed to ensure that they are easily accessible to all workers.

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Ervia / GNI has designated the following individuals ("Designated Recipients") as parties to whom a Protected Disclosure under this policy can be made:

- 1) **Line managers** – Ervia / GNI hopes that all reporting persons will be able to make a Protected Disclosure to their line manager.
- 2) **Chief Legal Officer** – if you feel that making a Protected Disclosure to your Line Manager is not appropriate, you may report any Relevant Wrongdoing to the Chief Legal Officer.
- 3) **Confidential channel directed to the Chief Legal Officer and Head of Internal Audit** – if neither of the above options is appropriate or if you do not wish to raise a concern directly to any particular person, then you may send an email (anonymously or otherwise, taking section 5.6 of this Policy into consideration) to a confidential email address or leave a message on a confidential voicemail. Both options will be directed to the Chief Legal Officer and the Head of Internal Audit (as anti-Fraud Champion). Details of these confidential communication options are outlined in section 13 of this Policy.
- 4) **Chairman of the Audit and Risk Committee** – alternatively, in circumstances regarding possible financial improprieties, concerns can be directed to the Chairman of the Audit and Risk Committee at the contact details provided in section 13 below.

Designated Recipients will treat all reports received confidentially as set out in section 6.2. However, where a disclosure is made to a reporting person's line manager, the line manager may need to escalate the disclosure to the Chief Legal Officer, Head of Internal Audit or the Chairman of the Audit and Risk Committee ("Authorised Recipients").

A line manager who acts as a Designated Recipient should not discuss: (i) the fact a disclosure has been made under this Policy; (ii) any details of the disclosure; or (iii) the identity of the reporting person with anyone other than an Authorised Recipient.

A reporting person may make a Protected Disclosure in writing or orally, or both. If a reporting person would like a virtual or in-person meeting at which to make a Protected Disclosure orally, that can be facilitated on request. Where a disclosure is made orally and is not audio recorded, accurate minutes of the oral disclosure will be taken and the reporting person will be afforded the opportunity to check, rectify and agree by signature the content of the minutes.

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We request that you confirm in the email, phone call / voice message or meeting (as relevant) that you are making a Protected Disclosure in accordance with this Policy.


Although reporting persons are not expected to prove the truth of the facts in the disclosure (and must not take any steps to try to investigate), they must have a reasonable belief that there are grounds for their concern when making a disclosure using the internal reporting channels.



Reporting persons who wish to make a written Protected Disclosure are recommended to use the following format and to keep a copy of the disclosure and any supporting documentation provided. Individuals who make a report orally should also provide the information listed below.

SUGGESTED FORMAT FOR MAKING AN INTERNAL DISCLOSURE:

- (1) State that the report is a Protected Disclosure and is being made under this Policy;
- (2) Unless the disclosure is being made anonymously, state your name, position in / role in relation to the organisation, and place of work
- (3) Provide a description of the Relevant Wrongdoing (what is occurring / has occurred and how);
- (4) Provide any information that supports the alleged Relevant Wrongdoing so as to assist the investigation of the matters raised in the disclosure. Again, you should only provide information already available to you and must not take any steps to investigate yourself;
- (5) Provide the date of the alleged Relevant Wrongdoing (if known) or the date the alleged Relevant Wrongdoing commenced or was identified and whether or not the alleged Relevant Wrongdoing is still ongoing;
- (6) State whether the alleged Relevant Wrongdoing has already been disclosed and if so, to whom, when, and what action was taken;
- (7) State the name of any person(s) allegedly involved in the alleged Relevant Wrongdoing (if any name is known and you consider that naming an individual is necessary to report the Relevant Wrongdoing disclosed);
- (8) Date the disclosure;
- (9) Provide your preferred contact details; and
- (10) Include any other relevant information.

Once a reporting person raises a concern under this Policy, they will receive an acknowledgement in writing within 7 days of receipt.

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The acknowledgement will provide further information regarding the Protected Disclosures process, including a copy of this Policy, and confirm the confidentiality requirements and protection from penalisation afforded to individuals who make a Protected Disclosure under this Policy. It will also provide general information in relation to the type of feedback that will and will not be provided and notify the reporting person of their right to request further feedback at three-month intervals (see further detail on these issues below). The acknowledgement will also direct the reporting person to the advice and support outlined at section 15 of this Policy.


6.2 CONFIDENTIALITY

We hope that a reporting person will feel able to raise concerns openly under this Policy. Ervia / GNI is committed to protecting the identity of the reporting person where possible and assures the reporting person that the focus of any follow up by Ervia / GNI will be on wrongdoing reported and whether it constitutes a Relevant Wrongdoing rather than the reporting person making the disclosure.

If a reporting person raises a concern under this Policy which constitutes a Protected Disclosure, the person with whom the concern was raised or to whom it was transmitted will ordinarily require the reporting person's explicit consent to disclose the reporting person's identity to any other person. This requirement for explicit consent does not extend to persons that the person with whom the concern was raised or to whom it was transmitted reasonably considers may be necessary to disclose the reporting person's identity to for the purposes of receipt or transmission of, or follow up on, the Protected Disclosure (i.e. on a need to know basis).

However, in addition to the grounds outlined above, there are other circumstances in which it will not be necessary to obtain the explicit consent of the reporting person to the disclosure of their identity, including:

- a) where disclosure is a necessary and proportionate obligation imposed by EU law or Irish law in the context of investigations or judicial proceedings, including with a view to safeguarding the rights of defence of the person concerned;
- b) where the person to whom the report was made or transmitted:
 - i. shows that they took all reasonable steps to avoid disclosing the identity of the reporting person or any information from which their identity may be directly or indirectly deduced;
 - or

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- ii. reasonably believes that disclosing the identity of the reporting person or any such information is necessary for the prevention of serious risk to the security of the State, public health, public safety or the environment;
- c) where the disclosure is otherwise required by law.

Where the reporting person's identity (or any information from which their identity may be directly or indirectly deduced) is disclosed without their explicit consent due to the circumstances in paragraph a), b) ii and c) above, the reporting person shall be notified in writing before their identity or the information concerned is disclosed, unless such notification would jeopardise:


- a) the effective investigation of the Relevant Wrongdoing concerned;
- b) the prevention of serious risk to the security of the State, public health, public safety or the environment; or
- c) the prevention of crime or the prosecution of a criminal offence.



As indicated above, Ervia / GNI has designed internal reporting channels that are operated in a secure manner that ensures the protection of the confidentiality of the identity of the reporting person *and any third party* mentioned in a Protected Disclosure. In addition to protecting the identity of reporting persons and any information from which it may be deduced, Ervia / GNI will also endeavour to the greatest extent practicable to protect the identity of any third parties mentioned in a Protected Disclosure.

We will take a number of measures as necessary, including the following, to protect the identities of reporting persons and, where applicable, other parties mentioned in a Protected Disclosure:

- (i) use of code names;
- (ii) document security measures (e.g. password protection, redaction); and
- (iii) IT measures (restricted work-spaces; ring-fencing material; access rights); and
- (iv) secure storage of hard copy material.

Ervia / GNI is aware that circumstances may arise where protection of identity is difficult or impossible – e.g. if the nature of the information disclosed means the reporting person is easily identifiable. If this

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occurs, the risks and potential actions that could be taken to mitigate against them will be outlined and discussed with the reporting person.

Please see section 6.4 below in relation to the right of review available to reporting persons who make a Protected Disclosure under this Policy in relation to any decision made under this section 6.2 to disclose their identity.


In addition, any worker who has made a Protected Disclosure under this Policy who is concerned that their identity is not being protected should notify us in accordance with the complaints procedures set out in section 9.

6.3 WHAT HAPPENS NEXT?

When a disclosure is received by a Designated Recipient or is escalated to an Authorised Recipient (as appropriate), they will determine the next steps including on the appointment of an impartial person or persons who are competent to follow up on the concerns raised (a "Designated Person(s)"). Ervia / GNI has appointed a number of Designated Persons generally who are competent to carry out this role, namely the Chief Legal Officer and the Head of Internal Audit and may appoint alternative or further Designated Persons as necessary. The final determination of which of the Designated Persons will assume this role in any particular instance will be made on receipt of a disclosure (having regard to the circumstances and any reason why it may be inappropriate for any of the Designated Persons to act). Once appointed in respect of a particular report, the Designated Person will maintain communication with the reporting person who raised the concern and, where necessary, will request further information from, and provide feedback to, that reporting person.

The Designated Person will initially conduct a screening process which will involve an assessment of the disclosure to determine whether or not it should be treated as a Protected Disclosure, having regard to the provisions of the Act (see further below in relation to the 'initial assessment'). If it is unclear whether the disclosure qualifies as a Protected Disclosure, Ervia / GNI will treat the disclosure as a Protected Disclosure until Ervia / GNI is satisfied that it is not a Protected Disclosure. In any event, whether or not the disclosure is a Protected Disclosure, Ervia / GNI will seek to protect the identity of the reporting person (so long as the reporting person reasonably believes that the information disclosed tended to show a Relevant Wrongdoing).

The Designated Person or a Designated Recipient may need to notify members of senior management of the fact and substance of a concern reported under this Policy, bearing in mind their obligations under this Policy in respect of confidentiality. The level of detail required to be provided may vary from case to

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case. However, where a disclosure raises serious issues for Ervia / GNI, senior management may need to be provided with all details of the disclosure, again subject to the confidentiality requirements set out in section 6.2. Involvement of senior management will often be required to address issues raised, particularly where there are serious issues for Ervia / GNI.

A worker who has made a report under this policy is required to conduct themselves professionally and to continue to carry out their duties as normal. Further the reporting person should not take it upon themselves to assume responsibility for promoting a culture of transparency within the organisation. While all workers should subscribe to such a culture, the promotion and implementation of such measures is a matter for the Board and senior management.

6.4 DILIGENT FOLLOW UP

The Designated Person will conduct diligent follow up, including the following:

Initial Assessment


The carrying out of an initial assessment as to whether there is prima facie (i.e. apparent) evidence that a Relevant Wrongdoing may have occurred. A single disclosure may have to be broken down into a series of separate allegations or parts, each of which may need to be followed up or dealt with differently, according to the circumstances (e.g. whether it constitutes a Protected Disclosure, the nature of different allegations that do constitute Protected Disclosures, etc.)

a) No prima facie evidence

If, having carried out an initial assessment, the Designated Person decides that there is no prima facie evidence that a Relevant Wrongdoing may have occurred, the Designated Person will notify the reporting person, in writing, as soon as practicable of that conclusion, the reasons for it and the fact no further steps will be taken under this Policy. However, the Designated Person may refer the matter to be dealt with under another applicable procedure and will inform the reporting person accordingly.

b) Prima facie evidence

If, having carried out an initial assessment, the Designated Person decides that there is prima facie evidence that a Relevant Wrongdoing may have occurred, the Designated Person will take appropriate action to address the Relevant Wrongdoing, having regard to the nature and

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seriousness of the matter concerned. This may involve resolving the matter by agreed action or it may require the establishment of an investigation as outlined below. If sufficient grounds for an investigation exist the Chairperson of the Audit and Risk Committee will appoint an investigator(s) (either internal or external to Ervia / GNI) who is or are most appropriately placed to investigate the particular Protected Disclosure in question.

It is important for reporting persons to note that some matters may be of such seriousness that the investigation will more appropriately be carried out externally or by professional experts in a particular area. In some cases the matter may need to be reported to, and investigated by, An Garda Síochána or another body with the statutory power and function of investigation of particular matters.

Risk assessment

As part of the initial assessment, the Designated Person will also consider the extent to which the reporting person may be at risk of penalisation because of their report. This process will be carried out in consultation with the reporting person and will inform any plans or contingencies for dealing with penalisation against the reporting person if it arises. Factors to be considered may include some or all of the following:

- Whether the reporting person is concerned/anxious about penalisation;
- The seriousness/nature of the wrongdoing alleged;
- The seniority or status of alleged wrongdoers, who will be impacted by any follow-up actions, etc;
- Specific vulnerabilities of the reporting person, such as their employment status, protected characteristics, immigration status, etc;
- Past history of the reporting person, such as previous issues the reporting person has had in Ervia / GNI, such as grievances or disciplinary action as well as previous protected disclosures;
- Past history of handling (or mishandling) of protected disclosures and/or penalisation complaints in Ervia / GNI;

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- The degree to which it is possible to protect the reporting person’s identity, having regard to the nature and subject of the allegations reported and having regard to the legal obligations at section 6.2 of this Policy; and
- Any issues identified by the reporting person (e.g. threats made against them or specific types of penalisation they are concerned about) and any suggestions or requests the reporting person might have to assist in their protection.

The risk assessment will be kept under review and updated if required, for example if the follow-up progresses to a stage where the risk of penalisation becomes more pronounced (e.g. the opening of a formal investigation). The Designated Person will monitor whether any of the risk factors above have arisen, including following the completion of follow-up and the closure of the report. Such forms of monitoring may include the following. However, this is non-exhaustive and the forms of monitoring that are necessary and / or appropriate will be a matter for the Designated Person’s sole discretion.

- Periodic contact with the reporting person to inquire as regards whether any issues or concerns have arisen;
- If (and only if) the reporting person’s line manager is already aware of the reporting person having made a Protected Disclosure (i.e. as a Designated Recipient of the report), making the reporting person’s line manager aware that the worker may be at risk of penalisation. However, consistent with the confidentiality requirements in section 6.2, the line manager will not otherwise be contacted in this regard or made aware of the reporting person having made a Protected Disclosure without the reporting person’s express consent; and/or
- With the reporting person’s consent, monitoring any grievances, disciplinary actions or performance reviews of the reporting person and ensuring that any such actions are not carried out by anyone involved in the concerns raised by the reporting person.

Feedback

The Designated Person will provide feedback to the reporting person within a reasonable period, being not more than three months from the date the acknowledgement of receipt of the Protected Disclosure was sent to the reporting person.

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Where the reporting person requests it in writing, the Designated Person will provide further feedback at intervals of no more than three months until such time as the follow up relating to the Protected Disclosure concerned is closed.

All information and feedback that is shared is shared on a confidential basis and should be treated as confidential and not disclosed further by the recipient of the feedback other than on duly justified grounds (e.g. to their legal advisor, trade union representative).


Feedback provided by the Designated Person will include information on the action taken or envisaged to be taken as follow-up to the Protected Disclosure and also the reasons for such follow-up. The final outcome of the process triggered by the Protected Disclosure will also be communicated to the reporting person, subject to any legal restrictions concerning confidentiality, legal privilege, privacy and data protection or any other legal obligation or restriction.

Workers should be aware there are limits on the extent to which feedback can be provided and in relation to the detail that can be shared when feedback is being provided. The extent of the feedback that can be provided will be determined by the circumstances and what feedback can feasibly and appropriately be provided. For example, sometimes the need for confidentiality may prevent Ervia / GNI providing specific details of the investigation. Similarly, it will not be possible to provide any information as feedback that would prejudice the outcome of the investigation or regarding certain actions that ensue as a result of the follow up process.

In particular, where an investigation occasioned by a Protected Disclosure results in a disciplinary process involving another employee, Ervia / GNI is not obliged to inform the reporting person of the commencement, progress, or outcome, of the disciplinary process, as such information (if any) is confidential between Ervia / GNI and the employee who is the subject of a disciplinary process and cannot be shared for privacy and data protection reasons.

Investigation

If arising out of the initial assessment, a decision is made to conduct an investigation into the concerns raised, it will be conducted fairly and objectively and with due regard to the rights of the participants in the investigation. The form and scope of the investigation will depend on the subject matter of the disclosure and will be determined before the investigation is carried out. Terms of reference may not be necessary for all investigations, but will be for more complex or

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serious investigations. Where necessary, they will be drafted to ensure the investigation is not unduly restricted and to give the investigator(s) sufficient latitude to investigate.

In the course of the investigation, it might be necessary for the investigator(s) to review relevant documentation and conduct interviews with relevant parties, including the reporting person. As noted above, in certain cases, it may be considered necessary for Ervia / GNI to appoint an external investigator(s) to conduct the investigation.

The appointed investigator(s) will advise those interviewed as part of any investigation of the importance of confidentiality, instructing them to maintain confidentiality and (amongst other matters) advising them that any penalisation against them for participating in the investigation is strictly prohibited and that any such action may lead to disciplinary proceedings.


The appointed investigator(s) will draft a report on the investigation (the "Report"). Following delivery of the Report, we will decide what (if any) action shall be taken by Ervia / GNI. Such action could include changes to the way Ervia / GNI conducts its operations, disciplinary action (following the application of the disciplinary procedure), referral of the matter for consideration under a specific Ervia / GNI policy or procedure, or a report to an appropriate third party, such as An Garda Síochána.

As well as respecting the reporting person's right to confidentiality as set out in section 6.2, Ervia / GNI is also mindful of respecting the constitutional right to natural justice and fair procedures of persons against whom allegations have been made. In this regard, the provision of appropriate representation during the course of an investigation, if requested, will be considered. This may include representation by a co-worker or trade union and, in exceptional circumstances, legal representation (e.g. where declining legal representation is likely to imperil a fair hearing or a fair result).

Review

The reporting person and / or any party to an investigation under this Policy may request a review of a decision or process taken by Ervia / GNI if they are affected by any of the following processes:

- A decision following initial assessment, to close the procedure or refer the matter to another process.

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- The conduct or outcome of any follow-up actions (including any investigation) taken on foot of receipt of a report of Relevant Wrongdoing;
- The conduct or outcome of any investigation into a complaint of penalisation; or
- Any decision to disclose the identity of a reporting person without their consent (except in exceptional cases).

Any individual who wishes to request a review of any action outlined above should do so in writing to the Director of People or the Line Manager of the Designated Person within 5 days of the relevant action. The party applying for the review must state in this request the reasons why they are seeking a review.

The review will not be conducted by any individual who was involved in the original process under review. This individual will be of at least equivalent seniority to the person who conducted the original process. Depending on the circumstances, Ervia / GNI may determine that it is appropriate to appoint an external person to conduct the review.


The role of the reviewer will not be to re-investigate the matter in question but to address the specific issues the individual requesting the review believes have received insufficient consideration – e.g. whether the correct procedures were followed; in the case of an investigation, whether the terms of reference were adhered to; whether the conclusions / findings could or could not reasonably be drawn from the information / evidence on the balance of probability.

Where a review finds significant shortcomings or failings in the process, Ervia / GNI will consider what further action(s) it may or may not need to take in response to the findings of the review.

The outcome of this review will be final. No party will have an entitlement to any further reviews of the same issue(s).

7. PROTECTION FROM PENALISATION


Ervia / GNI is committed to good practice and high standards and is fully committed to supporting and protecting reporting persons who make Protected Disclosures under this Policy. Any form of direct or indirect pressure on reporting persons not to make a Protected Disclosure or to make a disclosure contrary to this Policy will not be tolerated.

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Ervia / GNI recognises that penalisation can take many forms; it can be any direct or indirect act or omission which occurs in a work-related context, is prompted by the making of a report and causes or may cause unjustified detriment to a reporting person. It may be perpetrated by fellow workers, management or those who supply us with goods and services or our customers and clients.

Examples of penalisation include any unfair or adverse treatment (whether acts of commission or omission) that result in the reporting person suffering any unfavourable change in his/her conditions of employment on account of having made a Protected Disclosure under this Policy including (but not limited to):

- (i) suspension, lay-off or dismissal (including a dismissal within the meaning of the Unfair Dismissals Acts) , or the threat of suspension, lay-off or dismissal;
- (ii) demotion or loss of opportunity for promotion;
- (iii) transfer of duties, change of location of place of work, reduction in wages or change in working hours;
- (iv) imposition of any discipline, reprimand or other penalty (including a financial penalty);
- (v) unequal treatment under sick leave or disciplinary policies, unfair selection for tasks or attendance at events;
- (vi) coercion or intimidation;
- (vii) discrimination, disadvantage or unfair treatment;
- (viii) injury damage or loss;
- (ix) threats of reprisal;
- (x) verbal harassment - jokes, comments, ridicule or songs;
- (xi) written harassment - including faxes, text messages, emails, comments or postings on social media;
- (xii) physical harassment - jostling, shoving or any form of assault;
- (xiii) intimidatory harassment - gestures, posturing or threatening poses;
- (xiv) isolation or exclusion from social activities;
- (xv) bullying;

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- (xvi) negative performance assessment;
- (xvii) failure to convert a temporary contract to a permanent contract; and
- (xviii) medical referral.

It is a criminal offence under the Act to penalise or threaten penalisation or permit any other person to penalise or threaten penalisation against any of the following:


- The reporting person;
- A facilitator (i.e. a person who assists the reporting person in the reporting process);
- A person connected to the reporting person and who could suffer retaliation in a work-related context, such as a colleague or a relative; or
- An entity the reporting person owns, works for or is otherwise connected with in a work-related context.

Any form of penalisation of reporting persons who make a disclosure will not be tolerated and reporting persons who feel that they are being subjected to any adverse treatment as a result of making a Protected Disclosure should report the matter immediately in accordance with the complaints procedure set out in section 9. Ervia / GNI commits to assess and investigate such notifications and to take appropriate action (which may include disciplinary action) where necessary. These protections extend beyond the workplace, for example to conferences and training that occurs outside the workplace and to work-related social events.

Penalisation or threats of penalisation by members of staff will not be tolerated. Such behaviour may constitute misconduct and may lead to disciplinary action up to and including dismissal.

Penalisation or threats of penalisation of our workers by suppliers, clients and others we do business with will not be tolerated and may lead to termination of contracts or suspension of services, or the exclusion from Ervia / GNI's premises or the imposition of other sanctions.

No steps should be taken by any Ervia / GNI employee to identify a worker who makes a Protected Disclosure under this Policy. Any unauthorised action in this regard will be taken seriously by us and may

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result in the initiation of a disciplinary process under the Ervia / GNI's Disciplinary Policy against the employee concerned.

Workers should be aware that making a Protected Disclosure does not confer any protection or immunity on a reporting person in relation to any involvement they may have had in relation to the Relevant Wrongdoing disclosed.

If a Protected Disclosure is made during an investigation or disciplinary process to which the reporting person is subject, it will not automatically follow that the making of the report will affect the investigation or disciplinary process. Separate processes unconnected with the disclosure will ordinarily continue to proceed.

8. PROTECTION FROM LEGAL LIABILITY

Untrue Allegations


If a reporting person makes a Protected Disclosure in accordance with this Policy, but the information or allegation is subsequently not confirmed by the investigation and / or the reporting person turns out to have been mistaken, no action will be taken against the reporting person (so long as he had a reasonable belief that the information disclosed tended to show a Relevant Wrongdoing). The reporting person, in these circumstances, will be fully protected from any less favourable treatment, penalisation or victimisation. Similarly, a reporting person will not be penalised for simply getting it wrong, so long as they had a reasonable belief that the information disclosed showed, or tended to show, a Relevant Wrongdoing.



As indicated above, the motivation of the reporting person for making the disclosure is not relevant to the question of whether a disclosure is a Protected Disclosure. However, where a reporting person knowingly reports false information, then disciplinary action may be taken against the reporting person.

It is also a criminal offence under the Act for a reporting person to knowingly report false information.

Non-Restriction of Rights

In accordance with the Act, Ervia / GNI acknowledges that it is not permitted to have clauses in agreements that prohibit or restrict the making of a Protected Disclosure, exclude or limit any provision of the Act, preclude a person from bringing proceedings under or by virtue of the Act or preclude a person

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from bringing proceedings for breach of contract in respect of anything done in consequence of making a Protected Disclosure.

9. COMPLAINTS PROCEDURE

A complaint relating to matters arising in respect of invoking this Policy that do not fall within the review process set out at section 6.4 above can be made to the Director of People or the Line Manager of the Designated Person, or under the Dignity at Work Policy or the Grievance Procedure, as appropriate. This includes any complaints of penalisation and any case where a reporting person is concerned that their identity is not being protected (except where the right of review at section 6.4 applies).

Ervia / GNI will assess such complaints / notifications, investigate where necessary and take any appropriate action that is necessary on foot of same.


If a complaint of penalisation is made, it will be dealt with, having regard to the continued obligation to protect the identity of the reporting person under the Act and section 6.2 of the Policy.

There are also external remedies available to reporting persons who believe they have been penalised for making a Protected Disclosure. These external remedies include:

- making a complaint of penalisation under the Act to the Adjudication Officer in accordance with section 41 of the Workplace Relations Act 2015. within 6 months of the alleged penalisation complained of; and
- making an application to the Circuit Court for interim relief (i.e. an injunction) within 21 days immediately following the date of the last instance of the alleged penalisation complained of.

10. RECORD KEEPING

Ervia / GNI shall keep a record of all Protected Disclosures made under this Policy and any follow up conducted, findings and/or outcomes and/or any recommendations and/or next steps. Where reports are made orally, an audio recording or accurate minutes of the oral report will be kept depending on the manner in which the oral report is made. As indicated above in section 6.1, where minutes are taken, the reporting person shall be afforded the opportunity to check, rectify and agree these minutes. Records will also be kept of any subsequent meetings / calls that arise with the reporting person (e.g. to obtain further information).

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These records will be kept for as long as is considered necessary and proportionate, in accordance with Ervia / GNI's record retention policy and with data protection and any other applicable law.

The Freedom of Information Act 2014 provides that it does not apply to any records relating to disclosures made in accordance with the Act, irrespective of when they were made.

11. RESPONSIBILITY

The responsibility for this Policy and Ervia / GNI's procedures under it is divided as follows:

- (a) Overall responsibility rests with the Chief Executive Officer of Ervia / GNI.
- (b) Oversight rests with the Ervia / GNI Board.
- (c) Day-to-day responsibility rests with the Chief Legal Officer.

Ervia / GNI has also appointed Chief Legal Officer under its Doing the Right Thing programme to promote this Policy and a workplace culture that supports the making of Protected Disclosures.

12. COMMUNICATING, MONITORING AND REVIEWING

This Policy will be communicated as appropriate and will be subject to regular monitoring and review, including at Board level. A copy of this Policy can be found on the Zone or by contacting Secretariat or HR directly.


This policy is non-contractual and the Company retains discretion to make such changes it deems appropriate from time to time.

It will be brought to the Ervia / GNI Board for review every year.

13. CONTACT DETAILS

As mentioned above, any reporting person may make a Protected Disclosure to a Designated Recipient.

In addition to the usual contact details for your line manager, the following are the contact details for raising concerns with Designated Recipients under this Policy: -

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Chief Legal Officer Emer Walsh
Telephone: 021 - 4534205
Email: Emer.Walsh@gasnetworks.ie

Confidential email address (directed to the Chief Legal Officer and the Head of Internal Audit)
Confidential@gasnetworks.ie

Confidential voicemail (directed to the Chief Legal Officer and the Head of Internal Audit)
01- 01 892 6633 (external)
26633 (internal)

Chairman of the Audit and Risk Committee
Email: auditandriskchairman@ervia.ie


14. EXTERNAL REPORTING CHANNELS



Reporting persons who wish to make a Protected Disclosure are not obliged to do so internally. They may, in certain circumstances, instead wish to make reports externally. We hope that reporting persons will feel comfortable raising their concerns with Ervia / GNI directly and encourage workers to make Protected Disclosures under this Policy to us internally in the knowledge that they will be taken seriously. However, should they consider it necessary to raise concerns externally, workers can do so via external reporting channels.

However, reporting persons should be aware that different, higher standards apply where concerns are raised externally, as set out below.

In addition, once a Protected Disclosure has been made (internally or externally), it is not possible for a reporting person to withdraw it. Reporting persons who wish to make a Protected Disclosure externally should be aware that they are required under the Act to cooperate with a Prescribed Person, the Protected Disclosure Commissioner (the “**Commissioner**”) or any other person to whom a report is transmitted by the Commissioner to such extent as may reasonably and lawfully be required.

Protected Disclosures to a Prescribed Person or the Commissioner

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Where a reporting person is raising a concern externally with a Prescribed Person or the Commissioner, in order for it to qualify as a Protected Disclosure the worker must reasonably believe:

- In the case of disclosure made to a Prescribed Person, that the Relevant Wrongdoing is within the remit of the Prescribed Person; and
- The information the reporting person discloses and any allegation in it are substantially true. This is a higher standard than is required to make a Protected Disclosure internally.

Making a Protected Disclosure to a Prescribed Person

A reporting person may choose to raise concerns with a Prescribed Person. These are various persons and bodies prescribed by the Minister for Public Expenditure, NDP Delivery and Reform to be the recipient of Protected Disclosures in certain areas. In general, Prescribed Persons have regulatory functions in the areas that could be the subject of Relevant Wrongdoings, e.g. the Central Bank of Ireland, the Health and Safety Authority and the Data Protection Commission. The Department of Public Expenditure, NDP Delivery and Reform's [website](#) contains a list of Prescribed Persons to whom Protected Disclosures can be made externally and a description of the matters/areas that a reporting person can report to them.


Prescribed persons who may be relevant to Protected Disclosures concerning Ervia / GNI include the Commission for Regulation of Utilities, the Environmental Protection Agency, the Corporate Enforcement Authority, and the Health and Safety Authority.



Making a Protected Disclosure to the Commissioner

Should a reporting person wish to report externally, but there is no Prescribed Person in relation to the matter they wish to report, or they are uncertain as to who the correct Prescribed Person to report to is, they have the alternative option of reporting to the Commissioner. The Commissioner can also receive reports of wrongdoing from a Prescribed Person, or from a Minister.

Information on how to report to the Commissioner is available on the Office of the Protected Disclosures Commissioner's [website](#).

Making a Protected Disclosure to the Minister

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A reporting person who is or was employed by a public body may also make a Protected Disclosure externally to the relevant Minister for the public body concerned. The relevant Minister for Ervia / GNI is the Minister for Housing, Local Government and Heritage.

In order for a disclosure to the Minister to qualify as a Protected Disclosure, the worker must reasonably believe that the information disclosed tends to show one or more Relevant Wrongdoings; and one or more of the following must also apply:

- The worker has previously made a disclosure of substantially the same information to Ervia / GNI or a Prescribed Person, as the case may be, but no feedback has been provided to the worker in response to the disclosure within the period allowed, or, where feedback has been provided, the reporting person reasonably believes that there has been no follow-up or that there has been inadequate follow-up; or
- The worker reasonably believes the head of Ervia / GNI is complicit in the Relevant Wrongdoing reported; or
- The worker reasonably believes that the disclosure contains information about a Relevant Wrongdoing that may constitute an imminent or manifest danger to the public interest, such as where there is an emergency situation or a risk of irreversible damage.


It is recommended that the reporting person specify when making a disclosure to the Minister that it is a Protected Disclosure under section 8 of the Protected Disclosures Act 2014. Disclosures received by Ministers are required to be forwarded by Ministers to the Commissioner within 10 days of receipt.

Details of how to make a Protected Disclosure to the Minister are available on the Department of Housing, Local Government and Heritage's [website](#).

Making a Protected Disclosure to Institutions of the EU

If the Relevant Wrongdoing relates to a breach of EU law, a reporting person can report to a relevant institution, body, office or agency of the EU, where the following applies:

- The worker believes the information they wish to report is true at the time of reporting; and
- The information falls with the scope of EU Directive [2019/1937](#) (the EU Whistleblowing Directive).

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A worker wishing to make such a report should contact the institution concerned for information in this regard.

Making a Protected Disclosure to other third parties

It is preferable in most circumstances to make a Protected Disclosure to Ervia / GNI and, if that is not appropriate, to raise your concern with the relevant Prescribed Person, Minister or the Commissioner. It is possible to make a Protected Disclosure to other third parties in certain circumstances. However, please note that there are stringent requirements for alternative external reports to qualify as protected disclosures under section 10 of the Act.

Other cases


As set out in section 9 of the Act, a worker can also disclose information concerning a Relevant Wrongdoing to a barrister, a solicitor or a trade union official (or an official of an excepted body under section 6 of the Trade Union Act 1941) in the course of obtaining legal advice, including advice in relation to the operation of the Act.

Sections 17 and 18 of the Act also set out certain special conditions that apply to the reporting of matters relating to law enforcement and the administration of justice and to security, defence, international relations and intelligence (as defined in these sections). These sections place certain restrictions on where workers can report concerns relating to these matters and also create certain alternative options. No other forms of disclosure of these matters is permitted under the Act other than as provided for in sections 17 and 18.

15. INDEPENDENT ADVICE AND SUPPORT

Workers who are considering making or who have made a Protected Disclosure can seek independent advice and support if from Transparency International Ireland through its Legal Advice Centre or its free Speak-Up Helpline (1800 844 866 / <https://www.transparency.ie/helpline>).

Advice and support may also be available from a worker's trade union or from the Citizens' Information Board (www.citizensinformationboard.ie)

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