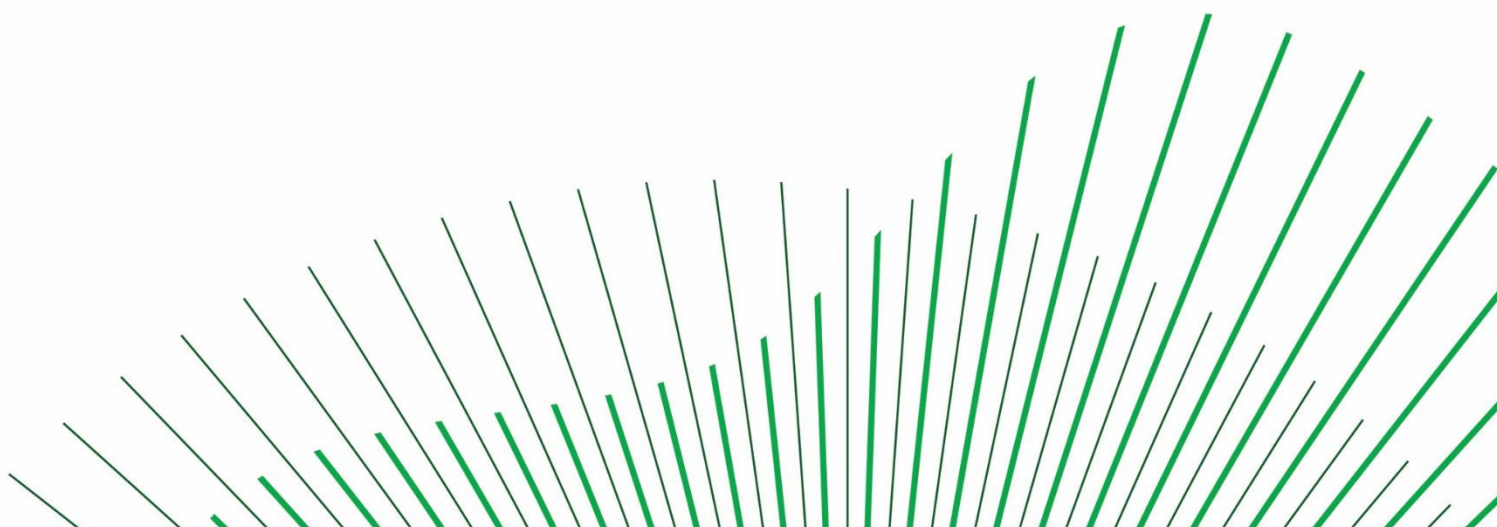

Protected Disclosures Policy

(the “Policy”)



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Purpose

As outlined in the Bord na Móna Code of Business Conduct, Bord na Móna (the Group or the Company) is committed to conducting its affairs with openness, honesty and integrity.

An important aspect of integrity and transparency is a mechanism to enable all Workers in the Bord na Móna Group to voice concerns, in confidence, in a responsible and effective manner.

It is the duty of all Workers in Bord na Móna to safeguard all Group assets in the normal course of their work. However, all organisations face the risk that certain Workers may engage in conduct that violates the law, regulations or the policies of the organisation itself.

Workers may be concerned that by reporting, or co-operating in investigations of potential misconduct they will be opening themselves up to victimisation, detriment or risking job security.

This Policy is designed to inform Workers of their right to make a Protected Disclosure of any Relevant Wrongdoing (see Appendix 1) or potential Relevant Wrongdoing (a “Protected Disclosure” or a “Disclosure”). Provided Workers do not make a statement which they know to be false or do not believe to be true, they have a right not to suffer any detriment by virtue of having made such a Disclosure. A Worker who makes a Disclosure and has a reasonable belief of wrongdoing will not be penalised by Bord na Móna, even if the concerns or Disclosure turn out to be unfounded.

This Policy is not designed to question financial or business decisions taken by the Group nor should it be used to reconsider any matters which have already been addressed under harassment, complaint, disciplinary or other procedures.

If you are concerned in relation to your own employment or personal circumstances in the workplace it should be dealt with through our Individual Grievance Policy & Procedure¹, and if your concern is arising from workplace relationships, it should generally be dealt with through our Bullying and Harassment Policy and Procedure².

This Policy complies with the provisions of the Protected Disclosures Act 2014 (the “Act”), and best practice outlined in the Industrial Relations Act 1990 (Code of Practice on Protected Disclosures Act 2014) (Declaration) Order 2015 (the “Code of Practice on Protected Disclosures”).

This Policy is part of the appropriate arrangements and structures put in place that are, in the opinion of the Directors of the Group, designed to secure material compliance with the Company’s “relevant obligations” under the Companies Act 2014.

Policy Scope

This Policy applies equally to all current Workers and former Workers, of the Bord na Móna Group.

For the purposes of this Policy “Workers” are defined as all persons currently or previously engaged by any member of the Group on a contract of employment as permanent, part-time or fixed-term employees, on a contract of services or agency workers. For the avoidance of doubt this includes all directors and officers of the Group.

¹ <https://bnmproject.sharepoint.com/sites/thehub/HR/HRPolicies/Individual%20Grievance%20Policyv1.2.pdf>

² <https://bnmproject.sharepoint.com/sites/thehub/HR/HRPolicies/Bullying%20and%20Harassment%20Policy%20&%20Procedure.pdf>

Policy Objective

This Policy is intended to assist Workers who believe they have discovered malpractice or impropriety. It supports Workers who have a genuine concern.

It aims to:

Foster a culture of openness and honest communication;

Ensure the attainment of objectives set out in the Code of Conduct³;

Ensure full compliance with all legal, regulatory and other requirements, and

Provide a mechanism to uphold the integrity of all Workers.

It is not the purpose of this Policy to replace other employee related policies or the organisation's grievance procedure and in some cases these may offer a more suitable means of addressing an issue.

This Policy is intended to cover all aspects of Bord na Móna's activities including where the alleged Relevant Wrongdoing takes place outside Ireland.

Definitions and Underlying Principles

What is a Protected Disclosure?

A Protected Disclosure is a disclosure of relevant information which, in the reasonable belief of the Worker making the Disclosure, is true and outlines a Relevant Wrongdoing which has been committed or is likely to be committed.

Examples of a Protected Disclosure include:

- Information about an unlawful or otherwise improper use or likely use of funds or resources of Bord na Móna, or of other public money, has occurred, is occurring or is likely to occur, bribery and fraud; or
- A hazardous work situation, information regarding a failure to provide or wear protective clothing or adhere to health and safety guidelines.

Any disclosure that falls under the above definition may (at the Company's discretion) be treated as a Protected Disclosure whether or not it is labelled as such by the Worker when making the disclosure. See Appendix 2 for detailed flowchart setting out what constitutes a Protected Disclosure under the Protected Disclosures Act 2014 ('PDA').

What is a Relevant Wrongdoing?

A Relevant Wrongdoing is broadly defined in the Act as possible fraud, crime, danger or failure to comply with any legal obligation which has come to the Worker's attention in connection with their work with Bord na Móna. Examples of Relevant Wrongdoings are listed in Appendix 1 to this Policy.

A matter is not regarded as a Relevant Wrongdoing if it is a matter which it is the function of the Worker

³ https://bnmproject.sharepoint.com/sites/thehub/Policies/BnM_Policies/Code%20of%20Business%20Conduct%20Policy.pdf#search=mission%20statement

or Bord na Móna to detect or investigate in the normal course of business and does not consist of or involve an act or omission on the part of Bord na Móna.

A grievance is a matter specific to a Worker and should not be confused with a Protected Disclosure which is where a Worker has information about a Relevant Wrongdoing. Grievances related to the Worker's employment position, duties, terms and conditions of employment, working procedures or working conditions should be dealt with under the Bord na Móna grievance procedure.

Examples of a grievance include:

- A complaint around the selection criteria for a promotional post; or
- A complaint around allocation of overtime.

Bord na Móna reserves the right to investigate personal grievances, in accordance with its Individual Grievance Policy, where these intermingle with matters which can properly be considered to be allegations of wrongdoing.

Where a Relevant Wrongdoing or potential wrongdoing or wasteful action, comes to the attention of the Worker in the course of their work for the Group, irrespective of whether it may have occurred in the past, be currently occurring or be likely to occur, and may relate to an action that takes place in Ireland or outside of the State, a Disclosure should be made as soon as possible.

The Group takes wrongdoings very seriously.

Safeguards

A) Protection

This Policy is designed to offer protection to those Workers of the Group who disclose Relevant Wrongdoings. No Worker will suffer any victimisation or detriment for making a Disclosure, even if the concerns prove to be incorrect, provided The Worker **reasonably believes** that the information or allegations contained in the Disclosure **are wholly or substantially true**.

B) Untrue Allegations

If a Worker makes a Disclosure which they know to be false or which they do not believe to be true, then the Worker is committing an offence under the Act. Disciplinary Action may also be taken against the Worker if appropriate.

C) Confidentiality

The Group will endeavour to treat all Disclosures and resulting investigations in a confidential and sensitive manner. The identity of the individual making the Disclosure may be kept confidential so long as it does not hinder or frustrate any investigation. However, the investigation process may reveal the source of the information and the individual making the Disclosure may need to provide a statement as part of the evidence required.

A person to whom a protected disclosure is made, and any person to whom a protected disclosure is referred in the performance of that person's duties, shall not disclose to another person any information that might identify the Worker by whom the protected disclosure was made, except:

- If the Worker is identified despite that person taking all reasonable steps to avoid disclosing any such information; or
- where that person reasonably believes that the Worker by whom the protected disclosure was made does not object to the disclosure of any such information; or
- where that person reasonably believes that disclosing any such information is necessary to conduct an effective investigation, or to prevent a serious risk to the security of the State,

public health, public safety or the environment, or for the prevention of crime or prosecution of a criminal offence; or

- where the disclosure is otherwise necessary in the public interest or is required by law.

In certain circumstances Workers should also be aware that Disclosure to third parties is permitted under the provisions of the Act, and may be required by legislation, a governmental body or agency, a regulatory Code of Conduct or by a Court or Tribunal. In some cases, Workers may be called upon by a Court or other Tribunal to give evidence regarding the subject matter of the Disclosure. In such circumstances, reasonable support (which may include legal advice) will be provided to the Worker.

D) Anonymous Disclosures

The Group encourages Workers to put their name to any Disclosures they make. Concerns expressed anonymously are much less credible and, on a practical level, are more difficult to investigate and respond to. Keeping the Worker informed of the process may not be possible in anonymous allegations. Additionally, a Worker cannot rely on the redress set out under the Act without disclosing their identity nor can the Group provide the protections set out in the Act from any penalisation to an anonymous discloser. Any anonymous allegations may be considered at the discretion of the Group.

In exercising this discretion, factors taken into account will include:

- The seriousness of the issues raised;
- The credibility of the concern; and
- The likelihood of confirming the Relevant Wrongdoing from attributable sources.

The Group is under no obligation to investigate Disclosures made.

It should also be noted that the Group reserves the right, subject to the appropriate application of fair procedures, to use any investigation carried out under this Policy to discharge any obligation set out in the Group Disciplinary Procedure to carry out an investigation.

How to make a Protected Disclosure

If a Worker wishes to make a Disclosure internally, the following process should be followed:

A Disclosure should be submitted in writing, and addressed to the Company Secretary at: Bord na Móna, Main Street, Newbridge, Co. Kildare W12 XR59. The Disclosure should be submitted as soon as possible and should contain as much specific detail and factual information as possible.

In the event a Disclosure is submitted to someone other than the Company Secretary, the recipient should forward the Disclosure to the Company Secretary as soon as possible to be dealt with.

Where a Disclosure is made verbally, it should be made to the Company Secretary. The Company Secretary will ensure that all details are recorded in writing, including as much detail as possible. A copy of the written log will be forwarded to the Worker to confirm all the details.

All Disclosures will be logged.

Disclosures may be discussed with the Legal Services Manager and Internal Audit, and other officers and employees of the Group as appropriate. A preliminary review will be conducted to determine the merits and demerits of the Disclosure and whether a full investigation is warranted. Consideration will also be given to determining if this is the most appropriate policy to deal with the matter raised. Where another Group policy or procedure is deemed more appropriate to the circumstances this will be communicated to the Worker in writing with the opportunity to respond within 30 days. Where a Disclosure was made anonymously, the outcome of the preliminary review will be deemed to be

closed 30 days after the investigation report is issued. The investigation report will be held on the file for future reference.

If it is determined that a full investigation is required, Internal Audit is responsible for undertaking this investigation. Internal Audit may engage any necessary third party expertise as determined by them to assist in the completion of the investigation.

External investigation may be undertaken and external advisers may be consulted in circumstances where it is deemed necessary.

In some cases the receipt of the Disclosure will trigger an obligation on the part of the Group to report the matter to external regulatory authorities (An Garda Síochána, for example).

Investigations undertaken and necessary actions required arising from such investigations will be reported in full to the Risk and Audit Committee.

The conclusion of any investigation will be reported by the Company Secretary to the Worker in writing and the matter is considered to be closed 30 days thereafter, ("Concluding Letter"). Where a Disclosure was made anonymously, the matter will be deemed to be closed 30 days following the issue of the Investigation report and the Investigation report will be held on the file for future reference.

Service Standards

Due to the varied nature of Disclosures, which may involve internal investigations and / or the Gardaí, it is not possible to outline precise timescales for such investigations. The Group will endeavour to ensure that any investigations commissioned are undertaken as quickly as possible, without affecting the quality or depth of those investigations.

The Worker who makes the Disclosure will be kept informed of the progress of the related investigation and, if appropriate, of the final outcome.

Stepped Disclosure

Workers are encouraged to make Disclosures internally to their Line Manager, the Head of Business, The Company Secretary or the Managing Director. However, in certain circumstances Workers may also make Disclosures via a number of external channels as set out below.

Alternative Procedures for Making Protected Disclosures

In certain circumstances as prescribed by the Act, Workers may make a Disclosure other than through the process set out in this Policy. The procedures for making external disclosures are set out in the Protected Disclosures Act 2014 (No. 14 of 2014) and in the Industrial Relations Act 1990 (Code of Practice on Protected Disclosures Act 2014) (Declaration) Order 2015 (S.I. No. 464 of 2015), both of which can be found on the Irish Statute Book website, www.irishstatutebook.ie. Further information may also be found on the Workplace Relations Commission's and the Department of Public Expenditure and Reform's websites.

Workers are encouraged to make Disclosures to their employer, however Workers may also make Disclosures via a number of distinct channels (internal, regulatory and external), each with different evidential requirements, as set out below.


Stepped Disclosure


Evidential Thresholds

Disclosure to Line Manager	None
Disclosure to other Responsible Person	<ul style="list-style-type: none"> • Reasonable belief – Contractor
Disclosure to Prescribed Person	<ul style="list-style-type: none"> • Reasonable belief and substantially true
Disclosure to Minister	<ul style="list-style-type: none"> • None – but worker must be employed by public body and the Minister must have responsibility for the matter disclosed
Disclosure to legal advisor	<ul style="list-style-type: none"> • None – but disclosure must be made in the course of obtaining legal advice
Disclosure in other cases (externally to other body or media)	<ul style="list-style-type: none"> • Reasonable belief • Substantially true • Not made for personal gain • Reasonable for worker to make the disclosure • And one of the following: <ol style="list-style-type: none"> a) Worker reasonably believes he may be penalised b) Worker reasonably believes that evidence may be destroyed before disclosure is made to Prescribed Person • c) Where worker has previously made a disclosure of substantially the same information (and where the employer has not dealt with it) d) The relevant wrong doing is exceptionally serious

Responsibilities under this Policy

- **Risk and Audit Committee**
 - Ownership of the Policy and oversight of its implementation.
- **All Workers**
 - To ensure Disclosures made are valid and appropriate.
 - If you are unsure whether another Worker has made a Disclosure to you, you should refer your query to the Company Secretary for review.
- **Company Secretary and Legal Services Manager**
 - To receive, log and evaluate Disclosures made to them; to determine the nature and scope of any necessary investigation.
 - To publish an annual report by June 30th each year stating the number of Disclosures and a summary of the actions taken.
 - To review the Policy and assess its effectiveness annually as part of the annual reporting process.
- **Head of Internal Audit**
 - To provide support in conducting a preliminary review where relevant.
 - To investigate and follow appropriate steps once an investigation into a Disclosure has been commissioned.

DocuSigned by:

C350C5DAC0CF441...
Sonya Mallon
Company Secretary

DocuSigned by:

687307BA1A8B4AA...
Denise Cronin
Chair
Risk and Audit Committee

Date: 02 September 2021

Appendix 1: Relevant Wrongdoings

Relevant Wrongdoings are broadly defined in the Act, and include the following:

- Commission of an offence which has happened, is happening, or is likely to happen;
- Failure to comply with any legal obligation (other than one arising under the Worker's contract of employment);
- Miscarriage of Justice;
- Health and safety of any individual;
- Misuse of public money;
- Gross mismanagement by a public body;
- Damage to the environment; or
- Destruction or concealment of information relating to any of the above.

The following table outlines examples of Relevant Wrongdoings that could occur at Bord na Móna, note that the list is illustrative and not exhaustive, and is included for guidance purposes only.

Stepped Disclosure	Evidential Thresholds
Fraud	<ul style="list-style-type: none"> > Accepting a commission from or paying same to a third party. > Submitting false claims, such as expense claims, for payment or reimbursement.
Waste	<ul style="list-style-type: none"> > Theft of any Group asset. > Misuse / abuse / damage of any Group property. > Wasteful use of Group goods and assets.
Financial Reporting	<ul style="list-style-type: none"> > Any impropriety including but not limited to matters of financial reporting, financial control, tax evasion, accounting or auditing. > Any fraud or deliberate error in preparing, evaluating, reviewing or maintaining any financial records or financial statements.
Legal/External Regulation	<ul style="list-style-type: none"> > Breach of Competition legislation. > Violation of Health & Safety legislation. > Breach of Environmental legislation &/or EPA licences. > Any criminal offence.
Internal Procedures & Code	<ul style="list-style-type: none"> > Breach of the Bord na Móna Code of Business Conduct. > Breach of any Group code or policy.
Internal Control Environment	<ul style="list-style-type: none"> > Serious breaches of fundamental internal control procedures. > Any deficiencies in or lack of compliance with internal accounting controls. > Corruption, bribery or blackmail. > Serious non-ethical or non-professional behaviour. > Deliberate concealment relating to any of the above.
Professional Behaviour	<ul style="list-style-type: none"> > Any act or omission by or on behalf of the Group that is oppressive, discriminatory, or grossly negligent, or constitutes gross mismanagement.
Trade Secrets	<ul style="list-style-type: none"> > Where a Worker makes a Disclosure of relevant information and in respect of that disclosure of relevant information it is alleged that the disclosure concerned the unlawful acquisition, use or disclosure of a trade secret (within the meaning of the European Union (Protection of Trade Secrets) Regulations 2018 (S.I. No. 188 of 2018)), such disclosure is a protected disclosure provided that the worker has acted for the purposes of protecting the general public interest.
Any other Relevant Wrongdoing	<ul style="list-style-type: none"> > As defined by the Act.

Appendix 2 - Flowchart: Protected Disclosures Under The Protected Disclosures Act 2014 (‘PDA’)

Who has made the disclosure?					
Self employed Volunteer worker		<ul style="list-style-type: none"> • Employee • Contractor (not genuinely self-employed) • Agency worker 			
Not protected by PDA		Protected by PDA			
↓					
Does the worker making the disclosure reasonably believe that the disclosure tends to show that one or more of the following has, or is likely to happen?					
<ul style="list-style-type: none"> • Committal of offence • Breach of legal obligation • Miscarriage of justice • Health and safety or any individual endangered • Environmental endangered • Unlawful or improper use of funds and/or resources of a public body or of other public money • Act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement, or • Deliberately concealing any of the above? 					
No		Yes			
Not a qualifying disclosure		To whom has the qualifying disclosure been made?			
↓					
↓	↓	↓	↓	↓	↓
The Employer	A third party who the worker reasonably believes is legally responsible for the conduct that is the subject matter of the disclosure	Prescribed person* The worker reasonably believes that information disclosed and any allegation it contains are substantially true and that the matter falls within the description of matters for which the person/body has been prescribed	Minister (and the worker is employed in a public body that the Minister is responsible for)	Legal adviser In the course of taking legal advice including barrister, solicitor and Trade Union official	Wider disclosures To anyone else provided the worker • Reasonably believes that the information disclosure and any allegation made in it, are substantially true. • Does not act for personal gain • It is reasonable for the worker to make the disclosure
					And One or more of the following conditions are met: <ul style="list-style-type: none"> • The worker reasonably believes he would be subjected to penalisation by his employer if disclosure were to be made to the employer, a responsible person, a prescribed person or a Minister. • In the absence of a prescribed person, the worker reasonably believes that disclosure to the employer or responsible person would result in the destruction or concealment of evidence about the wrongdoing. • The worker had previously disclosed substantially the same information to his employer, a responsible person, a prescribed person or a Minister. • The subject matter of the disclosure is of an exceptionally serious nature
↓	↓	↓	↓	↓	↓
Protected Disclosure					

Bord na Móna

12th May 2021

