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Section 1. Introduction

1.1 Purpose

The purpose of this policy is to assist individuals who believe they have discovered malpractice, illegal acts, wrongdoing, or omissions in the workplace. It is designed to offer protection from victimisation, penalisation, harassment, or disciplinary proceedings to those employees who disclose such concerns provided the disclosure is made:

- In good faith
- In the reasonable belief of the individual making the disclosure that it tends to show malpractice, impropriety or any breach of company policy and they make the disclosure to an appropriate person. It is important to note that no protection from internal disciplinary procedures is offered to those who choose not to use this procedure or who breach company policy.

Delmec is committed to the highest standards of openness, probity, and accountability, as well as the highest possible ethical standards in all its practices. We therefore view it as extremely important to have a mechanism in place to ensure employees can voice concerns in a responsible and effective manner.

1.2 Scope

This policy applies to all workers of Delmec Engineering Ltd., (both current and past), including those on permanent or fixed-term contracts, consultants, shareholders, Board Members, contractors, job applicants and to those on work experience. The whistleblowing policy details how they should report confidential disclosures of relevant information (“Whistleblowing”) and how these disclosures will be dealt with.

Section 2. Context

2.1 Definitions

Whistleblowing is the confidential disclosure by an individual of any concern encountered in the workplace relating to a perceived risk, malpractice, or wrongdoing.

Specific examples of potential relevant wrongdoings could include:

- Criminal offences
- Failure to comply with a legal obligation (other than one arising under a worker’s contract of employment)
- Miscarriage of justice
- Endangerment of health and safety
- Damage to the environment
- Unlawful or improper use of public funds
- Breaches of EU law (including EU laws dealing with public procurement, financial services, prevention of money laundering and terrorist financing, environmental protection, the protection of privacy and personal data among others)
- Oppressive, discriminatory, grossly negligent, or grossly mismanaged acts or omissions by a public body
- Concealing or destroying evidence of wrongdoing
- Any other form of serious improper action or conduct

Concerns that do not count as Whistleblowing:

- Workplace grievances which are exclusively personal
- Disputes with your employer about your contract
- If it is your job to detect, investigate or prosecute any wrongdoing and if the wrongdoing reported relates to a person other than the employer

Should you have a concern in relation to your own employment or personal circumstances in the workplace it should be dealt with by way of Delmec Grievance Procedure. Concerns arising regarding workplace relationships should generally be dealt with through the Dignity and Respect Policy or Grievance Procedure as appropriate.

Designated Person

The person with whom all the protected disclosures should be raised.

2.2 General Guidelines

Where a worker has a genuine concern about any of the above, the issue should normally be raised with the company's appointed 'Designated Person' or alternatively with their Manager. Delmec Designated Person is Head of Shared Services, Ivan Daly, email address: ivandaly@delmec.ie. Delmec will take all reasonable steps to ensure that any worker who raises a concern under this policy is not victimised or suffers any detriment.

The Protected Disclosures Act 2014 with the subsequent Protected Disclosures (Amendment) Act 2022 aims to protect people who raise concerns about possible wrongdoing in the workplace. It provides for redress for employees who are dismissed or otherwise victimised/penalised for reporting this possible wrongdoing in the workplace.

Under the Act a protected disclosure is made if you are a worker and disclose relevant information usually to the employer or a nominated third party. Relevant information is defined in the Act as:

- a) in the reasonable belief of the worker, it tends to show one or more relevant wrongdoings, and
- b) it came to the attention of the worker in connection with the worker's employment

Even if the information is proved to be incorrect, a worker is still protected by the Act provided they had a reasonable belief in the information, where the disclosure was made in good faith and was not made maliciously or for personal gain.

Any disclosures will be investigated fully including interviews with all the witnesses and other parties involved.

2.3 Confidentiality

Any concern raised under this policy will be treated in confidence as far as is possible, subject to the need to ensure a full investigation of the issue. A complainant may wish to remain anonymous and Delmec will ensure the individual's anonymity wherever possible and as far as is reasonably practicable. Where circumstances arise which mean that a full and thorough investigation cannot be conducted without revealing the identity of the complainant, this will be discussed with the individual concerned prior to any further action being taken.

The Company will make every effort to ensure the complainant is notified, in writing, in advance that their identity may need to be disclosed, unless doing so would jeopardise the effective investigation into the disclosure or any related legal proceedings. The Company will also endeavour to protect the confidentiality of any persons referred to in the disclosure. Delmec is not accountable for maintaining anonymity where the whistleblower has told others of the alleged misdemeanor.

Section 3. Procedure for making a Protected Disclosure

3.1 Internal Reporting Procedure

All disclosures should be raised by workers with the Delmec's appointed 'Designated Person' or alternatively with their Manager.

Employees can also contact the Designated Person, if they are unsure whether to use this policy and procedure.

Disclosures can be raised in person, by phone, through email, or by post to Company address. It is important that disclosures raised orally initially will be followed up with an in-person meeting.

Once a disclosure has been raised:

- A worker will receive an acknowledgement from the Designated Person within 7 days that their disclosure has been received.
- An initial assessment of the disclosure will be undertaken by the Designated Person to assess whether there is sufficient evidence that the relevant wrongdoing occurred.
- Where the Designated Person deems there is no evidence that any wrongdoing occurred, the process under this policy will then come to an end. The complainant will be notified in writing of the decision, and the

reasons for same, as soon as practicable. If appropriate, the Designated Person may direct the complainant to an alternative Company policy in order to address the concern raised.

- Where the Designated Person deems that there is sufficient evidence to suggest that a wrongdoing may have occurred, then appropriate action, including further investigation, may need to be undertaken, depending on the nature and seriousness of the disclosure, and the Designated Person may escalate the matter internally as appropriate.
- The Designated Person will follow up with the complainant and provide feedback within a reasonable period of time and, in any case, within 3 months of the initial disclosure regarding actions taken or envisaged to be taken to resolve the matter.
- The Designated Person will ensure that the outcome of the disclosure process is properly tracked and that appropriate records are maintained.

While disclosures may be raised either orally or in writing the Company's preference is that a disclosure is confirmed in writing. In making a disclosure, a complainant will need to be able to demonstrate the reasons for their concerns, and equally be in a position to evidence support for those concerns, where possible.

Any disclosures should be factual (to the best of their knowledge) and should address the following key points to the extent that such information is known to the individual in relation to an alleged relevant wrongdoing that has occurred, is occurring, or is likely to occur:

- what has occurred (or is thought to have occurred)
- when it occurred?
- where it occurred?
- who was involved?
- has the Company been put at risk or suffered a loss as a result?
- has it happened before?
- has it been raised with anyone else either within the Company or externally? If so, details of when/whom?
- are there any other witnesses?
- is there any supporting information or documentation?
- how the matter came to light

Where an investigation confirms that there has been wrongdoing/malpractice, appropriate action will be taken which may include summary dismissal and/or reporting the matter to the Garda Síochána/other statutory bodies.

It may be, however, that the complainant has themselves been involved in wrongdoing. In such a situation, they would have to answer for their actions and should not expect immunity from disciplinary/criminal proceedings. In such circumstances, however, the fact that they raised the concern would be taken into account.

3.2 External Reporting

If a worker/employee does not want to report a disclosure to the Company or has already reported to the Company and believes that the Company's response has not been effective, the worker may be entitled to make a report to an appropriate external regulator, Minister, legal advisor or "prescribed person".

- A list of prescribed persons can be found at: www.gov.ie/prescribed-persons

Alternatively, the employee may also report to the Protected Disclosures Commissioner who will refer the report, usually to a suitable regulator, for acknowledgement, follow-up, and feedback.

- A worker may also request that the Designated Person provide information on making disclosures to prescribed persons, the Protected Disclosures Commission and relevant EU agencies, where applicable.

3.3 Reporting on Penalisation

Penalisation is defined as any direct/indirect act or omission, which occurs in a work-related context, which is prompted by the making of a report, and which in turn causes or may cause unjustified detriment to a worker/employee.

Penalisation can take the form of:

- Suspension, lay-off or dismissal
- Demotion, loss of opportunity for promotion or withholding a promotion from a worker
- transfer of duties, change of location of place of work, reduction in wages or change in working hours
- unwarranted disciplinary action or other penalty, including a financial penalty
- coercion, intimidation, harassment, or ostracism
- discrimination, disadvantage, or unfair treatment
- injury, damage, or loss
- threat of reprisal
- withholding of training
- negative performance reviews or employment references
- failure to renew, early termination or failure to make permanent of a temporary employment contract
- blacklisting within an industry or sector
- harm, including to the worker's reputation, particularly on social media, or financial loss, including loss of business and loss of income
- early termination or cancellation of a contract for goods or services
- cancellation of a licence or permit; and
- psychiatric or medical referrals

For the purposes of this policy, if an individual believes that they are the victim of actual or perceived penalisation as a result of making a disclosure, they should report the matter directly to the Designated Person, or another member of management without delay. It shall be the responsibility of the Designated Person/other member of management to take the necessary actions in response to this complaint, in a timely fashion. If a worker is unwilling to report the matter of perceived or actual penalisation directly to the Designated Person/other member of management, then they should report the matter directly to the Head of HR.

Any employee who retaliates against or penalises a complainant for having made a disclosure may be subject to disciplinary action, up to and including dismissal, in accordance with the Disciplinary Policy. Workers are encouraged to feel confident in reporting disclosures under this policy. Disclosures raised will be treated seriously and each case will be considered on its own facts. False reports deemed to have been made intentionally in bad faith may be dealt with by way of the Disciplinary Policy.

Signature:



Date: 08/11/2023

Position: Chief Executive Officer