



Protected Disclosures Policy (the “Policy”).

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1. Purpose

As outlined in the BnM Code of Business Conduct, Bord na Móna Plc or any of its subsidiaries and affiliates (the “Group”) is committed to conducting its affairs with openness, honesty and integrity.

An important aspect of integrity and transparency is the creation of a workplace culture that encourages the making of protected disclosures, provides protection for disclosures and adopts a mechanism to enable all Workers¹ in the Group to voice concerns, in confidence, in a responsible and effective manner.

It is the duty of all Workers in BnM 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, for instance, violates the law, regulations or the policies of the organisation itself.

Workers may be concerned that by reporting or cooperating 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 Disclosure², being a disclosure of Relevant Information which, in the reasonable belief of the Worker, tends to show one or more Relevant Wrongdoings and which came to the attention of the Worker in a Work-Related Context³ (a “Protected Disclosure”). A Worker who makes a Protected Disclosure will not be penalised by BnM, even if the concerns or disclosures turn out to be unfounded.

This Policy is not designed to question legitimate financial or business decisions taken by the Group.

If you are concerned in relation to your own employment or personal circumstances in the workplace it should generally be dealt with through our Individual Grievance Policy & Procedure⁴, and if your concern is arising from workplace relationships, you should consider dealing with this through our Equal Opportunities and Dignity at Work Policy.⁵

This Policy complies with the provisions of the Protected Disclosures Act 2014 (as amended) (the “Acts”), and best practice outlined in the Guidance under section 21(1) of the Protected Disclosures Act 2014 for the purpose of assisting public bodies in the performance of their functions under the Acts. The Guidance can be accessed [here](#).

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.

¹ As defined in section 4(a)(iii) [Protected Disclosures \(Amendment\) Act 2022 \(irishstatutebook.ie\)](#)

² As defined in section 5 [Protected Disclosures Act 2014 \(irishstatutebook.ie\)](#) as amended by section 6 [Protected Disclosures \(Amendment\) Act 2022 \(irishstatutebook.ie\)](#)

³ As defined in section 4(a)(iv) [Protected Disclosures \(Amendment\) Act 2022 \(irishstatutebook.ie\)](#)

⁴ <https://bnmproject.sharepoint.com/sites/thehub/HR/HRPolicies/Individual%20Grievance%20Policy%20&%20Procedure.pdf#search=grievance>

⁵ [https://bnmproject.sharepoint.com/sites/thehub/HR/HRPolicies/Equal%20Opportunities%20and%20Dignity%20at%20Work%20Pol-icy%20.pdf#search=bullying](https://bnmproject.sharepoint.com/sites/thehub/HR/HRPolicies/Equal%20Opportunities%20and%20Dignity%20at%20Work%20Policy%20.pdf#search=bullying)

2. Policy Scope

This Policy applies equally to all current and former Workers of the Group.

3. Policy Objective

This Policy is intended to assist Workers who reasonably believe they have discovered a Relevant Wrongdoing in a Work-Related Context.

It aims to:

- Foster a culture of openness and honest communication;
- Ensure the attainment of objectives set out in the Code of Conduct;
- 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 BnM's activities including where the alleged Relevant Wrongdoing takes place outside Ireland.

4. Underlying Principles

What is a Protected Disclosure?

A Protected Disclosure is a disclosure of Relevant Information⁶ which, has come to the attention of the Worker in a Work-Related Context, which in the reasonable belief of the Worker making the disclosure, outlines a Relevant Wrongdoing which has been committed, is being committed or is likely to be committed.

Any disclosure that falls under the above definition will be presumed to be a Protected Disclosure whether or not it is labelled as such by the Worker when making the disclosure.

Workers are not required or entitled to investigate matters themselves to find proof of their suspicion/(s) and should not endeavour to do so. Workers should disclose the information that they have, based on a reasonable belief that it discloses a Relevant Wrongdoing.

Where a Protected Disclosure is made during an investigation, disciplinary or other process, this will not in the normal course affect those processes except if the process represents, in essence, a form of Penalisation for making a Protected Disclosure.

What is a Relevant Wrongdoing?⁷

A Relevant Wrongdoing is broadly defined in the Acts as including possible fraud, crime, endangerment, failure to comply with any legal obligation or concealment or destruction of evidence of wrongdoing, which has come to the Worker's attention in a Work-Related Context.

⁶ As defined in section 5 (2) [Protected Disclosures Act 2014 \(irishstatutebook.ie\)](https://www.irishstatutebook.ie/eli/2014/act/34/section/5/2)

⁷ As defined in subsections (3) to (5) of section 5 [Protected Disclosures Act 2014 \(irishstatutebook.ie\)](https://www.irishstatutebook.ie/eli/2014/act/34/section/5/3) as amended by section 6 [Protected Disclosures \(Amendment\) Act 2022 \(irishstatutebook.ie\)](https://www.irishstatutebook.ie/eli/2022/act/1/section/6)

A matter is not regarded as a Relevant Wrongdoing if (a) it is a matter which it is the function of the Worker or BnM to detect or investigate and (b) it does not consist of or involve any act or omission on the part of BnM.

A matter concerning interpersonal grievances exclusively affecting a Worker, namely, grievances about interpersonal conflicts between the Worker and another worker, or a matter concerning a complaint by a Worker to, or about, his or her employer which concerns the Worker exclusively (for example, such as with regard to the Worker's employment position, duties, terms and conditions of employment, working procedures or working conditions) should be dealt with under the BnM Individual Grievance Policy & Procedure and not this Policy.

BnM reserves the right to investigate personal grievances, in accordance with its Individual Grievance Policy & Procedure, where such grievances intermingle with matters which can properly be considered to be allegations of Relevant Wrongdoing, in accordance with this Policy.

Where a Relevant Wrongdoing or potential Relevant Wrongdoing comes to the attention of a Worker in a work-related context, 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, it should be brought to the attention of BnM as soon as possible.

The disclosure should have sufficient factual content and specificity to allow an assessment and/or investigation and should not be an allegation on the basis of a suspicion that is not founded on anything tangible.

5. 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 Penalisation⁸ for making a disclosure, even if the concerns prove to be incorrect, provided a Worker **reasonably believes** that the information or allegations contained in the disclosure tended to show Relevant Wrongdoing. Workers will not be penalised for getting it wrong and may be mistaken in their belief provided it was based on reasonable grounds. Penalisation of Workers who make a disclosure will not be tolerated by the Group and Workers who believe that they are being subjected to adverse treatment should report the matter immediately to the person to whom they made the disclosure. Any notification of Penalisation following a disclosure will be fully assessed and investigated and appropriate action (up to and including disciplinary action) may be taken where appropriate and necessary.

B) Untrue Allegations

If a Worker makes a disclosure which they know to be false, then the Worker is committing a criminal offence under the Acts. Disciplinary action may also be taken against the Worker where appropriate.

C) Confidentiality

The Group will endeavour to treat all disclosures in a confidential and sensitive manner. The identity of the individual making the disclosure and any information from which their identity may be directly or indirectly deduced, will be kept confidential by the Company Secretary (or any other person to whom the disclosures is made) and shall not be disclosed to another person, without the explicit

⁸ As defined in section 4(a)(ii) [Protected Disclosures \(Amendment\) Act 2022 \(irishstatutebook.ie\)](https://www.irishstatutebook.ie/2022/en/act/p/12/section-4.html)

consent of the Worker concerned other than such persons as the Company Secretary (or any other person to whom the disclosure is made), reasonably considers may be necessary for the purposes of the receipt or transmission of, or follow-up on disclosures, as required under the Acts. However, identifying information might be disclosed by the Group without consent where:

- disclosure is a necessary and proportionate obligation imposed by EU or Irish law in the context of investigations or judicial proceedings, including with regard to safeguarding the rights of defence of the Worker concerned,
- all reasonable steps were taken to avoid disclosing the Worker's identity or information from which their identity may be directly or indirectly deduced,
- the person to whom the disclosure is made reasonably believes that disclosing the Worker's identity or such information is necessary for the prevention of serious risk to the security of the State, public health, public safety or the environment; or
- the disclosure is otherwise required by law.

Where the Worker's identity or information from which their identity may be directly or indirectly deduced is disclosed to another person, in accordance with (i) or (iii) above, the Worker will be notified in writing before their identity or the information concerned is disclosed outlining the reasons for the disclosure, unless such notification would jeopardise the effective investigation of the Relevant Wrongdoing concerned, the prevention of serious risk to the security of the State, public health, public safety or the environment, or the prevention of crime or the prosecution of a criminal offence.

The Worker making the disclosure may need to provide a statement as part of any investigation process or other follow up on the disclosure.

Where a Worker who has made a disclosure is concerned that their identity is not being protected, they should notify the person to whom they made their disclosure and the Group will assess/ investigate any such notifications and take appropriate action where necessary.

D) Anonymous Disclosures

The Group encourages individuals to put their name to any disclosures they make. Typically, concerns expressed anonymously are more difficult to investigate and respond to. Keeping a Worker informed of the process may not be possible in anonymous allegations. Additionally, a Worker who is not identified cannot rely on the redress set out under the Acts for as long as they remain anonymous.

While the Group is not obliged to accept or follow up on anonymous disclosures, the Group endeavours to act upon such disclosures to the extent that is possible. Any anonymous allegations may be considered at the discretion of the Group.

It should also be noted that the Group reserves the right, to rely on any investigation carried out under this Policy to discharge any obligation set out in the Group Disciplinary Procedure to carry out an investigation when appropriate and consistent with fair procedures. In such circumstances the general principles of natural justice and fair procedure as set out in S.I. No. 146/2000 -Code of Practice on Grievance and Disciplinary Procedures (Declaration) Order, 2000 will be afforded to any Worker against whom disciplinary action is proposed, arising out of an investigation under this Policy.

6. How to make a Protected Disclosure

Workers are encouraged to make Protected Disclosures internally in accordance with this Policy. Such reports will be taken seriously, and Workers will receive appropriate protection under the Acts.

However, in certain circumstances as prescribed by the Acts, Workers may make a Protected Disclosure other than through the process set out in this Policy. Higher standards apply to external disclosures. Further information in relation to external disclosures may be found on the Workplace Relations Commission's and the Department of Public Expenditure and Reform's websites.

 <p>Informal Internal Reporting Process</p>	<p>If the disclosure relates to a minor concern, albeit technically a Relevant Wrongdoing (for example, a minor health and safety concern), a Worker should consider raising the disclosure informally rather than immediately using the formal internal channels. These concerns should be raised either orally or in writing with a Worker's line manager who, if they are comfortable to do so, will address the concerns in the first instance.</p> <p>If a disclosure is made using the informal process, there is no obligation on the line manager to provide the Worker with a formal acknowledgment, follow-up or Feedback. Instead, any follow-up or Feedback may be provided to the Worker by their line manager in an informal manner. If, in the opinion of the line manager, a matter is more appropriate for the formal process, the line manager may direct a Worker to submit the disclosure using the formal internal reporting channel.</p>
 <p>Formal Internal Reporting Process</p>	<p>In order to ensure that the confidentiality of the identity of the Worker and any third party mentioned in the report is protected and prevent access thereto by persons other than the person receiving the disclosure, a disclosure should be submitted in writing marked "private and confidential" and addressed to the Company Secretary at: BnM, Main Street, Newbridge, Co. Kildare W12 XR59 or submitted by secure email to ProtectedDisclosure@bnm.ie. The disclosure should be submitted as soon as possible and should contain as much specific detail and factual information as possible.</p> <p>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.</p> <p>The Company Secretary will acknowledge receipt of the disclosure within seven days of receipt of the disclosure and enclose details of the procedures to be followed as well as the relevant protections under the Act.</p> <p>Where a disclosure is made verbally, it should be made to the Company Secretary, by telephone, voice messaging system or upon request of the Worker, by means of a physical meeting. 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 check, rectify and agree by way of signature</p>



Anyone raising a concern within BnM about a wrongdoing should be confident that the concern will be investigated in line with the requirements of the Act. However, the protections of the Act may also apply to a Worker who discloses information about wrongdoing to:

- 1) A Prescribed Person⁹; a Worker may make a report to a person prescribed by the Minister or the Commissioner, if he/she believes that the allegations are substantially true.
- 2) The Minister¹⁰ for Environment, Climate and Communications, if a Worker who is (or was) employed by BNM has previously disclosed substantially the same information to BnM and there has been no feedback and/ or no or inadequate follow up, and in certain other circumstances.
- 3) Legal Advisors¹¹ in the course of obtaining legal advice; &
- 4) certain other cases¹² where the Worker has previously disclosed substantially the same information to BnM, or a Prescribed Person, or the Minister or Legal Advisors and he/she believes that the wrongdoing has taken place and that the information that he or she is disclosing is substantially true.

If the disclosure is not made to BnM, the Minister or a Prescribed Person / the Commissioner and is instead made publicly, very stringent requirements apply in order for the disclosure to qualify as a “protected” disclosure under the Act. For this reason, it is strongly recommended that independent legal advice is obtained before making a disclosure of information to an external party.

7. Internal Process

BnM’s internal reporting channels and procedures may be—

(a) operated internally by the Company Secretary, and/or the Head of Governance and Regulation and/or the Head of Internal Audit (each a “**Designated Person**”) or (b) provided externally by a third party authorised in that behalf by BnM, in which case further details will be provided to the Worker.

The Group may engage any necessary third party expertise as determined by them to assist, advise or conduct the completion of an Initial assessment or to determine the appropriate action to be taken to address any Relevant Wrongdoing.

Pre-screening Assessment

All disclosures will be the subject of a pre-screening assessment by the Company Secretary or such other assigned Designated Person to determine whether or not a disclosure contains

⁹ See section 7 [Protected Disclosures Act 2014 \(irishstatutebook.ie\)](https://www.irishstatutebook.ie/eli/2014/act/34/section/7) as amended by section 10 [Protected Disclosures \(Amendment\) Act 2022 \(irishstatutebook.ie\)](https://www.irishstatutebook.ie/eli/2022/act/1/section/10)

¹⁰ See section 8 [Protected Disclosures Act 2014 \(irishstatutebook.ie\)](https://www.irishstatutebook.ie/eli/2014/act/34/section/8) as amended by section 12 [Protected Disclosures \(Amendment\) Act 2022 \(irishstatutebook.ie\)](https://www.irishstatutebook.ie/eli/2022/act/1/section/12)

¹¹ See section 9 [Protected Disclosures Act 2014 \(irishstatutebook.ie\)](https://www.irishstatutebook.ie/eli/2014/act/34/section/9)

¹² See section 10 [Protected Disclosures Act 2014 \(irishstatutebook.ie\)](https://www.irishstatutebook.ie/eli/2014/act/34/section/10) as amended by section 13 [Protected Disclosures \(Amendment\) Act 2022 \(irishstatutebook.ie\)](https://www.irishstatutebook.ie/eli/2022/act/1/section/13)

Relevant Information and should be progressed to the Initial Assessment stage.

The pre-screening assessment will examine the following issues:

- Is it a disclosure of Relevant Information?
- Made by a Worker?
- Made to the Employer¹³?
- Can the discloser be readily identified from the disclosure?

Does the disclosure solely or in part relate to an interpersonal grievance exclusively affecting the Worker or a matter concerning a complaint by a Worker to, or about, his or her Employer which concerns the Worker exclusively.

If, after having carried out a pre-screening assessment, the Designated Person decides that (i) the disclosure is not a Protected Disclosure or (ii) the disclosure would be more appropriately addressed under the relevant HR Policy, they will:

- close the matter;
- refer it for consideration under the relevant HR Policy;
- notify the Worker in writing, as soon as practicable, of the decision and the reasons for it.

If it is unclear whether the disclosure is one of Relevant Information, the disclosure will be treated as a Protected Disclosure under this Policy until such time as otherwise established.

Initial Assessment

All disclosures that progress to the Initial Assessment will be logged and, as a matter of routine, will be the subject of an initial assessment by the Company Secretary or such other assigned Designated Person to determine

- whether there is *prima facie* evidence of a Relevant Wrongdoing; and
- whether a full investigation, referral to other parties (such as An Garda Síochána) or other appropriate action is warranted. Consideration will be given to determining if this is the most appropriate policy to deal with the matter raised, if another policy or procedure is considered more appropriate, the matter will be closed and referred under that policy/procedure.

If, after having carried out the Initial assessment, the Designated Person decides that there is no *prima facie* evidence that a Relevant Wrongdoing may have occurred, they will:

- close the matter; and
- notify the Company Secretary and the Worker in writing, as soon as practicable, of the decision and the reasons for it.

If it is unclear whether the disclosure is a Protected Disclosure, the disclosure will be treated as a Protected Disclosure under this Policy until such time as otherwise established.

Where a disclosure was made anonymously, the outcome of the Pre-Screening Assessment or Initial Assessment will be deemed to be closed 30 days after the assessment has been concluded. The Initial Assessment report will be held on the file for future reference.

¹³ As defined in section 3(1) [Protected Disclosures Act 2014 \(irishstatutebook.ie\)](https://www.irishstatutebook.ie/eli/2014/act/34/section/3/1/enacted/html) as amended by section 4(a)(i) [Protected Disclosures \(Amendment\) Act 2022 \(irishstatutebook.ie\)](https://www.irishstatutebook.ie/eli/2022/act/1/section/4/a/i/enacted/html)

Investigation

If, after having carried out the Initial assessment, the Designated Person decides that there is prima facie evidence that a Relevant Wrongdoing may have occurred, they will take appropriate action to address the Relevant Wrongdoing, having regard to the nature and seriousness of the matter concerned, which may include conducting an investigation.

Where feasible, investigations will be carried out, depending on the nature and scale of the alleged wrongdoing (the Company Secretary having the ultimate authority and discretion in this regard).

Where necessary, terms of reference for the investigation will be put in place and the investigation will be commenced as soon as is practicable after the matter is referred to the Group.

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).

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

Where a disclosure is made anonymously and the Group has in its discretion decided to follow-up on such report, the procedures outlined above for assessment by the Group will be followed.

Feedback¹⁴

No information will be communicated that could prejudice the outcome of the process or any action that ensues (for example, disciplinary, or other legal action including prosecution) for example, by undermining the right to fair procedures enjoyed by the person against whom a report or allegation is made.

The Worker will be provided with Feedback on actions taken or envisaged to be taken in Follow-up¹⁵ of the Reported Wrongdoing within 3 months from the date of acknowledgment of the disclosure. Further Feedback will be provided to the Worker if requested in writing from the Designated Person at intervals of 3 months until such time as the procedure is closed. Please note that this does not require a full investigation report to be provided to the Worker after 3 months and the extent of the Feedback will depend on the progress of the investigation.

The Group is not obliged to inform the Worker of the commencement, or progress, or outcome, of any disciplinary process involving another worker which may arise on foot of an investigation occasioned by the protected disclosure submitted.

The Feedback should not be disclosed further by the Worker, save in accordance with law or unless the information forms part of a further Protected Disclosure being made via another channel.

Disclosures may be broken down into separate allegations and followed up on separately.

8. Service Standards

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

¹⁴ As defined in section 4(a)(iv) [Protected Disclosures \(Amendment\) Act 2022 \(irishstatutebook.ie\)](https://www.irishstatutebook.ie/eli/2022/act/22/section/4/a/iv)

¹⁵ As defined in section 4(a)(iv) [Protected Disclosures \(Amendment\) Act 2022 \(irishstatutebook.ie\)](https://www.irishstatutebook.ie/eli/2022/act/22/section/4/a/iv)

9. Review

Workers have the right of review of:

- Any decision to disclose their identity (except in exceptional cases);
- The outcome of any assessment undertaken in respect of the disclosure; and where it has made an adverse finding against them
- The outcome of any assessment / investigation in respect of any complaint of Penalisation.

A request for a Review should be made to the Managing Director in writing within 30 days of the date of the relevant decision/outcome and the request should set out the reasons for seeking a Review. The Review will be considered by a person not involved in the original process under review and consideration may be given to appointing a person from outside the Group to conduct the review in this regard. Any person appointed to carry out the Review will be of at least equivalent level of seniority as the person who carried out the original process.

To confirm, the role of the reviewer is not to re-investigate the disclosure but to address the specific issues the Worker feels have received insufficient consideration. In the Review, the following will be considered:

- Whether the correct procedures were followed;
- In the case of an investigation, whether, where applicable, the terms of reference were adhered to; and
- Whether the conclusions / findings could or could not reasonably be drawn from the information / evidence on the balance of probability.

Where the Review finds significant shortcomings or failings in the process, the Group will then consider what further action(s), if any may need to be taken in response to said findings.

The conclusion of the Review will be reported by the Managing Director to the Worker in writing and the matter is considered to be closed thereafter. The outcome of the Review is final and there is no entitlement to further reviews of the same issue. This internal review process is without prejudice to any other procedures that the Worker may take under the Acts.

10. 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 Head of Governance and Regulation*
 - To receive, log and evaluate disclosures made to them; to determine the nature and scope of any necessary investigation.
 - To provide an annual report to the Minister for Public Expenditure and Reform by June 30th each year stating the number of Protected Disclosures and a summary of the actions taken.

- Publish on the BNM website the annual report to the Minister, along with a statement confirming BNM has appropriate internal reporting channels and procedures in place.
 - To review the Policy and assess its effectiveness annually as part of the annual reporting process.
- *Designated Person*
- To provide support in conducting an initial assessment where relevant.
 - To investigate and follow appropriate steps once an investigation into a Protected Disclosure has been commissioned.

Data Protection

For the avoidance of doubt, the principles of data protection will apply to the operation of this Policy. This includes ensuring that there are adequate and appropriate safeguards around the protected disclosures process and minimising the processing of personal data so that only personal data that is adequate, relevant and limited to what is necessary is processed.

Independent Advice and Support

If a Worker is considering making a Protected Disclosure or has already made a Protected Disclosure, independent advice and support is available from Transparency International Ireland and from Citizen's Information. These services can be accessed using the following contact details:

Transparency International Ireland
Speak Up Helpline: 1800 844 866

Citizen's Information
Citizen's Information Phone Service: 0818 07 4000