



# Protected Disclosure Policy Statement

## **Purpose of policy**

Tricel fosters a responsible and supportive environment for raising serious concerns, ensuring they are thoroughly addressed. The company is committed to legal compliance and upholding its core values. Whistleblowing is encouraged as a key part of their open, honest, and values-based culture. This policy outlines the process for reporting wrongdoing, the protections and support available to whistleblowers, and the minimum standards for managing whistleblowing procedures across all Tricel business units.



Name of Policy	Protected Disclosure (Whistleblowing) Policy
Tricel Site	Tricel Group
Applicable Policies	Grievance Procedure Disciplinary Procedure

## 1. Introduction

Tricel encourages an environment in which the relevant person can raise serious concerns in a responsible manner and be confident that those concerns will be comprehensively dealt with. We are committed to doing business in accordance with the law & our core values. We encourage whistleblowing as it plays an important role in achieving this commitment and is part of an open, honest and values-based culture. This policy sets our commitment to comply with the protected disclosures legislation, so that a person understands types of wrongdoing, how to report concerns, what to expect if a report is made, and support that will be given to those who speak up. It also sets out the minimum requirements for each Tricel business unit in managing an effective whistleblowing procedure.

## 2. Scope

This policy applies to all current and past employees in Tricel. Unpaid work placements, contractors, agency staff, board members and job applicants/individuals involved in pre-contract negotiations are also covered by this policy.

It is intended to encourage and enable reporting persons to raise concerns within our workplace rather than overlooking a problem or “blowing the whistle” externally. Under this policy a reporting person is entitled to raise concerns or disclose information without fear of penalisation or threat of less favourable treatment, discrimination or disadvantage.



### 3. Out of Scope

If you have a concern in relation to your own employment or personal circumstances in the workplace it should be dealt with by way of our grievance procedure. Likewise concerns arising in regard to workplace relationships should generally be dealt with through our dignity at work policy.

### 4. Responsibilities

Roles	Responsibilities
Designated protected disclosure representative	<ul style="list-style-type: none"> <li>• Acknowledge complaints in writing within seven days.</li> <li>• A “designated person” must “follow up”.</li> <li>• An “initial assessment” must be done and based on “prima facie evidence”.</li> <li>• Take “appropriate action to address the relevant wrongdoing”.</li> <li>• If required, further feedback every three months to the person who made a protected disclosure.</li> <li>• Record keeping should comply with the Act.</li> <li>• Ensure confidentiality.</li> <li>• Ensure any disclosures are reported in the Annual Reports.</li> </ul>
Employees	<ul style="list-style-type: none"> <li>• Read and understand the whistleblowing policy. If there are any areas of the policy that the employee does not understand, the employee is to speak to their line manager or HR for clarification.</li> <li>• Adhere to all aspects of the whistleblowing policy.</li> </ul>

### 5. Policy

#### 5.1. Definitions

Whistleblowing is more formally known as making a ‘protected disclosure’. A protected disclosure means the disclosure of relevant information which, in the



reasonable belief of the reporting person, tends to show one or more relevant wrongdoings, illegal practices or unethical conduct that came to the attention of the worker in connection with their employment for Tricel. The law protects the reporting person who raises concerns about possible wrongdoing in the workplace they currently or previously worked in.

### 5.2. Reporting your concern

In making a disclosure, a reporting person 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 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

Each disclosure shall be considered individually.

### 5.3. Internal Reporting Procedure

The burden of proof will rest with Tricel, and if required, the company will need to demonstrate that the company did not penalise the person who made the protected disclosure.

A reporting person can utilise the internal reporting procedure if they have a reasonable belief that the information disclosed shows or tends to show that



there is wrongdoing occurring. Disclosures can be made in writing, orally, or both. A meeting can be requested to make an oral disclosure. The reporting person may be asked to confirm any verbal concerns in writing or to confirm a written record of a verbal report.

If you have concerns you can raise them through your local designated protected disclosure representative or email [seehearspeakup@tricel.ie](mailto:seehearspeakup@tricel.ie). Following receipt of a disclosure made under this policy, the designated person, will follow up on your disclosure and maintain communication with you. The designated person will respond to all concerns raised under this policy. An acknowledgement of any disclosure received will normally be made within 7 days.

An initial assessment will be held with the reporting person with the sole purpose of this meeting being to gather as much information as possible from the reporting person regarding their concerns, including any supporting evidence/witnesses.

You may bring a colleague or union representative (whichever is applicable) to any meetings under this policy. Your companion must respect the confidentiality of your disclosure and any subsequent investigation. Disclosures may, in the light of the seriousness of the matters raised, be referred immediately to the appropriate authorities. Likewise, if urgent action is required (for example to remove a health and safety hazard), this action will be taken. If, having carried out an initial assessment, the designated person decides that there is no prima facie evidence that a relevant wrongdoing occurred, the procedure can be closed and the reporting person notified (in writing, as soon as practicable) of the decision and the reasons for it.

Alternatively, a full investigation may commence into concerns raised. Once the investigation is complete, the designated protected disclosures representative will write to the reporting person confirming the outcome and provide feedback within a reasonable time period (no longer than 3 months) from the date of



acknowledgement of the disclosure. Tricel will take the “appropriate action to address the relevant wrongdoing”. It is important to note that sometimes the need for confidentiality and legal considerations may prevent us from giving you specific details of an investigation. Further feedback will, as necessary, be provided at intervals of 3 months until the procedure is closed.

If the reporting person is not satisfied with the explanation/outcome, they may raise the matter with the appropriate official organisation/regulatory body. Alternatively, reporting persons may raise a formal complaint under the organisations grievance policy.

#### 5.4. Formal Action

Should formal action be required as a result of any disclosure made under this policy, which would involve more serious incidents or issues arising and a greater deal of written communication/record-keeping, this action will be carried out in accordance with the applicable internal policy. Any potential sanctions imposed will be fair and reasonable and in line with the relevant policy.

#### 5.5. Confidentiality

Tricel is committed to protecting the identity of the reporting person raising a concern and ensures that relevant disclosures are treated in confidence. The focus will be on the wrongdoing rather than the person making the disclosure.

The identity of the individual making the allegation 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.

Tricel does not encourage anonymous disclosures as a proper investigation may be more difficult/impossible if the company representative cannot meet with you or obtain further information from you.

#### 5.6. External Reporting Procedures

Tricel strongly encourages employees to report wrongdoing concerns internally. The company acknowledges that there may be circumstances where an



employee wants to make a disclosure externally. Should a reporting person decide to report the wrongdoing externally the burden of proof is higher. The protected disclosures act provides for a number of the following avenues in this regard.

- **A prescribed Person** – In general, prescribed persons have regulatory functions in the area which are the subject of the allegations. Examples are the Central Bank, The Health and Safety Authority and the Data Protection Commission.
- **To the office of the protected disclosures commissioner** – You can make a protected disclosure to the Office of the Protected Disclosures Commissioner.

The Office of the Protected Disclosures Commissioner will identify a prescribed person or another suitable person competent to take appropriate action to follow up on your disclosure. Where no other suitable person with the required competence can be identified by the Office of the Protected Disclosures Commissioner, the Commissioner will follow up directly on the report.

#### 5.7. Victimisation

Tricel will not tolerate the victimisation of any person who discloses a wrongdoing under this procedure. Any such victimisation will be treated as a disciplinary offence.

#### 5.8. Penalisation

An reporting person who makes a disclosure and has a reasonable belief of wrongdoing will not be penalised by Tricel, even if the concerns or disclosure turns out to be unfounded. However, if we conclude that a whistleblower has made false allegations maliciously or with a view to personal gain, the whistleblower may be subject to disciplinary action.

Penalisation includes suspension/dismissal, disciplinary action, demotion, discrimination, threats or other unfavourable treatment arising from raising a concern or making a disclosure on the basis of reasonable belief for doing so. If a



reporter believes they have suffered any such treatment, they should inform the protected disclosures representative immediately. If the matter is not remedied, they should raise it formally using the grievance procedure. It should be noted that appropriate disciplinary action or criminal proceedings may be taken against any reporting person who is found to have raised a concern or raised a disclosure with malicious intent.

Employees who penalise or retaliate against those who have raised concerns under this policy will be subject to disciplinary action.

## 6. MONITORING AND REVIEW

This policy will be communicated as appropriate and subject to regular monitoring and review.

## 7. SUPPORTING DOCUMENTATION

Protected Disclosures legislation.

## 8. ACKNOWLEDGMENT AND COMPLIANCE

All relevant staff members will be trained and periodically updated on the policy. Audit Ready.