

INTRODUCTION

In the Republic of Ireland, the Protected Disclosures Act 2014, as amended by the Protected Disclosures (Amendment) Act 2022 (together, the “**Acts**”), were enacted to protect workers from retaliation if they speak up about a relevant wrongdoing in the workplace. ‘Whistleblowing’ is another term often used for making a protected disclosure.

OBJECT

This policy sets out how workers can safely and confidentially make a disclosure about suspected or actual wrongdoing in the workplace, without fear of penalisation for having made the disclosure. It also ensures that we comply with our obligations under the Acts.

The Policy aims to:

- encourage workers to make a disclosure of suspected or actual wrongdoing and to feel safe doing so;
- provide guidance on how workers can make a protected disclosure within Taconic and externally; and
- provide reassurance that all protected disclosures will be treated with the utmost confidentiality, and reporting persons will be protected from any form of penalisation for having made a disclosure.

SCOPE

This policy applies to a ‘worker’, as defined by the Acts, in Taconic International Limited (“**Taconic**”), including, but not limited to:

- employees and former employees
- persons who work or worked under contract to provide works or services
- shareholders and former shareholders
- present or former member of the administrative, management or supervisory body (including non-executive members)
- individuals who are or were provided with work experience
- trainees and former trainees
- volunteers and former volunteers
- job applicants

This Policy does not apply:










- to interpersonal grievances that exclusively impact the worker; or
- if it is a matter which it is the function of the worker to detect, investigate or prosecute and does not consist of or involve an act or omission on the part of Taconic; or
- to complaints as a customer.

If you have a concern which relates to one of the above, you should contact the HR Manager, refer to Taconic’s Grievance Policy, or Taconic’s Anti-Bullying and Anti-Harassment Policies. Taconic’s website has contact information for our Technical, Sales and Customer Service personnel who can be contacted regarding customer complaints.

WHAT IS A PROTECTED DISCLOSURE?

A 'protected disclosure' is a disclosure of 'relevant information' by a worker.

'Relevant information' is so if it came to the attention of the worker in a work-related context and which the worker **reasonably** believes tends to show any one or more of the relevant wrongdoings. The following are examples of a 'relevant wrongdoing':

	That an offence has been, is being or is likely to be committed.
	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 undertakes to do or perform personally any work or services.
	That a miscarriage of justice has occurred, is occurring or is likely to occur.
	That the health and safety of any individual has been, is being or is likely to be endangered.
	That the environment has been, is being or is likely to be damaged.
	That an unlawful or otherwise improper use of funds or resources of a public body, or of other public money has occurred, is occurring or is likely to occur.
	That an act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement.
	That a breach of EU law (specified by the Acts) has occurred, is occurring or is likely to occur.
	That information tending to show any matter falling within any of the preceding 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.

Concerns raised which are not made on the basis of a reasonable belief are not covered by this Policy or protected under the Acts.

HOW TO MAKE A PROTECTED DISCLOSURE

There are two ways in which a protected disclosure might be made:

i) Internal Reporting

We hope that in most cases, employees will be able to raise any work-related concerns they may have with their manager, or through the Grievance Procedure. If required, however, a worker may make a disclosure about suspected or actual relevant wrongdoing as follows:

- By emailing hr-ir@4taconic.com.
- In person, by appointment with the HR Manager in Taconic International Limited, (+353 44 9395631)
- By letter, with the annotation "Strictly Private & Confidential - Protected Disclosure" to HR Manager, Taconic International Limited, Mullingar Business Park, Mullingar, Co. Westmeath, N91 E1WD, Ireland.

The HR Manager will acknowledge the worker's report, designate an impartial person to follow up and to carry out an initial assessment of the disclosure, and where required, follow up on disclosures, maintain communication with the reporting person, and request further information from, and /or provide feedback to, the reporting person.

If the disclosure is made by telephone, or in person, notes will be made of the disclosure and these will be provided to the reporting person to ensure they accurately reflect the disclosure.

All contact will be kept confidential, and the worker's identity will not be disclosed without their consent unless strictly necessary for legal or regulatory reasons, or where required for our investigation. In such cases, we will discuss with the worker how the matter can best proceed. Further details on the internal reporting procedure are dealt with below.

ii) External Reporting

We recommend that workers make a disclosure to Taconic in the first instance, if appropriate, as this will enable us to address concern(s) directly, and quickly. Workers are not obliged to make your disclosure directly to Taconic first, and they can make a disclosure externally. We strongly encourage workers, however, to use this policy before reporting a concern externally.

Workers can make a disclosure of a relevant wrongdoing directly with the appropriate external body or the Protected Disclosures Commissioner. Details of appropriate external bodies (depending on the nature of the relevant wrongdoing) are available on the website of the Office of the Protected Disclosures Commissioner <https://share.google/G5gMC1zYj9YOVso4y> The procedure followed by the external body or Commissioner will depend on to whom the report is made. Further guidance is provided in the Acts.

Where a worker makes a relevant disclosure to a third party separate from Taconic, it is a legal requirement that the worker believes that the allegation is substantially true to have the protections available to the workers, both in the Acts and in this Policy.

HOW WE DEAL WITH A DISCLOSURE INTERNALLY

Confidentiality

Our priority is to protect workers from any form of penalisation for making their disclosure, and the risk of penalisation is considered in each case. As such, Taconic will treat disclosures with the utmost discretion and confidentiality. We will not disclose the identity of the reporting person without consent, unless required by law, regulation, or it is strictly necessary for the purpose of an assessment and/ or investigation.

Acknowledgement, and designation of an impartial person

With the exception of an anonymous disclosure (discussed below), disclosures will be acknowledged within 7 days of its receipt.

We will designate impartial person(s) to follow up on the report. This person might be the HR manager.

Assessment

The designated person (as defined in the Acts) will carry out an initial assessment as to whether there is evidence to suggest the relevant wrongdoing may have occurred. This may involve seeking further information from the reporting person, if required.

If the designated person decides there is not enough evidence to suggest the relevant wrongdoing may have occurred, the designated person will either:

- i) close the procedure; or
- ii) refer the matter to such other Taconic procedure (such as Taconic's Grievance Policy, or Taconic's Anti-Bullying and Anti-Harassment Policies) applicable.

They will notify the reporting person of their decision and reasons for same.

The form and scope of the investigation will depend on the subject matter of the disclosure. There are a number of ways in which Taconic investigate concerns, and our approach will depend on the issue the reporting person has raised, but our aim is always the same: to ensure that we gain a full understanding of what has happened and why. Workers should not try to investigate the concern themselves. That could make it harder for us to carry out our investigation, and also for us to protect confidentiality.

Feedback and Outcome

We will provide feedback to the reporting person within 3 months of our acknowledging receipt of the disclosure. If so requested, we will provide the reporting person with feedback in writing at intervals of 3 months, until the report has been closed.

We may request a meeting with the reporting person to discuss their report. This meeting may take place off site to support confidentiality.

We cannot always share the detailed findings of the report because of confidentiality obligations that apply to us.

We will ask for your feedback at the end of the process. Feedback from people who have used this Policy provides us with valuable insight into how effective it is and how we might improve it.

ANONYMOUS DISCLOSURES

We are not obliged to investigate an anonymous disclosure. If we decide to carry out an initial assessment or investigate an anonymous disclosure, the process will be treated in the same way as every other disclosure.

Disclosures made anonymously can make it much more difficult for us to investigate the matter, protect the reporting person's position, or to provide them with feedback. However, we would rather a disclosure is made anonymously than not at all. If an employee wants to raise a concern confidentially, Taconic will make every effort to keep his/her identity secret and only reveal it where necessary to those involved in investigating his/her concern or in the interests of fair procedures. For the avoidance of doubt, any persons who report anonymously, and are subsequently identified, are protected by the provisions of this policy (and the Acts).

ESCALATING A CONCERN

If you are not happy with how your disclosure was handled, you can contact:

- the Director of Human Resources, Taconic Headquarters, 136 Coonbrook Road, PO Box 69, Petersburg, NY 12138. Tel: 518-658-3202, email: info@4taconic.com ; or
- the appropriate external regulator.

PROTECTION FROM PENALISATION

Whether raised with Taconic or externally, if a 'protected' is made, workers will be protected from any form of penalisation for having made a disclosure of a genuine concern.

Penalisation is a widely defined term, which means 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 worker.

Penalisation can include, but is not limited to, threats of or doing any of the following:

- Transfer of duties, change of location or place of work, reduction in wages or change in working hours.
- Demotion, loss of opportunity for promotion, or withholding of promotion.
- Suspension, lay-off or dismissal.
- Discrimination, disadvantage, or unfair treatment.
- Withholding of training.

- Unfair performance appraisals or employment reference.
- The imposition or administering of any discipline, reprimand, or other penalty.
- Coercion, intimidation, harassment or ostracism.
- Injury, damage or loss.
- Threat of reprisal.
- Withdrawal of a job offer.

Taconic takes a zero tolerance approach to the penalisation of anyone making a disclosure. Penalisation or the threat of penalisation against a reporting person or someone assisting the reporting person is a criminal offence. Any form of penalisation against workers making a disclosure will be addressed under the disciplinary policy, where appropriate. If, however, Taconic concludes that the reporting person has knowingly made false allegations maliciously or with a view to personal gain, the reporting person may be subject to disciplinary action. Workers are not expected to prove the truth of the allegation(s); however they must have a reasonable belief that there are grounds for their concern when making disclosures internally, and workers are required to believe the alleged relevant wrongdoing is substantially true before making a report externally (in the manner referred to above).

If you believe that you have been penalised for having made a disclosure, please contact the HR Manager immediately, (email: gilliang@4taconic.com, telephone: +353 44 9395631). Immediate action will be taken to address your concern, and reasonable additional supports may be provided to you.

SUPPORT

We recognise that making a disclosure can be difficult. Taconic will make all reasonable efforts to support you throughout the process. Specific supports can be discussed with the HR Manager.

OTHER INFORMATION

Internal Reporting

The HR Manager provides an annual anonymised report on Whistleblowing to the Board of Directors, and includes details of the number and categorisation of protected disclosures received, and an analysis of trends and other issues to be aware of.

Records

Records of Protected Disclosures are kept confidential and are maintained in accordance with our obligations under the Acts and data protection legislation.