

# Grant Thornton Ireland Whistleblowing Policy December 2021 (Update)

## What is Whistleblowing?

Whistleblowing occurs when an employee raises a concern or discloses information that relates to wrongdoing, illegal practices or unethical conduct that has come to his/her attention through work. This Whistleblowing policy is intended to encourage and enable Grant Thornton Ireland<sup>1</sup> employees to raise concerns within the workplace rather than overlooking a problem or feeling that appropriate channels do not exist internally to allow reporting in confidence. Under this policy, an employee is entitled to “speak up” - raise concerns or disclose information - without fear of penalisation or threat of less favourable treatment, discrimination or disadvantage.

This policy has been created, and has been subsequently reviewed and updated, in the context of applicable whistleblowing legislation as applies to Republic of Ireland, Northern Ireland and Isle of Man Grant Thornton entities that are members of the Grant Thornton Ireland<sup>7</sup> group (and their staff members and other relevant individuals, as noted later in the policy). The relevant legislation includes the following:

Republic of Ireland	The Protected Disclosures Act 2014, as amended by the Protected Disclosures (Amendment) Act 2021. The later Act transposed the Directive (EU) 2019/1937 (the EU Whistleblowing Directive) into Irish law.
Northern Ireland	The Public Interest Disclosure (Northern Ireland) Order 1998.
Isle of Man	The Employment Act 2006.

## Our Commitment

Grant Thornton is committed to maintaining an open culture with the highest standards of honesty and accountability where our employees are encouraged to speak up if they have any concerns in confidence. This policy applies to all of our employees and extends to partners, principals, board members, trainees and job applicants.

It is important to note that should you have a concern in relation to your own employment or personal circumstances in the workplace it may be more appropriate to utilise the Grant Thornton Ireland Grievance procedure<sup>2</sup>. Likewise, concerns arising concerning workplace relationships should generally be dealt with through the Grant Thornton Ireland Dignity and Respect at Work policy<sup>2</sup>.

Please note that this policy does not replace any legal reporting or disclosure requirements. Where statutory reporting requirements and procedures exist these must be complied with fully.

## Aims of the policy<sup>3</sup>

- To encourage you to feel confident and safe in raising concerns and disclosing information;
- To provide avenues for you to raise concerns in confidence and receive feedback on any action taken;
- To ensure that you receive a response where possible to your concerns and information disclosed;
- To reassure you that you will be protected from penalisation or any threat of penalisation.

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<sup>1</sup> Republic of Ireland, Northern Ireland and Isle of Man Grant Thornton entities that are members of the Grant Thornton Ireland group. Please note that this policy (and associated reporting channels) does not relate to Grant Thornton UK or other global Grant Thornton entities that have their own parallel policies, processes and reporting channels.

<sup>2</sup> Staff members may refer to the applicable Grant Thornton Ireland Staff Handbook, the HR page on the staff portal and/or consult with Grant Thornton Ireland HR for further details.

<sup>3</sup> This policy also complements the provisions of Grant Thornton Ireland's Ethics and Quality Control Manual (available to staff on the staff portal).

### What types of concerns can be raised?

A concern or disclosure should relate to a relevant wrongdoing such as possible fraud, crime, danger or failure to comply with any legal obligation which has come to your attention in connection with your employment and about which you have a reasonable belief of wrongdoing.

A relevant wrongdoing also includes breaches relating to the internal market, competition law and state aid, corporate tax law, public procurement, financial services, protection and welfare, risks to public health and to consumer protection and privacy and protection of personal data.

Such disclosures (in the contexts noted above) are considered to be “protected disclosures” and which are subject to the protections set out in this policy, including protections from incurring liability for a breach of confidentiality pursuant to the disclosure meeting the requirements set out in this policy.

### What types of concerns should not be raised under this Procedure?

A personal concern, for example a grievance around your own contract of employment, would not be regarded as a whistleblowing concern and would be more appropriately processed through the Grant Thornton Ireland Grievance procedure<sup>4</sup>.

In addition there are other pre-existing reporting channels in relation to issues like (but not necessarily limited to) money laundering and terrorist financing (MLTF) and fraud related reporting procedures<sup>5</sup>, and data protection breach related reporting<sup>5</sup>. The whistleblowing reporting provisions set out in this policy are not intended as replacement or alternative reporting channels unless the specific case allegedly involves relevant wrongdoing by Grant Thornton Ireland related parties and/ or the reporting individual feels they need or want to make use of the anonymous reporting functionality for Whistleblowing reporting. The applicable processes for the existing reporting channels of Grant Thornton Ireland will also be reviewed and updated to ensure that “protected disclosures” that are potentially reported via these existing reporting channels or other channels are correctly identified and treated in line with the provisions of this policy.

### Protected Disclosures – Safeguards and Penalisation

An employee who makes a “protected disclosure” and has a reasonable belief of wrongdoing will not be penalised by Grant Thornton Ireland as a result of making such a disclosure, even if the concerns or disclosure turn out to be unfounded. Penalisation means any act or omission that affects a worker to the worker’s detriment, including the following<sup>6</sup>:

- suspension, lay-off or dismissal	- discrimination, disadvantage or unfair treatment	- failure to renew or early termination of a temporary employment contract;
- demotion or loss of opportunity for promotion	- injury, damage or loss,	- harm, including to the person’s reputation, particularly in social media, or financial loss, including loss of business and loss of income;
- transfer of duties, change of location of place of work, reduction in wages or change in working hours	- threat of reprisal	- blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry;
- the imposition or administering of any discipline, reprimand or	- withholding of training;	- early termination or cancellation of a contract for goods and services;

<sup>4</sup> Staff members may refer to the applicable Grant Thornton Ireland Staff Handbook, the HR page on the staff portal and/or consult with Grant Thornton Ireland HR for further details.

<sup>5</sup> Staff members may refer to the applicable policies and procedures available on the staff portal and/or consult with Grant Thornton Ireland Risk Compliance & Professional Standards Team for further details.

<sup>6</sup> As specified in the Republic of Ireland’s Protected Disclosures Act 2014, as amended by the Protected Disclosures (Amendment) Act 2021.

other penalty (including a financial penalty),		
- unfair treatment	- a negative performance assessment or employment reference	- cancellation of a licence or permit
- coercion, intimidation or harassment	- failure to convert a temporary employment contract into a permanent one, where the worker had legitimate expectations that he or she would be offered permanent employment;	- psychiatric or medical referrals

Grant Thornton Ireland will keep its HR and other relevant policies and processes under ongoing review to ensure that they are aligned with this policy and with the need to protect individuals that have potentially undertaken “protected disclosures” from such potential penalisation. These policies include but are not limited to the Grant Thornton Ireland Dignity and Respect at Work policy (available to staff as an appendix to their applicable staff handbook).

If you believe that you are being subjected to penalisation as a result of making a disclosure under this procedure, you should inform your manager/senior manager immediately. Employees who penalise or retaliate against those who have raised concerns under this policy will be subject to disciplinary action. Employees are not expected to prove the truth of an allegation.

However, they must have a reasonable belief that there are grounds for their concern. It should be noted that appropriate disciplinary action may be taken against any employee who is found to have raised a concern or raised a disclosure with malicious intent.

The provisions of this policy in relation to protections for individuals having made “protected disclosures” are to be read in the context of the Grant Thornton Ireland Disciplinary procedure (available to staff as an appendix to their applicable staff handbook).

### Confidentiality

Grant Thornton Ireland is committed to protecting the identity of the employees 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.

However, there are circumstances, as outlined in the associated legislations, where confidentiality cannot be maintained particularly in a situation where the employee is participating in an investigation into the matter being disclosed. Should such a situation arise, we will make every effort to inform the employee that his/her identity may be disclosed. Grant Thornton Ireland shall not disclose to another person beyond such persons authorised to receive or follow up on the disclosure concerned any information that might identify the person by whom the protected disclosure was made. Where the identity of the reporting person is disclosed to another person, the reporting person shall be informed before their identity is disclosed unless such information would jeopardise the related investigations or judicial proceedings.

This policy will be implemented (and associated disclosures managed) in line with the provisions of the applicable data protection legislation in the Republic Ireland, Northern Ireland and the Isle of Man. Any processing of personal data carried out pursuant to this policy, including the exchange or transmission of personal data, shall be carried out in accordance with the applicable data protection legislation.

### Raising a Concern Anonymously

A concern may be raised anonymously through our Whistleblowing reporting system (Navex Ethics Point). However, on a practical level it may be difficult to investigate such a concern and Grant Thornton Ireland has limited obligations to accept or follow up on anonymous reports. Grant Thornton Ireland would encourage employees to put their names to allegations, with our assurance of confidentiality where possible, in order to facilitate appropriate follow-up. This will make it easier for us to assess the disclosure and take appropriate action including an investigation if necessary.

Any persons who report anonymously are still protected by the provisions of this policy (and the underlying Republic of Ireland legislation reflecting the EU Whistleblowing Directive) if their identity is subsequently revealed and they are potentially subject to penalisation.

### Raising a Concern - Who should you raise your concern with?

All employees wishing to speak up/ whistle blow (in the context of the guidance above) should do so by making a report through the Navex Ethics Point reporting system, available at the below links;

Web Intake Site	<a href="http://grant-thornton-ireland.ethicspoint.com/">http://grant-thornton-ireland.ethicspoint.com/</a>
Mobile Intake Site	<a href="http://grant-thornton-ie-mobile.ethicspoint.com/">http://grant-thornton-ie-mobile.ethicspoint.com/</a>
Hotline	Ireland – 1800 851 827 Northern Ireland – 0800 048 5492

All reports made will be handled by Louise Barry (Head of Risk, Risk & Compliance) Trish Shaw (Money Laundering Reporting Officer, Legal Counsel), and/or Michael Stone (Head of HR). Where ethical issues are identified, Denise O’Connell, Ethics Partner will be consulted and will have final approval on the appropriate actions to be taken.

### Raising a Concern - How to raise a concern

Concerns may be raised via our Navex Ethics Point reporting system (see Appendix A), our hotline (see Appendix B) or in writing. Should you raise a concern verbally through the hotline, this will be transcribed and input into (and managed via) the Navex Ethics Point reporting system. Should you raise a concern in writing we would ask you to give the background and history of the concern, giving relevant details, insofar as is possible, such as dates, sequence of events and description of circumstances. The earlier you express the concern the easier it will be for us to deal with the matter quickly.

Having raised your concern with us, we will acknowledge receipt of the report within 7 days and feedback and follow up will be provided within 3 months from the date of report received. If your concern has been raised anonymously through the reporting system, you will be provided with a pin code to re-access your report and allow for follow-up communication. We will need to clarify at this point if the concern is appropriate to this procedure or is a matter more appropriate to our other procedures, for example the Grant Thornton Ireland Grievance procedures or the Grant Thornton Ireland Dignity and Respect at Work policy. If an associated meeting is agreed, you can choose whether or not you want to be accompanied by a colleague or a representative. In regard to confidentiality, it is important that there should be an awareness of respecting sensitive company information, which, while unrelated to the disclosure, may be disclosed in the course of a consultation or investigation process.

### Raising a Concern - How we will deal with your disclosure

Having met with you, or communicated with you via the Navex Ethics Point reporting system, in regard to your concern and clarified that the matter is in fact appropriate to this procedure, we will carry out an initial assessment to examine what actions we need to take to deal with the matter. This may involve simply clarifying certain matters, clearing up misunderstandings or resolving the matter by agreed action without the need for an investigation. If, on foot of the initial assessment, we conclude that there are grounds for concern that cannot be dealt with at this point, we will conduct an investigation which will be carried out fairly and objectively. The form and scope of the investigation will depend on the subject matter of the disclosure. 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 this action will be taken.

It is important to us that you feel assured that a disclosure made by you under this policy is taken seriously and that you are kept informed of steps being taken by us in response your disclosure.

In this regard we undertake to communicate with you as follows:

- We will acknowledge receipt of your disclosure and arrange to meet with you as outlined above;
- We will inform you of how we propose to investigate the matter and keep you informed of actions, where possible, in that regard including the outcome of any investigation, and, should it be the case, why no further investigation will take place. However, 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.

- We will inform you of the likely time scales in regard to each of the steps being taken but in any event we commit to dealing with the matter as quickly as practicable.

It is possible that in the course of an investigation you may be asked to clarify certain matters. To maximise confidentiality such a meeting can take place off site and you can choose whether or not to be accompanied by a colleague or representative.

Where a concern is raised or a disclosure is made in accordance with this policy, but the allegation is subsequently not upheld by an investigation, no action will be taken against the employee making the disclosure and the employee will be protected against any penalisation. It is important to note that if an unfounded allegation is found to have been with malicious intent, then disciplinary action may be taken.

### Raising a Concern - How the matter can be taken further

The aim of this policy is to provide an avenue within this workplace to deal with concerns or disclosures in regard to wrongdoing. Grant Thornton Ireland is confident that issues can be dealt with “in house” and we strongly encourage employees to report such concerns internally.

We acknowledge that there may be circumstances where an employee wants to make a disclosure externally, and the associated legislation provides for a number of avenues in this regard. It is important to note however that while you need only have a reasonable belief as to wrong doing to make a disclosure internally, if you are considering an external disclosure, different and potentially more onerous obligations apply depending on to whom the disclosure is made (higher thresholds for external disclosures to qualify as “protected disclosures”). For further information on whistleblowing (including on external disclosures) you may wish to refer to the following links:

#### Republic of Ireland

Further Guidance:	Citizens Information – Protection for whistleblowers <a href="http://www.citizensinformation.ie/en/employment/enforcement_and_redress/protection_for_whistleblowers.html">http://www.citizensinformation.ie/en/employment/enforcement_and_redress/protection_for_whistleblowers.html</a> Transparency International Ireland “Speak Up Safely” Guide <a href="https://transparency.ie/resources/whistleblowing">https://transparency.ie/resources/whistleblowing</a>
Prescribed bodies	<a href="http://www.irishstatutebook.ie/eli/2014/si/339/made/en/print">http://www.irishstatutebook.ie/eli/2014/si/339/made/en/print</a> For example the Chief Executive of the Irish Auditing and Accounting Supervisory Authority (IAASA) re: “All matters relating to the regulation by the prescribed accountancy bodies as set out in section 9 of the Companies (Auditing and Accounting) Act 2003 (No. 44 of 2003).” IAASA webpage on “protected disclosures” (including contact details) at <a href="https://www.iaasa.ie/Footer/Legal-Requirements/Protected-DisclosuresReports">https://www.iaasa.ie/Footer/Legal-Requirements/Protected-DisclosuresReports</a> .
Code of practice	<a href="https://www.workplacelrelations.ie/en/Good_Workplace_Relations/codes_practice/COP12/">https://www.workplacelrelations.ie/en/Good_Workplace_Relations/codes_practice/COP12/</a>

#### Northern Ireland / UK

Further Guidance:	<a href="https://www.nidirect.gov.uk/articles/blowing-whistle-workplace-wrongdoing">https://www.nidirect.gov.uk/articles/blowing-whistle-workplace-wrongdoing</a>
Prescribed bodies:	<a href="https://www.gov.uk/government/publications/blowing-the-whistle-list-of-prescribed-people-and-bodies--2/whistleblowing-list-of-prescribed-people-andbodies">https://www.gov.uk/government/publications/blowing-the-whistle-list-of-prescribed-people-and-bodies--2/whistleblowing-list-of-prescribed-people-andbodies</a>

#### Isle of Man

Further Guidance:	<a href="https://www.gov.im/media/1354615/whistleblowing-a-brief-guide-august-2019.pdf">https://www.gov.im/media/1354615/whistleblowing-a-brief-guide-august-2019.pdf</a> <a href="https://www.gov.im/media/1354615/20161219-whistleblowing-guide-plusjc-2.pdf">https://www.gov.im/media/1354615/20161219-whistleblowing-guide-plusjc-2.pdf</a>
Prescribed bodies:	Isle of Man Society of Chartered Accountants:

	<a href="https://www.icaew.com/technical/legal-and-regulatory/information-law-and-guidance/whistleblowing">https://www.icaew.com/technical/legal-and-regulatory/information-law-and-guidance/whistleblowing</a> Isle of Man Financial Services Authority: <a href="https://www.iomfsa.im/media/1412/whistleblowingfaq.pdf">https://www.iomfsa.im/media/1412/whistleblowingfaq.pdf</a>
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#### Communication, Monitoring and Review

This policy will be communicated as appropriate and will be subject to regular monitoring and review in consultation with Grant Thornton Ireland stakeholders (including employees).

## APPENDIX A

Submitting a whistleblowing disclosure via the whistleblowing reporting systems online portal (Navex Ethics Point)

<u>Step 1</u>	Access the whistleblowing reporting system via the website at <a href="http://grant-thornton-ireland.ethicspoint.com/">http://grant-thornton-ireland.ethicspoint.com/</a>
<u>Step 2</u>	To report your concern, click 'Make a Report' in the menu on the left hand side of the webpage.
<u>Step 3</u>	Select which category your concern belongs to. If your concern does not fall within any of the categories outlined, please select 'other'.
<u>Step 4</u>	Complete the report to the best of your ability, ensuring all questions with an asterisk are answered. If you wish to remain anonymous, please ensure you answer yes to this question.
<u>Step 5</u>	Choose a password, at least four characters long, for your report to ensure you can access the case and view updates.
<u>Step 6</u>	When you submit the report, you will be issued a Report Key. Please write it down and keep it in a safe place. We ask you to use this Report Key along with the password of your choosing to return to Ethics Point through the website (same link as above) or telephone hotline (numbers on the website and below) in 5-6 business days. By returning in 5-6 business days, you will have the opportunity to review any follow-up questions or submit more information about this incident.

## APPENDIX B

Submitting a whistleblowing disclosure via the whistleblowing reporting systems phone lines (ultimately via Navex Ethics Point)

<u>Step 1</u>	To make a report via the whistleblowing hotline, please dial 1800 851 827 if you are calling from the Republic of Ireland, or 0800 048 5492 if you are calling from the United Kingdom or Northern Ireland (including Isle of Man). These numbers are also available at <a href="http://grant-thornton-ireland.ethicspoint.com/">http://grant-thornton-ireland.ethicspoint.com/</a>
<u>Step 2</u>	You will speak to an agent who will submit your concern on your behalf. This report will then be submitted through the same whistleblowing reporting system (Navex Ethics Point).
<u>Step 3</u>	You can choose to remain anonymous if you wish.
<u>Step 4</u>	The agent will issue you with a Report key, which you need to write down and keep in a safe place. In addition to this, you will be asked to create a password, which should be at least four characters long. We ask you to use this Report Key along with the password of your choosing to return to Ethics Point through the website (same link as above) or telephone hotline (numbers on the website and above) in 5-6 business days. By returning in 5-6 business days, you will have the opportunity to review any Follow-up Questions or submit more information about this incident.

