

Protected Disclosures Policy

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1. Policy Overview

1.1 Policy Statement

In line with EirGrid's¹ core values of being transparent, collaborative, accountable and ambitious, EirGrid is committed to conducting its business to the highest standards of integrity, fairness, honesty and in compliance with statutory and regulatory obligations. EirGrid expects all personnel working on its behalf to maintain the highest standards in this regard and is committed to creating a workplace culture that encourages the reporting of wrongdoings.

To support this commitment and in fostering a culture of openness, transparency and fairness, in which it is safe and acceptable to raise concerns, EirGrid encourages and expects workers and others to report concerns relating to a wrongdoing in the workplace and elsewhere relating to EirGrid's operations. All disclosures of wrongdoing made in accordance with this policy shall be subject to an appropriate assessment and / or investigation and EirGrid shall not tolerate any worker being discriminated against or suffering any detriment because of raising a concern.

This policy sets out EirGrid's procedures for reporting and dealing with wrongdoings in the workplace and addresses the requirements of the Protected Disclosures (Amendment) Act 2022. The Act provides statutory protections for workers and is designed to foster an environment in which workers can feel safe in raising concerns regarding potential wrongdoings that have come to their attention in the workplace.

1.2 Purpose

The purpose of this policy is to:

- Set out the procedures for raising concerns in relation to wrongdoing and suspected wrongdoing.
- Encourage the reporting of suspected wrongdoing (whether coming within the scope of the Act or not) by personnel working for and on behalf of EirGrid in the knowledge that their concerns shall be taken seriously and shall be dealt with appropriately and confidentiality.
- Provide guidance on how to raise concerns and report wrongdoings and to set out how the concerns shall be dealt with by EirGrid; and
- Reassure workers that they can report and disclose information without fear of penalisation.

1.3 What is covered by this policy?

This policy is intended to provide a safe and secure mechanism for workers who may wish to report any reasonable concerns that they may have about perceived wrongdoing, including Fraud in EirGrid plc.

A protected disclosure is a disclosure of relevant information made by a worker, where in their reasonable belief, it tends to show one or more relevant wrongdoings, and it came to their attention in connection with their employment.

- In this policy the term 'worker' includes all current and past employees and officers including Board members and shareholders of EirGrid, in addition to contractors, sub-contractors, casual workers, job applicants, work experience trainees and agency workers while working for or on behalf of EirGrid.
- For the avoidance of doubt, in this policy, a 'contractor or sub-contractor' is defined as an individual who, personally or through a contract with his or her employer, undertakes with EirGrid to do or perform work or services for EirGrid.
- A summary of the protections accompanying a Protected Disclosure is presented in Appendix C.

¹ The terms "EirGrid" includes EirGrid plc, and all its' subsidiaries incorporated in the Republic of Ireland

Please note that there are no geographical boundaries for the commission of a wrongdoing. Consequently, if the wrongdoing is committed abroad i.e., outside Ireland, this Policy still applies irrespective if the wrongdoing would be regarded in that country as an offence.

1.4 Relevant Wrongdoings

This policy covers a disclosure made by a worker regarding a wrongdoing which has come to his or her attention in connection with his or her employment. This includes disclosures of ‘relevant wrongdoings’ as defined in the Act as follows:

- A criminal offence² has been, is being or is likely to be committed,
- An act or omission that is unlawful,
- A person has failed, is failing or is likely to fail to comply with any legal obligation to which he or she is subject,
- A miscarriage of justice, whether it has occurred, is occurring or is likely to occur,
- The health or safety of any individual has been, is being or is likely to be endangered,
- The environment has been, is being or is likely to be damaged,
- An unlawful or improper use of public money or resources,
- An oppressive, discriminatory or grossly negligent act or omission by or on behalf of EirGrid, and
- Any attempt to conceal or destroy information relating to any of the above matters.

This statutory list is authoritative and should be treated as the primary reference for identifying qualifying protected disclosures. Other EirGrid policies (such as the Financial Crime Policy) may provide contextual guidance or examples but do not limit or replace the statutory definition of relevant wrongdoing.

1.5 Out of Scope

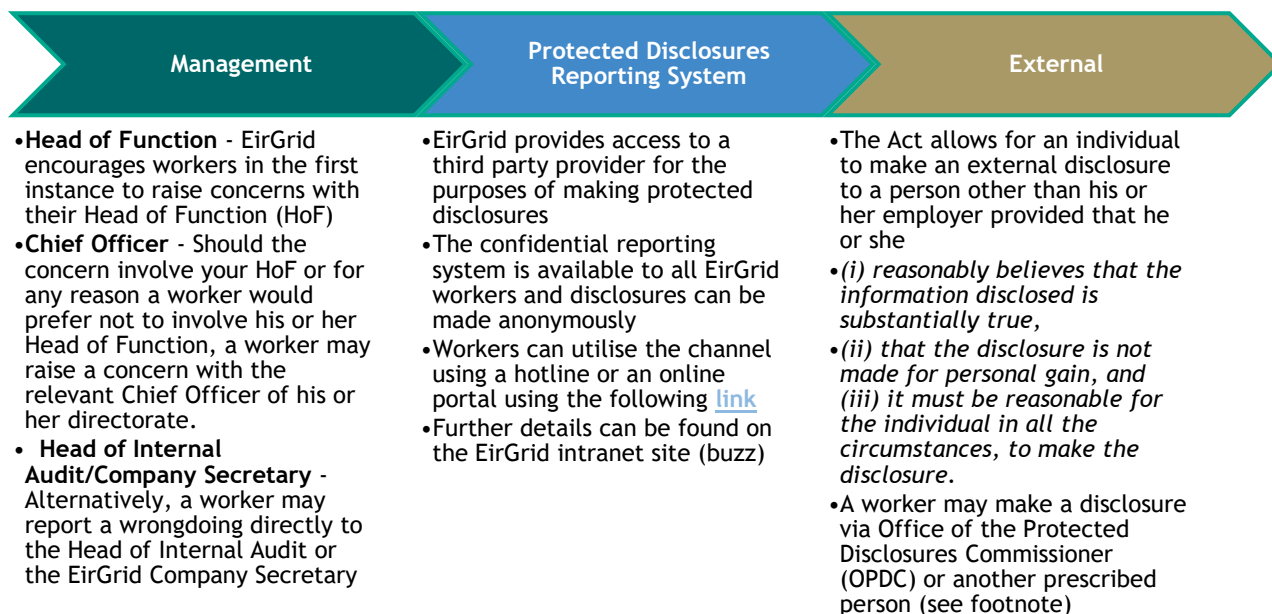
This Policy should not be used as a means by which an individual questions financial or business decisions taken by any entity within EirGrid plc, or for raising complaints of a personal nature in respect of treatment at work. In those instances, an individual should use the appropriate Grievance Procedures.

² A criminal offence can include but is not limited to the following:

- stealing/theft/embezzlement of money and/or goods belonging to EirGrid plc or others.
- defrauding the company by any means (including for example by submitting false expense claims or fraudulently recording working time).
- forgery, for example, altering documents or forging signatures.
- misuse or misappropriation of EirGrid plc funds or assets.
- false accounting, for example, preparing fake invoices.
- bribery & corruption, for example offering or accepting inducements or facilitation payments aimed at influencing someone or awarding a contract in return for a personal payment or other personal favour.
- extortion, for example obtaining favours using threats.
- conspiracy, collusion and corruption, for example, agreeing with others to carry out illegal activities (e.g., price fixing); and
- planning or attempting to carry out any of the foregoing activities

2. How to Report a Wrongdoing

The purpose of this Policy is to give individuals the opportunity and protection needed to raise concerns internally without reporting the concern to an external body. It is, therefore, expected that initially, individuals shall raise concerns internally in accordance with the steps outlined below. If making a disclosure internally is not possible or inappropriate, there are alternative options available also outlined below³.



In reporting a wrongdoing, the worker should provide information that demonstrates his or her reasonable belief that a wrongdoing has taken place, although the worker is not required to provide proof that the wrongdoing has occurred.

- Appendix A provides a template notification form to report a wrongdoing, and
- Appendix B provides a checklist to validate the recommended types of information are included.

Concerns may be raised orally or in writing. Where a concern is raised orally, the person raising the concern should send written communication to the recipient confirming that a disclosure was made (details of the disclosure need not be included) and request written acknowledgement from the recipient. This shall ensure that the recipient is clear that what is intended as a disclosure is not construed by the recipient as a casual comment. To assist in the investigation of the concern, the recipient may record the worker's concerns in writing and seek confirmation from the worker that the details are accurately recorded.

The Head of Governance, Risk & Compliance shall be notified by the recipient of the reported wrongdoing that such a report has been made but at this point, no details of the disclosure. The purpose of this is for statutory reporting purposes.

Anonymous disclosures of wrongdoing by workers are permissible under the Act, however, it is noted that in practice it can prove difficult to investigate a disclosure made anonymously.

³ Examples of External Persons to whom a disclosure can reasonably be made

- Prescribed Persons
In Ireland, the Minister for Public Expenditure and Reform may prescribe a wide list of "prescribed persons" (mainly heads of regulatory bodies) whose roles and responsibilities are defined by law.

2.1 Protected Disclosures Reporting System

A third-party solution is available to all workers for the purposes of reporting concerns in line with this policy. Workers can access the service by using the online portal or hotline, details available on the intranet site.

EirGrid provides this facility to provide further assurance to any individual reporting a concern that their report will be assessed in an objective manner and that their anonymity will be protected.

The image shows a composite of three overlapping screenshots of the EirGrid SafeCall reporting system. The top screenshot displays the main portal with the EirGrid logo and two primary actions: "Report a new incident" and "Review an ongoing case", each with a "Log in" button. Below this is a section titled "Speak Up with Confidence - SafeCall at EirGrid" which includes a photo of a worker and text explaining the company's commitment to a "Speak Up Culture" and the availability of the SafeCall service. The middle screenshot provides detailed information about the SafeCall platform, stating it is secure and confidential, and lists various types of concerns that can be reported, such as breaches of policies, criminal activity, and harassment. It also specifies what should not be reported via SafeCall. The bottom screenshot is titled "How to Report a Concern" and provides instructions on how to use the reporting form, including the importance of selecting the correct EirGrid entity and providing contact information. It also includes a footer with the SafeCall logo and contact details.

Above - The Online Portal for the Third-Party System

3. Investigation Process

EirGrid is committed to following up on all reports of wrongdoing in an effective and timely manner. **Workers should not pursue their own investigations into alleged wrongdoing** but should report their concerns using the channels outlined in this policy. This is to ensure that the matter is properly investigated by appropriate personnel and that the way the matter is investigated does not compromise EirGrid's ability to take effective action in relation to any wrongdoing.

3.1 Initial Assessment

Once information in relation to the alleged wrongdoing is reported under this policy, an initial assessment of the matter shall be undertaken promptly by the person to whom the report was made and this initial assessment provided to the EirGrid plc Company Secretary.

In conducting the initial assessment, the person who has made the report may be asked to attend meetings and/or to provide further information to clarify aspects of the disclosure to establish:

- the facts underpinning the report of wrongdoing or alleged wrongdoing.
- evidence furnished by the person making the report to support the allegation.
- any personal interest the person making the report may have in the matter; and
- whether sufficient grounds exist to initiate a further investigation.

The complexity, seriousness and materiality of the allegation including whether external bodies should be informed shall determine the nature and extent of the investigation. The person reporting the wrongdoing shall (except in case of reports made anonymously).

- receive an acknowledgement of receipt of the report not more than 7 days after receipt.
- be kept informed of progress of the initial assessment.
- in the case of the outcome concluding that there is no prima facie evidence that a relevant wrongdoing may have occurred be notified in writing, as soon as practicable, of the decision and the reasons for it.

3.2 Investigation

If the initial assessment concludes that there are grounds for an investigation, an Investigating Officer shall be appointed by the EirGrid plc Company Secretary. Current Investigating Officers within EirGrid are:

- Head of Internal Audit.
- Head of Governance, Risk & Compliance.
- EirGrid plc Company Secretary; and
- Head of Legal Services.

Investigations shall be carried out objectively and fairly with agreed terms of reference.

The Investigating Officer shall consult with the Head of Internal Audit, Head of Legal Services, Head of Governance, Risk & Compliance and/or subject matter experts as required, to consider any legal obligations arising from the report and/or from any information which comes to hand during investigation, including any legal requirements to make a report to An Garda Síochána or to a regulatory body.

Following the investigation, a report shall be prepared in accordance with the terms of reference and may include recommendations arising from the investigation. The EirGrid plc Company Secretary shall provide feedback to the reporting person within 3 months of the report. The reporting person may make a written request for further feedback and if requested, it shall be provided at intervals of 3 months until the procedure relating to the report is closed.

Records obtained and/or created during the investigation process shall be retained in line with the Records & Information Management Policy.

Any disciplinary investigation or action taken against an worker because of the investigation of wrongdoing shall be conducted in accordance with the relevant Company disciplinary process.

If appropriate, a copy of the decision shall be passed to the Company auditors (external and internal) to enable a review of the procedures.

Appendix D illustrates the Reporting & Investigation Process.

4. Protection & Support

4.1 Protection

Individuals should feel confident about coming forward to raise genuine concerns and EirGrid shall:

- always deal with genuine concerns seriously when they raise them and investigate them thoroughly and with care.
- respect individuals' view when they come forward and encourage them that they have done the right thing.
- do everything possible to invoke measures to protect an individual's identity and ensure that any disclosure made is treated confidentially.
- support individuals when they raise an issue and protect them from any penalisation (see Appendix C for penalisation definitions).
- assure individuals that coming forward with a genuine concern shall not affect their career, regardless of the outcome.
- treat any pressure, criticism or victimisation towards an individual, in relation to their reporting of a concern, as a disciplinary matter;

A person who alleges to have suffered penalisation because of making a protected disclosure can apply for interim relief in the Circuit Court within 21 days following the date of the last instance of penalisation.

All reasonable efforts shall be made to protect the identity of the person who raised the concern, however, in some situations the identity of the discloser may need to be revealed to carry out an effective investigation, to prevent, investigate or prosecute a crime or where the disclosure is otherwise necessary in the public interest or is required by law.

In these circumstances the discloser shall, where practicable, be advised prior to any action being taken that would identify them. If a worker is concerned that their identity is not being adequately protected following the reporting of a wrongdoing, he or she can raise it with Head of Internal Audit or EirGrid plc Company Secretary.

It should be noted that in some circumstances, an individual who believes that he or she has been defamed or libelled by a reported wrongdoing may have a right of action against the person who reported the wrongdoing, especially where false disclosures of wrongdoing are made maliciously.

If a worker is concerned that his or her disclosure might be perceived as malicious, he or she is advised to seek legal advice before making it. Where an allegation of wrongdoing is made against an individual, any investigation of that allegation shall be conducted in accordance with the applicable company disciplinary policy and in accordance with the principles of fairness applying under that policy.

4.2 Confidentiality

EirGrid treats all information received confidentially. Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect EirGrid from civil liability.

4.3 Complaints Procedure

A complaint relating to matters arising in respect of invoking this Policy can be made to the Head of Legal Services, Head of Internal Audit or the Chairman of the Audit & Risk Committee, or under the Grievance Procedure, as appropriate.

Workers can make a complaint of penalisation under the Act to the Workplace Relations Council Adjudications Service.

4.4 Additional/External Guidance

The Protected Disclosures Commissioner provides further information via its website www.opdc.ie.

Additionally, if an individual is unsure about whether or not to and/or how to raise a concern or wants external confidential advice, he or she can contact Transparency International Ireland on its free-phone "Speak Up" helpline at 1800 844 866 or by email to helpline@transparency.ie.

5. Responsibility & Implementation

5.1 Roles and Responsibilities

The Protected Disclosures Act 2014, as updated by the 2022 Amendment Act, sets out clear roles and responsibilities within a company.

The key roles and responsibilities in relation to this Policy are as follows

All Workers & Workers	<ul style="list-style-type: none">• A worker who has a "reasonable belief" that information tends to show a relevant wrongdoing, should report it.• Knowingly reporting false information is a criminal offence.• Workers must respect company confidentiality on unrelated matters and may be required to provide reasonable assistance during investigations.• Reports on interpersonal disputes must be done via internal procedures, and not the Protected Disclosures process.
Heads of Functions	<ul style="list-style-type: none">• Distinguishing between an interpersonal grievance (e.g., a personal dispute with a colleague) and a protected disclosure (e.g., a report of a criminal offence, health and safety breach, or misuse of funds).• Maintaining strict confidentiality regarding the identity of the discloser and any person mentioned in the report.• Advising the worker on EirGrid's formal internal reporting procedures.• Proactively ensure the worker does not suffer any detriment, such as dismissal, demotion, unfair treatment, or a negative performance review.

<p><i>Governance, Risk & Compliance (GRC)</i></p>	<ul style="list-style-type: none"> • Maintain secure, confidential channels for making reports orally or in writing. • Publishing a clear Protected Disclosures Policy that outlines procedures and informs workers of external reporting options. • Training and awareness as per 5.2 • Providing regular, anonymised updates to the Audit and Risk Committee regarding the number of disclosures received and the effectiveness of the follow-up actions.
<p><i>Governance Team within GRC</i></p>	<ul style="list-style-type: none"> • Conducting initial assessments of disclosures to identify immediate risks, such as threats to health and safety, imminent financial loss, or environmental damage. • Maintaining contact with the discloser, requesting further information if needed, and providing updates. • Delivering feedback on actions taken or planned within 3 months of acknowledgment.
<p><i>Board & Executive Management Team</i></p>	<p>The Board is ultimately responsible for ensuring the company meets its statutory obligations.</p> <ul style="list-style-type: none"> • Ensuring that EirGrid has established and maintains secure, confidential internal reporting channels and procedures. • Publishing a formal policy statement confirming the boards commitment to a workplace culture that supports whistleblowing and protects those who speak up. • Monitoring, through the Audit and Risk Committee, the effectiveness of these procedures, typically reviewing anonymized reports on disclosures received and actions taken at least annually. • Ensuring that senior management implements proactive measures to prevent the penalisation of any reporting person.

5.2 Training & Awareness

To foster a "speak-up" culture, EirGrid provides awareness training to all staff (including contractors, trainees, and board members) on their rights and how to report.

The Head of Governance, Risk & Compliance shall ensure that:

- all workers are made aware of this Policy on at least an annual basis.
- all new workers are made aware of this Policy through the induction process.
- awareness/guidance is available to all workers on an ongoing basis; and
- Heads of Functions are aware of their specific responsibilities in relation to this Policy.

5.3 Policy Review & Maintenance

This Policy shall be reviewed annually by the Head of Governance, Risk & Compliance and the Audit & Risk Committee and approved by the Board on an annual basis or following significant legislative changes.

Appendices

Appendix A: Disclosure Notification Form

Before you complete this form, you should read this full policy document on protected disclosure reporting in the workplace carefully and ensure that the subject matter of your concern is covered by the legislation.

Please note that a protected disclosure, in the Act, is a **disclosure of information** which, in your **reasonable belief** tends to show one or more **relevant wrongdoings**; came to your attention in a **work-related context**; and is disclosed in the manner prescribed in the Act. If you make a protected disclosure which you know or reasonably ought to know to be false, you will be guilty of an offence under the legislation.

Discloser's Name _____	
wishes to make a disclosure under the Protection Disclosures Act 2014 as amended by The Protected Disclosures (Amendment) Act 2022	
Position in the Organisation & Place of Work	
Category of Wrongdoing	<p><input type="checkbox"/> that a miscarriage of justice has occurred, is occurring or is likely to occur,</p> <p><input type="checkbox"/> that the health or safety of any individual has been, is being or is likely to be endangered,</p> <p><input type="checkbox"/> that the environment has been, is being or is likely to be damaged,</p> <p><input type="checkbox"/> 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,</p> <p><input type="checkbox"/> that an act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement,</p> <p><input type="checkbox"/> that a breach of specified EU law set out in the Directive has occurred, is occurring or is likely to occur, or</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> that the health or safety of any individual has been, is being or is likely to be endangered,</p> <p><input type="checkbox"/> that the environment has been, is being or is likely to be damaged,</p> <p><input type="checkbox"/> 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,</p> <p><input type="checkbox"/> that an act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement,</p> <p><input type="checkbox"/> that a breach of specified EU law set out in the Directive has occurred, is occurring or is likely to occur, or</p> <p><input type="checkbox"/> 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.</p>

Wrongdoing Date(s)	<i>[of the alleged wrongdoing (if known) or the date the alleged wrongdoing commenced]</i>
History	<i>[Has this alleged wrongdoing already been disclosed, if so, to whom, when and what action was taken?]</i>
Details of the protected disclosure⁴	<i>[care should be taken to only include the name(s) of individual(s) directly relevant to the report]</i>
Contact Details	<i>[e.g. address, telephone, email...]</i>
Signature	
Date	

⁴ Anonymous disclosures will be acted upon to the extent that this is possible given the constraints in obtaining further information on the alleged wrongdoing

Appendix B: Disclosure Checklist

A disclosure should preferably be made in writing to ensure that all the relevant information is made available at the time the disclosure is made; a Protected Disclosures Notification Form is attached at Appendix A.

Workers who wish to make a disclosure are recommended, at a minimum, to provide the details included in the following checklist:

- that the disclosure is being made under the policy.
- the discloser's name, position in the organisation, place of work and confidential contact details.
- a description of the alleged wrongdoing.
- any information that supports the alleged wrongdoing to assist the investigation of the matters raised in the disclosure
- the date of the alleged wrongdoing (if known) or the date the alleged wrongdoing commenced or was identified.
- whether or not the alleged wrongdoing is still ongoing.
- whether the alleged wrongdoing has already been disclosed and if so, to whom, when, and what action was taken.
- information in respect of the alleged wrongdoing (what is occurring / has occurred and how) and any supporting information.
- the name of any person(s) allegedly involved in the alleged wrongdoing (if any name is known and the worker considers that naming an individual is necessary to expose the wrongdoing disclosed); and
- any other relevant information.

NOTE: The disclosure should be of sufficient detail that a person without prior knowledge would understand the issue and workers are asked to maintain a copy of their submission along with any supporting documentation provided.

Appendix C: Protections

In broad terms, the protections which accompany a protected disclosure are:

- The confidentiality of the identity of the reporting person making the protected disclosure. This is subject to certain exclusions - for example, where disclosure is necessary for the effective investigation of any matter or is required by law.
- The reporting person making the protected disclosure is protected from civil liability.
- The reporting person making the protected disclosure has a right of action in tort⁵.
- Where the reporting person making the protected disclosure is an employee, their employer may not penalise or threaten penalisation for making the protected disclosure and an employer may be prosecuted for penalising an employee. Penalisation includes any direct or indirect act or omission prompted by the making of a protected disclosure and causes or may cause unjustified detriment to the worker including:
 - suspension, lay-off or dismissal.
 - demotion, loss of opportunity for promotion or withholding of promotion.
 - transfer of duties, change of location of place of work, reduction in wages or change in working hours.
 - the imposition or administering of any discipline, reprimand 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.
 - a negative performance assessment or employment reference.
 - failure to convert a temporary employment contract into a permanent one, where the worker had a legitimate expectation that he or she would be offered permanent employment.
 - failure to renew or early termination of a temporary employment contract.
 - harm, including to the worker’s reputation, particularly in social media, or financial loss, including loss of business and loss of income.
 - blacklisting based on 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.
 - early termination or cancellation of a contract for goods or services.
 - cancellation of a licence or permit; and
 - psychiatric or medical referrals;
- Workers can submit anonymous disclosures, and such disclosures can be treated as a protected disclosure under the Act. However, where anonymous reports are provided by persons other than “workers” an anonymous report is not a “protected disclosure”.
- Disclosures made under the Acts do not constitute a criminal offence if, at the time the worker made the disclosure, it was, or they reasonably believed it was, a protected disclosure under the Act.

⁵ A civil wrong that occurs where someone unfairly causes another person to suffer loss or harm

Appendix D: Reporting & Investigation Process

