



Simply Blue
Energy

Protected Disclosure (Whistleblowing) Policy

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Company Contact Information

Simply Blue Energy (OSW) Limited

Company registered in Ireland

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This policy applies regardless of whether a relevant wrongdoing has occurred, is occurring or may occur in Ireland or another jurisdiction, and irrespective of the legal system governing it.

Exclusions

A matter is not considered a relevant wrongdoing if it falls within the function of an individual or their employer to detect, investigate, or prosecute and does not involve any act or omission by the employer.

Issues related solely to interpersonal grievances affecting an individual (i.e. conflicts with colleagues or complaints about terms and conditions of employment) will not be treated as relevant wrongdoing under this policy. Such matters are addressed through our internal grievance policy, which is available on the Simply Blue Energy intranet.

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2 DEFINITIONS

Simply Blue Energy or “**Company**” refers to all companies directly or indirectly, individually or jointly controlled by Simply Blue Holdings Ltd, including subsidiaries and affiliates and its joint ventures.

Protected Disclosure: A disclosure of information made by an individual in connection with their work or engagement with the organisation, which reasonably indicates potential wrongdoing within the workplace.

Relevant Wrongdoing: Includes, but is not limited to, breaches of legal obligations (other than personal employment contracts), threats to health and safety, environmental damage, misuse of funds, oppressive or discriminatory acts, gross mismanagement, and any attempts to conceal such acts.

Whistleblower: Any individual, including employees, contractors, agency workers, and other associated persons, who raises a concern about suspected wrongdoing in the organisation.

Confidentiality: The commitment to protect the identity of a whistleblower, except when required by law, necessary to prevent serious harm, or necessary for a fair and thorough investigation.

Retaliation: Any adverse treatment, including but not limited to dismissal, demotion, harassment, or intimidation, directed at a whistleblower because of their protected disclosure.

Protected Disclosure Officer: A designated person responsible for receiving, managing, and ensuring appropriate follow-up on protected disclosures within the organisation.

Prima Facie: Refers to the initial assessment of a disclosure to determine whether it appears, on first examination, to meet the criteria set out under this policy or applicable whistleblower protection laws.

Malicious Disclosure: A disclosure made with intent to deceive, mislead or harm, without a reasonable belief in the truth of the information. Such actions may lead to disciplinary consequences.

Designated Person: An appointed individual or body within the organisation tasked with investigating and responding to protected disclosures.

Relevant Authorities: External regulatory enforcement or oversight bodies that may receive disclosures if internal channels are unsuitable, unavailable or exhausted.

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3 PROTECTED DISCLOSURE

3.1 What is a Protected Disclosure?

A protected disclosure involves reporting information that an individual reasonably believes demonstrates or suggests relevant wrongdoing, including criminal activity, breaches of legal obligations, or other serious misconduct. To qualify for legal protection, the disclosure must be made in good faith and through the appropriate channels outlined in this policy. The purpose of a protected disclosure is to protect individuals from retaliation and to foster a culture of transparency, accountability and compliance with legal and ethical standards.

3.2 Making a Protected Disclosure

A protected disclosure can be emailed to protecteddisclosure@simplyblueenergy.com, submitted in writing to the Group HR and Compliance Director or submitted anonymously through the Beacon. Reports can also be made orally by contacting any of the team members listed below.

Name	Title	Phone Number
Elaine Humphreys	Group HR and Compliance Director	+353 85 859 7260
Hugh C. Kelly	CEO	+353 86 822 7899
Mick Barrett	Chief Commercial Officer	+353 86 063 3275

Reports should contain at least the information set out in Appendix A.

3.3 Anonymous Disclosures

Anonymous reports will be accepted and investigated to the greatest extent possible. However, it may not be possible to fully assess and follow up on an anonymous report. In addition, implementing certain elements of this policy such as seeking further information, maintaining communication and protecting the reporting person's identity or protecting them from penalisation may not be possible. The Company will make every reasonable effort to address and investigate all reports to the best of its ability.

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4 PROCESS FOLLOWING RECEIPT OF A REPORT

Upon receiving a protected disclosure, the Company will:

1. Acknowledge the Report: Within seven days of receipt.
2. Initial Assessment: Determine if the disclosure contains prima facie evidence of wrongdoing.
 - If insufficient evidence exists, the procedure may be closed, with written notification provided to the discloser.
 - If prima facie evidence exists, the matter may proceed to investigation.
3. Investigation: If warranted, an internal or independent investigator with relevant expertise may be appointed. Investigations will be carried out fairly, respecting principles of natural justice and confidentiality.
4. Feedback: Initial feedback will be provided within three months of acknowledging the disclosure. Ongoing updates may be offered at three-month intervals as necessary.
5. Outcome Notification: Communicate the results of the investigation, subject to legal and confidentiality constraints.

The Group HR and Compliance Director is Simply Blue Energy's Designated Person to receive protected disclosure reports and shall assess if there is prima facie evidence that a relevant wrongdoing might have occurred.

If it is unclear as to whether or not a report is a protected disclosure, the report will be treated as a protected disclosure until a definitive conclusion can be made. It may be necessary to differentiate the information contained in the report, as not all matters reported may fall within the scope of this policy or the relevant protected disclosures legislation applicable in the respective jurisdiction. Different parts of a report may need to be approached separately, and some matters may be directed to another, more appropriate, policy or procedure (e.g. personal grievances).

The Designated Person may decide that there is no prima facie evidence of a relevant wrongdoing and either close the procedure or refer the matter to another relevant procedure. If this occurs, the Designated Person will notify the reporting person in writing of this decision and the reasons for it.

If the Designated Person decides that there is prima facie evidence of a relevant wrongdoing, appropriate action will be taken to address the wrongdoing, having regard to the nature and seriousness of the matter.

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The nature and seriousness of the matter reported will inform whether the matter can or should be investigated internally or externally. In some circumstances it may be more appropriate for an investigation to be carried out by external experts, a statutory body or local law enforcement.

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5 CONFIDENTIALITY AND IDENTITY PROTECTION

Simply Blue Energy is committed to protecting the confidentiality of the identity of individuals who raise a concern under these procedures, as well as any third parties mentioned in a report. All disclosed information will be treated with the utmost confidence and will only be shared with those individuals who have a legitimate need to know, in accordance with this policy.

In exceptional cases where the identity of a reporting person must be disclosed, the individual will be notified in writing before the disclosure, along with the reasons for such disclosure. Notification will not be provided if it compromises:

- The investigation into the alleged wrongdoing.
- The prevention of serious risk to public safety, public health, the environment, or the security of the State.
- The prevention of crime or the prosecution of criminal offences.

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6 EXTERNAL DISCLOSURES

The aim of this policy is to provide a safe, secure and confidential process for individuals to raise concerns about relevant wrongdoing, with the assurance that all such concerns will be addressed promptly and appropriately. Simply Blue Energy is committed to managing issues effectively within the organisation and strongly encourages individuals to report concerns in accordance with this policy.

However, there may be situations where an individual prefers not to raise their concern internally or has reason to believe that an internal report has not been properly followed up. In such cases, alternative reporting avenues may be considered such as those outlined in appendix D.

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8 LEGAL PROTECTIONS

Protected disclosures made in good faith offer legal protection to whistleblowers. Although the application of these protections may vary across jurisdictions, the core principle remains to protect individuals who report genuine concerns about wrongdoing from retaliation and liability.

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9 SYSTEM OF REVIEW

Individuals may request a review of decisions made during the investigation or handling of their disclosure.

A review may be requested in the following circumstances:

- By the reporting person following an assessment decision to close the procedure or refer the matter to another process.
- By any affected party concerning the conduct or outcome of any follow-up actions, including investigations carried out as a result of receiving a report.
- By any affected party regarding the conduct or outcome of an investigation into a complaint of penalisation.
- Except in exceptional cases, by any affected party regarding a decision to disclose the identity of the reporting person to individuals not authorised under these procedures to handle reports.

1. Scope of Review Requests

An affected party may seek a review concerning:

- The conduct or outcome of follow-up actions, including investigations, taken as a result of receiving a protected disclosure.
- The conduct or outcome of an investigation into a complaint of penalisation.
- Any decision to disclose the identity of a reporting person, except in exceptional circumstances.

2. Procedure for Requesting a Review

A request for review should be submitted to protecteddisclosure@simplyblueenergy.com within 28 days of receiving notification of the final outcome. The request must detail the reasons for seeking the review and fall within one of the three categories outlined above. It is important to note that any review conducted will not re-investigate the matter but will address the specific issues raised regarding insufficient consideration.

The Review will consider:

- Whether the correct procedures were followed.
- In cases where terms of reference were established for an investigation, whether they were adhered to.
- Whether the conclusions/ findings could reasonably be drawn from the information/ evidence on the balance of probabilities.

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3. Conduct of the Review

Reviews will be undertaken by a senior manager or a suitably qualified external person, as appropriate. The reviewer(s) will be appointed by the Chief Executive Officer. Reviews will always be carried out by someone who was not involved in the initial assessment, investigation, or decision.

4. Finality of the Review

The outcome of the review will be final.

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APPENDIX A: WHAT TO INCLUDE IN A DISCLOSURE

This appendix outlines the key information to include when making a protected disclosure under Simply Blue Energy’s Whistleblowing Policy. Providing comprehensive details ensures that disclosures are handled effectively, confidentially, and in line with established procedures.

Reports should contain at least the following information:

- that the report is a protected disclosure and is being made under the procedures set out in this Policy.
- the reporting person’s name, position in the organisation, place of work and confidential contact details (optional for anonymous reports).
- 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 individual considers that naming an individual is necessary to report the wrongdoing disclosed); and
- any other relevant information.

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APPENDIX B: RECORD KEEPING

A record of all reports, including anonymous reports, will be maintained by Simply Blue Energy.

When a report is made via telephone or voice message, an authorised representative will document a detailed message and forward it to protecteddisclosure@simplyblueenergy.com.

All calls will be documented appropriately. Where necessary, the reporting person will be provided with an opportunity to review, amend, and agree on the minutes of the conversation. If a report is made during a physical meeting with an authorised member of staff, accurate minutes of the conversation will be taken by the staff member receiving the report. The reporting person will have the opportunity to review, amend, and agree on these minutes.

The Company will maintain an appropriate case management system to record and track protected disclosures. All records will be stored confidentially and securely, with access restricted to those who require it as per this policy. If details of the report need to be shared for an investigation, appropriate redactions will be made to ensure the confidentiality of the disclosure. Records of all concerns raised, including the outcome of any assessments and subsequent investigations, will be retained for a minimum of seven years after the case is closed. These records will be maintained in a secure and confidential environment.

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APPENDIX C: JURISDICTIONAL LEGAL REFERENCES

This page provides a list of relevant whistleblowing laws applicable in each jurisdiction where the Company currently operates (which may be amended from time to time). The Company's policy is designed to be compliant with these laws, ensuring protections are in place for individuals who make disclosures.

1. **Ireland:** Protected Disclosures Act 2014 (as amended by the Protected Disclosures Amendment Act 2022)
2. **United Kingdom (UK):** Public Interest Disclosure Act 1998 (PIDA)
3. **Spain:** Transposition of the EU Whistleblower Protection Directive (Directive (EU) 2019/1937)
4. **Portugal:** Lei n.º 93/2021 (EU Directive transposition)
5. **Canada (Nova Scotia):** Public Interest Disclosure of Wrongdoing Act
6. **Sweden:** Whistleblower Act (2021)

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APPENDIX D: EXTERNAL REPORTING CHANNELS FOR PROTECTED DISCLOSURES

This appendix outlines the key external reporting channels available in various jurisdictions where individuals can raise protected disclosures if internal channels are deemed inappropriate or ineffective.

1. IRELAND

Protected Disclosures Commissioner: An office established to provide oversight and facilitate protected disclosures.

Prescribed Persons: Sector-specific regulatory bodies, such as:

- **Data Protection Commission (DPC):** For matters relating to data privacy breaches
- **Health and Safety Authority (HSA):** For workplace health and safety issues
- **Office of the Director of Corporate Enforcement (ODCE):** For company law breaches

2. UNITED KINGDOM (UK)

Prescribed Persons and Regulatory Bodies:

- **Financial Conduct Authority (FCA):** For financial services-related issues
- **Health and Safety Executive (HSE):** For health and safety concerns
- **Information Commissioner's Office (ICO):** For data protection and privacy matters

Public Interest Disclosure Act: Provides guidance on reporting to regulatory bodies

3. SPAIN

Agencia Española de Protección de Datos (AEPD): For matters concerning data protection and privacy

Labour Inspectorate: For workplace violations, including health and safety, labour rights, and harassment

Anti-Corruption Office (Oficina Antifraude): For matters relating to corruption and misuse of public funds

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