

WHISTLEBLOWING POLICY

13/11/2026

DORNAN
A Turner Company

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WHISTLEBLOWING POLICY

1. INTRODUCTION

This Whistleblowing Policy (the "Policy") sets out the guidelines and procedures for reporting concerns or wrongdoing within Dornan. The purpose of this Policy is to encourage employees, Business Partners, and third parties to report improper conduct, unethical behaviour, or violations of legal or regulatory requirements, whether occurring inside or outside the State.

Aligned with Dornan's Employee Code of Conduct, Code of Conduct for Business Partners, Compliance Policy, and Compliance Investigation Protocol, this document outlines the available reporting channels.

Dornan encourages all employees, business partners, and stakeholders to report suspected wrongdoing or breaches of the Compliance Management System, regardless of whether such behaviour was directed by a superior. Dornan is committed to fostering a culture of transparency, integrity, and accountability.

To ensure trust and safety in the reporting process, Dornan strictly prohibits any form of retaliation or detrimental conduct against individuals who submit a query or complaint in good faith. A Reporting Person is not required to prove that wrongdoing has occurred before making a report. A Protected Disclosure should be made where the individual reasonably believes that a relevant wrongdoing may have occurred, is occurring, or is likely to occur. Reports made on the basis of a reasonable belief will be assessed and investigated in accordance with this Policy, regardless of whether the concern is ultimately substantiated.

This Policy is established in accordance with the Protected Disclosures Act 2014, as amended by the Protected Disclosures (Amendment) Act 2022, which transposes the requirements of Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law. This Directive sets out minimum standards to ensure that individuals who report concerns related to breaches of European Union law are protected from retaliation and are provided with secure and accessible reporting channels.

The Directive applies to both public and private sector organisations and covers a wide range of areas, including public procurement, financial services, environmental protection, public health, and notably, competition law. It recognises the essential role whistleblowers play in safeguarding the public interest and promoting transparency, accountability, and compliance within organisations.

In accordance with this legal framework, Dornan is committed to fostering a culture of integrity and openness. This Policy outlines the procedures for reporting concerns, the protections available to whistleblowers, and the responsibilities of Dornan in managing and responding to such reports.

2. TERMS AND DEFINITIONS

Protected Disclosure	A report of information which, in the reasonable belief of the Reporting Person, tends to show a relevant wrongdoing.
Reporting Person	Any employee, former employee, contractor, consultant, agency worker, volunteer, applicant, supplier, subcontractor, Business Partner, client, shareholder, or other individual who reports a concern under this Policy.
Business Partner	Any third party with whom Dornan conducts business, including suppliers, subcontractors, consultants, joint venture partners, agents, and service providers.
Relevant Wrongdoing	Any act or omission that may constitute a breach of law, regulation, company policy, ethical standards, or other misconduct covered by this Policy.
Penalisation (Retaliation)	Any direct or indirect act or omission that causes detriment to a Reporting Person because they made a Protected Disclosure or participated in an investigation.

3. SCOPE

This Policy applies to all employees, contractors, consultants, suppliers, clients, volunteers, and other stakeholders of Dornan. It is mandatory across all entities within Dornan and may also be applied, where appropriate, to subsidiaries and controlled investees. Dornan will promote the adoption of these principles by its non-controlled investees and joint ventures.

The Policy covers any concerns or reports related to:

- financial irregularities or fraud;

- fraudulent activity, including financial misrepresentation, manipulation of progress claims, falsification of documents, or any act intended to deceive for personal or corporate gain.
- corruption or bribery;
- environmental, health, and safety violations;
- discrimination or harassment;
- any other misconduct that may harm the company, its employees, or the public;
- further clarification on what constitutes a wrongdoing is provided in the Dornan's Compliance Management System and related policies.

All Dornan employees regardless of their role, seniority, or contractual relationship are required to comply with this Policy. It applies to any queries or complaints submitted by employees, Business Partners, or third parties. This includes directors, executives, and employees, as well as individuals with a professional relationship with Dornan, regardless of the legal nature of that relationship.

The Policy is also binding on individuals outside Dornan who, through their professional interactions with Dornan, become aware of potential misconduct. This includes external stakeholders and other parties as defined in Dornan's policies on financial, non-financial, and corporate reporting, as well as stakeholder engagement.

Reports may concern any suspected breach of applicable laws or regulations, or any violation of the principles and standards set out in Dornan's Compliance Management System. All reports will be handled confidentially and in accordance with the procedures outlined in this Policy.

4. LINK TO THE COMPLIANCE INVESTIGATION PROTOCOL

All reports submitted under this Policy will be managed in accordance with Dornan's Compliance Investigation Protocol. This Protocol outlines the structured process for assessing, investigating, and resolving reported concerns, ensuring that all investigations are conducted fairly, confidentially, and in line with international standards. It supports the protection of whistleblowers and reinforces Dornan's commitment to transparency, due process, and accountability.

5. REPORTING CHANNELS

5.1. INTERNAL REPORTING

Dornan encourages individuals who have concerns or information about potential wrongdoing to report them internally. Whistleblowers can report their concerns to compliance@dornangroup.com . Reports in the first instance may be made orally or in writing. Alternatively, they may use the designated whistleblowing channel available via the Legal, Compliance and Data Protection page on Intranet by completing a Microsoft Form. The company will acknowledge in writing to the person making a disclosure the receipt of the report not more than 7 days after receipt of it.

5.2. EXTERNAL REPORTING

Dornan encourages individuals who have concerns or information about potential wrongdoing to report them externally. Whistleblowers can report their concerns to the Legal, Compliance and Data Protection Department. Report can be made orally or in writing, the details of how to do this are outlined below. The company will acknowledge in writing to the person making a disclosure the receipt of the report not more than 7 days after receipt of it.

Reports may be submitted in writing to the address below or made orally by calling +353 (21) 233 0900.

External Reporting Channel Address:

Legal, Compliance and Data Protection Department

Unit 10 Eastgate Avenue,

Eastgate

Little Island

T45 PC63

Tel: +353 (21) 233 0900

Dornan also provides an external reporting channel through its website's Trust Centre, where employees, Business Partners and other stakeholders can submit concerns using a dedicated online reporting form.

The form is accessible at: https://www.dornan.ie/trust-centre/speak-up-and-whistleblowing/

This channel provides an additional accessible means of reporting suspected wrongdoing, unethical conduct or potential compliance violations directly to Dornan.

Reports can be submitted anonymously or with the reporting person's contact details, allowing individuals to choose their preferred method of reporting.

5.3. ANONYMOUS REPORTING

Dornan recognises that some individuals may wish to report concerns anonymously. The company provides mechanisms to facilitate anonymous reporting through its internal intranet, the dedicated reporting form available on the Trust Centre on Dornan's website, as well as by post or telephone. Whilst anonymous reports are welcomed, they may limit Dornan's ability to investigate fully and address the concern. Nonetheless, all reports, whether anonymous or not, will be taken seriously and will be thoroughly investigated to the extent possible.

Anonymous reports may be submitted through the following channels:

- **Intranet :** Through the designated whistleblowing reporting form.
- **Trust Centre:** Through the online reporting form available at https://www.dornan.ie/trust-centre/
- **Telephone:** +353 (21) 233 0900
- **Post:** To the address below.

Anonymous Reporting Address:

Legal, Compliance & Data Protection Department

Unit 10 Eastgate Avenue,

Eastgate

Little Island

T45 PC63

Tel: +353 (21) 233 0900

6. GUIDING PRINCIPLES FOR REPORT MANAGEMENT

- **Trust and Confidentiality**

All reports will be handled with seriousness, objectivity, and transparency, while maintaining the highest standards of confidentiality. The identities of the whistleblower, the subject of the report, and any other involved parties will be protected and only disclosed on a strict

need-to-know basis. All individuals involved in the investigation are bound by a duty of confidentiality, especially regarding personal data.

- **Objectivity**

Investigations will consider all relevant facts, including those that may mitigate or exonerate the accused. Investigators must remain impartial and free from any personal or professional conflicts of interest.

- **Impartiality**

Reports will be reviewed by individuals who have no involvement in the matter under investigation and no personal relationships with the parties involved that could compromise their neutrality.

- **Adequacy and Sufficiency**

Dornan will allocate appropriate and sufficient resources to ensure thorough and traceable investigations, with decisions that can be justified to internal and external stakeholders.

- **Subsidiarity**

Where possible, less intrusive measures will be used to protect the rights of all parties involved, provided they are effective under the circumstances.

- **Presumption of Innocence**

Any individual accused in a report will be presumed innocent until proven otherwise through a fair and lawful process.

- **Compliance with Applicable Law**

All investigations will respect the legal rights of those involved, including the right to be heard and to present evidence in their defence. No investigative method will violate applicable laws or regulations.

- **Protection of Good Faith Whistleblowers**

Whistleblowers acting in good faith will not face disciplinary action or liability, even if the reported facts are ultimately unsubstantiated provided that: They genuinely believe the information is true. The act of acquiring or disclosing the information does not itself constitute a criminal offense.

- **Prohibition of Retaliation**

Dornan strictly prohibits any form of retaliation—whether direct or indirect, in the workplace or beyond—against individuals who report misconduct in good faith. This protection also extends to colleagues, family members, witnesses, and others who support the whistleblower or are involved in the investigation.

- **Proportionality**

Any disciplinary measures resulting from an investigation will be proportionate to the severity of the misconduct. Sanctions must be appropriate, sufficient, and follow due process.

Violations of these principles will be investigated and may result in disciplinary action, including interim measures such as temporary suspension from duties, where necessary.

7. PROTECTION OF PARTIES INVOLVED IN THE WHISTLEBLOWING PROCESS

Dornan is committed to protecting and supporting all individuals involved in the whistleblowing process, including bona fide whistleblowers, relevant stakeholders, and the accused, in accordance with the principles outlined in this Policy.

Protection extends to any form of retaliation or harmful conduct, whether direct or indirect, attempted, threatened, or actual, that may arise as a result of reporting a suspected infringement. This includes actions that occur in the workplace or in the personal sphere.

7.1. PROTECTION FOR WHISTLEBLOWERS AND RELEVANT STAKEHOLDERS

Dornan will take all reasonable steps to prevent harm to whistleblowers and other involved parties, including safeguarding their confidentiality. If any harmful conduct is identified, Dornan will act promptly to stop and address it. In addition, whistleblowers are informed of further protections available under applicable legislation, including those offered by the Independent Whistleblower Protection Authority.

Protection extends to individuals who support a Reporting Person, witnesses, colleagues, family members, and any other person who may be exposed to retaliation as a result of a Protected Disclosure.

7.2. PROTECTION FOR THE ACCUSED

Dornan also ensures fair treatment and protection for individuals accused in a report, these measures might include:

- Maintaining the confidentiality of the accused's identity;
- Preventing reputational harm or other negative consequences during investigations;
- Ensuring the right to be heard and to present evidence;
- Providing access to relevant case files and data protection information;
- Implementing remedial actions if no wrongdoing is found.

7.3. ACTIVATION OF PROTECTION

Protection against retaliation applies before, during and after a Protected Disclosure is made, in accordance with applicable law.

8. REPORTS SUBMITTED FRAUDULENTLY OR IN BAD FAITH

The protection and support measures provided by Dornan are contingent upon the whistleblower acting in good faith when submitting a report.

To be considered in good faith, the whistleblower must have reasonable grounds to believe, based on the information available to them at the time, that the facts they are reporting are accurate and constitute a potential infringement. Good faith does not require certainty, but it does require a sincere and reasonable belief in the truth of the information disclosed.

Individuals who knowingly and intentionally submit false or misleading reports will not be entitled to the protections outlined in this Policy. In such cases, Dornan reserves the right to assess the circumstances and, where appropriate, apply proportionate disciplinary measures to employees or take commercial action against Business Partners or third parties who have acted in bad faith.

9. CONFIDENTIALITY AND PENALISATION

Dornan strictly prohibits any form of retaliation, penalisation, threat of retaliation, attempted retaliation or adverse treatment against any Reporting Person who makes a Protected Disclosure, raises a concern, participates in an investigation, or assists another person in making a Protected Disclosure.

Examples of prohibited retaliation or penalisation include, but are not limited to:

- Dismissal or termination of employment;
- Suspension, lay-off or demotion;
- Denial of promotion or training opportunities;

- Reduction in pay, hours, responsibilities, or benefits;
- Intimidation, harassment, or discrimination;
- Unfair performance assessments;
- Transfer of duties or change of work location without justification;
- Blacklisting or damage to professional reputation;
- Any other adverse treatment connected to the making of a Protected Disclosure.

Any person found to have engaged in retaliation, or penalisation may be subject to disciplinary action, up to and including dismissal, and may be exposed to legal consequences where applicable.

10. ESCALATION TO FORMAL INVESTIGATION AND WHISTLEBLOWER COMMUNICATION

Upon receiving a whistleblowing report, the Legal, Compliance and Data Protection Department will conduct an initial assessment to determine the seriousness and credibility of the allegations. This assessment will be carried out promptly, fairly, and impartially.

If, having carried out an initial assessment Legal, Compliance and Data Protection Department decides that on the face of it there is no evidence of relevant wrongdoing, the Legal, Compliance and Data Protection Department will arrange to close the process and will provide notification to the person who made the report, in writing, as soon as practicable of the decision made and the reasons for it.

If the reported concern does not fall within the scope of a compliance investigation, such as issues related to interpersonal conflict, workplace behaviour, performance management, or employment terms, it may be more appropriately handled by another internal function, such as Human Resources, IT etc.

In such cases:

- The Legal, Compliance and Data Protection Department will formally refer the matter to the relevant department, ensuring that the referral is documented and tracked;
- The referral will include a summary of the concern, any relevant context, and the rationale for the referral;
- The receiving department will be responsible for managing the issue in accordance with their own procedures, while maintaining confidentiality and fairness;

- Where appropriate, the Legal, Compliance and Data Protection Department may remain informed or involved to ensure alignment with broader compliance obligations or to monitor for systemic risks.

If, following the initial assessment, the Legal, Compliance and Data Protection Department determines that there is credible evidence suggesting a potential compliance violation, appropriate action will be taken in accordance with the nature and seriousness of the matter. This may include initiating a formal investigation.

The investigation will be conducted by a qualified and impartial investigation team with the appropriate expertise and independence. Investigators will be free from conflicts of interest and may include subject matter experts from Legal, Compliance and Data Protection, HR, or IT as required.

The investigation process will follow a structured plan, including:

- Clearly defining the scope and objectives of the investigation;
- Identifying involved individuals, departments, or third parties;
- Establishing key investigative questions;
- Setting timelines and milestones;
- Identifying and collecting relevant evidence;
- Ensuring compliance with data protection and privacy laws;
- Implementing confidentiality;
- Assessing and mitigating risks, including retaliation or operational disruption;

The Company will acknowledge receipt of a Protected Disclosure within seven days where contact details are available. Feedback regarding actions taken or proposed to be taken will normally be provided within three months of acknowledgement in accordance with applicable legislation.

Evidence Gathering

Effective evidence gathering is critical to ensuring that compliance investigations are thorough, objective, and legally sound. The investigation team will collect and analyse various types of evidence, documentary, digital, testimonial, physical, and observational—using secure and authorised methods. All evidence must be handled in accordance with Compliance Investigation Protocol, ensuring confidentiality, data protection, and the integrity of the investigation.

Chain of Custody

To preserve the integrity and admissibility of evidence, a secure and verifiable chain of custody must be maintained. This includes documenting the handling, transfer, analysis, and storage of each item from the point of collection to final disposition. Each piece of evidence must be uniquely identified and accompanied by a record detailing its description, collection details, handlers, transfer history, and storage location. Any breach or suspected breach of the chain of custody must be reported and investigated immediately.

Documentation

Accurate and secure documentation is essential to ensure transparency, accountability, and traceability throughout the investigation process. All records must be maintained in a manner that upholds the integrity of the investigation and complies with applicable legal, regulatory, and internal requirements. This includes maintaining a dedicated investigation file, an evidence log, and implementing appropriate access controls, as outlined in the Compliance Investigation Protocol. Retention of investigation records must align with the relevant legal and regulatory obligations in each jurisdiction where Dornan operates, ensuring records are preserved for as long as necessary to meet compliance, legal, and operational needs.

Whistleblower Communication

Throughout the investigation, the Legal, Compliance and Data Protection Department will maintain communication with the reporting party:

- Initial feedback will be provided within a reasonable timeframe;
- Ongoing updates will be provided at intervals of no more than three months, upon written request, until the case is closed;
- Outcome notification will be shared as soon as practicable, subject to legal and privacy constraints.

All initial assessments must be clearly documented. This includes:

- The date and source of the report;
- A summary of the allegation;
- The assigned risk rating and rationale;
- The decision taken and recommended next steps.

Employees are expected to cooperate fully and honestly with any assessment or investigation conducted under this Policy.

11. REPORTING AND RESOLUTION

Dornan fosters a culture of openness, integrity, and accountability, encouraging employees and stakeholders to report concerns without fear of retaliation. Prompt and accurate reporting of suspected compliance violations is essential to maintaining ethical standards and legal compliance. Reports may be submitted by:

The Legal, Compliance, and Data Protection Department will assess each report and determine the appropriate course of action. Reports will be acknowledged (where possible) within 7 days. The whistleblower may be informed of the outcome, subject to legal and privacy constraints.

If wrongdoing is substantiated, Dornan will take prompt and appropriate action, which may include:

- **Corrective Actions**: Updates to policies, training programs, enhanced controls, process redesign, or engagement with third parties.
- **Disciplinary Actions**: Verbal/written warnings, suspension, demotion, termination, or referral to law enforcement authorities.

All actions will be documented, assigned to responsible parties, and tracked to completion. Outcomes will be communicated to relevant stakeholders, and lessons learned will inform future compliance and risk management efforts.

Where fraud or bribes are substantiated, Dornan will take decisive action, which may include termination of employment, legal proceedings, and full cooperation with law enforcement and regulatory authorities. Fraud-related reports will be prioritised for investigation due to their potential impact on financial integrity and reputational risk.

12. MONITORING AND IMPLEMENTATION

The Legal, Compliance and Data Protection Department is responsible for communicating this Policy across all operations. Relevant employees must be trained on reporting procedures, investigation practices, and corrective actions.

This Policy will be embedded within Dornan's broader compliance framework and aligned with key policies (included but not limited to Employee Code of Conduct, Code of Conduct for Business Partners).

The Legal, Compliance and Data Protection Department will ensure ongoing compliance through:

- Periodic audits and reviews of investigation records;
- Monitoring investigation timelines, outcomes, and follow-up actions;
- Identifying trends and root causes to address systemic risks.

13. REVIEW AND AMENDMENTS

All updates to this Policy and related procedures must be reviewed and approved by senior management prior to implementation. Dornan encourages transparent and timely reporting of compliance concerns, investigation outcomes, and policy effectiveness.

Reports should be used not only to address individual incidents but also to identify trends and opportunities for systemic improvement. Dornan is committed to leveraging insights from investigations and reports to strengthen the Compliance Management System and promote a culture of integrity and accountability.

This Policy will be periodically reviewed and updated as necessary to ensure its effectiveness and compliance with relevant legal and regulatory requirements. Please contact compliance@dornangroup.com for any queries in relation to this Policy.