	Dairygold Co-Operative Society Limited Policy	
	Policy No.	
Policy Title	Speak Up Policy	
Policy Tier	Corporate	
Policy Division		
Policy Function or Department	Finance	
Effective Date	1 January 2023	Revision 5

1.0 Approvals

This document is approved and forms part of the Dairygold Policy Document Management System:

Name:	Title:
Adrian Beatty	Head of Human Resources
Ann Fogarty	Group Company Secretary
Conor Galvin	Chief Executive
Annette Flynn	Chair – Audit & Risk Committee

2.0 Policy Framework Group Approval

Name:	Title:
Anne O'Mahony	Chairperson

3.0 Document Control

This is an on-line document. It is the responsibility of employees to ensure they are referencing the latest and correct version of this policy.

4.0 Revision Control

This document should be revised as needed or within 3 years of the date of issue.

Date of this Revision:	January 2023
Date of next Review:	January 2025

Revision No.:	Date:	Summary of Changes:	Author:
0	1 February 2017	Original	Anne O'Mahony Michael Harte
1	10 May 2017	Conflicts of Interest	Anne O'Mahony, Michael Harte
2	31 January 2019	Updated for BRCGS requirements	Deirdre O'Leary
3	3 February 2021	Update	Anne O'Mahony
4	1 January 2023	Updated for Protected Disclosures (Amendment) Act 2022	Adrian Beatty
5	1 January 2023	Updated for clarification and avoidance of doubt in respect of application of the policy to product safety, integrity, authenticity or quality.	Adrian Beatty

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5.0 Introduction

Dairygold is committed to providing an environment which encourages you to speak up with any concerns you may have about wrong-doing in relation to the activities of the Society. This policy sets out how you can safely, and confidentially raise a concern about suspected or actual wrong-doing in work, without fear of penalisation.

6.0 Purpose

The purpose of this policy is to explain how you can raise concerns about suspected misconduct in confidence without fear of retaliation. It also describes what you can expect from the Society if you Speak Up. Speaking Up is essential for us to sustain our reputation, success and ability to operate – both now and in the future. If an issue is raised internally first and acted upon, it is likely to reduce any damage that may otherwise occur. Reporting of issues may also detect and possibly deter any further wrong-doing.

7.0 Scope

This Speak Up policy applies to everyone working for and on behalf of Dairygold including any employee, director or officer of any wholly owned subsidiary or in any joint venture or associate operation of Dairygold Co-Operative. It is also open to any party with whom the Society has or has had some type of business relationship (such as business partners, suppliers, shareholders, agents, distributors, representatives, customers, agency workers, contractors, trainees (graduates and co-op students), volunteers, board members, job applicants and those in pre-contract negotiations) and who wish to raise a concern about possible misconduct within the Society that came to their attention in a work-related context. This policy does not apply to personal grievances and bullying and harassment complaints. These types of concerns should be raised through the Dairygold Staff Grievance Procedure or the Dignity and Respect at Work Policy.

8.0 Policy Statement

8.1 Types of concerns covered by the Speak Up Policy

A concern or disclosure should relate to suspected misconduct or wrong-doing relating to the activities of the Society such as:

- A Breach of the Code of Ethics and Business Conduct Policy including conflicts of interest, operational and financial Integrity, gifts or confidential information
- The committing of a criminal offence (including bribery and corruption, fraud or misuse of Dairygold property, resources or monies)
- Failure to comply with a legal or regulatory requirement
- Environmental, health and safety issues (e.g. breach or danger under Health & Safety Rules including risks to the public as well as to other employees and damage to the environment)
- Product safety, integrity, authenticity or quality
- Information security breach (e.g. improper disclosure of confidential information or failure/delay in reporting a missing laptop or other device storing company information)
- Failure to comply with a legal obligation (other than a worker's contract of employment)
- Unlawful or improper use of public funds
- Oppressive, discriminatory or negligent behaviour by a public body
- A breach of EU law (including in the following areas: prevention of money laundering, terrorist financing, product safety and compliance, transport safety, food and feed safety, animal health and welfare, public health, consumer protection and protection of privacy and personal data)
- Other unethical conduct
- The deliberate concealing or destruction of information about any of the above.

The location and the position of people involved in the relevant wrong-doing is immaterial and should not discourage you from Speaking Up.

8.2 Retaliation

Any employee who raises a concern in good faith cannot and will not be penalised for doing so whether by Dairygold or by any other employee. Dairygold will not tolerate harassment, retaliation or any direct or indirect act or omission which may cause unjustified detriment of any kind against anyone who seeks advice or raises a genuine concern about a breach or potential breach even if the concerns or disclosure turns out to be unfounded. Any employee who subjects a colleague to such treatment will face serious consequences such as disciplinary action up to and including dismissal.

8.3 False Allegations

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 and must not use the policy to make allegations which they know to be false or to settle personal disputes. It should be noted that appropriate disciplinary action may be taken against any person who is found to knowingly have made false allegations or acted with malicious intent.

It is a violation of our Code of Ethics and Business Conduct Policy to knowingly make a false accusation, lie to investigators, interfere with an investigation or refuse to cooperate in an investigation. Doing so may lead to disciplinary measures.

8.4 Confidentiality

All reporting is done in confidence. This means that information about you and/or your concern will only be shared with a limited number of people on a need-to-know basis. Information will only be disclosed outside this group if the Society is required to do so by law, if the information has become public knowledge or was already known to the Society prior to the reporting or has been received from a third party, independent of the reporting or an important public interest is at stake. In principle, the Society is obliged to inform the implicated person that a complaint has been raised involving him/her, but your identity will not be disclosed. You yourself can help us

protect confidentiality by being discreet and not discussing your report with your colleagues or anyone else.

8.5 Anonymous Reporting

You can share your concerns anonymously (where allowed by the laws of your country – please note anonymous reporting is not allowed if your place of employment is Spain). We do however encourage you to reveal your identity as it is more difficult for us to investigate reports and ensure you are updated in relation to your concerns, where same are made anonymously.

8.6 What kind of information do you need to provide?

When you file a report (in person, in writing, online or by phone), please provide as much detailed information as you have, to enable the Society to assess and investigate your concern such as:

- the background, history and reason for the concern
- names, dates, places and other relevant information
- any documents that may support your report.

We encourage you to Speak Up as soon as possible, ideally before situations get out of hand or damage is done. It is always better to discuss up front than to report afterwards. If you know about or suspect misconduct, Speak Up with the facts you have.

8.7 Raising a Concern

Our Speak Up policy allows you to raise your concerns about suspected misconduct/wrong-doings through a variety of channels. This policy does not replace the Society's regular reporting lines or grievance procedures within your Business Unit.

8.7.1 Your Manager

As a first step you can raise your concerns with your immediate Supervisor/Line Manager.

8.7.2 Senior Local Management

If you feel uncomfortable doing this given the seriousness or sensitivity of the issue involved, you should report your concerns to a senior member of the Local Management Team e.g. your local HR Manager, your Head of Business Unit.

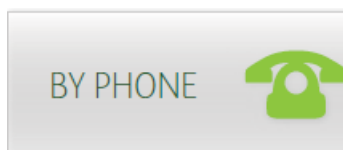
8.7.3 Senior Leadership Team

You can also report directly to one of the confidential reporting channels such as to the Group Company Secretary, the Head of Human Resources or the Head of Internal Audit.

8.7.4 Independent Speak Up Reporting Hotline

Where you feel unable to use the above channels, the independent Speak Up Helpline or Online reporting facility may be used.

To raise your concern by phone, please call the Speak Up Hotline number in your country (free of charge):



Ireland	1800 812740
UK	0800 9151571
Germany	00 800 72332255
Spain	00 800 72332255
China	China Unicom 10800 7440605
China	China Telecom 10800 4400682

The Speak Up Hotline is operated by SafeCall who are an independent third party. The Hotline is available 24/7, 365 days a year.



To file a concern online, visit the Speak Up website at <https://app.SafeCall.co.uk/en/file-a-report>. Here you can fill in a form to submit your concern.

In reporting a concern, you should provide as much information as possible to ensure that a proper assessment/investigation of the issue can be carried out. Not having the full information should not, however, discourage you from reporting a suspected wrong-doing. You should not attempt to investigate the matter yourself. You may also

be asked to provide further information at a later stage if the issue is being investigated.

Note, in some circumstances (depending on the nature of the concern raised) Dairygold may decide that investigation of a complaint or attempts to resolve it should take place via another relevant procedure (for example under a local grievance procedure) particularly where a concern relates to an employee's individual circumstances.

Dairygold reserves the right not to investigate allegations (in particular anonymous allegations) which appear to be made without a reasonable belief that there has been a breach or suspected breach of the Society's policies, Code of Ethics and Business Conduct Policy or any laws or regulations and may, where appropriate, inform the party against whom the allegation was made. Dairygold will, where appropriate, report actual or suspected breaches of law to the relevant law enforcement agencies.

8.8 External Disclosures

We strongly encourage you to raise concerns internally through one of the available channels. Taking a concern to an outside party (e.g. the media) may have serious implications for persons involved and possibly also for yourself and the Society. By Speaking Up internally, you give the Society the chance to look into the matter and take action if needed. In this way we can truly improve the Society together.

Local laws recognise that in exceptional circumstances it may be appropriate for you to report your concerns to an external body such as a regulator, public enforcement authority, or the Protected Disclosures Commissioner. We strongly encourage you to seek advice before reporting a concern to anyone external other than SafeCall, our independent helpline provider.

8.9 What to expect if you Speak Up

All reports made to SafeCall are routed back to the Society to two independent and impartial designated members of the Management Team for consideration, the Head

of Internal Audit and the Group Company Secretary. In the event, that the report relates to either of the two independent members then the report will be sent to the Chief Executive.

If you make a report to SafeCall by phone you will be asked if you are happy to give your name and contact details and are happy for those details to be passed to the Dairygold Management team member as part of the report (you do not have to give your name and contact details if you chose not to do so). If you are happy to allow SafeCall to pass on your details, you will receive acknowledgement via your chosen mechanism within 5 to 7 working days and will be give an estimate of how long it will take to handle and assess your concern. Your report will undergo an initial review, and if necessary, it will be appropriately and diligently investigated. Feedback will generally be provided within 1-3 months or within 6 months in duly justified cases due to the particular nature and complexity of the matter. Matters reported will be closed out as promptly as is reasonably practicable. You will be informed of the overall findings, i.e. whether or not the Society has established that misconduct has taken place. Please note that we will not be able to give you full details of the outcome of a case (or related actions taken) for reasons of confidentiality, privacy and the legal rights of all concerned. If requested by you, further feedback will be provided at 3-month intervals until the matter has closed.

If you make your report by phone or online, SafeCall will provide you with a PIN (Personal Identification Number) known only to you and SafeCall. This number is required by SafeCall so you can obtain an update on your report or provide additional details. This number should not be given to anyone else.

8.10 Procedures and Guidelines

This policy supports the provision of a structure to assist Dairygold Co-Operative Society Limited and its subsidiaries apply best practice guidelines and procedures in relation to the Protected Disclosures Act 2014 as amended from time to time.

8.11 Review and Investigation

Dairygold follows a two-phased approach when handling concerns raised under this policy.

I. Initial review

The purpose is to assess the concern and decide if it requires further review and investigation and, if so, by whom. You may be approached for additional information.

II. Further review and investigation

If the report requires further review and investigation a Case Manager will be assigned. The investigation itself will focus on an objective, factual analysis of the case. If needed, outside experts (e.g. lawyers or accountants) may be engaged to assist in the investigation. They will work under strict confidence.

Review and investigation will be conducted in an independent, fair and unbiased manner with respect to all parties involved and in accordance with relevant laws and principles (including fair hearing). Details of the case, your identity and the identity of anyone else mentioned in the report are kept confidential throughout and, after the investigation, are shared only on a need-to-know basis.

All parties involved, including any person against whom an accusation is made, are entitled to be presumed to be innocent until otherwise proved and to confidentiality in order to avoid unnecessary damage to their reputation. Therefore, if you participate in or learn about an investigation, you must keep the matter confidential.

8.12 Protection of Personal Data

The Society is committed to protecting the privacy of everyone involved. We will do everything reasonable to safeguard personal data from unauthorised access and processing. Any personal data obtained as part of this Speak Up policy will only be

used for the purposes explained in this policy or to comply with the law or an important public interest.

Also refer to the Society's Employee Privacy Policy.

9.0 Roles and Responsibilities

9.1 Manager Responsibilities

All Supervisors/Managers are responsible for ensuring that this policy is communicated and applied within their own area.

If they receive a report of a concern (in their capacity as a Line Manager or otherwise), they should:

- deal promptly with the issue raised in accordance with applicable Dairygold policies; and
- report the issue raised to both the Group Company Secretary and Head of Internal Audit in conjunction with the Head of Business Unit; and
- protect the identity of the individual raising a concern by taking all reasonable steps to avoid disclosure of any information other than as strictly necessary to investigate the concerns raised and to keep the information received confidential.

9.2 Oversight

The Audit & Risk Committee will be provided with a regular report on the Speak Up Hotline and the manner in which concerns are being resolved.

10.0 Sanctions

We investigate genuine Speak Up reports and take appropriate action where necessary. This could be action directed at the individual involved, such as training or disciplinary action, up to and including dismissal. It could also be action to change procedures or controls. Action could also include action directed at the person who



raises the complaint where it is found that the complaint raised was a malicious or spurious complaint.

11.0 Definitions

Non-applicable

12.0 Frequently Asked Questions

Non-applicable

13.0 Implementation, Communication and Training

This policy will be available on Hive in the Document Management System for all Dairygold employees. The Society supports and encourages everyone in the Company in their responsibility to implement this policy by providing training and written information on a regular basis.

14.0 Associated Documentation

Document No.:	Document Title:
HS-PS-013	Code of Ethics and Business Conduct Policy
DB-PS-003	Anti-Fraud Policy
DB-PS-002	Anti-Bribery and Corruption Policy
LG-PS-004	Employee Privacy Policy
HR-PR-2	Dairygold Staff Grievance Procedure
HR-PS-17	Dignity at Work Policy

15.0 Appendices

Non-applicable