

5.9 Whistle blowing Policy

Purpose

All companies take the risk of things going wrong or of unknowingly harbouring wrongdoing. Examples of wrongdoing are; financial malpractice, breaches of appropriate and agreed Company procedures or departures from statutory or other requirements for good management of the business. Iskus Health believes it has a duty to identify such situations and take appropriate measures to remedy them. Iskus Health is focused on supporting employees and providing an open and ethical work environment. To this extent, any wrongdoings notified to the Company will be taken with extreme seriousness.

Scope

This policy applies to all employees

Policy

By encouraging a culture of openness, Iskus Health wants to encourage all employees to raise issues which concern you at work. You may be worried that by reporting such issues you will be opening yourself up to victimisation or detriment, or risking your job security. We want to assure you that this is not the case. This policy is designed to give you that opportunity and guidelines to raise issues of concern in good faith.

- If there is anything which you think Iskus Health should know about, please use the procedure outlined in this policy. By knowing about malpractice at an early stage, Iskus Health stands a good chance of taking necessary steps to safeguard the interests of all staff and protect Iskus Health. In short, please do not hesitate to "blow the whistle" on wrongdoing.
- This policy is not a Grievance Procedure. If you have a complaint about your own personal circumstances, then you should use the normal Grievance Procedure. This Whistle blowing procedure is for use if you have concerns about wrongdoing within Iskus Health.

How to raise your concern internally:

- If you are concerned about any form of wrongdoing you should normally raise the issue initially with a member of the senior management team or the Managing Director. There is no special procedure for doing this. You can tell that person about the problem or put it in writing if you prefer.
- If you feel you cannot tell your appropriate manager or the Managing Director for whatever reason, please raise the issue preferably in writing with a director of Iskus Health.

Raising your concern externally (exceptional cases):

The main purpose of this policy is to give you the opportunity and protection you need to raise your concerns internally. Iskus Health would expect that in almost all cases, raising concerns internally would be the most appropriate action for you to take.

However, if for whatever reason you feel you cannot raise your concerns internally and you honestly and reasonably believe the information and any allegation are true, you should consider raising the matter with the appropriate regulator who is within the Public Interest Disclosure Act 1998 a copy of which is available on the Director of Corporate Enforcement website (www.odce.ie). This sets out in detail the procedure required to be followed by an individual making a complaint. A complaint form must be completed in detail and all documentary evidence supporting the complaint must be furnished to the Director of Corporate Enforcement.

It must be noted that whistle blowers who make wider disclosure (e.g. to the gardai or the media) will only be protected from suffering detriment in certain circumstances. Iskus Health recommends that you take legal advice before following this course of action, since we believe it will be in your own interest to do so.