



Novartis Ireland Limited

Protected Disclosures (Whistleblower) Policy

Country: Ireland

Division: NOCC / IM

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1. Purpose

Whistleblowing occurs when a worker raises a concern or discloses information which relates to wrongdoing, illegal practices or unethical conduct which has come to his/her attention in a work-related context. Disclosing information in relation to alleged wrongdoing is referred to as “making a protected disclosure”.

The Protected Disclosures Act 2014, as amended by the Protected Disclosures Amendment Act 2022 (the “Act”) governs the disclosure of information relating to wrongdoing which comes to the attention of workers in a work-related context. The Act provides that disclosures must be made in accordance with the provisions set out in the Act. This Policy sets out how Novartis will deal with the disclosure of such information under the Act.

The purpose of this Policy is to encourage and enable Novartis Associates, together with agency workers, contractors, trainees, persons in recruitment or pre-contractual processes and other categories of worker as referred to in the Act (together referred to as “**Workers**”) to raise concerns within the workplace. Under this Policy a Worker is entitled to raise concerns or disclose information without fear of penalization or threat of less favorable treatment, discrimination or disadvantage.

2. Our Commitment

Novartis are committed to meeting the expectations of our stakeholders as a responsible corporate citizen and to ensuring ethical business conduct is employed in everything we do. Novartis commits to conducting its business in accordance with applicable laws and regulations.

Novartis prescribes to international industry standards in order to achieve this commitment, and adheres to the following internal documentation and guidelines which incorporate these standards, and contain the appropriate escalation measures in the event of any wrongdoing:

1. Novartis Principles and Practices for Professionals (P3)
2. Novartis Code of Ethics
3. Novartis Speak Up Office
4. Novartis Anti-Retaliation Policy
5. Novartis Anti-Bribery Policy
6. Novartis Fair Competition Policy
7. Novartis Quality Manual
8. Applicable GxP standards

Novartis Ireland Limited may have additional specific local SOPs in relation to these matters.

3. Scope

This Policy applies to ‘protected disclosures’ (as described below) by all Workers of Novartis Ireland Limited. The applicability of this Policy extends to independent contractors, agency staff, trainees, volunteers and other persons falling within the category of ‘worker’ as defined in the Act.

Interpersonal grievances are not within the scope of this policy. Concerns that a Worker has in relation to interpersonal grievances exclusively affecting the Worker, namely grievances about interpersonal conflicts between the Worker and another worker, or a matter concerning a complaint by a Worker to or about his or her employer which concerns the Worker exclusively should be dealt with by way of the Grievance Procedure as set out in the Associate Handbook.

It is important to note that this Policy does not replace any legal reporting or disclosure requirements.

Where statutory reporting requirements and procedures exist, these must be complied with fully by Associates.

4. Aims of this Policy

1. To encourage Workers to feel confident and safe in raising concerns and disclosing information;
2. To provide avenues for Workers to raise concerns in confidence and receive feedback on any action taken, where appropriate;
3. To ensure that Workers receive an acknowledgement where possible to their concerns and information disclosed;
4. To reassure Workers that they will be protected from penalization or a threat of penalization.

5. What types of concerns can be raised?

A protected disclosure is a disclosure of information which:

- in the reasonable belief of the discloser tends to show one or more relevant wrongdoings;
- came to the attention of the discloser in a work-related context; and
- is disclosed in the manner prescribed in the Act.

A concern or disclosure should relate to a relevant wrongdoing such as possible fraud, crime, danger or failure to comply with any legal obligation which has come to your attention in a work-related context and about which you have a reasonable belief of wrongdoing.

Relevant wrongdoings for the purposes of the Act are:

- a) that an offence has been, is being or is likely to be committed;
- b) that a person has failed, is failing or is likely to fail to comply with any legal obligation, other than one arising under the worker's contract of employment or other contract whereby the worker undertakes to do or perform personally any work or services;
- c) that a miscarriage of justice has occurred, is occurring or is likely to occur;
- d) that the health or safety of any individual has been, is being or is likely to be endangered;
- e) that the environment has been, is being or is likely to be damaged;
- f) 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;
- g) that an act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement;
- h) that a Breach (as defined below) has occurred, is occurring or is likely to occur; or
- i) 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.

'**Breach**' for the purposes of (h) above means an act or omission:

- a) that is unlawful and to which one or more of the following sub-paragraphs applies:
 - I. the act or omission falls within the scope of the European Union acts set out in the Annex to the Directive¹ that concern the following areas:
 - i. financial services, products and markets, and prevention of money laundering and

¹ Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union Law

- terrorist financing;
- ii. product safety and compliance;
- iii. transport safety;
- iv. protection of the environment;
- v. radiation protection and nuclear safety;
- vi. food and feed safety, animal health and welfare;
- vii. public health;
- viii. consumer protection;
- ix. protection of privacy and personal data, and security of network and information systems;
- II. the act or omission affects the financial interest of the European Union as referred to in Article 325 TFEU and as further specified in relevant Union measures;
- III. the act or omission relates to the internal market, as referred to in Article 26(2) TFEU, including breaches of European Union competition and State aid rules, as well as breaches relating to the internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law;

OR

- b) that defeats the object or purpose of the rules in the European Union acts and areas referred to in sub-paragraph (a).

It is immaterial whether a relevant wrongdoing occurred, occurs or would occur in Ireland or elsewhere and whether the law applying to it is that of Ireland or that of any other country or territory

It is important to note that a matter is not regarded as a relevant wrongdoing if it is a matter which it is the function of the worker or the Worker's employer to detect, investigate or prosecute and does not consist of or involve an act or omission on the part of the employer.

Important: Grievances

A matter concerning interpersonal grievances exclusively affecting a reporting person, namely grievances about interpersonal conflicts between the reporting person and another worker, or a matter concerning a complaint by a reporting person to, or about his or her employer which concerns the worker exclusively, shall not be a matter to which this policy applies and may be dealt with through the Grievance Procedure as referred to in the Associate Handbook.

6. Safeguards and Penalization

A Worker who makes a disclosure and has a reasonable belief of wrongdoing will not be penalized by Novartis, even if the concern or disclosure turns out to be unfounded. Novartis has a globally applicable Anti-penalization policy.

The disclosing Worker must have a reasonable belief that there are grounds for their concern. It should be noted that appropriate disciplinary action may be taken against any person who makes an unfounded disclosure with malicious intent.

Workers who penalize or retaliate against those who make a protected disclosure will be subject to disciplinary action. Penalization (which is prohibited) as set out in the Act includes for example:

1. Suspension/Layoff/Dismissal;
2. Demotion or loss of opportunity for promotion;
3. Transfer of duties, change of location of place of work, change in working hours, reduction in wages;
4. Imposition of reprimand, discipline or other penalty (including a financial penalty);
5. Coercion, intimidation, harassment or ostracism;
6. Discrimination, disadvantage or unfair treatment;
7. Injury, damage or loss;
8. threat of reprisal;
9. Withholding of training;
10. a negative performance assessment or employment reference;
11. failure to convert a temporary employment contract into a permanent one, where the worker had legitimate expectation he or she would be offered permanent employment;
12. failure to renew or early termination of a temporary contract;
13. harm, including to the worker's reputation, particularly in social media, or financial loss, including loss of business and loss of income;
14. blacklisting on the basis of a sector or industry wide informal or formal agreement, which may entail that the person will not in the future find employment in the industry or sector;
15. early termination or loss of a contract for goods or services;
16. cancellation of a licence or permit;
17. psychiatric or medical referrals.

Anonymous Disclosures

An anonymous disclosure is made where the identity of the discloser is withheld by the discloser. A confidential disclosure is made when the identity of the discloser is protected by the recipient.

A concern may be raised anonymously. However, on a practical level it may be difficult to investigate such a concern and Novartis may, as permitted by the Act, determine that it shall not accept or follow up on anonymous reports. It is encouraged that Workers put their names to allegations, with an assurance of confidentiality where and to the extent possible, in order to facilitate appropriate follow-up. This will make it easier for Novartis to assess the disclosure and take appropriate action including an investigation if necessary. The Novartis Speak Up Office is a possible avenue for redress where a discloser wishes to remain anonymous.

If requested by the discloser Novartis may agree to receive a protected disclosure on an anonymous basis. However, anonymity cannot be ensured in all cases, e.g., when the investigation reveals identities/conclusions which the company determines should be disclosed to an authority.

7. Confidentiality

Novartis is committed to handling protected disclosures as confidential and in compliance with the principles set forth by the Novartis Global Data Privacy Policy. As a principle, as few Associates as possible should be informed, on a need-to-know basis, of the protected disclosure (e.g., for business, investigations or resolution of the matter).

The focus will be on the wrongdoing rather than the person making the disclosure. However, the Act specifies that the identity of the reporting person, or information from which the identity of the reporting person can be deduced, may be disclosed to persons reasonably considered necessary for the purposes of receipt or transmission of, or follow-up on, reports as required under the Act.

Disclosure may also be permitted where:

[Novartis Ireland Limited – Whistleblower \(Protected Disclosures\) Policy](#)

- a) the disclosure is a necessary and proportionate obligation imposed by Union or Irish law in the context of investigations or judicial proceedings, including with a view to safeguarding the rights of defence of the person concerned;
- b) where the person to whom the report was made or transmitted –
 - i. shows that she/he took all reasonable steps to avoid disclosing the identity of the reporting person; or
 - ii. reasonably believes that disclosing the identity of the reporting person or any such information is necessary for the prevention of serious risk to the security of the State, public health, public safety or the environment;
- c) where the disclosure is otherwise required by law.

Requirement to notify reporting person

Where the identity of the reporting person, or information from which the identity of the reporting person can be deduced, is disclosed to another person in accordance with paragraph (a) or (b) (ii) above, the reporting person shall be notified in writing, before their identity or the information concerned is disclosed unless such notification would jeopardise:

- i. the effective investigation of the relevant wrongdoing concerned;
- ii. the prevention of serious risk to the security of the State, public health, public safety or the environment; or
- iii. the prevention of crime or the prosecution of a criminal offence.

A notification under this paragraph shall include the reasons for the disclosure referred to in this paragraph.

8. Procedure for making a protected disclosure

Who should you raise a concern with?

Internal disclosure

Speak-up Office

Complaints can be made directly to the Speak-up Office through a web-based platform (webform or phone) accessible on the Speak-up Office intranet site to Associates and through the global Novartis.com website for all Workers ([SpeakUp | Novartis](#)).

Complaints will be reviewed and processed as described in the SpeakUp Guidance accessible from the Speak-up Office.

Local Channel

For Workers who wish to proceed with their notification locally, disclosures may be reported to the **Ireland Country Head of People & Organisation** either in writing or orally or both. Receipt of such reports shall be dealt with in a manner that ensures the confidentiality of the identity of the reporting person (subject to the limitations referred to above) and access shall be limited to the P&O Department designated for operation of such internal reporting channel.

An impartial person competent to follow up on reports will be designated (“Designated Person”) and the Worker will be informed of this person’s identity with respect to the Worker’s protected disclosure.

If making a protected disclosure, the Worker should communicate that at the time.

If the Worker wishes to make his/her report in person after having initially made the report orally, he/she should request a physical meeting and the Company will facilitate within a reasonable time of the request.

Feedback

The reporting person shall be provided with feedback within a reasonable period, not to exceed more than three months from date of acknowledgement of receipt of the report was sent to the reporting person, or, if no such acknowledgement was sent, not more than three months from the date of expiry of the period of seven days after the report was made.

Where the reporting persons requests in writing, further feedback shall be provided at intervals of three months until such time as the procedure relating to the report is closed, the first such period of three months commencing on the date on which feedback is first provided per the above paragraph.

External disclosure

There may be circumstances where a Worker may make a disclosure externally in accordance with the provisions of the Act.

The Worker may make the disclosure to a ‘Prescribed Person’ or the Office of the Protected Disclosures Commissioner if he/she reasonably believes that the relevant wrongdoing falls within the relevant matters for which the relevant person is prescribed and that the information disclosed and any allegation contained in it, are substantially true.

The Minister for Public Expenditure and Reform stipulates the ‘Prescribed Persons’ for each area of relevant wrongdoing in the [Protected Disclosures Act 2014 \(Disclosure to Prescribed Persons\) Order 2020](#).

The Minister maintains an easily accessible list of Prescribed Persons under the areas of relevant wrongdoing at the below link:

[gov.ie](http://www.gov.ie) - [Protected Disclosures \(Whistleblowing\): List of prescribed persons \(www.gov.ie\)](#)

The Office of the Protected Disclosures Commission may be contacted at [OPDC Home | Protected Disclosures Commissioner | OPDC.ie](#)

What information should be included in a report

Concerns may be raised verbally or in writing. Should you raise a concern verbally the recipient will keep a written record of the conversation and provide the discloser with a copy after the meeting. In addition, you may request to make such a verbal report by means of a physical meeting with a representative of Novartis or a Designated Person.

Should a Worker raise a concern in writing, the background and history of the concern, any relevant details, insofar as is possible, such as dates, sequence of events and description of circumstances should be included in the disclosure. Where practicable, the discloser should be asked to confirm the information provided to avoid dispute at a later date in relation to the information disclosed.

A list of details that it is recommended should be included in a disclosure is to be found at Appendix A of this Policy.

It is advisable that disclosures be expressed as early as possible, in order to allow it to be dealt with as

quickly as possible.

Having raised your concern, the recipient of the disclosure or appropriate designated person will arrange a meeting to discuss the matter with the discloser on a confidential basis. It will be necessary to clarify at this point if the concern is appropriate to this Policy or is a matter more appropriate to other Novartis procedures, for example our Grievance procedures. The Worker making the protected disclosure can choose whether or not they want to be accompanied by a colleague. Regarding confidentiality, it is important that there should be an awareness of respecting sensitive company information, which, while unrelated to the disclosure, may be disclosed in the course of a consultation or investigation process.

How the disclosure will be dealt with

Having met with the disclosing party regarding their concern, and having clarified that the matter is in fact appropriate to this Policy, an initial assessment will be carried out to examine what actions need to be taken to deal with the matter. This may involve simply clarifying certain matters, clearing up misunderstandings or resolving the matter by agreed action without the need for an investigation.

If, on foot of the initial assessment, it is concluded that there is prima facie evidence of relevant wrongdoing, an investigation will be conducted in a fair and objective manner. The form and scope of the investigation will depend on the subject matter of the disclosure.

Disclosures may, in the light of the seriousness of the matters raised, be referred immediately to the appropriate authorities. Likewise, if urgent action is required (for example to remove a health and safety hazard), this action will be taken.

A Worker making a disclosure under this Policy shall be reassured the disclosure is taken seriously and that they are kept informed of steps being taken in response to the disclosure. In this regard, Novartis undertakes to communicate as follows:

1. Novartis will acknowledge receipt of the disclosure and arrange to meet with the Worker making the disclosure as outlined above.
2. Novartis will provide feedback to the disclosing Worker as set out above, including, where possible, informing the disclosing Worker of the decision to investigate the matter and follow up on associated actions and outcomes. However, it may be that the need for confidentiality and legal considerations may prevent Novartis from giving specific details of an investigation or follow up actions.
3. Novartis will, where possible, inform the discloser of the likely time scales for actions taken, but in any event, we commit to dealing with the matter as quickly as practicable.

It is possible that during an investigation the disclosing Worker may be asked to clarify certain matters. To maximize confidentiality, such a meeting can take place off site and the disclosing Worker can choose whether or not to be accompanied by a colleague.

Where a concern is raised or a disclosure is made in accordance with this Policy, but the allegation is subsequently not upheld by an investigation, no action will be taken against the Worker making the disclosure and the Worker will be protected against any penalization. It is important to note that if an unfounded allegation is found to have been with malicious intent, then disciplinary action may be taken.

Appendix A – Details that should be included in a disclosure

It is recommended that, at a minimum, disclosures should include the following details: -

1. that the disclosure is being made under this Policy;
2. the discloser's name, position in the organization, place of work and confidential contact details;
3. the date of the alleged wrongdoing (if known) or the date the alleged wrongdoing commenced or was identified;
4. whether or not the alleged wrongdoing is still ongoing;
5. whether the alleged wrongdoing has already been disclosed and if so, to whom, when, and what action was taken;
6. information in respect of the alleged wrongdoing (what is occurring/has occurred and how) and any supporting information; and
7. any other relevant information (including information requested by the Speak-up reporting form or questionnaire).