



June 2024

Whistleblowing Directive

Further to the publication in 2019 of the EU Whistleblowing Directive, the Ireland whistleblowing protection law came into effect on the 1st January 2023. This document sets out the type of concerns that can be raised under the new law, the channels available to individuals to report these concerns and the protections in place.

Background

On the 1st January 2023 the Ireland transposition of the EU Whistleblowing Directive came into effect. The new law requires Citi Ireland to introduce local internal reporting channels for eligible persons to raise Qualifying Concerns.

What is a Qualifying Concern?

Qualifying concerns are a subset of concerns that are specifically provided for under the EU Whistleblowing Directive with specific protections attached. These are limited to a report of information relating to one or more of the following:

- a) an offence has been, is being, or is likely to be committed;
- b) a person has failed, is failing or is likely to fail to comply with a legal obligation (other than one arising under the worker's contract with the employer);
- c) a miscarriage of justice has occurred, is occurring, or is likely to occur;
- d) the health and safety of an individual has been, is being, or is likely to be endangered;
- e) the environment has been, is being, or is likely to be damaged;
- f) an unlawful or improper use of funds, resources of a public body, or of other public money has occurred, is occurring, or is likely to occur;
- g) an act or omission by or on behalf of a public body is oppressive, discriminatory, grossly negligent, or constitutes gross mismanagement;
- h) a breach has occurred is occurring or is likely to occur; or
- i) information tending to show any matter falling within any of the preceding bullet points 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.

Who is eligible to raise a Qualifying Concern?

Under the transposition of the EU Whistleblowing Directive for (Country). The following are eligible to raise a Qualifying Concern.

- (a) employees,
- (b) contractors,

- (c) agency workers,
- (d) trainees (not under a contract of employment),
- (e) shareholders of an undertaking,
- (f) a member of the administrative, management or supervisory body of an undertaking, including nonexecutive members,
- (g) volunteers,
- (h) job applicants,
- (i) an individual who acquires information on a relevant wrongdoing during pre-contractual negotiations (other than a recruitment process referred to in paragraph (h)), and
- (j) an individual who is a member of the Permanent Defence Force or Reserve Defence Force.

What reporting channels are available?

Citi Ethics Hotline	<p>Hotline - Click here for Ethics Hotline contact number</p> <p>Website - Click here to report a concern</p>
Citi Ireland Reporting Channel	<p>Local Ireland reporting channel available with immediate effect</p> <p>WhistleblowingIRE@imceu.eu.ssmc.com (internal mail address)</p> <p>whistleblowingireland@citi.com (external mail address)</p>

What are the differences between the reporting channels?

Please note that where Citi’s Escalation Policy is used, concerns will be handled in accordance with the processes and procedures governing the relevant escalation channel, and not necessarily in accordance with the requirements of the Irish legislation.

Anonymous Reporting & Confidentiality

Anonymous concerns cannot be made through the Citi Ireland Reporting Channel.

All Qualifying Concerns raised irrespective of reporting channel are treated as confidentially as possible, consistent with the need to investigate and address the matter.

External Reporting Channels

Qualifying Concerns can also be raised to the local competent external authorities, details of which are outlined below.

<p>Central Bank of Ireland</p> <p>Phone: 1800 130 014</p> <p>Email: confidential@centralbank.ie</p> <p>Post: Protected Disclosures Desk, Central Bank of Ireland, PO Box 11517, Spencer Dock, Dublin 1, D01 W920.</p>	<p>Protected Disclosures Commissioner</p> <p><i>Operational from January 2023 at which time contact details will be available publicly and in the Citi Ireland Whistleblowing Standard.</i></p>
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Protection Against Retaliation

Regardless of the channel used, Citi prohibits any form of retaliatory action against anyone who raises concerns or questions regarding ethics, discrimination, or harassment matters; reports suspected violations of law, regulation, rule, or breach of policy, standard, procedure, or the Code of Conduct; or participates in a subsequent investigation of such concerns.

Should you have any questions in relation to the above please contact [Ireland Country Compliance](#).