



Colchester[®]
GLOBAL INVESTORS

Whistleblowing Policy

January 2023



Whistleblowing Procedures of Colchester Global Investors (Dublin) Management Ltd (the "Company")

Obligations

Criminal Justice (Money Laundering and Terrorist Financing) Act 2010 ("CJA 2010")

Section 54(6A) of the CJA 2010 imposes obligations on the Company to:

"have in place appropriate procedures for their employees, or persons in a comparable position, to report a contravention of the CJA 2010 internally through a specific, independent and anonymous channel, proportionate to the nature and size of the [entity] concerned".

The Protected Disclosures Act 2014 (as amended) (the "Act")

The Act makes provision for the protection of workers from penalisation in respect of disclosures made to their employers of relevant wrongdoings.

Under the Act, employers must establish, maintain and operate internal reporting channels and procedures, in accordance with the minimum requirements set out therein, to enable reporting of relevant wrongdoings by workers.

The term 'worker' is defined under the Act as an individual working in the private or public sector who acquired information on relevant wrongdoings in a work-related context and includes current and historic employees, shareholders and executive and non-executive members of the administrative, management or supervisory body.

The term 'employer' is defined under the Act in relation to the term 'worker' and includes a person which enters into a contract of employment with a worker, the undertaking of which a worker is a shareholder and the undertaking, the administrative, management or supervisory body of which the worker is a member. Accordingly, the Company is in scope of the obligations for employers set out in sections 6 and 6A of the Act and, as an EU regulated entity referenced in section 6(4)(b) of the Act, can not avail of the 50-employee threshold for the application of the relevant sections of the Act.

The following are 'relevant wrongdoings' under the Act, in respect of which employers must enable disclosure by establishing internal reporting channels:

- that an offence has been, is being or is likely to be committed,
- 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,
- that a miscarriage of justice has occurred, is occurring or is likely to occur,
- that the health or safety of any individual has been, is being or is likely to be endangered,
- that the environment has been, is being or is likely to be damaged,
- that an unlawful or otherwise improper use of funds or resources of a public body, or of other public money, has occurred or is likely to occur,
- that an act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagements,

- that a breach has occurred, is occurring or is likely to occur, or
- 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.

A matter is not a 'relevant wrongdoing' under the Act if it is:

- one which it is the function of the worker or their employer to detect, investigate or prosecute and does not consist of or involve an act or omission on the part of the employer,
- concerning interpersonal grievances exclusively affecting a reporting person, namely, grievances about interpersonal conflicts between the reporting person and another worker,
- concerning a complaint by a reporting person to, or about, his or her employer which concerns the worker exclusively. Such a matter may be dealt with through any agreed procedures applicable to such grievances or complaint to which the reporting person has access or such other procedures, provided in accordance with any rule of law or enactment (other than the Act), to which the reporting person has access.

Procedures

Workers can make a report internally or directly to a prescribed person including the regulator, without fear of reprisals. Workers, including pre-approval controlled functions, that make a report are protected by legislation.

Internal Whistleblowing Procedures

The Company has established the following internal reporting procedures to facilitate workers' confidential disclosure of relevant wrongdoings under the Act, including contraventions of the CJA 2010 ("Confidential Disclosures"):

1. The Head of Compliance is the Company's nominated person for receipt of Confidential Disclosures (the "Nominated Person").
2. The following reporting channels are available for making Confidential Disclosures to the Nominated Person:
 - o by phone: +353 1 584 7816,
 - o voice message: phone direct to Nominated Person's voice mail,
 - o in writing, by filing an internal report known as the Confidential Disclosures Report,
 - o upon request by a reporting person, by means of a physical meeting within a reasonable timeframe following receipt of the request, or
 - o for employees of the Company, by anonymous report through the Company's internal HR software system.- the information provided should be as per the Confidential Disclosures Report.
3. The Confidential Disclosures Report, including filing instructions, is attached as an Appendix to this procedure and is available to download from the Company's website at the following address www.colchesterglobal.com, along with a copy of this procedure which includes details of all other reporting channels available for making Confidential Disclosures.
4. Following receipt, the Nominated Person will immediately escalate the Confidential Disclosures Report to the Board of the Company.
5. Subject to receipt of the reporting person's contact details, the Board will issue, or arrange to be issued, written acknowledgment of the Confidential Disclosures Report no more than 7 days after receipt.

6. The Board will carry out, or arrange to be carried out, an initial assessment of the Confidential Disclosures Report to determine whether there is prima facie evidence that a relevant wrongdoing may have occurred. This initial assessment may include the Board or its nominated person seeking further information from the reporting person.
7. If having carried out (or arranging to have carried out) an initial assessment, the Board or its delegate decides that there is no prima facie evidence that a relevant wrongdoing may have occurred, the procedure will be closed. Subject to receipt of relevant contact details, the reporting person will be notified as soon as practicable of the closure of the procedure, including the reasons therefor. Where appropriate, the reporting person will be referred to such other procedures applicable to grievances to which a reporting person has access or such other procedures, provided in accordance with Irish law (other than the Act), to which the reporting person has access.
8. If having carried out (or arranging to have carried out) an initial assessment, the Board, or its delegate decides that there is prima facie evidence that a relevant wrongdoing may have occurred, the Board, or its delegate will take appropriate action to address the relevant wrongdoing, having regard to the nature and seriousness of the matter concerned.
9. If the procedure is not closed as set out in point 8 above, and subject to receipt of the reporting person's contact details, the Board will ensure that feedback on the Confidential Disclosures Report is provided to the reporting person within a reasonable period, being not more than three months from the date of acknowledgment in accordance with point 5 above. Where requested in writing by the reporting person, periodic feedback will be provided at intervals of 3 months (starting on the date on which feedback is first provided) until such time as the procedure relating to the Confidential Disclosures Report is closed.
10. The Confidential Disclosures Report and any documentation or records relating thereto will be maintained in a secure manner to ensure the confidentiality of the reporting person and any third party mentioned in the Confidential Disclosures Report is protected and access thereto is limited to the Board, its delegate, and the Nominated Person.

Reporting to a Prescribed Person including the Regulator

11. In addition, workers may make a report of relevant wrongdoings to a person prescribed by the Irish Minister for Public Expenditure and Reform, without raising it with the Company first. A list of prescribed persons can be found [here](#).
12. The Central Bank of Ireland is a prescribed person should the worker wish to report in respect of a matter relating to the contravention of financial services legislation within the meaning of Central Bank (Supervision and Enforcement) Act 2013). This can be done via:

The Central Bank of Ireland
Address: The Central Bank of Ireland
PO Box 11517
Spencer Dock
Dublin 1
D01 W920

Tel: 1890 130015

Email: Protecteddisclosures@centralbank.ie

Web: <https://www.centralbank.ie/>

13. Alternatively, workers may report to the Office of the Protected Disclosures Commissioner which will refer the report to a suitable prescribed person.

Appendix: Confidential Disclosures Report

This form is for use by workers reporting relevant wrongdoings under the Protected Disclosures Act 2014 (as amended) under the Company's internal whistleblowing procedures. Further details of the Company's procedures for reporting relevant wrongdoings are available in the Company's Whistleblowing Procedures (the "Procedures") which are available on the Company's website at the following address: www.colchesterglobal.com. Please consult the Procedures prior to completing this form and contact the Nominated Person should you have any queries in relation to its completion.

Please email or post the completed form, along with all relevant supporting documentation, to the Nominated Person at:

Róisín Byrne
rbyrne@colchesterglobal.com

Colchester Global Investors (Dublin) Management Limited
Alexandra House, The Sweepstakes
Ballsbridge Park, Dublin 4
D04 C7H2
Ireland

Should you provide your contact details below, acknowledgement will issue within 7 days of our receipt of the completed form and the Nominated Person will follow-up with you if additional information is necessary for consideration of the matter reported. Where appropriate, feedback on the procedure relating to the matter reported will be provided within 3 months of the date of the acknowledgement of receipt of this report and, if requested below, every three months thereafter until the procedure is closed. You will be advised, as soon as practicable, if the procedure relating to the matter reported has been closed, along with the reasons for such closure.

Reporting Party:

Your name*: _____ Your department*: _____

Your role*: _____ Your employer*: _____

Your email address*: _____ Date of report: _____

*Anonymous reports may be made to the nominated person by email, by post or by availing of one of the other reporting channels detailed in the Company's Whistleblowing Procedures, a copy of which is available at www.colchesterglobal.com

Subject Information (if applicable)

Subject's name: _____

Subject's role in respect of the Company: _____

Reason for Report

If possible, please confirm which of the following matters best describes the matter being reported:

- an offence has been, is being or is likely to be committed
- a person has failed, is failing or is likely to fail to comply with any legal obligation
- a miscarriage of justice has occurred, is occurring or is likely to occur
- the health or safety of any individual has been, is being or is likely to be endangered
- the environment has been, is being or is likely to be damaged
- an unlawful or otherwise improper use of funds or resources of a public body, or of other public money, has occurred or is likely to occur,
- an act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagements
- a breach has occurred, is occurring or is likely to occur
- any one of the above 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

Please summarise below the reason for your report. Please include as much detail as necessary to substantiate your concern including dates, amounts of transactions, and any other relevant details.

If you have provided your contact details above, please confirm below if you wish to receive periodic feedback until the procedure relating to the matter reported is closed:

- Yes, I wish to receive periodic feedback at 3 monthly intervals
- No, I do not wish to receive periodic feedback