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**Protected Disclosures
(Whistleblowing) Policy**

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Human Resources

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CONFIDENTIAL AND PROPRIETARY

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Document History

Date	Version	Description	Author
01/01/2018	0.1	First Draft	Gerry Cleary
09/11/2018	0.1	Version 1	Gerry Cleary
01/30/2019	0.2	Slight adjustments to verbiage, format and punctuation	Gerry Cleary
8/20/2019	0.2b	Grammar correction – “ <i>in-action</i> ” should read “ <i>inaction</i> ”	Gerry Cleary
8/27/2019	0.2c	Remove second “that” in Para 10. Add Dublin 18 to address and remove comma in eircode in Para 12	Gerry Cleary
12/02/2019	0.2d	Added under para 12 “Disclosures may also be reported directly to the Head of Internal Audit, Aisling Hanley, who is independent of the senior management team and reports to the Chairman of the Audit Committee. Her email is ahanley@keywordsstudios.com.”	Gerry Cleary
12/02/2019	0.2d	Minor revisions to upper and lower case and spacing	Gerry Cleary
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1. INTRODUCTION

Keywords is committed to the highest possible standards of compliance with our legal requirements. Our Whistleblowing Policy is intended to encourage and enable employees to raise concerns rather than overlook them. Under this policy, an employee can make a disclosure without fear of reprisal or threat of less favourable treatment, subsequent discrimination or disadvantage. This policy is not intended to replace any legal reporting or disclosure requirements which may arise under local legislation. Where statutory reporting requirements or procedures exist, these must be fully complied with. This policy does not replace the organisation’s grievance procedures. In particular, where the issue relates to an individual employee’s contract of employment or working conditions, this matter should, where possible, be referred under the Company’s Grievance Policy.

2. AIM & SCOPE OF THIS POLICY

Keywords Studios (“Keywords” or the “Company”) believes that employees have an important role in identifying and reporting concerns about wrongdoing which has come to their attention in connection with their employment. Keywords will investigate genuine and reasonable concerns expressed by its staff relating to perceived wrongdoing in the Company and will ensure that employees can do so in confidence and are NOT DISCRIMINATED AGAINST OR SUFFER DETRIMENT AS A RESULT OF RAISING A CONCERN.

The Whistleblowing Policy applies to all employees of Keywords and is for the information of those who provide freelance or contractual services to Keywords.

This policy is intended to cover all aspects of The Company’s activities, including our operations internationally, and aims to:

- encourage employees to feel confident about raising, in good faith, concerns about relevant wrongdoings;
- provide avenues for employees to make disclosures about relevant wrongdoings and receive feedback on any action taken;
- ensure that suppliers and clients are aware of their responsibilities;
- reassure employees that they will be protected from reprisals for making a disclosure in accordance with this policy.

3. REVIEW

The management team are responsible for the ongoing review of this document. This will be carried out annually or as and when organisational changes impact the way the company works. An amendment record will be maintained to document the changes made in each new issue.

4. FEEDBACK

Feedback regarding this document should be directed to any one of the department managers.

5. PROTECTED DISCLOSURE

This policy deals with disclosures that relate to ‘relevant wrongdoings’. These include:

- a) offences that have been, or are likely to be, committed;
- b) bullying or inappropriate sexual behaviour/harassment;
- c) failing to comply with legal obligations;
- d) miscarriage of justice;
- e) health and safety risks, including risks to the public as well as other employees;

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- f) damage to the environment;
- g) the unlawful or unauthorised use of public funds or resources;
- h) oppressive, discriminatory or grossly negligent action or inaction that constitutes gross mismanagement;
- i) information showing any matter falling into a category listed above may be destroyed.

A ‘protected disclosure’ under this policy may be about a relevant wrongdoing that is happening now, took place in the past or that is about to happen.

6. REASONABLE BELIEF

An employee does not need to be certain about the facts in their disclosure. It is sufficient that in the reasonable belief of the employee the information tends to show one or more relevant wrongdoings and the information came to the attention of the employee in connection with their employment.

7. WHO IS COVERED BY THIS POLICY?

This policy applies to all Keywords ‘employees’, i.e. employees at all levels, agency employees, trainees, apprentices and interns, self-employed persons acting on our behalf, and in certain limited circumstances, the employees of companies that supply us with goods and services.

This policy applies to current and past employees and at the recruitment stage.

8. CHANNELS FOR MAKING A DISCLOSURE

This policy provides guidance to employees on making:

- An internal disclosure within the employment or to an agreed third party authorised by the employer;
- An external disclosure to a ‘Prescribed Person’; and
- An external disclosure to ‘Others’.

9. RAISING CONCERN UNDER THE INTERNAL DISCLOSURE PROCEDURE

As a first step, a disclosure about a ‘relevant wrongdoing’ should normally be raised using the internal disclosure procedures. However, this depends on the seriousness and sensitivity of the issues involved and who is suspected of the wrongdoing.

Disclosures made under the internal procedures may be made verbally or in writing to the ‘Protected Disclosure Manager’, nominated by the Company (see 12 below).

Employees who wish to make a written disclosure are invited to use the following format and to keep a copy of the disclosure and any information provided. It is not necessary to follow this format.

FORMAT FOR MAKING AN INTERNAL DISCLOSURE

1. Give a description of the ‘relevant wrongdoing’;
2. Provide any information that tends to show the relevant wrongdoing to assist the investigation of the matters raised in the disclosure;
3. Date the disclosure;
4. Give your preferred contact details;
5. State that the disclosure is made under local Protected Disclosures Legislation and state if you do / do not expect confidentiality.

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Although employees are not expected to prove the truth of the facts in the disclosure, they must have a ‘reasonable belief’ that there are grounds for their concern when making a disclosure using the internal procedure.

10. CONFIDENTIALITY

All concerns will be treated in confidence, unless the employee clearly states that they do not object to having their name associated with the disclosure.

Disclosures will be kept secure and in a form that does not endanger confidentiality of the person making the disclosure. The focus will at all times be on the information in the disclosure rather than the identity of the employee making the disclosure.

At the appropriate time, however, the identity of the person making the disclosure may need to be revealed if it is necessary for the investigation and in accordance with the principles of natural justice and fair procedures.

11. ANONYMOUS ALLEGATIONS

Employees are encouraged to put their name to the disclosure. Concerns expressed anonymously will be treated seriously and considered in accordance with this policy.

12. THE ROLE OF THE “PROTECTED DISCLOSURE MANAGER”

Keywords is ultimately responsible for the management of this policy.

Keywords has appointed an identified senior executive as the ‘Protected Disclosure Manager’ for the maintenance and day-to-day operation of this policy, but inevitably such disclosures may suffer from difficulties in researching the allegation, particularly if further information is required.

The ‘Protected Disclosure Manager’ is Gerry Cleary, Global HR Director, who is a senior executive within the Company and is empowered to act within Keywords in response to a disclosure.

The contact details for the Protected Disclosure Manager are phone +353 86 230 4201, email gcleary@keywordstudios.com and post Keywords International Ltd, South County Business Park, Leopardstown, Dublin 18, D18 T9P8, Ireland.

Disclosures may also be reported directly to the Head of Internal Audit, Aisling Hanley, who is independent of the senior management team and reports to the Chairman of the Audit Committee. Her email is ahanley@keywordstudios.com.

If, for any reason, you feel that your disclosure needs to be dealt with outside the management of the Company, an alternative contact is provided through the Chairman of the Audit Committee, Charlotta Ginman, an independent non-executive director of Keywords Studios plc. Her contact details are Charlotta@horrell.london.

13. HOW KEYWORDS WILL RESPOND

The Protected Disclosure Manager will respond to all concerns raised under the internal disclosure procedure.

- Disclosures may, in light of the seriousness of the allegations, be referred immediately to the appropriate authorities. Likewise, if urgent action is required (for example, to remove a health and safety hazard), this will be taken before any other investigation is conducted.
- In order to protect any individuals accused of a ‘relevant wrongdoing’, initial inquiry will be made to decide whether an informal or formal investigation is appropriate and, if so, what form it should take. Where appropriate, the matters raised in the disclosure may be investigated by management, internal audit, or be referred to the external auditor.

- The Company is not required by legislation to take any action on receipt of a disclosure. However, inaction, or the belief of inaction, would be grounds for escalating the disclosure direct to external persons, such as law enforcement or an external enforcement agency or regulator.
- Generally, within ten working days, and no later than 21 working days, of a concern being raised, the Protected Disclosure Manager will write to the employee who made the report (where this is known):
 1. Acknowledging that the concern has been received;
 2. Indicating in summary form how the organisation proposes to deal with the matter;
 3. Giving an estimate of how long it will take to provide the next response; or
 4. Providing an approximate date by which the person making the disclosure will receive the final communication; or
 5. Alternatively, setting out why no investigation will take place.
 6. The communication will include information on staff support mechanisms such as Employee Assistance Programmes (EAP)
- The amount of contact during the investigations between the Protected Disclosure Manager (or the person working on their behalf) and the employee making the disclosure, will depend on the nature of the matters raised, the potential seriousness of the matters involved and the clarity of the information provided in the report.
- The Protected Disclosure Manager will ensure that the person who made the disclosure is aware that the matter is under active consideration and will provide them with a final statement summarising how the concerns raised in the disclosure were dealt with and what action was taken to rectify the wrongdoing.
- The Protected Disclosure Manager will maintain a record of all concerns raised and reports received along with notes of the investigation and the outcome, in a secure manner, which does not endanger employees' confidentiality or damage reputations or employees' employment records in the case of inaccurate disclosures made in good faith.
- The Protected Disclosure Manager will report as required to Board of Directors of Keywords Studios plc providing a record of the number and type of disclosures received, the actions taken, any breaches of confidentiality or of reprisals and the actions taken to remedy these and a statement on awareness and training on the policy.

14. RAISING A CONCERN EXTERNALLY

Employees are encouraged to raise their concerns under the Company's internal disclosure procedure in the first instance. However, it is recognised that this may not always be appropriate, therefore this policy provides for external reporting to 'Prescribed Persons' and to 'Others'. It should, however, be made clear that reporting any matter to the press or general social media before giving the Company reasonable time to investigate is not acceptable behaviour and may breach your confidentiality obligations as an employee.

Where government contracts subject to certain security conditions are in place, the prescribed person will be defined by those government departments. For example, for GameSim, a prescribed person is further restricted to a representative of the US Office of Special Counsel or the Office of Inspector General.

15. MAKING A DISCLOSURE TO A PRESCRIBED PERSON

Where the employee reasonably believes that the information disclosed and any allegations contained are substantially true and the wrongdoing falls within matters in respect of which there is a 'Prescribed Person', notification should be made to that Prescribed Person.

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A ‘Prescribed Person’ is the external authority that is normally the Regulating or Supervising Authority or Inspectorate with responsibility for dealing with any ‘relevant wrongdoing’ such as a Health and Safety Authority, Labour inspectorate, or Law Enforcement

The ‘Prescribed Person’ may have their own procedures for making a disclosure.

Although employees are not expected to prove the truth of the facts in the disclosure, they must have a ‘reasonable belief’ that the information and any allegation are substantially true; this is a somewhat higher standard than when making the internal disclosure.

16. RAISING CONCERNS EXTERNALLY OTHER THAN TO A PRESCRIBED PERSON

There is no definitive list of who can be or who cannot be an ‘Other Person’. Instead, legislation requires the disclosure to the ‘Other Person’ to be ‘reasonable’, bearing in mind:

- (i) the identity of the person to whom the disclosure is made;
- (ii) the seriousness of the relevant wrongdoing;
- (iii) whether the relevant wrongdoing is continuing or is likely to occur in the future; and
- (iv) any action which the employer of the employee or the person to whom the previous disclosure was made has taken or might reasonably be expected to have taken as a result of the previous disclosure.

There are other criteria that must also be met such as the relevant wrongdoing must be sufficiently serious and the employee reasonably believes:

- (i) that the information disclosed and any allegation is substantially true;
- (ii) the disclosure is not made for personal gain (excluding any rewards payable under any enactment);
- (iii) in all circumstances of the case it is reasonable for the employee to make the disclosure; and
- (iv) any one of the following applies:
 - a. that at the time of the disclosure the employee reasonably believed they would be subjected to penalty or reprisal by the employer if they made the disclosure under the internal process or to a ‘Prescribed Person’;
 - b. that in the case where there is no ‘Prescribed Person’ in relation to the relevant wrongdoing the employee reasonably believed that it is likely that the evidence would be concealed or destroyed if the employee made a disclosure under the internal procedures;
 - c. that the employee previously made a disclosure of substantially the same information under the internal process or to a Prescribed Person; and
 - d. that the relevant wrongdoing is of an exceptionally serious nature.

It is difficult to recommend a format for making a protected disclosure to an ‘OTHER PERSON’ as the nature of the criteria depends on the specifics of the situation and the nature of the relevant wrongdoing. Employees considering making a protected disclosure to an ‘OTHER PERSON’ are encouraged to take independent legal advice.

17. EMPLOYEES OUTSIDE KEYWORDS REPORTING CONCERNS USING THE INTERNAL PROCEDURE

Employees from outside the Company working for our clients or suppliers who become aware of a relevant wrongdoing as part of their work with or for us may make a report to the Protected Disclosure Manager in respect of a relevant wrongdoing.

Employees from outside the Company making such disclosures are encouraged to use the same format as our employees and give an indication of whether they are willing to participate in any investigation that may take place in response to the disclosure.

18.UNTRUE ALLEGATIONS

If an employee makes a report in accordance with this policy, but the information or allegation is subsequently not confirmed by the investigation, no action will be taken against the person making the disclosure. They will be fully protected from any less favourable treatment, reprisals or victimisation unless it can be established that the allegation was not made in good faith.

The motive of the person making the disclosure is not relevant, but if an allegation known to be false is made maliciously, then disciplinary action may be taken.

19.AN EMPLOYEE WHO IS THE SUBJECT OF A DISCLOSURE

An employee who is the subject of a disclosure is entitled to fair treatment. While an investigation is on-going, all reasonable steps will be taken to protect the confidentiality of those who are the subject of allegations in a protected disclosure pending the outcome of the investigation. In some circumstances, where the fact of the investigation is widely known, the conclusion of the investigation may involve a statement of exoneration.

20.PROTECTION FROM PENALISATION OR REPRISALS

Keywords is committed to good practice and high standards and we want to support and protect employees who make disclosures under this policy. Direct or indirect pressure on employees not to make a disclosure or to make a disclosure contrary to this policy will not be tolerated.

Keywords recognises that adverse consequences can take many forms; it can be direct and indirect and may be perpetrated by fellow employees, management or those who supply us with goods and services and our customers and clients.

Examples of such reprisal include any unfair or adverse treatment (whether acts of commission or omission) that result in the employee suffering any unfavourable change in his/her conditions of employment including (but not limited to):

- suspension, lay-off or dismissal , or the threat of suspension, lay-off or dismissal;
- demotion or loss of opportunity for promotion;
- transfer of duties, change of location of place of work, reduction in wages or change in working hours;
- imposition of any discipline, reprimand or other penalty (including a financial penalty);
- unequal treatment under sick leave or disciplinary policies, unfair selection for tasks or attendance at events;
- coercion, intimidation;
- discrimination, disadvantage or unfair treatment;
- injury damage or loss;
- threats of reprisal;
- verbal harassment - jokes, comments, ridicule or songs;
- written harassment - including faxes, text messages, emails, comments or postings on social media;
- physical harassment - jostling, shoving or any form of assault;

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- intimidating harassment - gestures, posturing or threatening poses;
- isolation or exclusion from social activities; and
- bullying.

Keywords will not penalise or threaten to penalise the employee for making a protected disclosure. The Company will not allow any other person to penalise or threaten sanctions (including informal pressure) for having made a disclosure in accordance with this policy.

Keywords will take appropriate action to prevent and remedy any reprisal or unreasonable breach of confidentiality of employees when, in good faith, they report a relevant wrongdoing or

- are suspected of making a report about a relevant wrongdoing;
- provide information or act as a witness as part of an investigation under this policy;
- seek redress under the provisions of appropriate legislation; and
- are otherwise involved in actions under this policy.

These protections extend beyond the workplace, for example to conferences and training that occurs outside the workplace and to work-related social events.

Penalisation or threats of penalisation by members of staff will not be tolerated. Such behaviour may constitute misconduct and may lead to disciplinary action up to and including dismissal.

Similarly penalisation of or threats to our employees by suppliers, clients and others we do business with will not be tolerated and may lead to termination of contracts or suspension of services, or exclusion from The Company’s premises or the imposition of other sanctions.

21. COMPLAINTS PROCEDURE

A complaint of penalisation or for a breach of confidentiality under this policy can be made under The Company’s Grievance Policy.

A copy of the complaint of penalisation should be brought to the attention of the Protected Disclosure Manager.

22. RESPONSIBILITIES

Keywords Senior Management is responsible for implementing, maintaining and interpreting this document.

End of document.