



marco

# B CORP ANNUAL REPORT 2024





## MESSAGE FROM OUR MANAGING DIRECTOR

I take great pride in celebrating Marco's achievement of the B Corporation certification.

We have officially joined a community that exemplifies best practices, serving as a reflection of our commitment to continually enhance the experiences of everyone within our sphere – from our dedicated staff and valued customers to our local and global communities.

This milestone marks the culmination of a two-year journey, but it signifies not the conclusion, but rather the commencement of an even more remarkable chapter in our B Corp journey.

PAUL STACK



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# 1 OUR BRAND

- > Our Purpose
- > Our Mission
- > Our Vision


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# 2 B CORP

- > What is B Corp?
- > Why B Corp Matters to Marco
- > Our Journey to B Corp
- > Our B Corp Score
- > Our Pillars
  - Environment
  - Communities
  - Employees
  - Operations

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# 3 OUR CORPORATE POLICIES

- > Diversity Snapshot
  - > Recruitment
  - > Modern Slavery Agreement
  - > Responsible Purchasing Policy
  - > Protected Disclosures / Whistleblowing Policy
- 

# 1 OUR BRAND



## OUR PURPOSE

TO RE-IMAGINE  
BEVERAGE  
EXCELLENCE  
EVERYWHERE

Our purpose drives us to think about things in a new way, including how to pursue sustainable practices, transparency, and social responsibility throughout the business.

## VALUES

- > CARE
- > INNOVATION
- > INTEGRITY
- > KNOWLEDGE
- > PASSION

# MARCO'S MISSION

## WHAT WE DO

We design and manufacture innovative and energy-efficient beverage dispense solutions.

We collaborate with our partners and communities to re-imagine beverage excellence and create a healthy, sustainable future.

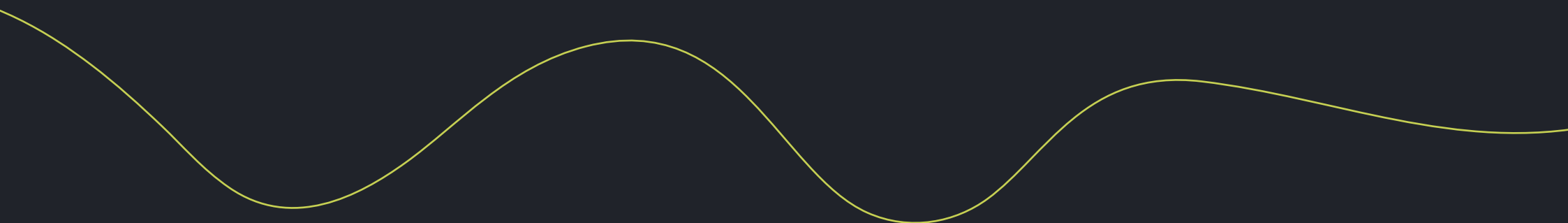


## OUR VISION

A HEALTHY WORLD  
WHERE EVERY  
DRINK EXCEEDS  
EXPECTATIONS,

and this vision is what  
drives our commitment  
to B Corp.

2 B CORP





# WHAT IS B CORP?

B Corp is a globally recognised assessment that measures a company's entire social and environmental impact.

Companies that achieve a B Corp certification are committed to being a force for good by balancing purpose and profit.

To achieve certification, a company must:

1.

Demonstrate high social and environmental performance.

2.

Make a legal commitment by changing their corporate governance structure to be accountable to all stakeholders, not just shareholders.

3.

Exhibit transparency by allowing information about their performance measured against B Lab's standards to be publicly available on their B Corp profit.



## WHY B CORP MATTERS TO MARCO

B Corp matters to Marco because it aligns with our vision of:

“A healthy world where every drink exceeds expectations”

We want Marco to be a force for good in this world, and we want our customers, communities, and employees to feel proud to work at, and do business with Marco.



# OUR JOURNEY TO B CORP

In 2010 Marco made the decision to focus on energy-efficient systems, and more sustainable operations. Since then our commitment to being a force for good has grown, leading us to decide to pursue B Corp certification in 2020.



2010

## ECOBOILER

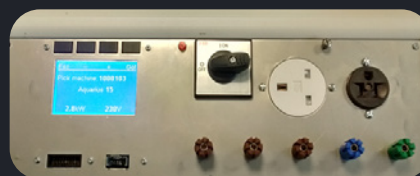
Industry leading in energy efficiency

UP TO

**45%**

more energy efficient than competitors.\*

## FOCUS ON WATER REDUCTION IN MANUFACTURING



2013

## WATERLESS TESTING

Innomatec Pressure Tester - to detect leaks.

Dry testing equipment - to save water and electrical usage.



2016

## MIX

Energy efficiency

UP TO

**70%**

more energy efficient than competitors.\*

\* Based on energy use in standby mode. Independently tested against UK and US competitors with similar output volume



To date we have reduced our CO<sub>2</sub> emissions:

FROM  
**1906**  
 TONNES (OCT 21 TO MAR 22)

↓

TO  
**717**  
 TONNES (JUL 23 TO DEC 23)

2018

### GLITTER CAT SPONSORSHIP

A competition that supports marginalized hospitality professionals including BIPOC, LGBTQIA+, neurodivergent, disabled, and persons of marginalised gender.

2020

### Decision to apply for B CORP CERTIFICATION

2021

### WINNER Best Managed Companies Award

2021

### GREENHOUSE GAS ACCOUNTING





2022

### THE NATURE TRUST

Marco was the first small-medium business to support planting

**1 HECTARE OF NATIVE WOODLAND.**



2023

### SCHOLARSHIP

Scholarship to financially support female STEM student at risk of dropping out of college due to the financial burden.

2023

### ACHIEVED B CORP CERTIFICATION

As a B Corp certified company, Marco joins a global community that seeks to make their business a force for good.



2023

### INVESTORS IN DIVERSITY SILVER AWARD



## OUR B CORP SCORE

Based on the B Impact Assessment, Marco Beverage Systems earned an overall score of **91.2**. The median score for ordinary businesses who complete the assessment is currently **50.9**.



- 91.2 Overall Marco B Impact Score
- 80 Qualifies for B Corp Certification
- 50.9 Median Score for Ordinary Businesses

# OUR FOCUS AREAS

In line with the B Corp Impact Assessment 5 Areas (Governance, Workers, Community, Environment, Customers) we developed our **Four Focus Areas**.

These focus areas are part of the practices and policies that led to us achieving our B Corp Score and encompasses our wider company commitments to corporate social responsibility.



# OUR PILLARS

## ENVIRONMENT



1. Product Design
2. The Nature Trust
3. Greenhouse Gas Accounting
4. Waterless Testing

## COMMUNITIES



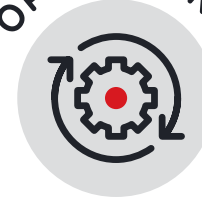
1. Local Scholarships
2. Sports Clubs Support
3. Industry Networks

## EMPLOYEES



1. Diversity, Equity, Inclusion & Belong (DEIB)
2. Recruitment, Training & Career Development
3. Employee Wellbeing, Engagement & Recognition
4. Culture

## OPERATIONS



1. Business Practices
2. ISO Quality Standards
3. Supply Chain
4. Governance

Certified



Corporation



# ENVIRONMENT



## 1. PRODUCT DESIGN



Since 2010 we have embedded energy-efficiency as a standard feature in our product design. This includes features such as:

- > Insulation
- > Double walled tanks
- > Heat fill process and smaller water tanks
- > Stand-by efficiency contribute to more efficient systems.

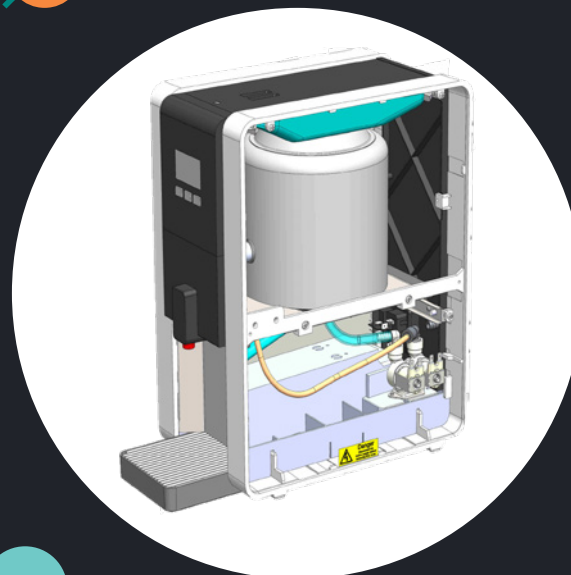
We also use recyclable and longer lasting materials and components to ensure a longer product life-cycle.

## SPOTLIGHT: MIX HOT WATER BOILER

Vacuum insulated tank nearly eliminates convective and conductive heat-loss in the areas where the insulation is present.

Heat-fill process for quicker replacement of water loss.

Double-walled tank.



**5 YEAR**  
DESIGN LIFE

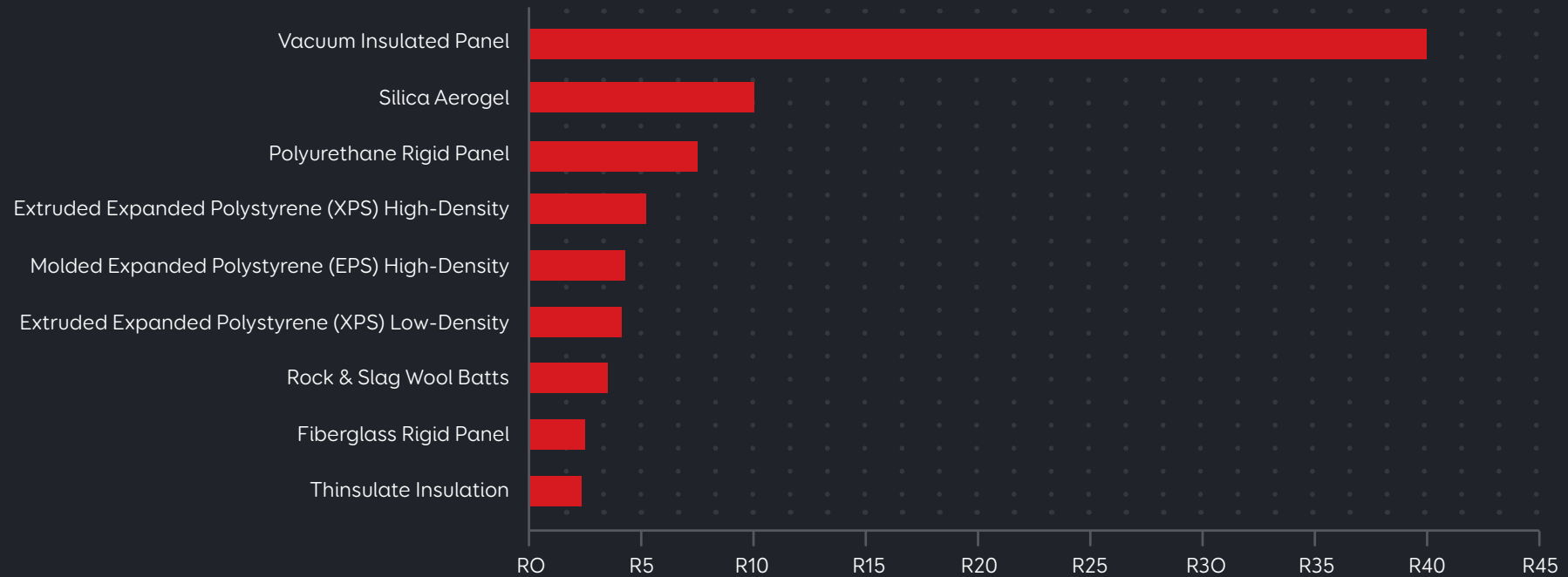
**70%**  
MORE ENERGY-  
EFFICIENT  
THAN LEADING  
COMPETITORS  
(MARCO MIX)

## SPOTLIGHT: MIX HOT WATER BOILER



## R-VALUE\*

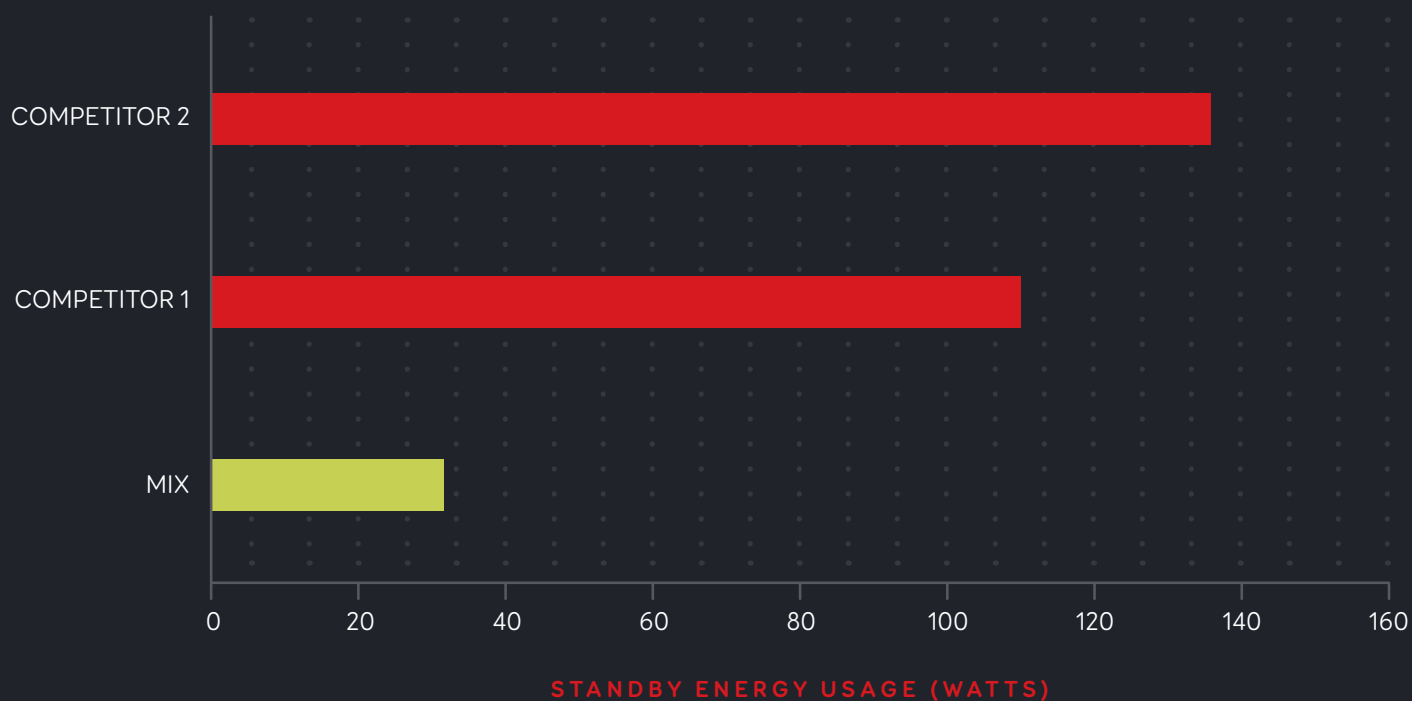
A measure of resistance to the flow of heat through a given material.



## COMPETITOR COMPARISON (US)

### STAND-BY ENERGY USAGE (WATTS - US)

A measure of resistance to the flow of heat through a given material.



MIX

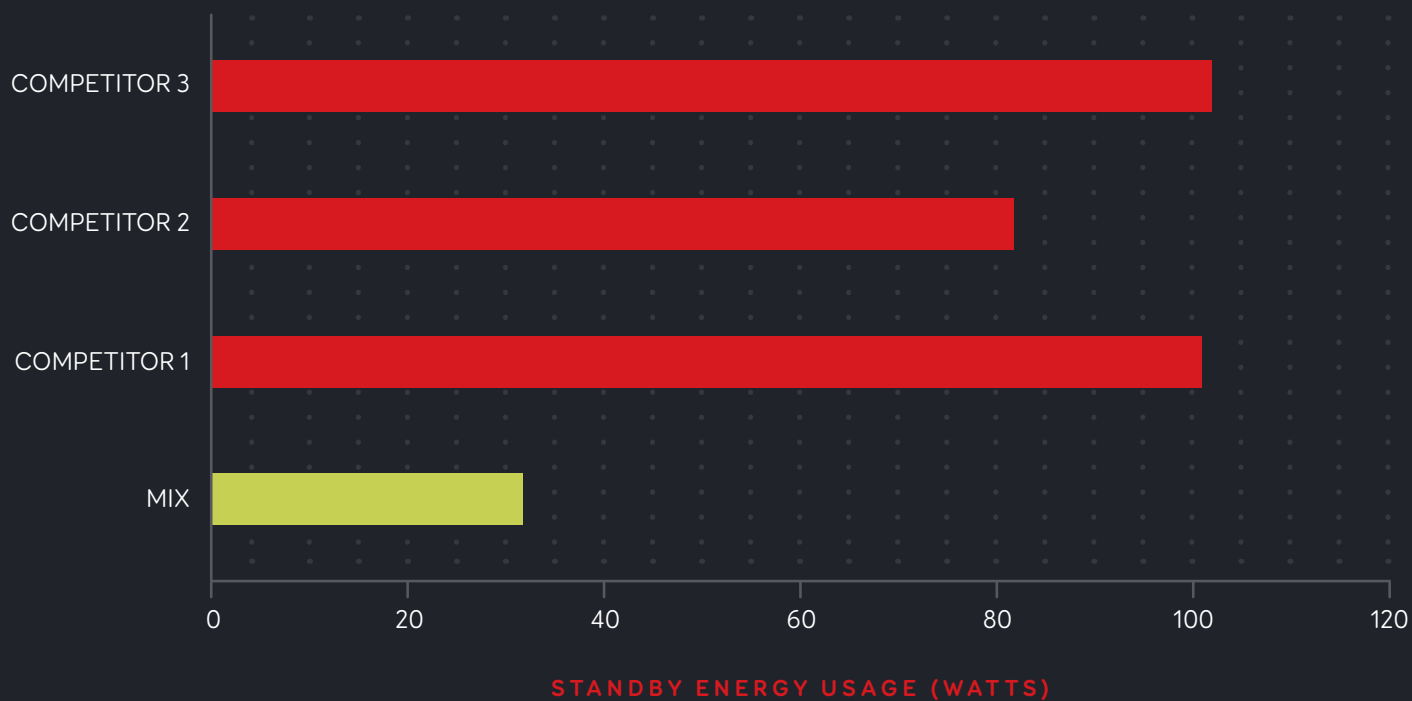
74%

MORE  
EFFICIENT  
THAN US  
BRANDS

## COMPETITOR COMPARISON (EU)

### STAND-BY ENERGY USAGE (WATTS - EU)

A measure of resistance to the flow of heat through a given material.



MIX  
66%  
MORE  
EFFICIENT  
THAN EU  
BRANDS



## 2. THE NATURE TRUST

In 2022 Marco announced our partnership with the Nature Trust. The partnership will support planting of 1 hectare of nature woodland.

These woodlands will support a wide variety of pollinating insects such as bees, butterflies, and moths, as well as some bird and mammal species.

The woodlands will also be open access for public recreation, aiding overall health, well-being, and enjoyment for the surrounding community and beyond.

L to R

**Dr. Ciarán Fallon**

Managing Director, The Nature Trust

**Paul Stack**

Managing Director, Marco Beverage Systems

**Drewry Pearson**

Former Chairman, Marco Beverage Systems



### 3. GREENHOUSE GAS EMISSIONS

Reviewing our entire business and to identify and reduce our Scope 1, 2 & 3 emissions. To date we have reduced our CO<sub>2</sub> emissions:

FROM

1906

TONNES

(OCT 21 TO MAR 22)

TO

717

TONNES

(JUL 23 TO DEC 23)





## 4. WATERLESS TESTING

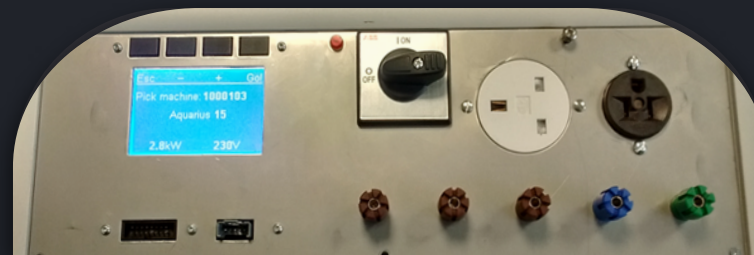
For over a decade, Marco has utilised a means of waterless testing in our production. This allows us to test many of our machines without water, or the energy required to heat water.

A case study has found that we are unique in our industry in this regard.



### DRY TESTING EQUIPMENT

To save water and electrical usage.



### INNOMATEC PRESSURE TESTER

To detect leaks.

# COMMUNITIES



## 1. LOCAL SCHOLARSHIPS

We support local schools and colleges by offering work experience placements and giving talks about careers in our industry.

We partner with Engineers Ireland on an annual basis to encourage students, particularly female students, to consider the exciting world of engineering as a future career.

We have partnered with TU Dublin providing 2 scholarships for female students at risk of dropping out of college due to financial reasons.



Watch our video on **Women in Stem** here

 ENGINEERS  
IRELAND

 OLLSCOIL TEICNEOLAÍOCHTA  
BHAILE ÁTHA CLIATH  
DUBLIN  
TECHNOLOGICAL  
UNIVERSITY DUBLIN



## 2. SPORTS CLUBS SUPPORT

Marco has sponsored sports kits and equipment for teams and clubs where our employees are involved.



### 3. INDUSTRY ASSOCIATIONS & COMMUNITY SUPPORT

Annually we support and donate to a chosen charity.

IN THE LAST TWO YEARS  
WE HAVE RAISED OVER

€40,000

TO LOCAL CHARITIES



## 3. INDUSTRY ASSOCIATIONS &amp; COMMUNITY SUPPORT

Marco are actively engaged in a number of industry bodies, with a particular focus on learning & knowledge sharing.

THE UK  
TEA ACADEMY



### 3. INDUSTRY ASSOCIATIONS & COMMUNITY SUPPORT

Marco also work closely with younger members of the speciality coffee community to support learning career growth and development.

#### EXAMPLE:

- > Marco Best Brewer Contest in Australia
- > Local Brewers Cup Competitions
- > **Glitter Cat** - a competition that provides support, training, access to resources, and mentorship for marginalized hospitality professionals including BIPOC, LGBTQIA+, neurodivergent, disabled, and persons of marginalized gender.



# EMPLOYEES





## 1. DIVERSITY, EQUITY, INCLUSION & BELONGING



Marco is committed to recruiting people from all walks of life and backgrounds to reflect our customers and our community and to help make our business stronger. We are proud to have been awarded the **Investors in Diversity Silver** accreditation which recognises a company's success in embedding equality, diversity and inclusion (EDI) in its business.

We are committed to continuously progressing in this area, to educate ourselves and to continue to create a respectful and welcoming environment for all our staff. Marco encourages applications from minority groups, women, the disabled and all other qualified applicants.

We have implemented various initiatives such as family friendly and inclusive employment policies, flexible working arrangements and an employee support programme that are open to everyone. Where possible, we believe in hiring and recruiting locally to support the local community's economic development.



Investors in  
**Diversity**

**SILVER**

## 1. DIVERSITY, EQUITY, INCLUSION & BELONGING

At Marco, are acutely aware of the importance of our internal culture, the cultural diversity of our staff and the cultural sensitivities across the markets in which we operate. It is of great importance to us to continuously learn about different cultures, to train our staff and to celebrate cultural diversity.

Some key initiatives in this area include:

- > Annual Cultural Celebration Day
- > Annual March Stepathon
- > Annual Employee Recognition Awards
- > Celebration of Celebration of D&I Days - International Women's & Men's Day / Pride / Cultural Celebration etc.
- > A range of employee wellbeing supports
- > Training for Managers on supporting culturally diverse teams
- > Cultural Staff Snapshot.



## 1. DIVERSITY, EQUITY, INCLUSION &amp; BELONGING

We have successfully put structural supports in place for female staff such as:

- > Paid maternity leave
- > 5 days leave for fertility
- > Menopause policy
- > Miscarriage policy
- > Female networks for our engineers.

We have introduced mentoring programmes to support employees in their career development.

0%

FEMALE BREAKDOWN ON OUR SENIOR MANAGEMENT TEAM IN **2021**

20%

FEMALE BREAKDOWN ON OUR SENIOR MANAGEMENT TEAM IN **2022**

NEARLY

50%

FEMALE PARTICIPATION IN OUR **2023** FUTURE LEADERS DEVELOPMENT PROGRAMME



International  
Women's Day



## 1. DIVERSITY, EQUITY, INCLUSION &amp; BELONGING

We have put in place policies to support our LGBTQIA+ staff and make our workplace a safer, more enjoyable environment.

These policies include:

- > Mental Health Initiatives
- > Gender Identity & Expression Training
- > LGBTQIA+ Parental, Adoptive & Fertility Leave
- > Diversity & Inclusion Policy & Training
- > Bullying & Harassment Policy & Training
- > Unconscious Bias Training.



## 2. RECRUITMENT, TRAINING & CAREER DEVELOPMENT

We are committed to the investment in training and development for all staff as an integral part of our business growth.

We want to provide a clear career path for staff to progress. We actively prioritise internal promotions where possible. We strive to develop our staff to have the right skillset to progress within Marco.

**70%** OF **SENIOR MANAGEMENT** TEAM  
PROGRESSED INTERNALLY

**80%** OF **MIDDLE MANAGEMENT** TEAM  
PROGRESSED INTERNALLY



## 2. RECRUITMENT, TRAINING &amp; CAREER DEVELOPMENT

**WE OFFER:**

- > 5 development days training per year
- > Educational Assistance Programme
- > Exam Leave
- > One day study leave per exam to a maximum of 5 days per year
- > Coaching for staff
- > Global job opportunities
- > Career paths
- > Performance reviews
- > Succession Planning
- > Paid membership of professional body
- > Industry links & networking opportunities
- > PRISM - Behaviour profiling
- > Exposure to the wider operations of the Group
- > Personal Development logs
- > Weekly 1-1's with staff
- > Future Leaders Development Programme.



### 3. EMPLOYEE ENGAGEMENT & WELLBEING

We have a host of activities and initiatives that engage with our global team and show our commitment to their physical, emotional and professional wellbeing.

Including:

- > Cakes every second week
- > Family friendly policies
- > Recognition Awards
- > Denison Culture survey
- > Family Christmas Day
- > Celebration of Diversity & Inclusion initiatives
- > Employee volunteering
- > Charitable Contributions/Fundraising
- > Occupational Stress Management
- > Carer's leave



## 3. EMPLOYEE ENGAGEMENT &amp; WELLBEING

- > Compassionate leave
- > March for March monthly walking challenge
- > National Wellbeing Day
- > Annual Leave Policy
- > EAP
- > Flu vaccine
- > PRSA Healthcare plan
- > Bike to Work Scheme
- > Dental visits
- > Free eye test
- > Flexible working
- > Various family leave policies
- > Code of Conduct.





## 4. CULTURE

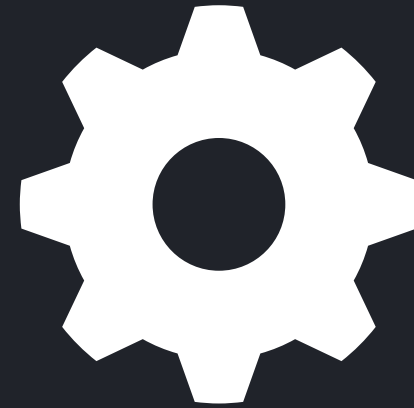
We hold an annual recognition awards to recognise staff across Marco who have made a significant contribution across 11 award categories.



**11** AWARD CATEGORIES



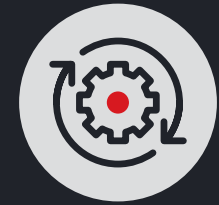
# OPERATIONS



## 1. BUSINESS PRACTICES

The pillars of our operation and business practices are focused on driving efficiencies and providing the best-in-class experience:

- > **Lean** - Working to improve business efficiencies while reducing wasteful practices
- > **Reliability** - We have invested in our quality and reliability as a core
- > **CX** - Putting our customer at the heart of everything we do with a committed CX committee to drive continuous improvement
- > **Design Thinking** - A customer-focused innovation process that focuses on uncovering their needs.



## 2. QUALITY - ISO STANDARDS

Marco has two manufacturing operations, one based in Ningbo China and the other based in Dublin. Both sites are ISO 9001:2015 approved.

The ISO 9001:2015:

“The adoption of a quality management system is a strategic decision for an organization that can help to improve its overall performance and provide a sound basis for sustainable development initiatives.”

**SANDYFORD FACILITY,  
DUBLIN**



**INTELLIGENT MANUFACTURE  
VALLEY FACILITY, NINGBO**



### 3. SUPPLY CHAIN

To ensure our supply chain is as efficient, transparent, and ethical as possible, we:

- > Require suppliers to complete an assessment based on our policies and rules, including those related to social and environmental performance
- > Enact local purchasing policies with written preference at each facility to purchase from local suppliers who are compliant with all local laws and regulations, including those related to social and environmental performance.

> 20%  
SPENDING  
ON LOCAL  
SUPPLIERS

## 4. GOVERNANCE

Marco recognises that our board of directors, management, and employees have certain rights and have put in place good corporate governance policies such as:

- > Written employee whistle-blowing policy with confidentiality policy
- > Annual communication of the anti-corruption system to relevant internal and external stakeholders
- > Anonymous mechanisms to report concerns and grievances
- > Published code of conduct
- > Independent Financial Audits.

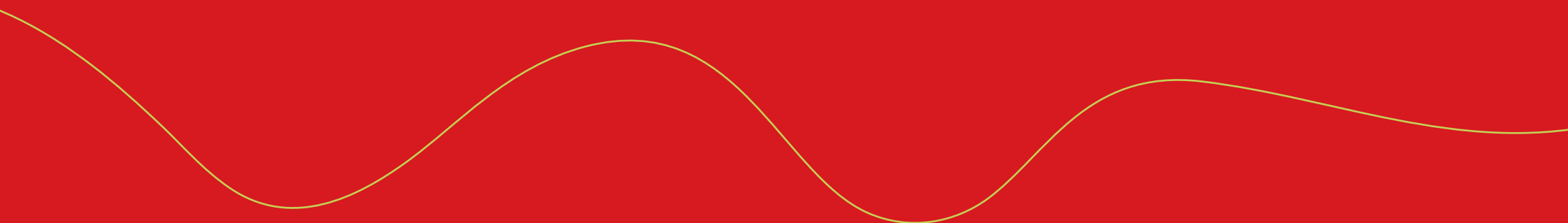
To ensure that B Corp remains a key priority, our commitment to B Corp has been incorporated into our Company Constitution.

4. GOVERNANCE

MARCO AWARDED  
DELOITTE BEST  
MANAGED  
COMPANIES  
2 YEARS RUNNING



# 3 OUR CORPORATE POLICIES







# DIVERSITY SNAPSHOT

## OUR GLOBAL BUSINESS

25  
LANGUAGES

18  
NATIONALITIES

1,250  
CUSTOMERS

140  
STAFF



# RECRUITMENT

## MARCO'S COMMITMENT - IN ALL JOB DESCRIPTIONS

“Marco is committed to recruiting people from all walks of life and backgrounds to reflect our customers and our community and to help make our business stronger. We are proud to have been awarded the Investors in Diversity Silver accreditation which recognises a company’s success in embedding equality, diversity and inclusion (EDI) in its business. We are committed to continuously progressing in this area, to educate ourselves and to continue to create a respectful and welcoming environment for all our staff.

Marco encourages applications from minority groups, women, the disabled and all other qualified applicants. We have implemented various initiatives such as family friendly and inclusive employment policies, flexible working arrangements and an employee support programme that are open to everyone. Where possible, we believe in hiring and recruiting locally to support the local community’s economic development.

We review our recruitment gender profile statistics from applications, call to interview & successful applicants to ensure that there are no unconscious bias factors at play. As far as possible we ensure both men & women are present and part of the interviewing panel.”



# MODERN DAY SLAVERY POLICY

## Human Trafficking Legislation

The Criminal Law (Human Trafficking) Act 2008 and the Criminal Law (Human Trafficking) (Amendment) Act 2013) make it an offence to traffic in adults or children for the purpose of labour exploitation. It is also an offence to sell or purchase (or offer to sell or purchase) any person for any purpose.

## Definition of Human Trafficking

Human trafficking is the transporting of people for exploitation. Victims are trafficked into various types of work, including farm work and domestic work. Trafficking takes place when all of these three elements are present:

- > **ACT** - a person is recruited, transported, transferred, harboured or received
- > **MEANS** - a person is threatened, forced or coerced in some way, through abduction, fraud, deception, the abuse of power or of a position of vulnerability or through the giving or receiving of payments
- > **EXPLOITATION** - a person is exploited (i.e. labour exploitation).

## Definition of Labour Exploitation

The definition of labour exploitation should be included in the policy. This could include:

- > subjecting a person to forced labour
- > forcing them to render services to another
- > enslaving them or subjecting them to servitude or a similar condition
- > withholding wages
- > making people work under very poor conditions.

## A commitment to preventing Human Trafficking & Labour Exploitation

The company will adhere to all employment legislation to protect people from labour exploitation.

## Procurement, the Supply Chain & Subcontracting

We will take all reasonable steps (or make every effort) to ensure that people within the supply chain are protected from human trafficking and labour exploitation. This includes

due diligence procedures for subcontractors.

## Reporting Human Trafficking & Labour Exploitation

Employees should be encouraged to follow the company **Whistleblowing Policy** and to also report any concerns of human trafficking, to the Garda Síochána (Irish police force) by phoning 999 or 112.

If the employee wishes to report suspicions of human trafficking confidentially they can call: Garda Confidential Line on 1800 666 111; or Crimestoppers on 1800 250 025. They can also email suspicions or concerns to [blueblindfold@garda.ie](mailto:blueblindfold@garda.ie)

# RESPONSIBLE PURCHASING POLICY

## Purpose

Marco has developed this purchasing policy to encourage the purchase and use of materials, products, and services that incorporate environmental, social, community, and performance goals.

## Scope

Preference will be given to suppliers that meet robust third-party social and environmental certification criteria and / or are located locally to where we operate. Where reasonable, all significant suppliers should meet one or more of the following standards:

- > ISO14001 certified
- > Energy Efficiency Certified where applicable
- > Certified B Corporation
- > Other rigorous and independent third-party certifications will be considered on a case by case basis.

When price and quality are equal, preference will also be given to independent, woman, or minority-owned suppliers physically located within 200 kilometres of Marco's location in Dublin or Ningbo, dependent on the supply's location of use.

## Approach

Our approach to responsible sourcing can be based on the following six key questions:

### 1. What is required?

Is it needed, can it be rented, what quantity do we need, could we use less?

### 2. Where does it come from?

Can it be sourced locally; do we know where it has come from; how far has it travelled?

### 3. Who made it?

Do we know who made it and the working conditions, are we sure there is no Modern Slavery occurring in the supply chain?

### 4. What is it made of?

Is it made from reusable, recycled or recyclable/compostable material?

### 5. What is it wrapped in?

Can packaging be avoided, composted or recycled, can the supplier take packaging back?

### 6. What will happen to it after it has been used?

Can the item be reused, repurposed or made into something else (circular economy)?

## Procurement Preferences

Marco aims to procure products and services according to a set of criteria developed for each category (listed below):

### CONTRACT / OUTSOURCED STAFF

Suppliers must:

- > Comply and pay their staff at least the National Minimum wage required by local law
- > Comply with labour standards in their country of operation
- > Not use any forced labour - prison, indentured, bonded or otherwise
- > Comply with regulations concerning work hours mandated by local law
- > Not subject employees to any physical, sexual, psychological or verbal harassment or abuse
- > Not engage in child labour and operate in-line with local law.

### TRANSPORT, FLEET & DISTRIBUTION

Prioritise:

- > Taxi firms, couriers and delivery companies that address their

environmental impact, either by providing electric, biodiesel or hybrid vehicles, and/or sending their drivers on sustainable driving courses and/or using bicycles

- > Electric, hybrid or fuel-efficient vehicles - for on-site utility vehicles (buggies etc. as well as for company cars and vans)
- > Setting up a carbon offset scheme to balance carbon emissions from fossil-fuel transport such as flights.

### HOTELS & VENUES

Prioritise:

- > Hotels, venues and accommodation providers with commitments to environmental sustainability
- > Hotels within walking distance to venues where possible to minimise travel
- > Renting accommodation (e.g. apartments) for longer stays; these can be more energy-efficient (and cost-effective) than staying in hotels or B&Bs.

### CLEANING

Prioritise:

- > Using local cleaning companies where possible, to minimise travel
- > Companies that use environmentally friendly cleaning products
- > Buying hand towels and toilet paper made from 100% post-consumer recycled paper
- > Less hazardous cleaning products that have a lower environmental impact (e.g. biodegradability, low toxicity, low volatile organic compound (VOC) content, reduced packaging)
- > Buying concentrated cleaning products where appropriate, and dilute them on site, which means you can buy large quantities without the associated transportation or packaging costs
- > Products with recyclable and compostable packaging and refillable bottles.

## ELECTRICAL EQUIPMENT

Prioritise:

- > Goods that can be hired or leased rather than bought
- > Energy-efficient models. As a start, choose appliances that have an A, A+, A++ or A+++ energy efficiency rating
- > Appliances with an Energy Star certification
- > Printers or photocopiers that use cartridges that can be recycled
- > Rechargeable batteries rather than single-use batteries
- > LED lightbulbs
- > Suppliers who have a take-back or disposal scheme.

## PAPER & PRINTING.

Prioritise:

- > Digital rather than print – does it need to be printed at all?

- > Only 100% (preferably post-consumer) recycled paper for copy paper and promotional materials. If this isn't possible, choose paper which is a mixture of recycled content and fibre sourced from sustainably managed forests (FSC or PEFC certified)
- > The lightest paper for your needs. 200gsm paper uses twice the wood fibre as 100gsm paper
- > Stick to standard formats as much as possible to minimise waste from paper offcuts
- > Environmentally friendly inks that have a soy or other vegetable oil base rather than petroleum and contain a low percentage of volatile organic compounds (VOCs)
- > An ISO 14001 certified printing company, or a local supplier who uses certified paper and vegetable inks
- > Printers using waterless or low-alcohol processes.

## Scope

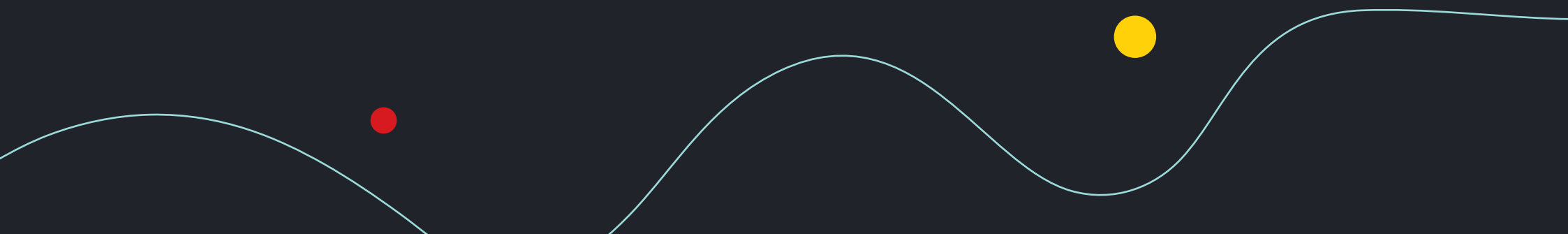
Marco aims to maintain responsible purchasing that adheres to the criteria above for at least 80% of the total annual purchase of applicable ongoing consumable materials and durable goods, as deemed feasible.

## Procedures & Strategies

Marco will be responsible for working with vendors to identify environmentally preferable products that meet the needs of the facility and operations.

## Time Period

This policy will remain in effect going forwards from August 1, 2021.



# PROTECTED DISCLOSURES / WHISTLEBLOWING POLICY

## Introduction

The Protected Disclosures Act 2014 provides for a framework of statutory protections for whistleblowers in Ireland. The Act has been substantially overhauled by the Protected Disclosures (Amendment) Act 2022. The new legislation came into operation on 1 January 2023.

Whistleblowing is more formally known as making a 'protected disclosure'. The law protects you if you raise concerns about possible wrongdoing in the workplace. You are also protected if you are dismissed or penalised for reporting possible wrongdoing.

## What is Protected Disclosures / Whistleblowing?

You make a protected disclosure if you disclose **relevant information** in a particular way. Information is relevant if it came to your attention in a work-related context and you reasonably believe that it tends to show **wrongdoing**.

Wrongdoing is widely defined and includes:

- > Criminal offences
- > Failure to comply with legal obligations
- > Breaches of certain European Union law
- > Endangering the health and safety of individuals
- > Damaging the environment
- > Miscarriage of justice
- > Misuse of public funds
- > Oppressive, discriminatory, grossly negligent or grossly mismanaged acts or omissions by a public body
- > Concealment or destruction of information about any of the above wrongdoing or any attempt to conceal or destroy such information
- > Or where an attempt has been, is being or is likely to be made to conceal or destroy information
- > Wrongdoing can take place in or outside Ireland.

Even if the information is proved to be incorrect, you are still protected, provided you had a reasonable belief in the information.

## What does not usually count as wrongdoing?

The following are generally not considered wrongdoings:

- > Workplace grievances which are exclusively personal
- > Disputes about your contract
- > Information that is disclosed in a legally privileged setting
- > If it is your job to detect, investigate or prosecute any wrongdoing and if the wrongdoing reported relates to a person other than the employer. For example, a member of An Garda Síochána who reports wrongdoing by a person outside of An Garda Síochána will not be covered by this Act.

You should be aware that the above lists are not exhaustive and other examples may exist.

Marco has a legal obligation to protect the identity of the reporting person who makes a protected disclosure and not to disclose any information that might identify the reporting person. There are some exceptions to this, for example, if identifying the whistleblower is required to prevent crime or risks to State security, public health or the environment.

### Remaining Anonymous

This policy encourages individuals to put their name to any disclosures they make. Concerns expressed anonymously are much less credible, but they may be considered at the discretion of the Company. In exercising this discretion, the factors to be taken into account will include:

- > The seriousness of the issues raised
- > The credibility of the concern
- > The likelihood of confirming the allegation from attributable sources.

### Scope of Policy

This policy is designed to enable people to raise concerns internally

and at a high level and to disclose information which the individual believes shows malpractice or impropriety. This policy is intended to cover concerns which are in the public interest and may at least initially be investigated separately but might then lead to the invocation of other procedures e.g. disciplinary.

This Policy covers staff, consultants, volunteers, unpaid trainees, board members, shareholders, members of administrative, management or supervisory bodies and job applicants (where information on a relevant wrongdoing is acquired during the recruitment process or during pre-contractual negotiations).

### Marco's Commitment

Marco is committed to the highest standards of openness, probity and accountability. An important aspect of accountability and transparency is a mechanism to enable staff and other members of the Company to voice concerns in a responsible and effective manner. It is a fundamental term of every contract of employment that an employee will faithfully serve

his or her employer and not disclose confidential information about the employer's affairs.

Nevertheless, where an individual discovers information which they believe shows serious malpractice or wrongdoing within the organisation then this information should be disclosed internally without fear of reprisal, and there should be arrangements to enable this to be done independently of line management (although in relatively minor instances the line manager would be the appropriate person to be told).

It should be emphasised that this policy is intended to assist individuals who believe they have discovered malpractice or impropriety. It is not designed to question financial or business decisions taken by the Company nor should it be used to reconsider any matters which have already been addressed under harassment, complaint, disciplinary or other procedures.



## Safeguards

Protection - this policy is designed to offer protection to people who disclose such concerns provided the disclosure is made:

- > in good faith
- > in the reasonable belief of the individual making the disclosure that it tends to show malpractice or impropriety and if they make the disclosure to an appropriate person (see below).

## Untrue Allegations

If an individual makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against that individual. In making a disclosure the individual should exercise due care to ensure the accuracy of the information.

If, however, an individual makes malicious or vexatious allegations, and particularly if he or she persists with making them, disciplinary action may be taken against that individual.

## Procedures for Making a Disclosure

Protected Disclosures must be reported in writing and should include

the following information:

- > The name of the person(s), body or otherwise the subject of the disclosure
- > A description of the 'relevant wrongdoing'
- > Any information that tends to show the 'relevant wrongdoing', including dates/times and locations so as to assist the investigation of the matters raised in the disclosure
- > Name of witnesses to any 'relevant wrongdoing'.

On receipt of a complaint of malpractice, the member of staff who receives and takes note of the complaint, must pass this information as soon as is reasonably possible, to the appropriate designated investigating officer as follows:

- > Complaints of malpractice will be investigated by the HR Manager and shared with the appropriate Senior Manager unless the complaint is against the HR Manager or Senior Manager or is in any way related to their actions. In such cases, the complaint should be passed to the Managing Director for referral

- > In the case of a complaint, which is any way connected with but not against the HR Manager or Senior Manager, the Managing Director will nominate a Senior Manager or external party to act as the alternative investigating officer
- > Complaints against the Managing Director should be passed to the Board of Directors who will nominate an appropriate internal / external investigating officer
- > The complainant has the right to bypass the line management structure and take their complaint direct to the Managing Director. The Managing Director has the right to refer the complaint back to management if he/she feels that the management without any conflict of interest can more appropriately investigate the complaint.

If there is evidence of criminal activity, then the investigating officer should inform the police. The Company will ensure that any internal investigation does not hinder a formal police investigation.

## Investigating Procedure

The investigating officer should follow these steps:

- > Full details and clarifications of the complaint should be obtained
- > The investigating officer should inform the member of staff against whom the complaint is made as soon as is practically possible. The member of staff will be informed of their right to be accompanied by work colleague at any future interview or hearing held under the provision of these procedures. At the discretion of the investigating officer and dependant on the circumstances of the complaint an alternative representative may be allowed e.g. the individual's legal representative
- > The investigating officer should consider the involvement of the Company auditors and the Police at this stage and should consult with the Managing Director if appropriate
- > The allegations should be fully investigated by the investigating officer with the assistance where appropriate, of other individuals / bodies

- > A judgement concerning the complaint and validity of the complaint will be made by the investigating officer. This judgement will be detailed in a written report containing the findings of the investigations and reasons for the judgement. The report will be passed to the Managing Director as appropriate
- > The Managing Director will decide what action to take. If the complaint is shown to be justified, then they will invoke the disciplinary or other appropriate Company procedures
- > The complainant should be kept informed of the progress of the investigations and, if appropriate, of the final outcome
- > If appropriate, a copy of the outcomes will be used to enable a review of Company procedures.

If the complainant is not satisfied that their concern is being properly dealt with by the investigating officer, they have the right to raise it in confidence with the Managing Director, or one of the designated persons described above.

If the investigation finds the allegations unsubstantiated and all internal procedures have been exhausted, but the complainant is not satisfied with the outcome of the investigation, Marco recognises the lawful rights of employees and ex-employees (& other people mentioned above) to make disclosures to prescribed persons or body (e.g. the Health and Safety Authority). A full list of prescribed people and bodies can be found on the Government Website [here](#).

## Timescales

Marco will follow a strict timeline for acknowledging, providing feedback and dealing with your report. We will:

- > Acknowledge your report within 7 days
- > Diligently follow up on your report
- > Give you feedback, within 3 months, on actions taken or planned.

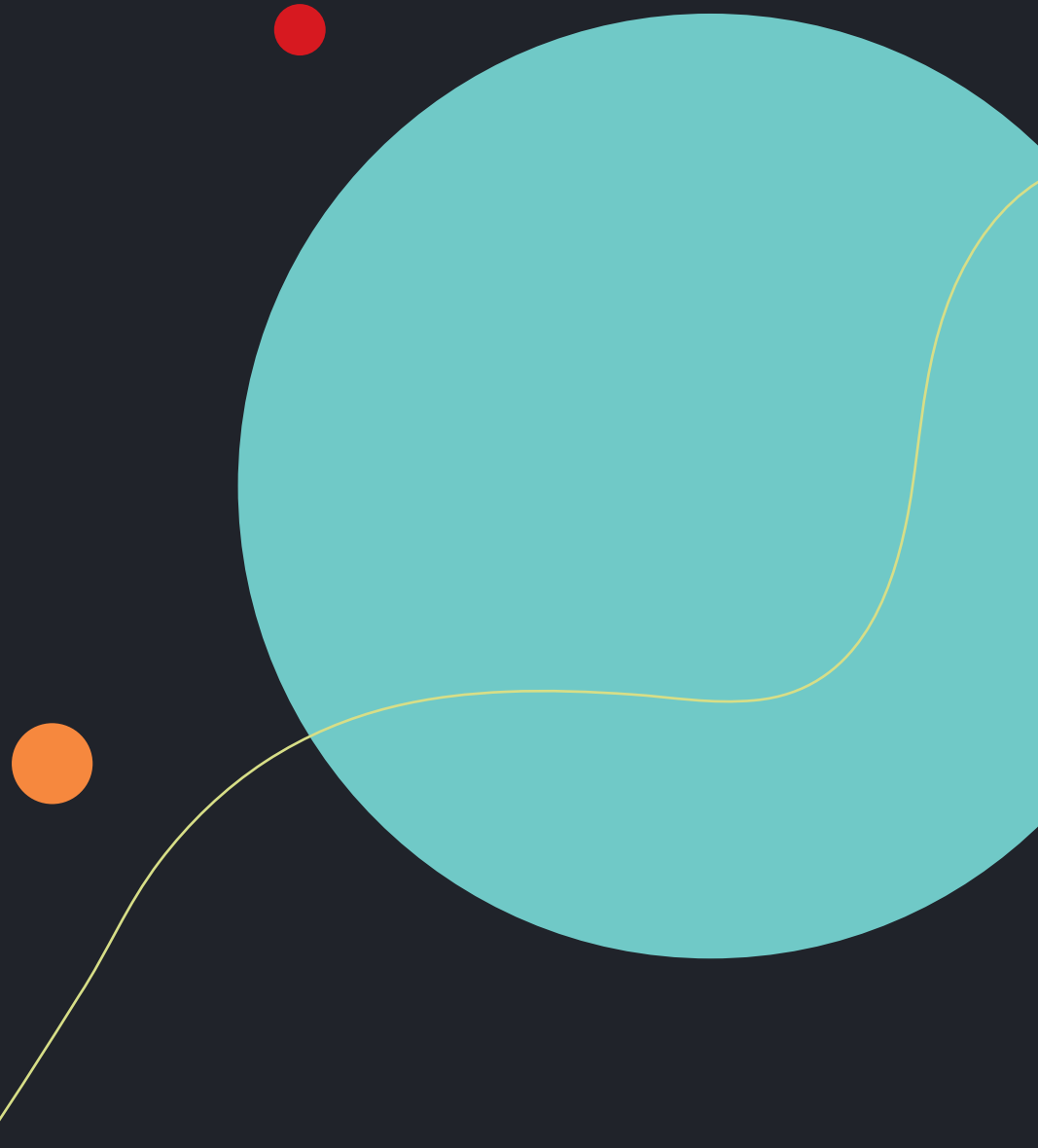
Clear and easily accessible information on the procedures applicable to the making of reports will be provided.

## Protection from penalisation and other protections

The Protected Disclosures (Amendment) Act 2022 makes it an offence to:

- > hinder or attempt to hinder a Worker in making a report
- > penalise or threaten penalisation or cause or permit any other person to penalise or threaten penalisation
- > bring vexatious proceedings
- > breach the duty of confidentiality in section 16 regarding the identity of reporting Worker(s)
- > make a report containing any information that the reporting person knows to be false, or
- > fail to establish, maintain and operate internal reporting channels and procedures.

If a Worker feels they have been penalised or received unfavourable treatment as a result of reporting a Protected Disclosure, as outlined in the circumstances above, they should raise it formally through the Grievance Procedure.





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THANK YOU