

Policy:	Whistle-blowing policy		
Cognition World Policies – Version Control:			
Version	Author	Date	Change / Update
1.0	TDM	Q2 2025	

## 1- Purpose

This whistleblower policy aims to provide a safe and confidential mechanism for reporting suspected misconduct, ensuring that all reports are handled fairly and without retaliation. It supports our commitment to transparency, ethics, and honesty in all business dealings.

The policy is designed to foster a culture of transparency and accountability, encouraging individuals to report misconduct without fear of retaliation.

## 2- Scope

This policy applies to all employees, contractors, and third-party stakeholders of Cognition World and outlines the procedures for reporting misconduct, protecting whistleblowers, and ensuring confidentiality and non-retaliation.

## 3- Definitions

1. **Whistleblower:** An individual who reports an activity that they believe is illegal, unethical, or contrary to the company's policies.
2. **Protected Disclosure:** A report made by a whistleblower that is protected under this policy.

## 4- Reporting Mechanisms

1. **Confidential Reporting:** Whistleblowers can report concerns confidentially to designated personnel, such as their supervisor, HR representative, or a senior officer.
2. **Anonymous Reporting:** An anonymous reporting option is available through a [secure online portal](#) or a third-party hotline **Freephone 1800 844 866 (+353 1 554 3965 from outside of Ireland)**
3. **In-Person Reporting:** Whistleblowers may also report concerns in person to the CEO.

## 5- Protection of Whistleblowers

1. **Non-Retaliation Policy:** Cognition World strictly prohibits retaliation against whistleblowers. This includes protection from adverse employment actions such as termination, compensation decreases, or poor work assignments.
2. **Confidentiality:** The identity of whistleblowers will be kept confidential unless disclosure is necessary for investigation or required by law.

## 6- Investigation Process

1. **Prompt Investigation:** All reports will be investigated promptly and thoroughly.

2. **Independent Investigators:** Investigations will be conducted by independent and unbiased personnel.
3. **Feedback Loop:** Whistleblowers will be kept informed about the progress and outcome of investigations.

## 7- Training and Awareness

1. **Employee Training:** Regular training will be provided to employees on the whistleblower policy and the importance of reporting misconduct.
2. **Stakeholder Communication:** The policy will be communicated to all stakeholders, including suppliers and contractors.

## 8- Review and Update

This policy will be reviewed annually and updated as necessary to ensure compliance with legal requirements and best practices.

## 9- Legal Compliance

This policy complies with all relevant laws and regulations, including the Public Interest Disclosure Act (PIDA) or similar legislation.

## 10- Implementation

1. **Policy Distribution:** This policy is available to all employees and stakeholders.
2. **Training Sessions:** A training session will be conducted at on-boarding stage to ensure understanding and compliance.
3. **Monitoring and Evaluation:** The effectiveness of this policy will be regularly monitored and evaluated.

## 11- Contact Information

Please contact [management@cognition.world](mailto:management@cognition.world) which is a restricted inbox for company Directors.