

Our ethics,
principles and
standards in practice

Code of Business Conduct

Supplement for Board and Senior Management





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1. **A message from Niall Gleeson, Chief Executive Officer**

“At Uisce Éireann, our Code of Business Conduct and the Supplement for Board and Senior Management (the “Code”) represents the foundation of our corporate governance and ethical practices, specifically tailored for our Board Members and Senior Management. ‘Senior Management’ refers to Uisce Éireann employees of Grade C and above.

The Code is not merely a collection of rules; it embodies our unwavering dedication to our values at the highest levels of leadership. As stewards of our vision and values, it is imperative that our Board Members and Senior Management not only endorse, but exemplify, the behaviours enshrined in the Code.

Our Board Members and Senior Management are called upon to take pride in their leadership and the significant impact they have on shaping our company. Living up to the Code is not a passive commitment; it is an active engagement that each leader must undertake to forge a stronger, more resilient Uisce Éireann. Together, we are committed to a future that is not only positive but also reflective of the highest standards of ethical conduct and corporate governance."



Niall Gleeson
Chief Executive Officer



2. The Code: A Quick Guide

The purpose of this Code is to:

- establish an agreed set of ethical principles;
- offer guidance on expected business behaviours and on what actions are acceptable/unacceptable;
- promote and maintain confidence and trust in Uisce Éireann, including the protection of Uisce Éireann's good name; and
- prevent the development or acceptance of unethical practices.

At the heart of our company lies a set of core values that guide our actions and define who we are. These values, as set out below, are accompanied by a set of behaviours that demonstrate how we can identify and ensure the values are being lived in our everyday.

Our Values



We deliver for customers and communities

The work we do impacts people's everyday lives, enabling communities across Ireland to thrive. We take pride in our local knowledge and expertise – always providing an excellent service customers can trust and rely on.



We work better together

We combine our individual strengths to achieve what would be impossible alone. We listen. We share knowledge and learn from each other. We embrace our differences, so people feel supported to grow and be their best. We recognise and celebrate success.

Ethical standards must underpin how we conduct our business on a daily basis. High ethical standards foster trust. As Board Members and Senior Management, your duty is to embody and champion these standards. Leadership requires you to act with integrity, maintain confidentiality, abide by the law, and demonstrate loyalty in all company dealings. Setting a good example is crucial, as it promotes the adoption of ethical values throughout the company.

Given our public profile and the visibility of our work, it is important that those filling positions of responsibility in the company, in particular Board Members and Senior Management, must be seen to be beyond reproach in their conduct.

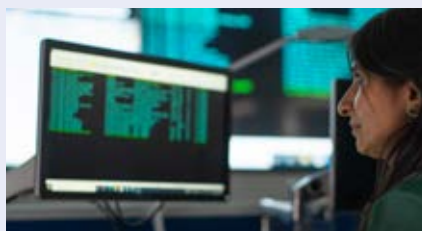
We comply with the [Code of Practice for the Governance of State Bodies](#) issued by the Department of Public Expenditure and Reform (the “Code of Practice”) and any associated guidance. Uisce Éireann mandates the highest ethical standards for all its personnel, with the Code of Practice being applicable where relevant. Given their influential roles, it is essential to offer more targeted guidance to Board Members and Senior Management within this Code of Business Conduct.

The Code should be read in conjunction with warrants of appointment where relevant, contracts of employment where relevant, ethical standards as required by professional bodies to which you are affiliated and the linked policies within this Code.



We do the right thing

We treat each other with respect and kindness. For the benefit of our colleagues, communities and the environment, we stand up for what we believe is right, not what is easy. We're open, we speak up and know when to say no. And we trust that everyone does these things regardless of who's there to see it.



We aim high

We never stop learning, growing and looking for ways to be better. We challenge the accepted to improve how we do things. We deliver on promises. We set a positive example. We understand that our actions today shape a sustainable future for all.



We keep each other safe

We own our work and know what needs to be done to make it happen safely. We're thorough and put the time in. We follow process. We think before we act. We put people and their well-being above all else.



3. Practical Application of the Code

This Code applies equally to all Board Members and Senior Management of Uisce Éireann.

This Code may not encompass all possible scenarios, including conflicts of interest or ethical dilemmas. Consequently, Board Members and Senior Management should not only adhere to the exact language of this Code but also fully embrace its underlying principles. The spirit of the Code is as crucial as its precise wording and should be upheld consistently.

Non-compliance with this Code may be treated as a disciplinary matter under the Disciplinary Policy for Senior Management and the Constitution and the Companies Acts 2014 (as amended) for Directors.

4. Responsibility

The Company Secretary and the People and Safety Director have a responsibility to ensure that this Code is circulated to all Board Members and Senior Management, who should acknowledge receipt and understanding of this Code by signed return of the [declaration](#) to the Company Secretary.



5. Integrity, Ethical Standards and General Obligations

Conduct of Board Members and Senior Management

The conduct of Board Members and Senior Management is governed by:

- Sections 9 and 10 of the [Water Services Act 2013](#), which require Board Members and staff of Uisce Éireann to disclose any interest in any arrangement to which we are party and to abstain from voting on the matter;
- The [Ethics in Public Office Acts 1995](#) and [2001](#) and the regulations made thereunder, (the “Ethics Legislation”); and
- The [Code of Practice for the Governance of State Bodies](#).

Furthermore, Board Members are reminded of their statutory responsibilities under the [Companies Act 2014 \(as amended\)](#).

Detailed briefings on these obligations and responsibilities are provided to all Board Members on appointment. In addition, the above legislation is available from the Company Secretary upon request.

Supplementary to the legislative position, the Board should note the key elements of the Code of Practice, in particular:



A Board Member should recuse themselves when the Board is deliberating or deciding on matters in which they (other than in their capacity as a Member of the Board) or a person or body connected with him/her has an interest. In such cases, a separate record (to which the Board Member would not have access) should be maintained.



Board Members and Senior Management are required to make disclosures in accordance with the Ethics Legislation.



On appointment, and on an annual basis thereafter, Board Members and Senior Management will complete a Statement of Interests and will confirm that they have read and understood the contents of the Code of Conduct and the Ethics Guidelines, as issued by The Standards in Public Office Commission. The Code of Practice and the Ethics Legislation have distinct disclosure requirements; however, under section 5.8 (i) of the Code of Practice, the Statement of Interests form used under the 1995 Ethics Act can be utilised for the purposes of the annual disclosure of interests required pursuant to the Code of Practice.



Accordingly, Board Members and Senior Management will receive an annual Statement of Interests form for completion in January. The Company Secretary will contact all relevant parties in relation to this requirement.

Related Party Transactions

In accordance with the [Companies Act 2014 \(as amended\)](#) and [International Accounting Standard 24](#), best corporate practice requires certain information to be made available in relation to third party transactions. This information is required at two levels:

- Notification of related party transactions to the Company Secretary via the annual Statement of Interest; and
- Disclosure of material related party transactions in the financial statements.

Guidance on the definition of Related Parties can be found in the [International Accounting Standard 24](#) and in the [Uisce Éireann Accounting Policy: Related Parties](#).

A 'related party' includes, but is not limited to, the following:

- Pension funds of employees of Uisce Éireann or employees of an entity related to Uisce Éireann;
- Key management (Uisce Éireann identifies this as including; its Board of Directors, the CEO and direct reports of the CEO); and
- An entity controlled or jointly controlled by either a member of the key management personnel (or a close family¹ member of the key management personnel) of Uisce Éireann.

Uisce Éireann's statutory auditors will review all systems to identify any possible related party transactions based on the register of interests maintained by the Company Secretary.

Exercising Caution in Interactions with Third Parties

Board Members and Senior Management must exercise caution in their interactions with third parties. It is imperative that they avoid any actions or statements where they might unduly influence Uisce Éireann on behalf of others. Their conduct should always reflect standard procedures and avoid suggesting any willingness to intervene in an irregular or exceptional manner.

¹ IAS 24 defines "Close Family Member" as follows; Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity and include:

- that person's children and spouse or domestic partner;
- children of that person's spouse or domestic partner; and
- dependants of that person or that person's spouse or domestic partner.

Board Members and Senior Management Obligations

Each Board Member and Senior Manager shall ensure that:



Uisce Éireann operates vigorously and energetically but also ethically, honestly and lawfully



Uisce Éireann's purchasing activities of goods/services are carried out in accordance with best business practice.



Uisce Éireann complies with applicable tendering and purchasing procedures as well as complying with prescribed levels of authority for sanctioning any relevant expenditure (refer to [Procurement Policy](#) and [Expenditure and Contract Approval Policy](#) for detailed guidance).



Uisce Éireann does not engage in any practice which distorts or is likely to distort fair and open competition in the procurement/ tender process.



Uisce Éireann promotes a culture of claiming vouched expenses, only as appropriate to business needs and in accordance with good practice in the public sector generally and the [Uisce Éireann Expenses Policy](#).



Controls are introduced and monitored to prevent fraud, including adequate controls to ensure compliance with prescribed procedures in relation to the claiming of expenses for business travel.



Uisce Éireann's accounts/reports accurately reflect its business performance and are not misleading or designed to be misleading.



Uisce Éireann's resources are not used for personal gain or for the benefit of persons/companies unconnected with Uisce Éireann or its activities or for the benefit of competitors.

Board Members and Senior Management Obligations



Staff of Uisce Éireann, at any grade, do not use their position within the company to gain personal advantages e.g. discounted personal services from an Uisce Éireann supplier.



Information or business secrets are not obtained by improper means.



There is full co-operation with Internal Audit in the internal audit process by Board Members, Senior Management and staff at all levels of Uisce Éireann.



Uisce Éireann does not engage in abusive tax avoidance transactions with a view to reducing the amount of tax to be paid by Uisce Éireann or a party to a transaction in which Uisce Éireann participates.



Uisce Éireann does not engage in any illegal or criminal activities.

Dealings with Public Officials Outside of Ireland

Equal care should be taken in dealings with public officials abroad as in Ireland, to ensure that every interaction, at every level of Uisce Éireann is ethical, honest and lawful. Board Members and Senior Management should be familiar with the policies and procedures Uisce Éireann has in place to prevent bribery and corruption, in particular the [Anti-Bribery and Anti-Corruption Policy](#). Board Members and Senior Management must never offer or accept a bribe and must not participate in or facilitate corrupt or illegal activities.



Disclosure of Interests in Tender Processes

Board Members should bring to the notice of the Board, and Senior Management should bring to the notice of the Chief Executive Officer at the tender stage, any connection which they have with any tender to or by Uisce Éireann for the provision of products or services. Board Members and Senior Management should seek to avoid any personal involvement in presentations, submissions or representations relevant to such tender — where exceptionally such involvement is thought to be essential, Board Members should consult the Chair in advance. Senior Management should advise the Chief Executive Officer in similar situations.

Evidence of Non-Compliance

If a Board Member or a Senior Manager finds evidence of non-compliance with any statutory obligations that apply to Uisce Éireann, they should immediately bring this to the attention of the Chief Executive Officer or fellow Board Members, as appropriate, with a view to having the matter rectified. The matter should also be brought to the attention of the relevant Minister by the Chair of the Board indicating the consequences of such non-compliance and the steps that have been or will be taken to rectify the position.

6. Information Sharing, Retention and Confidentiality

Board Members and Senior Management will support Uisce Éireann in the provision of access by Uisce Éireann to general information relating to Uisce Éireann activities in a way that is transparent and enhances its accountability to the general public.

Responsible Use of Company Resources

Users are required to comply with the [Acceptable Usage Policy](#) when accessing Uisce Éireann's information assets, hardware devices, computer networks, systems and facilities. Ultimately, all Uisce Éireann Data (as defined in the Acceptable Usage Policy) belongs to or is the responsibility of Uisce Éireann. Uisce Éireann reserves the right to monitor the use of its data and equipment to ensure compliance with the Acceptable Usage Policy and for legitimate business reasons.

Confidentiality and Information Disclosure

Maintaining confidentiality with respect to Uisce Éireann's business matters is critical. Unauthorised disclosure of confidential or commercially sensitive data directly or indirectly to third parties, including the media, constitutes a gross breach of trust which can be highly damaging to Uisce Éireann. Such disclosures are strictly prohibited. This prohibition includes (i) the loss, misuse or disclosure of confidential or strictly confidential information; and (ii) the disclosure of proprietary information such as in relation to competitive matters, the introduction of new services, contracts or property transactions, information not in the public domain, personal data or information received in confidence.

Legal Compliance

Under Section 11 of the [Water Services Act 2013](#), disclosing confidential information obtained while performing functions as a director or a member of the staff of Uisce Éireann without proper authorisation by Uisce Éireann is prohibited. In relation to the disclosure of information, the Chief Executive Officer or their nominee is authorised to;

- discuss, explain and comment on Uisce Éireann's operational and day to day matters;
- clarify Uisce Éireann's policies upon request; and
- respond to queries during legal proceedings, Public Enquiries and Oireachtas Committees where Uisce Éireann is in attendance to disclose information.

Board Members also have a duty of care and fiduciary duties to Uisce Éireann. They are obliged to act in the best interests of Uisce Éireann at all times. The duty of care includes the requirement to take care so as to prevent the loss or accidental disclosure of Uisce Éireann confidential information. The unauthorised disclosure or misuse of Uisce Éireann confidential information by a Board Member constitutes a breach of their fiduciary duty.

Handling of Commercially Sensitive Information

Uisce Éireann may hold information that requires restricted access to/from other parts of the business, in particular commercially sensitive information regarding customer, financial or regulatory information. To ensure that this information is not improperly released or used:

- Board Members and Senior Management must only share commercially sensitive information with authorised persons within the business.
- Should there be any uncertainty regarding the sensitivity of the information or the authorisation of the requester,
- Board Members should consult with the Chair; and
- Senior Management should consult with their line manager.

Compliance with Data Protection Policies

Board Members and Senior Management are obliged to comply with our [Data Protection Policy](#) when processing and sharing information both within the business and externally.

Confidentiality Agreements with Consultants

Senior Management must review the engagement terms of consultants to ensure that their services are subject to appropriate confidentiality obligations.

Social Media Conduct and Reputation Management

Board members and Senior Management should recognise that their behaviour can impact Uisce Éireann's reputation, especially where they are identified as representing the company and must ensure that they never bring Uisce Éireann into disrepute through their personal or professional actions.

Uisce Éireann's reputation should never be compromised through inappropriate online interactions, in particular, through the usage of social media channels. Board Members and Senior Management must avoid any actions that could harm the reputation of Uisce Éireann when engaging in online activity. Furthermore, they should never discuss or disclose confidential or non-public information relating to the company either on public media or any online media channels. Board members and Senior Management should familiarise themselves with the [Social Media Advocacy Guidelines](#).

Board Members and Senior Management should not comment or provide feedback on media inquiries. Instead, they should redirect such queries to the Corporate Affairs Director.

Lobbying

Board members and Senior Management are required to comply with the [Regulation of Lobbying Policy](#) which aims to give effect to the obligations and provisions of the [Regulation of Lobbying Act 2015](#) and the Regulation of Lobbying and Oireachtas (Allowances to Members) (Amendment) Act 2023 with a view to increasing openness and transparency in respect of any lobbying activities in which Uisce Éireann engages. Board members and Senior Management should have regard to the principles of the [Code of Conduct for Persons carrying on Lobbying Activities](#) as published by the Standards in Public Office Commission in 2018 to ensure that their lobbying activities are carried out ethically and transparently. All lobbying activities should be reported to the Uisce Éireann Lobbying Compliance Committee.

Confidentiality in Tender Processes

Board Members and Senior Management are required to maintain the utmost confidentiality in respect of all supplier and tender information relating to Uisce Éireann's tender activities. It is strictly prohibited for such information, in particular to another interested party, to be disclosed under any circumstances.

Safeguarding Uisce Éireann Documents

Board Members and Senior Management should take particular care to safeguard all Uisce Éireann company documents and should exercise due care in communicating such information.

Indefinite Duty of Confidentiality

Board Members and Senior Management should not disclose any privileged or confidential information, or business or trade secrets of Uisce Éireann. This duty of confidentiality extends beyond the cessation of Board membership or employment. As detailed under the 'Post Termination Obligations' section below, this duty requires that confidentiality must be maintained indefinitely regarding all commercial information received while acting in the capacity of a Board Member or employee. Board Members and Senior Managers must not disclose confidential information or allow such disclosure, unless required by law or authorised by the Chief Executive Officer or Chair of the Board. Board Members and Senior Managers are also required to use best efforts to prevent unintentional disclosure. This includes applying special care when storing or transmitting confidential information. If confidential information is to be disclosed (and such disclosure is approved), it must only be disclosed pursuant to a Non-Disclosure Agreement or other appropriate confidentiality obligations approved pursuant to the [Expenditure and Contract Approval Policy](#).

Freedom of Information Act Compliance

The [Freedom of Information Act 2014](#) (the "FOI Act") is in place to enable members of the public to obtain access, to the greatest extent possible consistent with the public interest and the right to privacy, to information in the possession of public bodies. Uisce Éireann is subject to the FOI Act. In addition, under the FOI Act, information provided by Uisce Éireann to public bodies subject to the FOI Act may become the subject of a freedom of information request. Uisce Éireann is also subject to the [European Communities \(Access to Information on the Environment\) Regulations 2007–2018](#) (the "Regulations") which provides members of the public access to environmental information.

Board Members and Senior Management must take all steps to ensure compliance by Uisce Éireann with the provisions of the FOI Act and the Regulations. Board Members and Senior Management should ensure that when any confidential or commercially sensitive information is submitted to government departments or other public bodies, appropriate wording is inserted to highlight that the information is to be considered confidential and/or commercially sensitive. When dealing with an FOI or AIE request which requires the release of third-party information in the public interest, Board Members and Senior Management will engage in appropriate prior consultation procedures with the relevant third parties (in conjunction with the Freedom of Information Officer) before the release of such records or environmental information. Queries and concerns in relation to freedom of information or access to environmental information can be directed to Uisce Éireann's Freedom of Information and AIE Officer by email to foi@water.ie.



7. Respect for Human Rights

Commitment to Human Rights and Legal Compliance

We are committed to ensuring that fundamental human rights are respected and protected within our company and our operations. It is our intention to conduct our business operations and activities in a manner that complies with all applicable laws and regulations and is consistent with respecting human rights and avoiding any infringement on them. We endeavour to uphold the principles of globally acknowledged human rights, even in situations where this may pose challenging, and occasionally conflicting, situations.

Diversity and Inclusion

We value the diversity of the people we work and collaborate with, and the contributions they make. We have a long-standing commitment to equal opportunity and intolerance of discrimination and harassment (including sexual harassment). We deeply value the diverse backgrounds and contributions of all our team members. We are firmly committed to creating an inclusive environment where everyone is treated with fairness and respect. We believe that our workforce should reflect a wide range of talents, experiences and perspectives and we stand against any form of discrimination or harassment.

Definitions of Harassment and Discrimination

Harassment is unwanted physical, verbal or non-verbal conduct or behaviour which has the purpose or effect of violating a person's dignity or creating an intimidating, hostile, degrading, humiliating or offensive environment for them. It can be physical, spoken, visual or written, and in-person or through other means, such as email.

Sexual harassment is any unwelcome conduct of a sexual nature which may cause humiliation, offence or intimidation to another person. It can be physical, spoken, visual or written, and in-person or through other means. Examples include, but are not limited to: intrusive enquiries into a colleague's private life; reference to sexuality or physical appearance; unwanted physical touching including standing too close and brushing against another's body; obscene, suggestive or offensive communications; sexual jokes, anecdotes images; leering or staring; and unwanted sexual compliments or excessive flirting.

Discrimination is treating someone less favourably because of an individual's characteristics.

We are dedicated to maintaining a workplace that is free from discrimination or harassment on the basis of race, gender, colour, nationality, ethnic or social origin, creed, age, disability, sexual orientation, political opinion or any other status protected by applicable law.

Equal Opportunities

The basis for recruitment, hiring, placement, training, compensation and advancement in Uisce Éireann is qualifications, performance, skills and experience. Regardless of personal characteristics or status, we do not tolerate disrespectful or inappropriate behaviour, unfair treatment or retaliation of any kind.

Behavioural Standards

The high standard of behaviour that we expect in the workplace also applies to all events that are attended by Board, Senior Management and all staff by virtue of their relationship with the company i.e. in any work-related circumstance outside the workplace. These include social events the company organises/attends and events which are informally organised between colleagues as a result of working together.



Examples of these events include, but are not limited to, social events, conferences/corporate functions, away days, downtime at training events, client/networking events, promotion and leaving parties, group holidays, and dinner/drinks after work.

These principles apply not only to Board Members and Senior Management of Uisce Éireann but also to the third parties with whom we work. Please refer to our [Dignity at Work policy](#), [Human Rights policy](#) and [Equal Opportunities policy](#) for further details.

Uisce Éireann conducts its business in a manner that respects the human rights and dignity of all people, endeavouring to comply with all applicable laws and regulations.

Board Members and Senior Management of Uisce Éireann are expected to value their colleagues and to treat others with fairness, equality, dignity and respect.

Board Members and Senior Management are expected never to infringe on human rights.

Board Members and Senior Management are expected to be alert to any evidence of human rights infringements in our direct operations or in the operations of our business partners and to report any situation in which a human rights infringement is suspected to the Chief Legal Officer.

Fairness

Each Board Member and member of Senior Management has a responsibility to ensure that:



Uisce Éireann values its customers and treats all categories of customers equally. We should always treat every customer with respect and provide them with the best service possible, no matter who they are. This means that we don't make distinctions between different types of customers – everyone deserves our full attention and the highest standard of service.



Uisce Éireann complies with employment equality and equal status legislation. These laws are there to prevent discrimination and to promote equality. It's not just a good practice; it's a legal requirement for us to follow these laws. This means that in our day-to-day tasks and in the bigger picture of our roles, you must always act in ways that are in line with employment equality and equal status legislation.

8. Gifts and Hospitality / Sponsorship

General Principles for Board Members and Senior Management

Board Members and Senior Management must generally refrain from offering or accepting corporate gifts, hospitality, benefits or any preferential treatment that could, or could appear to, compromise their objectivity in business decisions. This is subject to the exceptions detailed below.

Board Members and Senior Management must uphold integrity when accepting gifts, hospitality, or benefits. This applies particularly when these are from entities that engage with, or are likely to seek to conduct business with Uisce Éireann. Particular care should be taken not to compromise the high standards expected by Uisce Éireann in such matters or to give rise to an actual or perceived conflict of interest.

Directors and employees in designated positions² at Uisce Éireann must adhere to the disclosure requirements for gifts and hospitality as stipulated by the Ethics Legislation.

Board Members and Senior Management must not use their connections within Uisce Éireann for personal gain. In particular:

- they must not request or receive personal services from a supplier or contractor where that might be perceived as compromising the exercise of objective judgement in Uisce Éireann's selection of suppliers or contractors; and
- they must not request discounts from suppliers or contractors for personal services.

Board Members and Senior Management must not provide gifts to employees or suppliers or contractors, including as a means of contract management. These measures are in place to maintain the integrity of Uisce Éireann's operations and to ensure that all business dealings are conducted without bias or the appearance of impropriety.

Board Members and Senior Management should be aware that by virtue of the [Criminal Justice \(Corruption Offences\) Act 2018](#), it is an offence for any Board Member or member of Senior Management to solicit or accept a gift, consideration or "advantage" from any person for themselves or others, as an incentive or reward. This applies if the gift is in exchange for performing or neglecting an act related to their role or the business of Uisce Éireann.

2 As defined by the Ethics in Public Office Acts 1995 to 2001: **Designated Directorships:** Member of the Board; and **Designated Positions of Employment** Chief Executive ; Company Secretary; Executive Directors; Band 1 Employees; Band 2 Employees; Band 3 Employees ; Purchasing Administrators Leads/Officers/ Specialists/ Managers; Procurement Administrators/ Leads/Officers/Specialists Managers ; and Every position of employment in respect of which the maximum salary is not less than the maximum salary for a Principal Officer

With respect to Uisce Éireann’s dealings in the UK, it is an offence under the [UK Bribery Act 2010](#) to either entice or reward a person with a financial or other “advantage” to improperly perform his or her duties or to accept financial or other “advantage” in return for the improper performance of a duty. Similar laws apply in many other countries (such as the US).

Acceptance of Gifts and Hospitality

As stated, accepting gifts or hospitality is generally inappropriate. However, reasonable, modest and bona fide gifts, hospitality or entertainment from third parties may be acceptable under certain conditions:



the gift/ hospitality is unsolicited



the gift/hospitality is appropriate in the circumstances, taking account of the reason for the gift, its timing and its value. For example, it is customary for small gifts to be given at Christmas



the gift/hospitality is given openly, not secretly



it does not include cash or cash equivalent (i.e. gift vouchers, gift tokens)



the gift/ hospitality is not given or could not be perceived to be given, with the intention of unethically influencing decision making. Extreme care must be taken where the party offering the gifts/ hospitality is seeking to do business with or gain some advantage from Uisce Éireann



the frequency and scale of hospitality is not more than Uisce Éireann might be expected to give in return



the number of Board Members and Senior Management availing of the hospitality is kept to a minimum



it does not include the provision of travel or overnight accommodation



accepting the gift or availing of the hospitality does not identify Uisce Éireann in a public way with any particular supplier or contractor



details of the gift/hospitality are disclosed as part of the gifts and hospitality notification process, outlined overleaf.

Particular care should be exercised when tender processes are being conducted. Consider whether the gift or hospitality is reasonable and justifiable. The intention behind the gift/hospitality should always be considered.

Should Board Members remain uncertain about the propriety of accepting a gift or hospitality after referring to this Code, they should discuss the matter with the Chair.

If Senior Management are uncertain about the appropriateness of accepting a gift or hospitality, they should refer to the [Gifts and Hospitality Acceptance Guidelines](#) or discuss the matter with the Chief Legal Officer or Company Secretary.

Notification Procedures for Board Members and Senior Management

On a quarterly basis, staff at all levels, including Board Members and Senior Management, are required to disclose, via the Gifts and Hospitality portal, details of any gifts and hospitality extended/accepted/declined by them during the period under review. It is the responsibility of managers to review their direct reports' submissions.

The Company Secretary is responsible for collating and reviewing all gifts and hospitality returns made via the Gifts and Hospitality portal. Each quarter, the Company Secretary reviews the returns and prepares reports as follows:

- For the Executive team: A report detailing the returns made by their entire Directorate.
- For the CEO: A report detailing the returns made by the Executive; and
- For the Chair: A report detailing returns made by the Board and CEO.

The Company Secretary maintains a register of all returns for each quarter. The Head of Internal Audit is responsible for periodically reviewing this register (at least once a year).

Failure to declare gifts, hospitality, or other inducements may result in disciplinary action. It is the responsibility of Senior Management to ensure their teams/direct reports comply fully with the reporting requirements.

Low value hospitality items (tea/coffee/lunch) and gifts of small intrinsic value (e.g. calendars, diaries, pens) do not need to be recorded in the quarterly hospitality return. Hospitality provided at industry events aimed at training and/or continuous professional development, excluding accommodation or travel, is also exempt from being recorded.

If the Company Secretary considers a gift or hospitality event notified to the register as inappropriate, they will inform the Board Member or Senior Manager, copying the Head of Internal Audit, that this type of gift or hospitality should not be accepted.

Sponsorship

Board Members and Senior Management should not solicit sponsorship from suppliers, contractors, or others engaged or aspiring to engage in business with Uisce Éireann. Sponsorship can only be accepted with explicit approval from either the Chair or the Chief Executive Officer.

9. Raising Concerns

Internal Reporting

In urgent or sensitive situations where confidential advice is required by a member of Senior Management or when issues arise that cannot be appropriately addressed through normal channels these should be directed to the person's line manager, where appropriate. However, if a Senior Manager feels that this is not appropriate, concerns can be raised directly to the Chief Legal Officer. If neither of these options is appropriate or if an employee does not wish to raise a concern directly to any particular person, then an employee can email (anonymously or otherwise) a confidential email address or leave a message on a confidential voicemail; both options will be directed to the Chief Legal Officer and the Head of Internal Audit (as Anti-Fraud Champion). Details of these confidential communication options are outlined below. In circumstances regarding possible financial improprieties, concerns can alternatively be directed to the Chair of the Audit and Risk Committee at the email address provided below. Please refer to the [Protected Disclosures Policy](#) for further guidance.

Internal Reporting

Staff should direct concerns to their line manager, where suitable.

If inappropriate, concerns can be escalated to the Chief Legal Officer.

The following are the contact details for raising concerns under this Policy:

Chief Legal Officer
Noeleen McHenry
T: **087-053 4438** E: **nmchenry@water.ie**

Chair of the Audit and Risk Committee
E: **auditandriskchair@water.ie**

Confidential
T: **01-8925880** E: **confidential@water.ie**



Uisce Éireann encourages Senior Management to raise any concerns internally and is committed to addressing these concerns while protecting the employee(s) making the disclosure. In line with that commitment, an employee who has concerns about any aspect of Uisce Éireann's activities is encouraged and expected to come forward and voice those concerns and may do so without fear of victimisation, subsequent discrimination or disadvantage as a result of the disclosure. Please refer to the [Protected Disclosures Policy](#) for further guidance.

External Reporting Channels

Other, external, reporting channels may also be available as prescribed in sections 7 – 10 of the [Protected Disclosures Act 2014](#) as amended by the [Protected Disclosures \(Amendment\) Act 2022](#).

Legal Obligations

Under the [Criminal Justice Act 2011](#), a person (including Uisce Éireann, a Board Member or member of staff of Uisce Éireann) who has information that they know or believe might be of material assistance in preventing the commission of or in solving or prosecuting certain crimes (such as theft and fraud) must disclose that information as soon as it is practicable to do so to An Garda Síochána. A person need not comply with the obligation if they have a reasonable excuse for not doing so. Any concern in respect of this provision should be discussed with the Chief Legal Officer.

10. Post-Termination Obligations for Board Members

Scope of Post-Termination Provisions for Board Members

These provisions apply to Board Members only. The post-termination obligations of Senior Management are detailed within their respective contracts of employment.

Post-Termination Employment Restrictions for Board Members

In accordance with section 5.5 of the Code of Practice, Board Members should refrain from accepting a position of employment/engagement that could potentially conflict with the interests of Uisce Éireann or any part of Uisce Éireann for a three (3) month period following the cessation of their duties in Uisce Éireann. Should a former Board Member consider a role that may present a conflict of interest, they are obliged to consult with the Chair prior to accepting such a position.

Evaluation of Potential Conflicts by Former Board Members

Former Uisce Éireann Board Members are asked to carefully evaluate any potential position or role they may consider accepting. In doing so, they are asked to give due weight to whether the position or role would:

- be likely to compromise their ability to comply with continuing obligations to respect the confidentiality of information obtained as a Board Member of Uisce Éireann; or
- be likely to cause material harm to Uisce Éireann if such harm would not otherwise have arisen had they not been a Board member of Uisce Éireann.

Obligation to Maintain Confidentiality of Information

During or after their engagement with Uisce Éireann, Board Members should not disclose any privileged or confidential information, or business or trade secrets (as defined by the European Union (Protection of Trade Secrets) Regulations 2018) of Uisce Éireann. This obligation is perpetual and extends beyond the cessation of Board membership or employment. All commercial information received while acting in the capacity of a Board Member is to be kept confidential indefinitely. Disclosure of such confidential information is prohibited unless legally mandated or authorised by the Chair.

Procedures for the Return or Disposal of Documentation

Board Members are not permitted to keep any documentation obtained during their term or employment upon cessation of their term of office or employment. The Company Secretary shall contact Board Members prior to the expiry of their term of office to arrange the return of any documentation (including any copies). Alternatively, the Company Secretary will obtain confirmation that all such documentation has been disposed of in an appropriate manner. Should former Board Members require access to Board papers from the time of their term on the Board, the Company Secretary may facilitate this in appropriate circumstances.

11. Independent Legal Advice for Board Members

Consultation Rights of Board Members

Subject to specified procedures and constraints, Board Members, both individually and collectively, are entitled to consult Uisce Éireann's professional advisers. Furthermore, they may seek independent professional advice at Uisce Éireann's expense when it is necessary in the furtherance of their duties as Board Members.

Procedure for Seeking Independent Professional Advice

A Board Member must submit a written request to the Chair for the approval to obtain independent professional advice under this procedure. The request should include the name of any proposed professional advisers, together with a brief summary of the subject matter and the reasons necessitating such consultation.

Chair's Acknowledgement and Approval Process

In consultation with the Chief Legal Officer, the Chair will issue a written acknowledgement upon receipt of the consent request. This acknowledgement will confirm whether the Chair approves the request and if approved, whether the fees for the professional advice sought are payable by Uisce Éireann under this procedure and also advise the other members of the Board of the request.

Scope of Independent Professional Advice

For the purposes of this procedure, independent professional advice includes legal advice and the advice of accountants and other professional financial advisers on matters of law, accounting and other regulatory matters. However, it shall exclude advice concerning the personal interest of the Board Member(s) concerned.

Distribution of Obtained Advice

Any advice obtained under this procedure shall be made available to the other Members of the Board where appropriate and the Chief Legal Officer.

12. Summary of Key Obligations



Attendance Expectations for Board Members

Board Members should use their reasonable endeavours to attend all meetings of the Board including Board committees.



Conflict of Interest and Consultation Procedures

Board Members should proactively avoid circumstances that could lead to a conflict of interest between their role as Board Member and any other employment and/or engagement. Should concerns about potential conflicts arise, Board members should consult with the Chair. Additionally, where relevant, they must comply with the procedures on recording conflicts as set out within this Code. For further details on Conflicts of Interest, please refer to the Board Terms of Reference.



Gifts and Hospitality / Sponsorship

Board Members and Senior Management must refrain from accepting or offering any gifts, hospitality or sponsorship that could compromise their objectivity or the reputation of Uisce Éireann, or that could constitute a bribe or a corrupt practice.

**Outside Employment Restrictions for Senior Management**

Senior Management must not engage in any outside employment/business interests that is either prohibited by their contracts of employment and/or conflicts, or could potentially conflict, with the business of Uisce Éireann. Senior Managers, who at any time propose to be involved in any external paid work, including running a business or company, must inform their line manager in writing and seek prior written consent from the Chief Executive Officer in accordance with their contract of employment. This applies likewise to consultancy and contract work undertaken by members of Senior Management outside their employment. Senior Management uncertain about whether a particular personal activity or interest is governed by these guidelines should seek clarification and a decision from the Chief Legal Officer.

**Board Membership and the One Person One Salary Rule**

Senior Management must obtain Board approval for holding membership on the boards of state funded bodies. In accordance with the One Person One Salary rule, Uisce Éireann employees may not be paid board fees for sitting on the boards of any other state funded bodies. Board Members are restricted from sitting on two State Boards at the same time, except when the specific statutory provisions applicable to the particular State body permit such service.

**Follow Laws and Regulations**

Board Members and Senior Management must act with integrity and adhere to all the rules and guidelines set by Uisce Éireann and the government. This includes abiding by the [Code of Practice](#) and the Ethics Legislation.

13. Review

This Code is subject to an annual review (or more frequently if required due to any changes in law, regulation or practice). Updates to this Code will be notified to Board Members and Senior Management. Uisce Éireann welcomes engagement with Board Members and Senior Management on the provisions of this Code. Any comments or queries relating to the Code can be directed to the Company Secretary.

Approval History:

Approved by Irish Water Board and Ervia Board prior to legal separation - November 2022
Annual Management approval granted - September 2023
Biannual Board approval granted - September 2024
Annual Management approval granted - September 2025
Next Board review due - September 2026

14. Board and Senior Management Declaration

I hereby confirm that I have read and understood Uisce Éireann's Code of Business Conduct.

Signed:

Print name:

Date:

Any updates to this Code will be notified to the Board and Senior Management and published on the intranet.

