


Document Number	PC-0903	Prepared By	People & Culture	
Revision Number	02	Date	05/01/2026	

## Statement of Intent

The purpose of this policy is to provide eligible employees with access to a workplace pension scheme and to ensure the company complies with applicable pension auto-enrolment legislation.

## Scope

This policy applies to all employees of the Company.

## Auto-Enrolment

Eligible employees will be automatically enrolled into the Company's workplace pension scheme in accordance with legal requirements. Their right to opt out where permitted by law.

## Eligibility

Employees will be assessed for eligibility based on:

- Age requirements.
- Earnings thresholds.
- Employment status.
- Participation in any existing qualifying pension arrangement.

The Company will review employee eligibility on an ongoing basis.

## Contributions

The Company and employees will make pension contributions at rates required by law or as specified by the pension scheme rules.

Current contribution rates may be amended from time to time to reflect legislative changes or Company decisions.

## Opt-Out Rights

Employees who are automatically enrolled may choose to opt out within the period prescribed by applicable legislation.

Employees who opt out:

- Will cease future pension contributions.
- May receive a refund of eligible contributions in accordance with pension regulations.
- May be automatically re-enrolled at a future date if required by law.


## Re-Enrolment

The Company will conduct periodic re-enrolment assessments as required by legislation and will automatically re-enrol eligible employees when required.

## Employee Responsibilities

Employees are responsible for:

- Reviewing pension information provided.
- Keeping personal details up to date.
- Seeking independent financial advice if required.

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## Data Protection

The Company will process personal information relating to pension administration in accordance with applicable data protection laws and the Company's privacy policies.

## Policy Review

This policy will be reviewed periodically to ensure continued compliance with legislative and regulatory requirements.

### Authorisation

  
\_\_\_\_\_ 05/01/2026

  
\_\_\_\_\_ 05/01/2026

Cormac McCloskey & Damien Treanor

Managing Directors (Errigal)