

## WHISTLEBLOWING POLICY

‘Whistleblowing’ refers to the reporting by employees of any suspected misconduct, illegal acts or other malpractices or failure to act within the Company.

The aim of Whistleblowing Policy is to encourage employees and others, who have serious concerns about any aspect of the Company’s work, questionable accounting, internal accounting controls, audit matters or other practices to come forward and voice those concerns.

It is noteworthy that Whistleblowing is viewed by the Company as a positive act that can make a valuable contribution to the Company’s efficiency and long-term success.

### **1.0 What is the aim of the Policy and when does it apply?**

#### **1.1 Aims of the Policy**

This Policy is designed to ensure that we can raise our concerns about wrongdoing or malpractice within the Company without fear of victimisation, subsequent discrimination, disadvantage or dismissal.

This Policy aims to:

- i) encourage you to feel confident in raising serious concerns at the earliest opportunity and to question and act upon concerns about malpractices;
- ii) provide avenues for you to raise those concerns and receive feedback on any action taken;
- iii) ensure that you receive a response to your concerns and that you are aware of how to pursue them if you are not satisfied;
- iv) reassure you that you will be protected from any possible reprisals or victimisation where you have made any disclosure in good faith;

#### **1.2 Scope of this Policy**

This Policy is intended to enable those who become aware of any wrongdoing in the Company, which is affecting some other person or service, to report their concerns at the earliest opportunity so that these concerns can be properly investigated.

### **1.3 Who can raise a concern under this Policy?**

The Policy applies to all:

- i) employees of the Company;
- ii) employees of contractors mandated for the Company;
- iii) employees of suppliers;
- iv) those providing services under a contract or other agreement with the Company;
- v) intermediaries working under an agreement with the Company.

### **1.4 What should be reported?**

Any serious concerns that we have about provision of services or the conduct of officers or members of the Company or others acting on behalf of the Company.

## **2.0 Protecting the Whistleblower**

### **2.1 Your Rights**

This Policy takes into account the protection of employees or any other related party making disclosures about certain matters of concern in the Company's interest.

It also prohibits the Company to dismiss anyone or allow them to be victimised on the basis that they have made an appropriate disclosure in good faith and in accordance with this policy

### **2.2 Harassment or Victimisation**

The Company will not tolerate any harassment or victimisation of a whistleblower (including informal pressures) and will take appropriate action to protect him/ her when he/ she raises a concern in good faith. Any form of harassment of the whistleblower will be treated as a serious disciplinary offence which will be dealt with under the disciplinary rules and procedure.

### **2.3 Support to you**

Throughout this process, everybody will be given full support from senior management.

### **2.4 Confidentiality**

All concerns will be treated in confidence and every effort will be made not to reveal your identity as a whistleblower if that is your wish. If disciplinary or other proceedings follow the investigation and it may not be possible to take action as a result of your disclosure without your help, you may be asked to come forward as a witness. Where you agree to same, you will be offered advice and support.

### **2.5 Anonymous Allegations**

This Policy encourages you to put your name to your allegation whenever possible. This Policy is not ideally suited to concerns raised anonymously. Concerns expressed anonymously are much less powerful, but they may be considered at the discretion of the Company. In exercising this discretion, the factors to be taken into account would include:

- the seriousness of the issue raised
- the credibility of the concern, and
- the likelihood of confirming the allegation from other sources

### **2.6 Untrue Allegations**

If you make an allegation in good faith and reasonably believing it to be true, the Company will recognise your concern, even if the said allegation is not confirmed by the investigation. Where it is proven that you made an allegation frivolously, maliciously or for personal gain, appropriate action including disciplinary action, may be taken.

## **3.0 Raising a Concern**

### **3.1 Who should you raise your concern with?**

This will depend on the seriousness and sensitivity of the issues involved and who is suspected of the wrongdoing. You should normally raise concerns with:

- Your Line Manager/Departmental Head
- The Human Resource Officer

### **3.2 How to raise a concern**

You may raise your concern by telephone, in person or in writing. The earlier you express your concern, the easier it is to take action. You will need to provide the following information:

- the nature of your concern and why you believe it to be true;
- the background and history of the concern (giving relevant dates);

Although you are not expected to prove beyond reasonable doubt the truth of your suspicion, you will need to demonstrate as far as reasonable, to the person contacted, that you have a genuine concern relating to suspected wrongdoing or malpractice within the Company and there are reasonable grounds for your concern.

### **4.0 What the Company will do**

The Company will respond to your concerns as quickly as possible. The investigation may need to be carried out under terms of strict confidentiality.

Where appropriate, the matters raised may:

- i) be investigated by management, internal audit, or through the disciplinary/grievance process
- ii) be referred to the police
- iii) be referred to the external auditor
- iv) form the subject of an independent inquiry

Within fifteen (15) working days of a concern being raised, the person investigating your concern will respond to you:

- i) acknowledging that the concern has been received
- ii) indicating how the Company proposes to deal with the matter
- iii) supplying you with information on staff support mechanisms
- iv) telling you whether further investigations will take place and if not, why not.

### **5.0 The Responsible Officer**

The Responsible Officer shall be the direct line managerial head who has overall responsibility for the maintenance and operation of this Policy.

### **6.0 Review of the Policy**

This Policy will be reviewed as and when required.

### **7.0 Corporate Recording and Monitoring**

The Responsible Officer will maintain a corporate register containing all concerns that are brought to his/her attention. All officers allocated to look into a concern must ensure the Responsible Officer is provided with sufficient details for the corporate register.

The Responsible Officer will review the corporate register and produce an annual report to the Board of Directors.

The corporate register together with the annual reports will be available for inspection by internal and external audit, after removing any confidential details.