

MSG GROUP WHISTLE BLOWING POLICY

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MSG Group of Companies

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Somcable Whistleblowing Policy and Procedures

1. Introduction

1.1. MSG Group of Companies (“the Company”) has developed this Whistleblowing Policy to demonstrate its commitment to open and accountable management and the prompt actioning of any concerns raised. This policy is designed to allow staff and other internal Business Partners (including e.g. contractors, consultants) to disclose information that they believe shows malpractice, unethical conduct or illegal practices in the workplace, without being penalised in any way. This includes protecting staff from any detriment or discrimination if they do report (i.e. ‘blow the whistle on’) improper or illegal conduct within the organisation.

1.2. The aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In most cases staff should not find it necessary to alert anyone externally. However, the law recognises that in some circumstances it may be appropriate for staff to report their concerns to an external body such as a regulator. It will very rarely if ever be appropriate to alert the media. The Company expects concerns to be raised internally in the first instance by the whistleblower approaching their manager. If that is not appropriate in the circumstances, then any of the following can be approached directly with concerns:

- 1.2.1. The Compliance Officer
- 1.2.2. Any Board Member
- 1.2.3. Head of Human Resources

1.3 The Company strongly encourages any internal Business Partner to seek advice before reporting a concern to anyone external. For example, seek legal advice or approach a local Non-Governmental Organisation (“NGO”) or charity such as Transparency International, Corruption Watch or Public Concern at Work.

1.4 The Company is committed to maintaining an open culture with the highest standards of honesty and accountability, where staff can report as soon as possible any legitimate concerns in confidence in every area of its operation. This Policy reflects the legal protection given staff under the Somaliland law; however, the Company recognises the importance for these same standards to apply wherever it works in the world.

1.5 This Policy applies equally to all employees, officers, consultants, contractors, volunteers, casual workers and agency workers of the Company regardless of seniority or length of service.

1.6 This policy does not form part of any employee's contract of employment and the Company may amend it at any time.

2. Scope and definitions

2.1. This Whistleblowing Policy is intended to allow concerns that relate to suspected wrongdoing or danger at work to be reported if they are concerns that are held in good faith and/or are reasonably believed to be in the public interest. They may be investigated separately, but might then lead to the instigation of other Company policies and procedures. Examples of such concerns (which are not exhaustive) might include:

- A criminal offence
- The breach of a legal obligation or regulatory requirement
- Bribery or financial fraud
- A miscarriage of justice
- A danger to the health and safety of any individual
- Damage to the environment
- Modern Slavery
- Unethical conduct (including the use of sex workers)
- Deliberate attempt to conceal any of the above

2.2. If a member of staff fails to notify the Company of an occurrence included in, but not limited to, the list of categories of disclosures stated on section 2.1 above, it may be regarded by the Company as misconduct.

2.3. This policy should not be used for complaints relating to a member of staff's personal circumstances, such as the way they have been treated at work. In those cases staff should contact their HR manager.

3. Definitions

Whistleblowing is defined as the raising of a concern relating to any suspected breach of the law, Company Policy or ethical conduct, including but not limited to the matters above at 2.1.

These reports are known as **Protected Disclosure** when made in good faith. Whistle-blowers are protected from suffering any detriment as a result of their ‘disclosure’.

This Whistleblowing Policy is designed to enable an employee to report inappropriate behaviour that is not specifically directed at them personally.

Confidentiality is an express term in the contract of employment, stating that an employee or member of staff will not disclose confidential information that concerns the Company. However, where a member of staff discovers information that they believe shows malpractice, unethical conduct or illegal practices within the Company, then the option to disclose the information independently of line management and without fear of reprisal for breach of confidentiality is made available under this Whistleblowing Policy.

4. Principles

1.1. This policy offers guidance and protection to those members of staff who disclose a whistleblowing concern. The Company’s aim is that the wellbeing of any member of staff should not in any way be harmed as a result of that protected disclosure, whether the item reported proves to be true or not, provided the reporting was carried out in good faith.

1.2. Subjecting any member of staff to a detriment because of a protected disclosure, including a member of staff who has been investigated as part of the disclosure, may be regarded

as gross misconduct which will result in disciplinary action. A detriment includes dismissal, disciplinary action, threats or other unfavourable treatment.

1.3. The Company undertakes to protect any member of staff from any personal claims and from any detriment, victimisation, harassment or bullying as a result of their disclosure.

1.4. The Company undertakes to comply with all applicable laws relating to the prohibition of retaliation against good-faith whistle-blowers who raise issues of concern.

1.5. This policy is not designed to support a member of staff who wishes to question financial or business decisions that have been taken by the Company; nor should it be used to seek reconsideration of matters which have already been addressed under other Company policies.

1.6. In most cases, whistleblowing claims need to be made promptly and at the latest within the three-month period following the date of the act complained of. Limited exceptions may apply in particular circumstances only.

5. Confidentiality of concerns raised

1.7. We hope that staff will feel able to voice whistleblowing concerns openly under this policy. However, the Company will treat all disclosures in a confidential and sensitive manner. As part of this, the identity of any member of staff making an allegation will, to the best of the Company's ability, be kept confidential so long as it does not hinder any investigation. However, the individual making the disclosure may need to provide a statement as part of the evidence gathering process and their identity may be revealed or implied as part of the investigating process, at the very least, to the investigating team.

1.8. If a criminal investigation follows, the member of staff may be needed as a witness. If this occurs, the HR Manager will notify the member of staff at the earliest opportunity.

6. Anonymous disclosures

6.1. This policy encourages staff to put their name to any disclosure they make. Concerns expressed anonymously are less powerful and may be less easy to investigate; however, they will be considered and reviewed at the Company's discretion.

6.2. In exercising this discretion, the factors 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.

6.3. Staff who are concerned about possible reprisals if their identity is revealed should come forward to an HR Manager or one of the other contact points listed in section 1 of this policy and appropriate measures can then be taken to preserve confidentiality.

7. Untrue allegations

7.1. If a member of staff makes a genuine allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against them. If, however, they make malicious or vexatious allegations, particularly if they persist with making them, then disciplinary action may be taken against the individual concerned under the HR Disciplinary Procedures.

8. Procedures for making a disclosure

8.1. For locations outside of Somaliland, any local employment law requirements in relation to whistleblowing, over and above this policy and procedure, should also be applied. If in doubt, seek advice from your HR Manager.

8.2. If a member of staff believes that a matter or practice within the scope of this policy (section 2.1) is or has been taking place, they should make the disclosure immediately to their line manager. If the matter or practice is more serious and/or concerns the line manager then it should be reported to their HR Business Partner. Staff may also report their concerns confidentially to wb@msggroupofcompanies.com which will be received by a member of the Audit, Risk and Compliance Committee of the Board.

8.3. There is no specific method that staff should use to make a disclosure; they can use email, telephone or post, for example. Any reasonable personal expenses incurred in making the disclosure can be claimed as a reimbursable business expense.

8.4. Exceptionally, if the member of staff believes it is inappropriate for any reason to report the concern to the HR team, they may report it to either the Chief Executive Officer or to the email provide in sec 7.2 above

8.5. An investigation will then take place into the alleged matter or practice. This may involve meeting with the member of staff to discuss their concerns. When disclosing any concerns, the member of staff would not be expected to have absolute proof of malpractice or illegal practices, but would need to show the sound reasons for their concerns. Section 8 below deals

with the process which will be followed for Investigations arising from a Whistleblowing disclosure.

8.6. Once a protected disclosure has been received (whether via the anonymous email, or by being escalated from a manager or Board member to whom the report has been made in the first instance) it is initially seen by the HR Manager who will report it to the Chief Executive Officer and Compliance Officer, giving details of the protected disclosure, including:

- Date and substance of the protected disclosure
- Identity and level of seniority of the alleged wrongdoer(s)
- Level of risk associated with the alleged wrongdoing.

8.7. The HR Manager, CEO and Compliance Officer will together decide whether sufficient information exists to allow the allegation(s) to be investigated and, if so, the appropriate process to determine:

- The nature and scope of the investigation
- Who will lead the investigation (that person may be external to the Company)
- The nature of any technical, financial or legal advice that may be required
- A timeframe for the investigation (paying regard to the level of risk)
- Whether any individual(s) under investigation should be suspended.
- The preservation of any evidence such as emails, financial records or documents

8.8. They will also consider the appropriate time to inform any alleged wrongdoer(s) of the investigation process. The Company will also aim to keep the member of staff who raised the concern informed of the progress of any investigation and its likely timescale. However, sometimes the need for confidentiality may prevent the Company giving specific details of the investigation or any disciplinary action taken as a result. Staff should treat any information they are given about the investigation as strictly confidential.

7.9 Once a preliminary decision has been taken to investigate, such a decision must be ratified by the Audit Risk and Compliance Sub-Committee of the Board.

9. Investigation Process

8.2 Once an investigation commences, the following procedure will be followed:

8.2.1 The whistleblower report will be recorded and an investigative file established. In the case of an oral report, the first party to have received the report is also to prepare a written summary.

8.2.2 The investigation will document all relevant facts, including persons involved, times and dates. Interviews will be recorded by means of contemporaneous notes and/or, with the consent of the

interviewee, be tape recorded. Email boxes may be collected, forensically analysed and extracted for evidence. The Company will protect the legal rights of suspects in the investigation.

8.2.3 The Chief Executive Officer or the Chairman of the Audit Committee shall advise the Board of Directors of the existence of an investigation.

8.2.4 The identity of a person filing a report will be treated as confidential to the extent possible, and only revealed on a need-to-know basis or as required by law or court order.

9. Investigation Report

9.1 On completion of the investigation, a written investigative report will be provided by the persons employed to conduct the investigation to the Chief Executive Officer and the Chairman of the Audit Committee. If the investigation has documented unlawful, violative or other questionable conduct, the Chief Executive Officer or the Chairman of the Audit Committee will advise the Board of Directors of the matter.

9.2 If any unlawful, violative or other questionable conduct is discovered, the Chief Executive Officer shall cause to be taken such remedial action as the Board of Directors deems appropriate under the circumstances to achieve compliance by the Company and/or its staff with the Policy and applicable law, and to otherwise remedy any unlawful, violative or other questionable conduct. The persons employed to conduct the investigation shall prepare, or cause to be prepared, a written summary of the remedial action taken.

9.3 In each case, the written investigative report (or summary of any oral report), and a written summary of the remedial action taken in response to the investigative report shall be retained along with the original report by or under the authority of the Chairman of the Audit Committee.

10. Possible outcomes

10.1. **Possible outcomes of the investigation may include:**

- No further action
- Disciplinary action
- Further investigation by an external authority.

10.2. Note that that cases relating to suspected criminal activity, including but not limited to fraud, bribery/corruption or other financial crime would be reviewed by the CEO and the HR Manager to decide whether they should be referred to the police or other relevant body.

10.3. While the Company cannot always guarantee the outcome any whistle-blower is seeking, it will try to deal with their concerns fairly and in an appropriate way. However, if the

discloser is unhappy about the outcome of an investigation, they should make a **further report to** the HR Manager outlining their concerns. If there is good reason to do so, and particularly if there is new evidence, the concern may be investigated again.

11. Who to contact

- 11.1. Line Manager or, if not appropriate
- 11.2. The Compliance Officer
- 11.3. HR Manager
- 11.4. A member of the Board
- 11.5. Send an email to: wb@msggroupofcompanies.com

APPROVAL BY BOARD



Said Mohamed

Signature:

Date: **18/06/2020**

Approved by: **Said Mohammed**