



WHISTLEBLOWING POLICY
 LA-CS&IR_Whistleblowing Policy_PROC_v1.0

Version	Date	Changes	Other policies affected	Prepared by	Functional Department Owner	Nominated Document owner
1.0	09/1/2018	Original Document	ALL	Nicholson Okwori	Company Secretariat	Nkechi Newton-Denila

Review by	Date
NatCom EXCO	1-2-2018
Board Policy Review Sub-Comm.	Feb 2, 2018

ED Legal  CEO 



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1. Introduction

- 1.1. NatCom in ensuring a high ethical standard in all its business activities has established a code of ethics which set out the standard of conduct expected in the management of its businesses and undertakings.
- 1.2. All stakeholders are expected to comply with these standards in the discharge of their duties.
- 1.3. In furtherance of this, NatCom's Whistleblowing Policy provides a channel for employees and other relevant stakeholders to raise concerns about work misconduct and or malpractices, in a confidential manner;
- 1.4. Whistleblowing for the purpose of this policy is the act of reporting perceived unethical conduct of employees, management, directors, and other stakeholders by an employee or other persons through the appropriate designated channels;
- 1.5. This policy outlines NatCom`s practice on whistleblowing and the procedure for investigating and dealing with all reported cases of illegal and unethical conduct and any other misconduct or malpractice across the company.
- 1.6. This policy is in conformance with the requirements of various regulatory authorities with oversight on the operations of NatCom on whistleblowing, particularly **Principle 11.4** of the Code of Corporate Governance for the Telecommunications Industry 2016.

2. Policy Objectives

The objectives of this policy are:

- 2.1. To create an avenue for all improper, unethical or inappropriate behaviour to be identified and challenged at all levels of the organization;
- 2.2. To ensure all employees feel supported in speaking up in confidence and reporting matters they suspect may involve improper, unethical or inappropriate conduct or practice within and around NatCom's operations;
- 2.3. To provide clear procedures for reporting and handling such concern(s);
- 2.4. To proactively prevent and deter misconduct which could impact the financial performance and damage the NatCom`s reputation and goodwill;



- 2.4. To proactively prevent and deter misconduct which could impact the financial performance and damage the NatCom's reputation and goodwill;
- 2.5. To provide assurance that all disclosures will be handled seriously, treated as confidential and managed without fear of reprisal of any form in line with best practices; and
- 2.6. To help promote and develop a culture of openness, accountability and integrity.

3. Scope of the Policy

This policy applies to employees and other internal and external stakeholders including business partners and shareholders to report any perceived act of impropriety which should not be based on mere speculation, rumours and gossips but on knowledge of facts or good faith suspicion.

3.1. Reportable misconducts:

- 3.1.1. All forms of financial malpractices or impropriety such as fraud, corruption, bribery, theft and concealment;
- 3.1.2. Failure to comply with legal obligations, statutes, regulatory directives and company policies;
- 3.1.3. Discrimination or harassment;
- 3.1.4. All inappropriate advances, fraternisation such as dating or such relationship involving a Management employee and a subordinate employee or a Line Manager and a direct report;
- 3.1.5. Improper conduct or unethical behaviour that undermines universal and core ethical values such as integrity, respect, honesty, accountability and fairness;
- 3.1.6. Actions detrimental to Health and Safety or the work environment;
- 3.1.7. Inadequate financial or non-financial recordkeeping;
- 3.1.8. Other forms of corporate governance breaches;
- 3.1.9. Environmental, health and safety issues;
- 3.1.10. Sexual or physical abuse of employee, customers, prospective employee, service providers and other relevant stakeholders;
- 3.1.11. Improper use of company resources;



misconduct is to report concerns which are repugnant to the interest of NatCom and the public.

3.2. Non-reportable conducts:

This policy should not be used for the following purposes:

- 3.2.1. To report events presenting an immediate threat to life or property. All issues requiring emergency attention or assistance should be flagged and reported to NatCom's Health & Safety division or the next available personnel including emergency numbers provided by the states and federal government.
- 3.2.2. For any grievances, an employee may have in relation to terms of employment. Such grievances should be addressed through the relevant policy.
- 3.2.3. To settle personal disputes or for witch-hunting; and or,
- 3.2.4. For unfounded and unsubstantiated information

4. Board and Management Commitment

- 4.1 The Board and Management are aware that a functional and effective internal system for employees and other relevant stakeholders to disclose workplace malpractices without fear of reprisal exist to ensure that employees take their responsibilities seriously, and helps to avoid the negative publicity that often accompanies disclosures to external parties.
- 4.2 The Board of Directors and Management are committed to promoting a culture of openness, accountability and integrity, and will not tolerate any harassment, victimization or discrimination of the whistleblower provided such disclosure is made in good faith with reasonable belief that what is being reported is or are factual.

5. Policy Statement

- 5.1. NatCom is committed to the highest standards of openness, probity, accountability and high ethical behaviour by helping to foster and maintain an environment where employees and other stakeholders can act appropriately, without fear of detriment.
- 5.2. NatCom encourages employees and relevant stakeholders who have material concerns about suspected misconduct, or any breach, or suspected breach of law or regulation that may

adversely impact the company, to come forward and report them through appropriate channels (in certain cases on a confidential basis) without fear of detriment or unfair treatment.

- 5.3. NatCom conducts its business on the principles of fairness, honesty, openness, decency, integrity and respect.
- 5.4. It is the intention of this policy to encourage employees and other stakeholders to report and disclose improper or illegal practices or activities in and around NatCom's operations.
- 5.5. NatCom is committed to investigate promptly any reported misconduct and to protect those who come forward to report such activities.
- 5.6. NatCom further assures that all reports shall be treated in strict confidence.
- 5.7. NatCom's operating procedures are intended to detect and prevent or deter improper activities. However, the best systems of controls may not provide absolute safeguards against irregularities.
- 5.8. This policy is intended to investigate and take appropriate action against any reported misconduct or concern.

6. Roles and Responsibilities

The policy hereby set the roles and responsibilities of key parties in the whistleblowing process as follows:

S/ N	Responsible Person	Responsibilities
1.	Whistleblower	Whistleblower is expected to act in good faith and should refrain from making false accusations when reporting his/her concern(s), and provide further evidence at his/her disposal to aid investigation of the issues reported
2.	Subject	Subject has a duty to cooperate with investigator(s) during the period of investigation including provision of relevant information, documents or other materials as may be required by the investigator
3.	Service Provider	Service Provider shall maintain an independent and confidential phone line and email address which shall be available 24 hours, 7 days in a week for whistleblowers to access and make their reports. The Service Provider shall receive all the reports,



		analyse and forward same to the Board Audit & Risk Committee for investigation and appropriate action.
4.	Head: Internal Audit, NatCom	The Head of Internal Audit shall handle all matters which the Audit & Risk Management Committee may direct that he / she investigates with integrity, high professionalism, confidentially and promptly. He/ she shall be independent and unbiased in carrying out investigation. The Head of Internal Audit has the responsibility of acknowledging all concern(s) reported and shall report on the progress of investigation to the whistleblower, where necessary.
5.	Director of Human Resources	The Director of Human resources of NatCom shall handle all matters which the Audit & Risk Management Committee may direct that she investigates with integrity, high professionalism, confidentially and promptly. She shall be independent and unbiased in carrying out investigation. She shall handle all reports of investigation that relates to the NatCom's employees in line with the laid down disciplinary procedure as contained in the NatCom's employee hand book.
6.	Company Secretary / ED Legal	<p>The Company Secretary shall on a quarterly basis collate, compile and provide to the Chairman of the Board Audit & Risk Management Committee a summary of all cases reported and the result of the investigation.</p> <p>The effectiveness of this Policy including activities related thereto shall be included in the Company Secretary's compliance report to the Board, and in line with regulation, in the annual compliance report prepared on behalf of the Board by the Company Secretary and submitted to the NCC.</p>
7.	All NatCom Executives, Managers and Officers:	Any executive or Officer of the company directed by the Audit & Risk Management Committee to participate in any way in the Investigation shall refrain from discussing or disclosing matters under investigation.
8.	Managing Director / Chief Executive Officer	Shall be responsible to implement the mandate of the Board of Directors to protect the Whistleblower and that of the Board Audit and Risk Management Committee to apply consequences to any subject found culpable.




9.	Board Audit and Risk Management Committee	<p>The Board Audit and Risk Management Committee shall be responsible to investigate and make direction with respect to all reports as it deems fit;</p> <p>The Chairman, Board Audit and Risk Management Committee through the Company Secretary/ED Legal shall make available to all committee members each report submitted by the investigator on whistleblowing as and or where necessary, The Committee shall treat all whistleblowing concern(s) brought to the attention of the committee with dispatch.</p>
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7. Policy Guideline

7.1. Whistleblowing Procedure:

- 7.1.1. Whistleblowing can be initiated by employee members across the company or external stakeholders such as shareholders, and business partners raising concerns about unethical conduct at any time and from anywhere by email or by telephone during business hours to the telephone numbers provided;
 - a. The whistleblower may make a report anonymously to the email or telephone number provided below. Dedicated phone number/ speak-up line **+234 (1) 460 7890 ext. 4018; +2348034023878**
 - b. Dedicated email address: WBP@gelias.com
- 7.1.2. Whistleblower who intends to make an anonymous report, may for statistics and analysis purposes be required to state his location and whether or not he is an employee, contractor (business partner) or any other stakeholder;
- 7.1.3. Whistleblowers must ensure that they do not make disclosure outside of the prescribed channels;
- 7.1.4. Where an employee receives a report, which qualifies as Speak-up material he should immediately report and forward same to the whistleblowing channels;
- 7.1.5. All reports will be listed and analyzed in the format provided to the Service Provider by the Policy and Legal Compliance Team and provided to the Chairman Board Audit & Risk Management Committee or his designate not later than 48 hours upon receiving such report;

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- 7.1.6. All reports sent through the appropriate channels must contain such sufficient details including but not limited to:
- a. the background, history and reason for the concern;
 - b. names, dates, places and other relevant information; and
 - c. any documents that may support the report.
- 7.1.7. Disciplinary measures shall be taken against any employee that receives concerns and fails to escalate in line with the employee handbook.

7.2. Confidentiality:

- 7.2.1. NatCom is committed to protecting the privacy of everyone involved in the whistleblowing process;
- 7.2.2. NatCom shall take all reasonable step to safeguard personal data from unauthorized access and processing;
- 7.2.3. Any personal data obtained as part of this whistleblowing policy will only be used for the purposes explained in this policy or to comply with the law or an important public interest;
- 7.2.4. Upon receipt of the report, the Service Provider shall acknowledge receipt of the report from the whistleblower within the next working day following the report if sent via email, and immediately commence investigation process;
- 7.2.5. A preliminary review or an assessment involving completing the check lists on the report format shall be carried out to establish if a speak-up event has occurred based on the report, and if so to what extent;
- 7.2.6. The report including the checklist shall immediately and not later than 48 hours following its receipt be forwarded via email to the Chairman of the Audit & Risk Management Committee of the Board;
- 7.2.7. It is expected that the implementation of this Policy shall provide a basis to minimize the risk of further wrongdoing, prevent any further loss of assets, damage to the NatCom's reputation and if possible protect all sources of evidence;

7.3. Investigation:



- 7.3.1. A comprehensive investigation will be directed by the Audit & Risk Management Committee upon receipt of such report and conducted under strict confidentiality, and where necessary, a case manager may be appointed where the preliminary review has disclosed a genuine cause;
- 7.3.2. The comprehensive investigation shall focus on an objective, factual analysis of the speak-up;
- 7.3.3. The Investigator appointed by the Committee shall give update of the progress of investigation to the whistleblower where necessary, if the speak-up is within the reportable concerns and discloses a genuine cause;
- 7.3.4. Professionals such as lawyers, accountants may be engaged to work on the investigation when so directed by the Committee.
- 7.3.5. Where it is established that a criminal activity has taken place, the matter may be referred to the Legal Affairs for onward report to the Nigerian Police Force in conjunction with the Security team where necessary, and appropriate legal action will be taken;
- 7.3.6. All frivolous whistleblowing shall be ignored and the whistleblower shall be referred to the disciplinary committee where necessary;
- 7.3.7. Upon conclusion of investigation, the Investigator shall submit his/her report to the Audit and Risk Management Committee who will engage and discuss with Management where necessary;
- 7.3.8. Where the Speak-up(s) relates to an external party (service provider), the company shall immediately review the Service Level Agreement with such service provider, and if necessary terminate the agreement;
- 7.3.9. Where the whistleblower is not satisfied with the extent of investigation and or the action taken based on the outcome of the investigation, the whistleblower is at liberty to report to the Chairman of the Board Audit and Risk Management Committee through the same channel;
- 7.3.10. It shall be the policy of NatCom to handle investigations promptly and as possible.

8. Breach and Consequences:

Any breach of this policy shall be dealt with in accordance with the NatCom disciplinary policy.




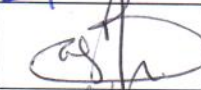
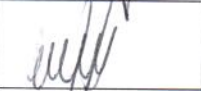

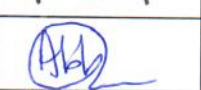
9. Definition of terms:

- Detriment:** Victimization or reprisal of a whistleblower which can take any or a combination of the following forms; dismissal, termination, threat, redundancy, undue influence, duress, withholding of benefit and/or entitlements and any other act that has negative impact on the whistleblower.
- Good Faith:** This is evident when a report or concern is made without malice or consideration of personal benefit and the employee has a reasonable basis to believe that the report is true; provided, however, a report does not have to be proven to be true to be made in good faith. Good faith is lacking when the disclosure is known to be malicious or false.
- Investigation:** A process designed to gather and analyse information in order to determine whether misconduct has occurred and if so, the party or parties responsible.
- Misconduct:** A failure by an employee member or other relevant stakeholder to observe the rules of conduct or standards of behaviour prescribed by an organization.
- NatCom:** NatCom Investment & Development Ltd., trading as ntel.
- Service Provider:** An independent external firm that may be, or has been appointed by the Audit and Risk Committee for receiving the speak-ups from whistleblowers confidentially and transmitting the reports to the committee for investigation purpose.
- Speak-Up:** An allegation or concern that should be or is subject to investigation by the appropriate authority.
- Stakeholders:** This shall include employees, shareholders and business partners such as customers and vendors.
- Subject:** A person who is alleged to have committed a misconduct and is the subject of an investigation under this policy.
- Whistleblower:** Any person(s) including employee, management, directors, shareholder, service providers, creditors and other stakeholders of an institution who reports any form of unethical behaviour or dishonesty to the appropriate authority.



Whistleblowing: The act of reporting an observed/perceived unethical misconduct of employees, management, directors and other stakeholders of an institution by an employee or other person to appropriate authority. It is an early warning system that enables an organization to find out when something is going wrong in time to take necessary corrective action.

10. EXCO and Stakeholder Review and Sign-Off

Action	Name	Job Title	Signature	Date
Prepared by	Nicholson Okwori	AM, Policy & Legal Compliance		25/07/18
Reviewed by	Gbenga Babatunde	Manager, Internal Audit		22/01/18
Reviewed by	Osondu Nwokoro	Director, External Affairs		30/01/18
Reviewed by	Yemisi Babade	Director, HR		01/02/2018
Reviewed by	Abhulime Ehiagwina	CFO		1/2/18

