

MP INFRASTRUCTURE LIMITED



WHISTLE-BLOWING POLICY

Plot 25, Block 68. Bisola Durosinmi Etti Drive.
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TABLE OF CONTENT

S/N	CONTENT	PAGE
i.	Cover page	1
ii.	Table of Content	2
iii.	Authorization	3
1.1	Introduction	4
2.1	Purpose	4
3.1	Scope	5
4.1	Safeguards/Rights of Whistle-blowers	5
5.1	Whistle-blowing Procedure	7
6.1	False Alarm and Effect	8
7.1	Review of the Policy	8

AUTHORIZATION

This is **MP Infrastructure Limited's** Whistle-blowing Policy. The policy is prepared to support the Integrated Management System Process being implemented in the company and to address the relevant requirements of the international standard for Integrated Management Systems (NIS ISO 9001 :2015 and 45001: 2018).

Compliance with the requirement in this policy is mandatory for all Staff of MP Infrastructure Limited. This document is under official control and as such, unauthorized possession, photocopying, amendment or alterations are not allowed without the permission of any of the following designated authorities.

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1.1 INTRODUCTION

To foster a healthy Corporate Governance environment within any institution, it is important that there are robust policies around Ethics, Professional Conduct and Corporate Governance which are well documented and communicated.

This whistle-blowing policy is in furtherance of the Company's desire to strengthen its value of integrity and its fight against corruption, financial crime, impropriety and related offences. In this policy, 'whistle-blowing' means the act of reporting any alleged unethical conduct of employees, Management, Directors and other stakeholders of the Company by an employee or other persons to appropriate authorities

MP Infrastructure has outsourced the complaint mechanism of the whistle-blowing program to KPMG Nigeria. The benefit of this is to engage an independent consultant so as to assure employees of confidentiality and protection from possible reprisal.

2.1 PURPOSE OF THE POLICY

This policy aims to set out the Company's written, formal whistle-blowing policy, consisting of responsible and effective procedures for disclosure or reporting of misconduct and impropriety so that appropriate remedial action can be taken if the concerns are deemed legitimate.

Our whistle-blowing policy is intended to encourage staff and other relevant stakeholders to report suspected unethical conduct of employees, Management, Directors and other stakeholders of the Company in a confidential manner without any fear of harassment, intimidation, victimization or reprisal of anyone for raising concern(s) under this policy. Other objectives of this policy are;

- i. To support the identification and resolution of any identified malpractice across all levels of the Company;
- ii. To provide a clear framework for reporting and escalating identified unethical conduct(s);
- iii. Provide a means for discreet and confidential channel for escalation of concerns without fear of reprisal.
- iv. To prevent the circumvention of the Company's internal processes and mechanisms;
- v. To ensure that disclosures by whistle-blowers are properly assessed, investigated and actioned.
- vi. To foster a culture of transparency, accountability and integrity in line with the Company's core values of Integrity, Professionalism, Accountability and Customer centricity among staff and the Company's other stakeholders;
- vii. To embed a good corporate governance system in the Company.
- viii. To reassure employees that they will be protected from punishment or unfair treatment for disclosing concerns in good faith in accordance with this procedure.
- ix. Avert negative publicity.

3.1 SCOPE

This policy is designed to enable employees and other relevant stakeholders report acts of impropriety to appropriate authorities. The report should however not be based on mere speculation, rumours or gossip but on personal knowledge of verifiable facts or circumstances to indicate that the reportable misconduct has occurred or likely to occur.

All staff are protected from victimization, harassment or disciplinary action due to any disclosure, where the disclosure is made in good faith and is not made maliciously or for personal gain. Reportable misconduct includes without limitation to the following:

- i. All forms of financial malpractices or impropriety such as fraud, corruption, bribery or theft.
- ii. Actions detrimental to Health and Safety or the Environment.
- iii. Any form of criminal activity.
- iv. Improper conduct or unethical behaviour; that undermines universal and core ethical values such as integrity, respect, honesty, accountability, fairness etc.
- v. Failure to comply with regulatory directives, administrative or internal policy framework
- vi. Failure to comply with legal obligations or statutes.
- vii. Other forms of corporate governance breaches.
- viii. Undisclosed or unreported connected transactions.
- ix. Insider abuse.
- x. Non-disclosure of conflict of interest.
- xi. Sexual or physical abuse of any staff, customer, applicant, service provider and other relevant stakeholders.
- xii. Conduct translating to gross waste of resources.
- xiii. Attempt to conceal any of the above listed acts.
- xiv. Acts of bullying or undue harassment.

While the aforementioned acts are not exhaustive, discretion shall be applied to determine other unethical practices that should be reported under this policy.

For the purpose of clarity, this policy does not cover individual staff grievances and other staff related matters covered in the Company's staff conditions of service. Individual staff grievances should be reported in accordance with the Company's grievance procedures.

This policy impacts all employees of the Company, regardless of grade, location or function and all staff are encouraged to report any misconduct(s) listed above when they occur.

4.1 SAFEGUARDS/RIGHTS FOR WHISTLE-BLOWERS

- i. The Company is committed to good practices, high standards and supportive of all employees and stakeholders. Moreover, the Company recognizes that the decision to report a concern can be a difficult one to make. If what has been reported is true, the employee or stakeholder should not be afraid of reprisal because he will be doing his duty to his employer and those for whom he is providing a service.

- ii. The Company will also not tolerate any harassment or victimization (including informal pressures) and will take appropriate action to protect the complainant when he/she raises a concern in good faith.
- iii. Any investigation into allegations of potential malpractice will not influence or be influenced by any disciplinary or redundancy procedures that may affect the complainant. Specifically:
 - a. An employee shall not be denied benefits or promotion or be suspended or dismissed from the organization for genuinely disclosing or providing information on acts or omissions that are covered under the Policy.
 - b. An employee shall be protected against victimization, reprisal or reprimand from management or fellow staff for genuinely disclosing or providing information of acts or omissions covered under the Policy.
 - c. An employee shall be free to disclose or not disclose their identity, their confidentiality is guaranteed.
 - d. In a situation where the identity of the employee is required to validate the information, the consent of the employee shall be sought and obtained without coercion before such disclosures can be made.
 - e. An employee's request for anonymity against the suspect shall have their wishes respected at all times.
 - f. No action shall be taken against a complainant who, in good faith, makes an allegation, which is later not confirmed by subsequent information.
 - g. Employee's request not to appear in law court, if made, shall be considered and granted subject to compulsion of court and public interest.
 - h. If a whistle-blower is subsequently dismissed over actions that seem not to be connected with previous case or cases of whistle-blowing, the onus or burden of proof must be on the Company to prove that such action was not based on the disclosure by the whistle-blower, but was informed by a different consideration.
- iv. To create a culture that encourages timely whistle-blowing (i.e. immediate action rather than swallowing the whistle till the damage is done) by employees, in order to prevent or minimize the damage to the barest minimum; the policy incentivizes internal whistle-blowing amongst employees. Such incentives will include the following:
 - a. financial incentives such as bonus,
 - b. promotion,
 - c. special corporate awards or
 - d. recognition
 - e. letter of commendation
- v. Contractors or Suppliers in existing business relationship with the Company shall not be unduly withdrawn, denied or suspended for genuinely disclosing or providing information on acts or omission that are covered under the Policy.
- vi. Contractors or Suppliers shall be protected against undue victimization, reprisal and reprimand from management or fellow contractors for genuinely disclosing or providing information of acts that are covered under the Policy.

- vii. Contractors or Suppliers request for anonymity against the accused shall be respected.
- viii. No action shall be taken against the Contractors, Suppliers and Employees who, in good faith, makes an allegation which is later confirmed by subsequent information.
- ix. Customers shall be protected against undue victimization, reprisal or reprimand from the Company or fellow customers for genuinely disclosing or providing information of acts or omission that are covered under the Policy.
- x. Anonymous Reporting**
 - a. Anonymous disclosures are very difficult to act upon when there is little or no corroborative evidence to substantiate the allegations.
 - b. The policy does not prohibit anonymous reporting. Once anonymous report is made, MPI shall exercise discretion on whether to act on it or not.
 - c. In exercising this discretion, MPI shall consider the following: (i) The seriousness of the issues raised (ii) The credibility of the concern (iii) The likelihood of confirming the allegation from corroborative evidence.

5.1 WHISTLE-BLOWING PROCEDURE

This Whistle-blowing Procedure provides a mechanism for reporting any unlawful conduct at work and reassurance that exposing wrongdoing would not pose any risk to the whistle-blower.

The whistle-blower should however make it clear that they are making their disclosure within the scope of the whistle-blowing policy to ensure that the recipient of the disclosure conduct the investigation within the ambit of the policy and more importantly, protect the identity of the whistle-blower if required.

5.1.1 Whistle-Blowing Procedure

- i. A whistle-blower (internal or external) contacts KPMG Ethics Line using any of the following reporting media
 - Call or text the following Toll-free telephone number: 07030000026 / 07030000027 (MTN), 08088228888 / 07080601222 (Airtel), 09099936366 (9 Mobile) 07058890140 (Globacom)
 - KPMG Nigeria Whistle-blowing App – on Google Play Store
 - Email Address – kpmgethicsline@ng.kpmg.com
 - Weblink – <https://apps.ng.kpmg.com/ethics>
 - Physical Mail Address
- ii. The Whistle-blower provides details of the report
 - Nature of the incident
 - People involved
 - Dates of incident
 - Place of occurrence

- How the incident occurred
 - Any other useful information
- iii. The Operator logs the report to the Ethics line workflow and management personnel reviews the report.
 - iv. KPMG sends the details of the report to the designated officials of the Company
 - v. The Company conducts internal investigation and provides feedback to KPMG Ethics line.
 - vi. The Whistle-blower contacts KPMG Ethics line for feedback and KPMG provides the feedback received from the Company.

Employees are also encouraged to first speak to their line manager when they wish to report misconduct. However, if they do not feel comfortable reporting misconduct to their line manager, they are encouraged to speak to the Head internal Audit who is available to receive reports on misconduct and to ensure that they are acted on appropriately.

5.1.2 Feedback

- i. Subject to legal constraints, the responsible officer shall provide periodic feedback on the investigation undertaken to the informant.
- ii. The feedback shall specify action taken to date, further investigation to be conducted and any further assistance required from the informant.
- iii. Where further information is required from the informant, the informant shall be required to divulge the information.

6.1 FALSE ALARM AND EFFECT

- i. The Whistle-Blower Protection Policy presupposes that genuine concerns and allegations founded on good faith shall be brought forward for investigation.
- ii. The Policy presumes alleged offender innocent until investigated and proved otherwise.
- iii. No action shall be taken against the informant who, in good faith, makes an allegation, which is not later confirmed to be true by subsequent investigation.
- iv. However, where it is determined that the allegations were deliberate falsehood aimed at settling a score, tarnishing a reputation or gain undue attention, such action will attract disciplinary action commensurate with the gravity of the action.
- v. The Company reserves the right to commence prosecution of any of its customers, contractors or consultants who make allegations on the Company, which is later found to be deliberate false and malicious.

7.1 REVIEW OF THE POLICY

This policy will be reviewed every three (3) years or as the need arises by the Audit Committee. Any substantive changes will be formally approved by the Chief Executive on the recommendation of the Audit Committee.