



# Scancom PLC (MTN Ghana)

## Whistleblowing Policy

<b>Business Area</b>	Internal Audit and Forensic Services		
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<b>CEO on behalf of EXCO and Board</b>	Selorm Adadevoh	<b>Signature</b>	

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## SCANCOM PLC (MTN GHANA) WHISTLEBLOWING POLICY

### 1. EXECUTIVE SUMMARY

This whistleblowing policy is a governance policy as defined in the Scancom PLC (MTN Ghana) Master Policy (Master Policy). The applicable policy approval process set out in Annexure A of the MTN Ghana Master Policy applies.

Paragraph 30 of the Securities and Exchange Commission Corporate Governance Code for Listed Companies, 2020 (SEC Code) requires the Board of Publicly Listed Companies to establish a channel (either a person or an outsourced third party) to whom disclosures may be made in good faith by employees and others who have concerns that any behaviour or activities of the company or its management or its employees or agents may be improper including but not limited to incidents of fraud, misconduct and illegal activity.

The Board of MTN Ghana has adopted this MTN Ghana whistle blowing policy as a demonstration of its utmost commitment to encouraging employees and others to report concerns about any behaviour which may be improper. This does not only enable MTN Ghana to limit or prevent financial and reputational damage but also provides MTN Ghana with the opportunity to prevent future occurrences of impropriety by taking corrective measures against individuals who performed illegal/improper acts.

This policy enables MTN Ghana to provide a conducive environment for confidential and anonymous reporting of instances of fraud, misconduct, illegal activities or other irregularities. MTN Ghana is committed to ensuring that no retaliation of any kind is brought against anyone who makes a report in good faith and without malicious intent about possible misconduct or legal violations. Regardless of who you report to, you can be confident that you are doing the right thing, and that your concerns will be handled promptly and appropriately.

Employees and associated parties of MTN Ghana have a responsibility to report instances of fraud, misconduct, illegal activities and other irregularities. To this end MTN Ghana does not only provide reporting channels to facilitate speedy reporting, identification, investigation, resolution and mitigation of fraud incidents but undertakes to protect employees against any occupational detriment or reprisals resulting from whistleblowing in the workplace.

A person who wishes to make an anonymous report may do so through the MTN Ghana whistle blowing facility which can be accessed via the following means;

Website: <https://www.tip-offs.com>; Email: [anonymous@tip-offs.net](mailto:anonymous@tip-offs.net); Telephone: +27 83 123 7867

## 2. POLICY APPROVAL

This Scancom PLC (MTN Ghana) Whistleblowing Policy is a governance policy as defined in the MTN Ghana Master Policy. The Policy approval process as set out in Annexure A herein applies.

## 3. DEFINITIONS AND ABBREVIATIONS

Term/Abbreviation	Definition
Associated Party	'Associated Party' is a broad term that refers to a non-employee of MTN, either a firm or individual, that is engaged to provide services to MTN including but not limited to, existing or potential, customers, vendors, suppliers, consultants, agents, brokers, donation or sponsorship beneficiaries, advisers, as well as any government officials. Any agent, consultant, contractor, subcontractor, supplier, distributor, joint-venture partner, or any individual or entity that has some form of business relationship with the company.
Audit Committee	Audit Committee of the MTN Ghana Board
Employee	'Employee' means all permanent, contract and temporary employees employed by MTN Ghana, its subsidiaries and associate companies and shall include all authorised representatives of MTN Ghana.
EXCOM	'Excom' means Executive Committee of MTN Ghana
Good Faith	<p>A term that generally describes honest dealing or sincerity of intention. Acting in "good faith" requires an honest belief or purpose; faithful performance of duties; an absence of motive, malicious intent or personal gain or the desire to cause harm to others. An employee, worker or Associated Party makes a disclosure in "good faith" when they:</p> <ul style="list-style-type: none"> <li>• report only what they have a reasonable belief to be true;</li> <li>• do not report with malicious intent or for personal gain.</li> </ul>

Master Policy	'Master Policy' means MTN Ghana Master Policy which ensures that a standardized, consistent and unified approach is applied in creating, maintaining, coordinating, disseminating Policies, Processes and Procedures across MTN Ghana
MTN Ghana	Scancom PLC
Occupational detriment	<p>Being subjected to:</p> <ul style="list-style-type: none"> <li>• any disciplinary action, dismissal, suspension, demotion, harassment, intimidation;</li> <li>• refusal of a transfer or non-promotion;</li> <li>• subjected to a term or condition of employment or retirement which is altered, or kept altered, to his/her disadvantage;</li> <li>• refused a reference or adverse reference from an employer;</li> <li>• denied appointment to any employment, profession or office;</li> <li>• a civil claim arising from their breach of any confidentiality requirement through the disclosure of a criminal act or of a planned or current failure to comply with a law;</li> <li>• threatened with any of the actions mentioned above; or</li> <li>• otherwise adversely affected in respect of his or her employment, profession or office, including employment opportunities and work security.</li> </ul>
Protected disclosure	<p>A confidential voluntary disclosure, made in good faith, to MTN Ghana of any transgression suspected, encountered or witnessed by an employee or associated party which shows one or more of the following:</p> <ul style="list-style-type: none"> <li>• that a criminal offence has been committed, is being committed or is likely to be committed. A criminal offence includes but is not limited to fraud, theft extortion, bribery, corruption and misappropriation.</li> </ul>

	<ul style="list-style-type: none"> <li>• that a breach of any MTN Ghana Policy has been committed, is being committed or is likely to be committed;</li> <li>• that a person has failed, is failing to or is likely to fail to comply with any legal obligation to which that person is subject;</li> <li>• that a miscarriage of justice has occurred, is occurring or is likely to occur;</li> <li>• that the health or safety of an individual has been, is being or is likely to be endangered;</li> <li>• that a person has opted to deliberately partake in improper business conduct;</li> <li>• a person has or is likely to commit a financial irregularity; or</li> <li>• that any of the above has been or being or is likely to be deliberately concealed</li> </ul>
Transgression/ Impropriety/ Allegation	Any conduct that has been committed, is being committed or is likely to be committed which is against a law, rule, policy, code of conduct and/or is an offence.
Whistleblower	A person who makes a disclosure about potentially unethical, unlawful or unsafe conduct and practices
Whistleblowing	The term “whistleblowing” in this policy refers to the disclosure by employees or associated parties, both former and current of suspected or real malpractice as well as suspected or real illegal acts and omissions at work.
Whistleblowing facility	A fully confidential service through which concerns about potentially unethical, unlawful or unsafe conduct and practices can be reported and investigated. It is independently managed on behalf of MTN Ghana, effectively creating a barrier between the caller/information supplier and MTN Ghana, thereby ensuring anonymity of the caller.
Whistleblowing Policy	‘Whistleblowing Policy’ refers to this MTN Ghana Whistleblowing policy

## 4. INTRODUCTION

- 4.1 MTN Ghana is committed to the highest levels of ethics and integrity. MTN Ghana is also, committed to conducting its business in an ethical, transparent, accountable and fair manner, in line with our values and mission, and in compliance with legislation and regulations of the Republic of Ghana, including the Whistleblower Act, 2006 (Act 720) and the Corporate Governance Code for Listed Companies 2020 SEC/CD/001/10/2020.
- 4.2 MTN Ghana is committed to a culture of zero-tolerance toward fraud, bribery, corruption, misappropriation and illegal activity throughout the organisation. MTN Ghana recognises the importance of having procedures and a facility in place which enables employees and other stakeholders to safely report instances of fraud, misconduct, illegal activities or other irregularities.
- 4.3 Whistleblowing has the potential to be seen as an adverse activity as individuals who speak up against possible fraud, misconduct or any illegal activity may be branded as troublemakers. MTN Ghana sees whistleblowing differently, regarding it as a positive practice that assists MTN Ghana to detect incidents of fraud, misconduct, and illegal activity early. It enables MTN Ghana to limit or prevent financial and reputational damage and provides MTN Ghana with the opportunity to prevent future occurrences by taking corrective measures against individuals who performed illegal acts.
- 4.4 MTN Ghana provides a conducive environment for confidential and anonymous reporting of instances of fraud, misconduct, illegal activities or other irregularities. MTN Ghana is committed to ensuring that no retaliation of any kind is brought against anyone who makes a report in good faith and without malicious intent about possible misconduct or legal violations. Regardless of who you report to, you can be confident that you are doing the right thing, and that your concerns will be handled promptly and appropriately.
- 4.5 Employees and associated parties of MTN Ghana have a responsibility to report instances of fraud, misconduct, illegal activities and other irregularities. To this end MTN Ghana does not only provide reporting channels to facilitate speedy reporting, identification, investigation, resolution and mitigation of fraud incidents but undertakes to protect employees against any occupational detriment or reprisals resulting from whistleblowing in the workplace.

## 5. PURPOSE OF THIS POLICY

- 5.1 The purpose of this policy is to encourage employees and associated parties of MTN Ghana to speak up and report conduct which they, in good faith, believe violates any laws of the Republic of Ghana and any regulations or internal processes of MTN Ghana.
- 5.2 This policy aims to:
- a. encourage employees and associated parties of MTN Ghana to feel confident in raising serious concerns at the earliest opportunity and to question and act upon concerns about any unethical work practices;
  - b. ensure that employees and associated parties of MTN Ghana understand the responsibility for reporting concerns;
  - c. provide avenues for employees and associated parties of MTN Ghana to raise concerns and to receive feedback on any action taken in respect of the concerns;
  - d. ensure that employees and associated parties of MTN Ghana receive a response to reported concerns and are aware of how to pursue the concerns further if they are dissatisfied with the response;
  - e. reassure employees and associated parties of MTN Ghana that they will be protected from possible reprisals or victimisation, if they make any disclosures in good faith and based on reasonable belief.

## 6. SCOPE AND APPLICABILITY

- 6.1 The scope of this policy;
- a. is intended to cover concerns that fall outside the scope of other procedures and therefore does not replace a procedure that enables you to lodge a grievance relating to your own employment.
  - b. does not relate to any customer queries that should be directed via the customer care channels, unless these customer queries directly relate to disclosures of any possible misconduct or violation of law by employees or associated parties of MTN Ghana.

- 6.2 This whistleblowing policy applies to MTN Ghana, all MTN Ghana employees, associated parties and relevant stakeholders including the following:
- a. all operations and subsidiaries in which MTN Ghana owns majority share or has management control;
  - b. all officers, directors, employees and representatives of the entities referred to above, whether permanent, temporary or on contract, in all territories, regions and functions;
  - c. service providers, suppliers and contractors acting on behalf of MTN Ghana and/or supporting MTN Ghana services;
  - d. entities with a minority shareholding in MTN Ghana and joint ventures where management services are provided;
  - e. all engagements with stakeholders and associated parties irrespective of the context or objective.

## 7. POLICY STATEMENTS

- 7.1 MTN Ghana encourages employees and associated parties to speak up and report conduct which they, in good faith, believe violates laws of the Republic of Ghana and regulations or internal processes of MTN Ghana. Employees and associated parties of MTN Ghana may report concerns anonymously. No concern is too small to report. We encourage you to speak up promptly and raise questions and issues honestly, no matter how difficult or sensitive.
- 7.2 MTN Ghana applies a no retaliation policy and does not permit retaliation against any person who raises questions or concerns about and reports possible misconduct or legal violations to us or a government authority in good faith.
- 7.3 MTN Ghana is committed to ensuring confidentiality of all whistleblower disclosures regardless of who you report to. There are several ways to raise issues. If you believe that a law may have been or could be violated, consult with MTN Ghana Executive, Internal Audit and Forensic Services (IAFS) immediately. For other matters, you can talk to your direct line manager or another member of management or contact Human Resources.

## **8. KEY PRINCIPLES, SAFEGUARDS, PROTECTION AND CONFIDENTIALITY**

- 8.1 MTN Ghana undertakes to protect its employees and associated parties against any occupational detriment or retaliation where:
- 8.1.1 the disclosure is made in good faith, and employees and associated parties believe at the time of the disclosure that the information or allegation contained therein is substantially true;
  - 8.1.2 the disclosure is not made for the purposes of personal gain or with malicious intent; and
  - 8.1.3 the disclosure is made in accordance with the reporting procedures prescribed in this policy.
- 8.2 MTN Ghana endeavours to take all necessary steps and precautions to protect and keep confidential:
- 8.2.1 all disclosures or transgressions reported to MTN Ghana IAFS, direct line management, executive management or the whistleblowing facility; and
  - 8.2.2 the identity of employees and associated parties reporting conduct or concerns, including implicated individuals and/or third parties.
- 8.3 MTN Ghana offers reasonable personal protection to employees and associated parties and persons living in the same household of the reporting employee/associated parties, should the need arise. This will be determined and authorised by MTN Ghana Executive, IAFS.
- 8.4 As required by MTN Ghana, and where no other legal prohibition exists, any employee or associated party reporting conduct or concerns are required to uphold the confidentiality of information in terms of any disclosure or transgression reported to MTN Ghana IAFS and via the whistleblowing facility.

## **9. NON-RETALIATION POLICY**

- 9.1 MTN Ghana strictly prohibits retaliation of any kind against anyone for reporting or supplying information about violations or potential violations of the laws of the Republic of Ghana and MTN Ghana's related policies or procedures. An employee or associated party of MTN Ghana who makes a disclosure, or a report is safe from retaliation and or occupational detriment.

- 9.2 An employee who knows or suspects that retaliation has taken place must report this information immediately. All occupational detriment or reprisals in breach of this policy, detected or reported, will be investigated by MTN Ghana IAFS. Acts of retaliation against a whistleblower in violation of this policy will be subject to disciplinary action, up to and including termination of employment.
- 9.3 Any investigation into allegations of potentially unethical, unlawful or unsafe conduct and practices will not influence or be influenced by any disciplinary or redundancy procedures that may already apply to the affected party. Neither will any of these procedures be stopped, temporarily or otherwise, as a result of reporting concerns.

## **10. FALSE OR MALICIOUS REPORTING**

- 10.1 Any concerns or report of impropriety should be made in good faith. In the event that it is determined that report or allegation of impropriety is found to have been made knowing that it was false, or is made maliciously or for personal gain, disciplinary action may be taken.
- 10.2 Any of the following actions will result in disciplinary action, up to and including termination of employment:
- a. filing a report that is knowingly false;
  - b. filing a report that is intended to threaten or damage an employee's reputation; or
  - c. taking any action against another employee that is considered retaliation.

## **11. REPORTING SUPPORT**

- 11.1 When you have a question, problem, concern or a report, in most cases, your line manager should be the first point of contact.
- 11.2 When the question, problem, concern or report is in respect of conduct or impropriety involving the line manager, the report may be escalated to MTN Ghana IAFS.
- 11.3 When the question, problem, concern or report is in respect of conduct or impropriety involving an Executive or any member of MTN IAFS team, the report may be escalated to the Audit Committee of the MTN Ghana Board via the Company Secretary.

## 12. WHISTLEBLOWING FACILITY

- 14.1 To ensure anonymity and confidentiality, MTN Ghana has acquired the services of an independent external service provider in the provision of a whistleblowing facility on behalf of MTN Ghana.
- 14.2 The independent external service provider provides a secure platform via which employees and associated parties may report concerns anonymously. All reports are treated anonymously and confidentially unless the reporting employee or associated party provides express consent for their identity to be made known.

## 13. WHAT TO REPORT

- 13.1 Employees and associated parties are encouraged to report or receive information about conduct or concerns which they, in good faith, believe are improper, violates the laws of the Republic of Ghana, regulations or internal processes of MTN Ghana.
- 13.2 Any serious concerns on or about any aspect of MTN Ghana's business or conduct of employees and associated parties can be reported under this policy. This may include conduct that is:
- a. unlawful, fraudulent, corrupt; or
  - b. against, or fails to comply with MTN Ghana guidelines, procedures, values, policies, codes of conduct, legal obligations; or
  - c. falls below established standards of work practice; or
  - d. amounts to improper conduct; or
  - e. constitutes sexual, physical or emotional abuse of employees and or associated parties; or
  - f. endangers the health and safety of any individual; or
  - g. a miscarriage of justice; or
  - h. unfair discrimination; or
  - i. an attempt to cover up any of the above.

- 13.3 Although a whistleblower is not expected to prove beyond doubt the truth of an allegation, you will need to demonstrate that there are reasonable grounds for the concern raised.
- 13.4 A person who makes a report under this policy must include any proof that they may have to support the allegation (e.g. communication records, invoices, etc). If you are in possession or aware of any other evidence and where it can be located, the details should be provided to assist with the investigation.
- 13.5 MTN Ghana is committed to ensuring that all complaints are managed in a confidential and non-discriminatory manner. A guidance note in the form of a whistleblowing procedure has been developed on the process and escalation protocol when dealing with complaints or when an employee or associated party comes forward, whether directly to MTN Ghana management or anonymously through the whistle blower facility established by the independent external service provider. For more details on the whistleblowing procedure, see "Annexure B" and "Annexure D".

#### **14. HOW MTN GHANA WILL RESPOND**

- 14.1 The response of MTN Ghana will depend on the nature of the concern raised in the report and will take account of the whistleblowing procedures set out in "Annexure B" and "Annexure D" below.
- 14.2 MTN Ghana IAFS will carry out initial enquiries to determine whether an investigation is appropriate and if so, what form the investigation should take.
- 14.3 Some concerns may be resolved by agreed action without the need for further investigation. If an allegation requires further investigation, MTN Ghana IAFS will refer the matter to the Audit Committee of the board which will take steps, including engaging independent third-party investigative agencies, to complete a full, fair, objective and prompt investigation.
- 14.4 Investigations conducted by MTN Ghana IAFS, or by independent third parties on behalf of MTN Ghana, will be performed in an ethical manner, in compliance with the laws of the Republic of Ghana and applicable MTN Ghana policies.
- 14.5 All employees of MTN Ghana are obligated to cooperate fully with investigations and to promptly, completely and honestly comply with all requests for information, interviews or documenting during the course of the investigation.

14.6 Where appropriate, the matters raised in the report from the whistleblowing facility may:

14.6.1 be investigated internally by MTN Ghana IAFS;

14.6.2 be referred to the relevant police service or investigative agency;

14.6.3 form the subject of an independent inquiry.

14.7 Precise action such as feedback and interaction with the whistle blower (either through the whistleblowing facility or directly should you identify yourself) will be determined on a case-by-case basis, especially if doing so would breach a duty of confidentiality that MTN Ghana owes to another party, or if it is necessary to avoid prejudice in the prevention, detection or investigation of a criminal offence.

## **15. POLICY COMPLIANCE**

15.1 Any disciplinary proceedings emanating from a breach of this policy must be dealt with in accordance with MTN Ghana's Disciplinary Code and Procedure.

15.2 Where an employee is suspected of breaching this policy, an internal investigation may be undertaken and, depending on the outcome thereof, disciplinary proceedings, civil and/or criminal legal action may be taken against the offending employee.

15.3 Any non-compliance or breach of this policy may be subject to MTN Ghana's consequence management, as documented in the MTN Ghana Master Policy.

## **16. DOCUMENT CONTROL**

16.1 This policy may be reviewed annually or as may be required for compliance purposes and to maintain its relevance and applicability. Business and/or legislative requirements may necessitate more frequent review(s).

16.2 Any reviews to this policy shall accordingly be facilitated by the policy owner(s).

16.3 It is the sole responsibility of the policy owner(s) to ensure that any approved policy changes are accordingly communicated to the various stakeholders using the applicable channels.

16.4 If the policy is not reviewed, within the specified time frame, then the provisions of the policy shall remain operational and applicable until the policy is next reviewed.

**17. REFERENCED DOCUMENTS**

<b>Document</b>	<b>Publication date</b>	<b>Published By</b>
MTN Ghana Master Policy	November, 2018	Risk and Compliance
MTN Ghana Anti-Bribery and Corruption Policy	October 2021	Internal Audit & Forensic Services
MTN Ghana Conflicts of Interest Policy	June 2020	Company Secretary
MTN Gifts, Hospitality and Entertainment Policy	January, 2019	Risk and Compliance

## ANNEXURE A

### POLICY APPROVAL PROCESS

- A. This Policy must be submitted to the Board for approval in accordance with the MTN Ghana Master Policy and the Policy approval matrix and the applicable Delegation and Level of Authority.
- B. Should this Policy not be approved by the Board, it will not be regarded as a valid Policy.
- C. No individual has the authority to approve this Policy. In all instances the provisions of the MTN Ghana Master Policy, read with the Delegation and Levels of Authority, must be considered before submitting this Policy for approval.
- D. Where it has been decided that this Policy requires supplementation with a specific set of Processes, Procedures or Standards, the following shall apply:
  - Standards must be approved at the same forum as that of the Policy, as a standard is a mandatory document; and
  - Processes, Procedures, Guidelines and Manuals documents do not need to follow the same approval Process as the Policy but may be approved by the executive responsible for the Business Area. In addition, any immaterial amendments to Policies can be approved by the head of the Business Area.

## ANNEXURE B

### ROLES AND RESPONSIBILITIES

#### 1. CEO, Executive Management and Line Management

- 1.1 It is the responsibility of the CEO, executive management and line management to ensure compliance and implementation of this policy in their business areas.
- 1.2 Executive and line management should familiarise themselves with the obligations contained within this policy and ensure that they comply with this policy in respect of any disclosure of impropriety, by a whistleblower, reported to themselves.
- 1.3 Executive and line management are responsible for taking steps to create and maintain an ethical organisational culture in which employees and workers can blow the whistle without fear of retaliation.

#### 2. Audit and Compliance

- 2.1 It is the responsibility of MTN Ghana IAFS to:
  - a. implement and ensure that this policy is annually reviewed and updated;
  - b. provide training and guidance on whistleblowing related matters; and;
  - c. report any issues of non-compliance to the Audit Committee of MTN Ghana Board.

#### 3. Whistleblowing facility

- 3.1 If you wish to speak up and report conduct which you, in good faith, believe is improper, violates any laws of the Republic of Ghana, regulations, policies or internal processes of MTN Ghana but given the seriousness and sensitivity of the issues involved and/or who is suspected, you do not want to report to your line manager or any other MTN representative, you are encouraged to use the whistleblowing facility.
- 3.2 The whistleblowing facility shall receive and record as much information as possible relating to a disclosure made via a call, or review and record of any information provided via email or the website by an individual.

- 3.3 The independent operator can field calls and/or written information supplied. The line operators will use an MTN Ghana-specific format that will address the needs of MTN Ghana. Specific questions related to complaint or information provided will be asked by the line operators. This will include;
- a. date of incident;
  - b. incident location;
  - c. description of incident;
  - d. nature/type of allegation;
  - e. how the incident observed or identified;
  - f. estimated loss or damage to MTN;
  - g. details of implicated individuals;
  - h. understanding if there is a threat to your personal safety, or do you fear victimisation / retaliation as a result of making this report;
  - i. did anyone attempt to conceal this incident.
- 3.4 The line operators will prepare a confidential report detailing the information and provide it securely to MTN Ghana IAFS. You can use the unique reference number to follow up on the reported matter or to provide additional information.
- 3.5 The whistleblowing facility of the independent operator guarantees all callers anonymity, in that no caller identification exists, although calls are recorded and stored for quality purposes. This is a specific contractually bound relationship that no release of caller identification, including voice recordings, will be provided to MTN Ghana. The whistleblowing facility will receive calls and/or correspondence on an anonymous basis, or where the caller/information supplier wants to be identified on that basis, with specific reference to obtaining information relevant to reporting fraudulent and unethical behavior of MTN employees or associated parties.
- 3.6 A report will be prepared, in a prescribed format, recounting the disclosure received. All personally identifiable information will be removed to ensure anonymity.
- 3.7 The external service provider will issue a report relating to the disclosure to the authorised individuals of MTN Ghana IAFS teams.

#### **4. MTN Ghana Internal Audit and Forensic Services (IAFS)**

- 4.1 It is the responsibility of MTN Ghana IAFS authorised individuals to evaluate the reports received from the external service provider and determine the path of MTN Ghana IAFS escalation in line with the MTN Ghana Anti-Fraud and Zero Tolerance Policy.
- 4.2 It is the responsibility of MTN Ghana IAFS to inform the whistleblower (through the whistleblowing facility where relevant) within 21 (twenty-one) days after the protected disclosure, of the decision;
  - 4.2.1 to investigate the matter and, where possible, the timeframe of the investigation;
  - 4.2.2 not to investigate the matter and the reasons for the decision; or
  - 4.2.3 to refer the disclosure to another person or body for further action, including investigations.
- 4.3 It is the responsibility of MTN Ghana IAFS to review the adequacy and effectiveness of internal control processes relating to functions governing whistleblowing incorporated in this policy.
- 4.4 MTN Ghana IAFS is also responsible for the independent review, vetting and investigation of all reported improprieties and disclosures received from line management, executive management or the whistleblowing facility.
- 4.5 MTN Ghana IAFS must ensure that the identity of the whistleblower is protected at all times and in the event of reprisals against a whistleblower, investigate and recommend disciplinary actions against breach of this policy.
- 4.6 A quarterly report will be submitted to the Audit Committee of the MTN Ghana board covering the number of reports received, the status of the investigation and/or action taken by MTN Ghana IAFS, if so required.

## ANNEXURE C

### MTN GHANA WHISTLEBLOWING FACILITY

1. MTN Ghana has acquired the services of an independent external service provider, to facilitate the whistleblowing line on behalf of MTN Ghana. The whistleblowing facility will be known and advertised internally as the MTN Ghana Whistleblowing Hotline "Tip-offs Anonymous".
2. Disclosures can be made to Tip-offs Anonymous by utilising any of the following methods of communication, twenty-four (24) hours a day, seven (7) days a week, and three hundred and sixty-five (365) days a year:

<p>Email Address:</p> 	<p><a href="mailto:anonymous@tip-offs.net">anonymous@tip-offs.net</a></p>
<p>Website:</p> 	<p><a href="https://www.tip-offs.com">https://www.tip-offs.com</a></p>
<p>Free Post:</p> 	<p>Tip-off Anonymous Free Post KZN 138 Umhlanga Rocks 4320 KwaZulu Natal South Africa</p>
<p>Call number:</p> 	<p>+27 83 123 7867</p>

3. Critical information to be considered when a disclosure is made, or an impropriety is reported to the whistleblowing facility:
  - What is the suspicion or alleged wrongful acts?
  - How is the whistleblower aware of this information?
  - When did it occur?
  - Where did it occur?
  - How long has it been on-going?
  - Is it still on-going?
  - How often has it been occurring?
  - Does the whistleblower have any documentary evidence related to the disclosure or impropriety?
  - Has the whistle-blower reported it before? If so, provide details.
  
4. If the whistleblower does not have all the relevant information as stated above, please provide as much information as possible relating to the disclosure or impropriety reported as this will contribute greatly to the thorough investigation thereof.

## ANNEXURE D

### WHISTLEBLOWING REPORTING PROCEDURE

#### 1. Reporting/disclosure of transgressions

- 1.1 If any employee, in good faith, reasonably believes or witnessed that there is, was, or in future will be a transgression or impropriety on the part of MTN Ghana or an employee then:
  - 1.1.1 the employee must, preferably, report the transgression to his/her direct line management;
  - 1.1.2 the employee can also report the impropriety or transgression to:
    - MTN Ghana IAFS; or
    - Audit Committee of the MTN Ghana Board
- 1.2 Employees, who wish to report or disclose any information relating to any transgression or impropriety are encouraged to exhaust the internal process within MTN Ghana before resorting to any external whistleblower facility.
- 1.3 Employees, who wish to report or disclose any information relating to any transgression or impropriety anonymously, may do so by means of the whistleblowing facility which allows reporting or disclosure via email, phone, free post or the website.
- 1.4 Managers are likely in the best position to understand your concern and take the appropriate action. MTN Ghana management is committed to living up to high standards of ethical behaviour. This means encouraging employees to ask questions, make suggestions and report wrongdoing. Management must follow up on allegations of wrongdoing that are brought to their attention and take appropriate corrective action, including disciplinary and legal measures.
- 1.5 Additional people support resources for reporting concerns and impropriety include:
  - a. MTN Ghana Human Resources
  - b. MTN Ghana Internal Audit and Forensic Services
  - c. MTN Ghana Legal Department
  - d. Audit Committee of the MTN Ghana Board

- 1.6 If any associated party seeks to report or disclose any information regarding any transgression or impropriety on the part of MTN Ghana itself or an employee of MTN Ghana, they can directly contact:
- a. MTN Ghana IAFS;
  - b. Audit Committee of the MTN Ghana Board; or
  - c. the whistleblowing facility which allows reporting or disclosure via email, phone, free post or via the website.

## **2. Whistleblowing facility**

- 2.1 A report will be prepared relating to the disclosure received and this will be forwarded to the authorised individuals within the MTN Ghana IAFS team.
- 2.2 In the event that a disclosure was made relating to one of the authorised recipients in MTN Ghana IAFS or an MTN Ghana executive, the matter will be escalated to the Audit Committee of the MTN Ghana Board for perusal and review.

## **3 Acting on reported impropriety/transgression**

- 3.1 Any disclosure regarding an impropriety or transgression made by an employee should be reported to MTN Ghana IAFS for investigation, within twenty-four (24) hours of the disclosure, and should not be investigated by the direct line management or the MTN Ghana executive.
- 3.2 Direct line management or the executive should immediately escalate reported impropriety or transgressions or disclosures to the Audit Committee of MTN Ghana board, if such reports meet the following criteria:
- a. the incident implicates a member of MTN Ghana EXCOM
  - b. the incident may cause serious reputational damage to the value of \$100,000.00; or
  - c. the incident may involve or significantly affect other MTN Ghana operations
- 3.3 Whenever a disclosure is made to the whistleblowing facility, a copy of the disclosure will be forwarded, in a report format, to the Audit Committee of the MTN Ghana Board for further examination or vetting after preliminary review and investigation by MTN Ghana IAFS.

- 3.4 Whenever a disclosure which implicates a team member of MTN Ghana IAFS or a member of MTN Ghana EXCO is made to the whistleblowing facility, a copy of the disclosure will be forwarded upon receipt by IAFS, in a report format, to the Audit Committee of the MTN Ghana board. The Audit Committee of MTN Ghana board reserves the right to escalate or refer the report of the impropriety or transgression based on its nature and severity to a reputable independent investigative agency or service provider upon consultation with the MTN Ghana Board.
- 3.5 It remains the responsibility of MTN Ghana IAFS to independently review and investigate all reports of impropriety or transgressions and disclosures received from direct line management, executive management and/or the whistleblowing facility.
- 3.6 Any other concerns or transgressions, which do not fall within the scope of this policy will be dealt with in accordance with all other relevant policies or procedures within MTN Ghana.

#### **4 Employee Responsibilities and Certification of Compliance**

- 4.1 All employees must certify that they have read, understood and comply with this policy. All employees have an obligation to report any contraventions or concerns relating to this policy. As part of this obligation, all employees must complete the Anti-Bribery and Anti-Corruption Certification of Compliance, Annexure E herein. The certification of compliance must be completed annually.
- 4.2 The prevention, detection and reporting of bribery and corruption are the responsibility of all employees. All employees are required to avoid any activity that might lead to, or suggest, a breach of this policy.
- 4.3 Should employees become aware of any contraventions or concerns relating to this policy, it must be reported to line management, MTN Ghana IAFS, the Audit Committee of the MTN Ghana Board or the whistleblower facility.
- 4.4 Options to report anonymously are available to all employees.

#### **5 Speaking Up and Reporting Impropriety, Transgressions and Concerns**

- 5.1 MTN Ghana encourages employees to speak up and report conduct which they, in good faith, believe violates laws, regulations, or internal processes. Any employee or associated party who becomes aware of any actual or possible violation of applicable laws and regulations,

including this policy, must report it to MTN Ghana IAFS or to their line management.

- 5.2 We encourage employees to speak up and raise questions and issues, no matter how difficult or sensitive. MTN Ghana strictly prohibits retaliation of any kind against employees and associated third parties who report their concerns.
- 5.3 Employee and associated third parties may report concerns anonymously on the designated channels as set out in the MTN Ghana whistleblowing policy.

## **6 Non-Compliance**

- 6.1 Non-compliance and/or involvement in bribery or corruption will result in disciplinary action that may lead to dismissal from employment and could result in criminal prosecution and/or civil action.
- 6.2 Any disciplinary proceedings emanating from a contravention of this policy shall be dealt with in accordance with the MTN Ghana's Disciplinary Code and Procedure.
- 6.3 Any non-compliance or contravention of this Policy maybe subject to consequence management as documented in the MTN Ghana Master Policy.
- 6.4 In the event that MTN Ghana or any of its subsidiaries are unable to comply with the provisions set out in this policy or in a particular Policy, the Dispensation Template set out in Annexure F herein shall be completed and submitted for approval to the Policy Owner.

**ANNEXURE E**  
**ANTI-BRIBERY AND ANTI-CORRUPTION COMPLIANCE**  
**CERTIFICATION FORM**

This certification must be completed annually by all employees and returned to the Compliance Officer.

1. I certify that I have read and understand all the provisions and procedures of MTN's Anti-Bribery and Anti-Corruption Policy and I agree to abide by the provisions and procedures.
2. I certify that I am aware of and have complied with the MTN Anti-Bribery and Anti-Corruption Policy and related procedures.
3. I certify that I will report any actual or potential contravention of the Anti-Bribery and Anti-Corruption Policy and related procedures as soon as I become aware of such a violation.
4. I certify that I am aware of my options to disclose any issues that might need to be addressed.
5. I certify that I am aware that I may report anonymously.
6. I certify that I am not aware of any behaviour that is in contravention of the MTN Anti-Bribery and Corruption Policy.

**Full name:** \_\_\_\_\_

**Position/Title:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Work location:** \_\_\_\_\_

**Department:** \_\_\_\_\_

**Telephone number:** \_\_\_\_\_

**Email address:** \_\_\_\_\_

**ANNEXURE F  
DISPENSATION TEMPLATE**

<b>Dispensation Request</b>	
<b>Dispensation request originator</b>	
<b>Date of Dispensation request</b>	
<b>State Policy/Standard/Framework Paragraph number that Dispensation is sought.</b>	
<b>State the reason for the dispensation request</b>	
<b>Indicate the short term and long-term impact if the Dispensation is granted on the objectives of the Policy/Standard/Framework on MTN Ghana</b>	
<b>Indicate the short term work-arounds to manage the Process within acceptable risk and performance levels/ risk appetite</b>	
<b>Indicate the long term work-arounds to manage the Process within acceptable risk and performance levels / risk appetite</b>	
<b>Dispensation Recommendation</b>	
<b>Name of Policy Owner</b>	
<b>Circle Recommended / not recommended</b>	
<b>Comment and or conditions</b>	
<b>Name of Regulatory Compliance Head</b>	
<b>Circle Recommended/not recommended</b>	
<b>Comment and or conditions for support</b>	
<b>Name of BRM Head</b>	
<b>Circle Recommended/not recommended</b>	
<b>Comment and or conditions for support</b>	
<b>Name of CEO</b>	
<b>Circle Recommended/not recommended</b>	
<b>Comment and or conditions for support</b>	
<b>MTN Ghana Policy Owner</b>	
<b>Name of MTN Ghana Policy Owner</b>	
<b>Circle Approved/Not Approved</b>	
<b>Comment and or conditions for support</b>	

<b>Owner signature</b>	
<b>Date of Owner approval</b>	
<b>Approval code / reference</b>	
<b>Safekeeping of Dispensation approval</b>	