



Global Spectrum Energy Services Plc

DOCUMENT TITLE
WHISTLEBLOWING POLICY

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Reference Documents:

- ABC Policy
- Code of Conduct and Ethics Policy
- Human Rights Policy
- Occupational Health and Safety Policy/ Guideline
- Workplace Violence Policy

1.0 POLICY STATEMENT

GLOBAL SPECTRUM ENERGY SERVICES PLC (GSESPLC) is committed to conduct its business with honesty and integrity at all times. If, at any time, this commitment is not respected or appears to be in question, GSESPLC will endeavor to identify and remedy such situations. Therefore, it is the company's policy to ensure that when a person has reasonable grounds to believe that an employee, manager or any other person related to the company has committed, or is about to commit an offence that could harm the company's business or reputation, it denounces the wrongdoers in question.

The whistleblowing policy has been put in place to:

- Encourage employees, partners or managers to disclose this information or behavior,
- Protecting complainants from reprisal;
- Treat all parties to an investigation in a fair and equitable manner,
- To ensure confidentiality as much as possible,
- Take corrective and disciplinary action if wrongdoing is discovered.

2.0 PURPOSE

The purpose of this policy is to encourage current and former employees, contractual third parties or partners to communicate events that raise serious concerns about Global Spectrum Energy Services Plc. GSESPLC encourages and will support staff who report illegal practices or individuals who violate the organisation's policies.

3.0 SCOPE

This policy applies to all employees of GLOBAL SPECTRUM ENERGY SERVICES PLC, as well as contractual third parties or partners doing business with the company.

4.0 DUTY TO REPORT MISCONDUCT

It is the duty of all employees, contractual third parties or partners to report misconduct or suspected misconduct, including fraud and financial impropriety to the board. This includes misconducts such as but not limited to;

- Corruption, bribery or blackmail;
- Incidences of money laundering;
- Incidences of contracting with, or funding a terrorist organisation;
- Other criminal offences;
- Fraud and financial irregularity;
- Failure to comply with legal or regulatory obligations;
- Breach of GSESPLC internal policies and procedures;
- Irregularities with GSESPLC's Procurement Policy;
- Abuse of position at GSESPLC to obtain personal benefits;

- Showing undue favour over a contractual matter or to a job applicant;
- Endangering the health and safety of any individual;
- Endangering or abusing (either physically or mentally) children or vulnerable adults with whom GSESPLC is working;
- Incidences of bullying, harassment or discrimination;
- Unauthorised disclosure of confidential information;
- Environmental damage
- Gross injustice; and
- Concealing any of the above.

Concerns should be raised as early as possible. Concerns may be raised verbally or, preferably, in writing or by email, giving any background and history, including relevant dates.

5.0 ANONYMOUS REPORTS

This Policy encourages Employees to come forward in person wherever possible. Concerns expressed anonymously are much less powerful, but will be considered based on a number of factors including the seriousness of the issues raised, the credibility of the concern, and the likelihood of confirming the allegation through credible sources and/or documentary evidence.

6.0 ACKNOWLEDGEMENT OF REPORT

Every reported incident will be acknowledged within twenty-four hours of receipt (factoring in weekends and public holidays) with the exception of anonymous reports.

7.0 REVIEW AND INVESTIGATION OF CONCERNS

GSESPLC will commence a review/investigation of all received concerns, regardless of the channel in which it was received. All concerns received will be documented and tracked until such time as the investigation is closed.

At a minimum, the reporting Employee will be advised of the status of the review/investigation, that the review/investigation has been concluded and, where possible, the steps that were taken to resolve or prevent future occurrences, while respecting the privacy of all those involved.

8.0 CONFIDENTIALITY

Unless compelled by judicial or other legal process to reveal the identity of the Employee who makes an allegation under this Policy, the individual will remain confidential. No effort to ascertain the identity of any person or group who makes a report anonymously will be tolerated.

9.0 PROTECTION FROM RETALIATION

GSESPLC shall not tolerate any retaliation by management or any other person or group, directly or indirectly, against anyone who in good faith makes an allegation or report under this Policy, and who provides assistance to management or any other person or group, including any governmental, regulatory or law enforcement body, investigating a report. Anyone who retaliates in any way against a person who has made a good faith allegation will be subject to disciplinary action.

10.0 WHISTLEBLOWING PROCEDURE - METHODS FOR REPORTING CONCERNS

Employees can use any of the following methods to report a concern.

If you become aware, directly or indirectly, of a practice or incident which causes concern, there are two options available:

1. Report through normal line of management; or
2. If this has already been done and no action has been taken, or if you feel unable to talk to your line manager, you may contact the human resource manager, and if it's the Human resource manager is the person to be reported then the issue should be reported directly to the Chief Executive Officer.

In most cases, staff concerns should be raised with a staff member's immediate line manager, who has a responsibility to investigate allegations in line with GSESPLC's disciplinary procedures. However, if staff feel uncomfortable about discussing the matter with their line manager, or if they are not satisfied with the way reported concerns have been responded to, they should report their concerns (in the strictest of confidence) to any of the following:

- A more senior manager or director;
- An HR representative;
- The Head of Internal Audit and Risk Management;
- If the concern is about a member of the Executive Board, contact the Chief Executive;
- If the concern is about the Chief Executive, contact the Chair of the Board of Trustees;

Any employee thinking of reporting a concern has the right to seek advice from a trusted colleague, under the following conditions:

- if a report is subsequently made, the name of the trusted colleague with whom the concern has been discussed must be disclosed;
- the trusted colleague must be informed at the time of the discussion that the matter is confidential and that his/her name will be disclosed if a report is made.

As noted above, GSESPLC will respect an individual's request for confidentiality and every effort will be made to protect the identity of the disclosing individual. However, GSESPLC does not encourage staff or volunteers to make disclosures anonymously. Proper investigation may be more difficult or impossible if GSESPLC cannot obtain further information. It is also more difficult to establish whether any allegations are credible and have been made in good faith.

Whistle-blowers who are concerned about possible reprisals if their identity is revealed should come forward to one of the contact points listed above and appropriate measures can then be taken to preserve confidentiality.

It should however be noted that it may, in some circumstances, be obvious to GSESPLC who has raised the concern, or the investigation may lead to a point where the individual is required to give evidence. In such circumstances, where finding the truth is hindered by confidentiality, GSESPLC cannot guarantee complete confidentiality to the reporting employee.

11.0 INVESTIGATING CONCERNS

Arrangements will be made to investigate a suspicion with sensitivity, in line with GSESPLC's disciplinary procedure or its Volunteer Status Review process or other review procedures as appropriate. The whistle-blower may be asked to act as a witness to the investigation.

On receiving a report, an appropriate investigator will be appointed. The identity of the investigator will usually depend on the nature of the reported malpractice: for example, a health and safety matter will likely be investigated by a senior manager with health and safety experience; and a financial irregularity by a senior finance manager, internal auditor or the Head of Internal Audit and Risk Management.

Designated Officers will ensure that the appropriate reporting procedure is followed so that suspected or actual cases of abuse are responded to appropriately and consistently, referred to the relevant law enforcement agency and statutory authority and that support is given to the vulnerable individual.

The person reporting the malpractice will be told the name of the investigator, how to make contact with him or her, and whether further help will be needed.

GSESPLC will respect the confidentiality of the person raising the concern insofar as it is possible to do so; it may not be possible to preserve confidentiality in all instances (as explained above).

GSESPLC will brief the person making the report about the outcome of the investigation and any action proposed. The person(s) accused of the malpractice will be informed of the accusation and, if necessary (if there appears to be some validity to the allegation) will be given the opportunity to respond. If a decision is taken to move into a disciplinary process, the normal provisions of the disciplinary procedure, including the rights to a hearing and to appeal, will apply.

If disciplinary action results from the investigation, the person who raised the concern may be asked to participate in the process. GSESPLC will support the whistle-blower and take steps to protect him or her from reprisals and victimisation. Victimising someone because they have raised a concern, or to deter them from doing so, is a serious disciplinary offence which, if proven, will be considered an act of gross misconduct and may result in summary dismissal.

GSESPLC may consider providing independent external support to the whistle-blower if the concern is of a complex nature, or if the investigation is likely to be protracted or of a very sensitive nature.

Where the person raising the concern is him- or herself involved in the malpractice, the fact that she or he has brought the matter to light will be taken into account in determining any subsequent disciplinary action. After investigating all the facts, the investigator will inform the whistle-blower of their decision on what action will be taken, which may be to do nothing or to follow the full disciplinary procedure.

However, sometimes the need for confidentiality may prevent GSESPLC giving them specific details of the investigation or any disciplinary action taken as a result. The whistle-blower should treat any information regarding the investigation as confidential.

If the whistle-blower has reason to believe that their suspicion has not been properly investigated, or that some material facts have not been taken into consideration in the investigation, they should raise their concerns with the Chair of the Audit and Risk Committee,

Mr Colm Doyle (colm@globalspectrumplc.com).

12.0 CHANGES TO THIS DOCUMENT

Authority to alter the Whistle Blowing Policy rests with the Head of Internal Audit and Risk Management and final approval will be sought from the CEO. All GSESPLC employees, volunteers, consultants and implementing partners are encouraged to provide input and suggestions to Internal Audit but may not alter or change any part of the document.

The Global Whistle Blowing Policy will be reviewed annually and updated when required, and the availability of updated versions will be communicated to staff and volunteers. It is the individual member's responsibility to ensure they are complying with the most current version of the policy.



Colm Doyle
Chief Executive Officer
January 2022