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	<b>WHISTLE BLOWING POLICY</b>	Page 1 of 3

## 1.0 Policy Statement

This policy is intended to encourage staff and other stakeholders to report suspected or actual occurrences of illegal, unethical or inappropriate events (behaviours or practices) openly or confidentially, without fear of retribution.

## 2.0 Objective

The policy is designed to deal with bona fide concerns raised in relation to issues relating to OOPC's overall Ethical business conduct such as fraud, bribery, corruption, misconduct, malpractice, child labor, trafficked labor, forced labor, discrimination and harassment issues within OOPC.

## 3.0 Scope

This policy is applicable to all directors, employees, contractors, third parties, visitors, suppliers and other stakeholders of OOPC.

## 4.0 Definitions

**4.1 Whistleblower:** refers to any individual or entity that makes a disclosure concerning any improper or unlawful conduct either within the Company or externally, which implicates OOPC's employees, directors, contractors and other stakeholders/third parties and has the potential to negatively impact the Company's public image.

**4.2 Whistleblowing:** refers to the act of disclosing, openly or confidentially, any actual or suspected occurrences of illegal, unethical, or inappropriate events (behaviors or practices) within OOPC, involving its directors, employees, contractors, third parties, visitors, suppliers, or other stakeholders.


## 5.0 Guidelines

- OOPC is committed to the aims and objectives of an effective whistle-blower protection program.
- OOPC does not tolerate improper conduct, as defined herein, by its directors, employees, clients, stakeholders and/or customers.
- OOPC recognizes the value of transparency and accountability in its administrative and management practices, and supports the making of disclosures that reveal corrupt conduct, conduct involving a substantial mismanagement of company resources, conduct involving a substantial risk to our employees, stakeholders or customers' health and safety, or conduct that represents a risk to the environment.
- OOPC communicates this policy to all employees through supervisors, at departmental meetings, through signs posted, training sessions, monthly bulletin and through elected union representatives. OOPC regularly conducts toolbox talks for all operating departments to reinforce the importance of and ensure full compliance with this policy.
- Any whistleblower who discovers any act of fraud, extortion or sabotage committed by any person whosoever and promptly report this discovery to management, will be rewarded with 10% of the estimated value of the fraud recovered. (Value to be determined by the company)

### **What types of concerns should be reported?**

This procedure should be utilized if you possess a valid concern that there are justifiable grounds to believe that one or more of the following matters has occurred, or is likely to occur, at OOPC, and you have reasonable cause to believe that the disclosure would serve the public interest:

- Criminal offence(s)
- Breach of any legal obligation
- Miscarriage of justice
- Danger to the health and safety of any individual(s)
- Damage to the environment
- Actual or alleged fraud, or impropriety (please also refer to OOPC's Anti-Bribery and Anti-Corruption Policy available on the Company's website)
- Breach of the OOPC's internal policies and procedures
- Discrimination
- Child /trafficked/forced labour
- Deliberate concealment of information concerning any of the above (please note that this list is not exhaustive)

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### Protection


- OOPC will not tolerate any action, including reprisals, against those whistleblowers who come forward in good faith to disclose such conduct. If any of the above mentioned in the scope of this policy retaliate against the whistleblower (who reports an event in good faith) will be subject to severe disciplinary action, including termination of their employment or their contract and/or legal action against them by OOPC.
- The identity of the whistleblower who so wishes shall at all times remain confidential unless the issue requires investigation by law enforcement, in which case members of the organization may be subject to subpoena.

### Reporting

- To promote the confidentiality of whistleblowers, OOPC has also established an external whistleblowing system. This includes a specialized email address and hotlines allowing individuals to submit reports securely.
- Although the Company encourages Whistleblowers to report concerns openly under this Policy a Whistleblower may alternatively elect to make a report anonymously by sending a message through <https://report.whistleb.com/en/Socfin> or call **02012279233 (external consultant hotline)**.
- The Whistleblower can also call/text the dedicated OOPC's Whistleblowing line: **08060361068** or send an email to **[okomuinfo@okomunigeria.com](mailto:okomuinfo@okomunigeria.com)**. Alternatively, such information can also be placed in any of the Suggestion Boxes, either within OOPC, or situated within selected communities.
- In the event that the whistle-blower is reluctant or uncomfortable with reporting the incident through the whistle-blowing channels, he/she may report to a Board or Audit Committee member.
- Crimes against persons or property, such as assault, rape, burglary etc. should immediately be reported to the relevant authority, namely, security (TOC) (08134631183/07050230442) or law enforcement personnel.
- The Designated external consultant) line will forward concerns/complaints reported within 24 hours to at least two designated recipients, as outlined below:
  - Reports against employees and managers (not including the Chief Internal Auditor), should be forwarded to the Managing Director as the incident recipient and copy the Chief Internal Auditor.
  - Reports against employees and managers (including the Chief Internal Auditor), should be forwarded to the Managing Director as the incident recipient and copy the Chairman of the Audit Committee.
  - Reports against any Director, should be forwarded to the Chairman of the Board of Directors as the incident recipient and copy the Chief Internal Auditor.
  - Reports against the Chairman of the Board of Directors, should be forwarded to the most senior independent Director as the incident recipient and copy the Chief Internal Auditor.

### Investigation of complaints/concerns

- Upon receipt of any complaint either internally or externally, the incident recipient will conduct an initial evaluation by examining the validity of the allegation and defining the severity of the allegation. The initial action on a complaint should be taken within 7(seven) days of receipt of the complaint and an investigation should be decided depending on the severity of the facts of the case.
- Depending on the criticality and severity of the circumstances (based on likely financial impact, operational and reputational risk, business continuity etc.) the incident recipient shall decide whether to constitute an internal investigating team or appoint an external agency (investigator) to conduct the investigation. When the complaint is against or involves a Director of the Company, such complaint must be forwarded only to an external consultant who shall be appointed by the recipient of such complaint.
- Throughout any investigation, the investigator will keep the incident recipient, as the case maybe, informed of the progress and any developments.
- On the completion of the investigation, the investigator will prepare a written report setting out:
  - The background as to how the investigation arose
  - What action was taken in response to the allegation
  - The conduct of the investigation
  - The facts that came to light and the evidence in support
  - The conclusions including a statement of whether or not the allegations have been substantiated
  - Recommendations to improve any identified weaknesses in the internal controls to prevent reoccurrence; although a separate report may be necessary for this item.

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- Recommendations in consultation with appropriate officers, on the most appropriate method of recovery of any losses.
- The Chief Internal Auditor shall ensure that all complaints, concerns or unethical behavior (not involving him) are investigated thoroughly and resolved. The Chief Internal Auditor shall give a summary report of the investigation once resolved, to the Audit Committee and the Board.

#### 6.0 Record of Approval

Task	Name/signature	
Approved by	Dr. Graham Hefer	Managing Director

