

THE
STIRS
COLLABORATIVE

WHISTLE BLOWER POLICY



TABLE OF CONTENTS

WHISTLEBLOWER POLICY ***3***

OVERVIEW **3**

PURPOSE **3**

SCOPE **3**

REPORTABLE CONDUCT **4**

MAKING A DISCLOSURE **5**

Internal Reporting **5**

External Reporting **5**

Anonymity **6**

INVESTIGATION **6**

PROTECTION OF WHISTLEBLOWERS **7**

Protection from Legal Action **7**

OTHER MATTERS **9**

Employees are encouraged to read this policy in conjunction with other relevant Company policies, including: Code of Conduct ***10***

WHISTLEBLOWER POLICY

OVERVIEW

Our company values guide us at STIRS Collaborative. These values serve as the foundation for how we conduct ourselves and interact with one another, as well as with our clients, members, suppliers, shareholders, and other stakeholders. STIRS Collaborative is dedicated to ensuring corporate compliance and promoting an ethical corporate culture by upholding the highest standards of fair dealing, honesty, and integrity in all of our business operations.

PURPOSE

The policy has been put in place to ensure any concerns raised regarding any misconduct or improper state of affairs or circumstances in relation to STIRS Collaborative' business are dealt with effectively, securely, appropriately, and in accordance with the **WHISTLEBLOWER ACT, 2006 ACT 720**.

STIRS Collaborative encourages the reporting of any instances of suspected unethical, illegal, corrupt, fraudulent or undesirable conduct involving STIRS Collaborative' business and provides protections and measures to individuals who make a disclosure in relation to such conduct without fear of victimization or reprisal.

This policy will be provided to all employees and officers of STIRS Collaborative upon commencement of their employment or engagement. STIRS Collaborative may invite officers, senior management and employees to attend training sessions to ensure ongoing education regarding the application of the policy.

SCOPE

This policy applies to any person who is, or has been, any of the following with respect to STIRS Collaborative: Employee;

I. Director;

II. Contractor (including subcontractors and employees of contractors); Supplier (including employees of suppliers);

III. Consultant; Auditor; and

IV. Relative, dependent, spouse, or dependent of a spouse of any of the above.

This policy is intended to apply to the above persons in all regions in which STIRS Collaborative operates a business.

REPORTABLE CONDUCT

You may make a report or disclosure under this policy if you have reasonable grounds to believe that a Company director, officer, employee, contractor, supplier, consultant or other person who has business dealings with STIRS Collaborative has engaged in conduct (Reportable Conduct) which is:

I. Dishonest, fraudulent or corrupt;

II. Illegal (such as theft, dealing in or use of illicit drugs, violence or threatened violence and criminal damage to property);

III. Unethical including any breach of STIRS Collaborative' policies such as the Code of Conduct; Oppressive or grossly negligent;

IV. Potentially damaging to STIRS Collaborative, its employees or a third party;

V. Misconduct or an improper state of affairs; A danger, or represents a danger to the public or financial system; Harassment, discrimination, victimization or bullying.

Any disclosures that do not fall within the definition of Reportable Conduct, will not qualify for protection under the Act. It will be at STIRS Collaborative' discretion whether it considers there is a reasonable suspicion that the Reportable Conduct is occurring and/or whether the conduct constitutes "misconduct or improper state of affairs" under the Act.

For the avoidance of doubt, Reportable Conduct does not include personal work-related grievances. A personal work-related grievance is a grievance about any matter in relation to a staff member's current or former employment, having implications (or tending to have implications) for that person personally and that do not have broader implications for STIRS Collaborative. Examples of personal work-related grievances are as follows:

I. An interpersonal conflict between the staff member and another employee;

II. A decision relating to the engagement, transfer or promotion of the staff member; A decision relating to the terms and conditions of engagement of the

staff member;

III. A decision to suspend or terminate the engagement of the staff member, or otherwise to discipline the staff member.

MAKING A DISCLOSURE

STIRS Collaborative relies on its employees maintaining a culture of honest and ethical behavior. Accordingly, if you become aware of any Reportable Conduct, it is expected that you will make a disclosure under this policy.

There are several ways in which you may report or disclose any issue or behavior which you consider to be Reportable Conduct.

INTERNAL REPORTING

You may disclose any Reportable Conduct to the Whistleblower Protection Officers listed below:

I. Director

   i. Emmanuel Prince Amartey

II. Director

   i. Derrydean Dadzie

If you are unable to use any of the above reporting channels, a disclosure can be made to an "eligible recipient" within STIRS Collaborative. Eligible recipients include:

Directors;

Senior Managers;

EXTERNAL REPORTING

Where you do not feel comfortable making an internal report, or where you have made an internal report, but no action has been taken within a reasonable time, you may disclose any Reportable Conduct to STIRS Collaborative's external auditor/external independent whistleblower service:

i. info@chraj.gov.gh

ii. +233 302 662 150

iii. chraj.gov.gh

ANONYMITY

When making a disclosure, you may do so anonymously. It may be difficult for STIRS Collaborative to properly investigate the matters disclosed if a report is submitted anonymously and therefore STIRS Collaborative encourages you to share your identity when making a disclosure, however you are not required to do so.

Where a disclosure has been made externally and you provide your contact details, those contact details will only be provided to a Whistleblower Protection Officer with your consent.

Reporting to a Legal Practitioner

You may choose to discuss your concerns with a legal practitioner for the purposes of obtaining legal advice or representation. You will be covered by the protections outlined in this policy if you have reported your concerns to a legal

INVESTIGATION

STIRS Collaborative will investigate all matters reported under this policy as soon as practicable after the matter has been reported. All investigations will be conducted in a fair, independent and timely manner and all reasonable efforts will be made to preserve confidentiality during the investigation.

If the report is not anonymous, the external investigator will contact you, by your preferred method of communication, to discuss the investigation process and any other matters that are relevant to the investigation.

Where you have chosen to remain anonymous, your identity will not be disclosed to the investigator or to any other person and STIRS Collaborative will conduct the investigation based on the information provided to it.

Where possible, the external investigator will provide you with feedback on the progress and expected timeframes of the investigation. The person against whom any allegations have been made will also be informed of the concerns and will be provided with an opportunity to respond (unless there are any restrictions or other reasonable bases for not doing so).

To the extent permitted by law, the Whistleblower Protection Officer may inform you and/or a person against whom allegations have been made of the findings. STIRS Collaborative will document the findings in a report however any report will remain the property of STIRS Collaborativeand will only be shared with you or any person against whom the allegations have been made if STIRS Collaborative deems it appropriate.

PROTECTION OF WHISTLEBLOWERS

STIRS Collaborative is committed to ensuring that any person who makes a disclosure is treated fairly and does not suffer detriment and that confidentiality is preserved in respect of all matters raised under this policy.

PROTECTION FROM LEGAL ACTION

You will not be subject to any civil, criminal or administrative legal action (including disciplinary action) for making a disclosure under this policy or participating in any investigation.

Any information you provide will not be admissible in any criminal or civil proceedings other than for proceedings in respect of the falsity of the information.

Protection against Detrimental Conduct

STIRS Collaborative (or any person engaged by STIRS Collaborative) will not engage in 'Detrimental Conduct' against you if you have made a disclosure under this policy.

I. Detrimental Conduct includes actual or threatened conduct such as the following (without limitation): Termination of employment;
II. Injury to employment including demotion, disciplinary action; Alternation of position or duties;
III. Discrimination;
IV. Harassment, bullying or intimidation; Victimization;
V. Harm or injury including psychological harm; Damage to a person's property;

VI. Damage to a person's reputation;

VII. Damage to a person's business or financial position; or any other damage to a person.

STIRS Collaborative also strictly prohibits all forms of Detrimental Conduct against any person who is involved in an investigation of a matter disclosed under the policy in response to their involvement in that investigation.

STIRS Collaborative will take all reasonable steps to protect you from Detrimental Conduct and will take necessary action where such conduct is identified. If appropriate, STIRS Collaborative may allow you to perform your duties from another location or reassign you to another role (at the same level) or make other modifications to your workplace or your duties to protect you from the risk of detriment.

If you are subjected to Detrimental Conduct as a result of making a disclosure under this policy or participating in an investigation, you should inform an eligible recipient in accordance with the reporting guidelines outlined above.

You may also seek remedies including compensation, civil penalties or reinstatement if: You suffer loss, damage or injury because of a disclosure; and

STIRS Collaborative failed to take reasonable precautions and exercise due diligence to prevent any Detrimental Conduct.

Protection of Confidentiality

All information received from you will be treated confidentially and sensitively.

You will not be required to provide your name when making a disclosure. To make a disclosure on an anonymous basis, it is recommended that you use a pseudonym and contact the external agency in the manner outlined above.

I. If you report on an anonymous basis, you will still qualify for the protections in this policy.

II. If you make a disclosure under this policy, your identity (or any information which would likely to identify you) will only be shared if:

III. You give your consent to share that information; or

The disclosure is allowed or required by law (for example where the concern is raised with a lawyer for the purposes of obtaining legal advice);

Where it is necessary to disclose information for the effective investigation of the matter, and this is likely to lead to your identification, all reasonable steps will be taken to reduce the risk that you will be identified. For example, all personal information or reference to you witnessing an event will be redacted from any report, you will be referred to in a gender-neutral context, where possible you will be contacted to help identify certain aspects of your disclosure that could inadvertently identify you. Any disclosure under this policy will also be handled and investigated by qualified staff.

STIRS Collaborative will also take the following measures for protecting your identity:

All paper and electronic documents and other materials relating to disclosures will be stored securely;

Access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure;

Only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of your identity (subject to your consent) or information that is likely to lead to your identification;

Communications and documents relating to the investigation of a disclosure will not be sent to an email address or to a printer that can be accessed by other staff; and

Each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of your identity may be a criminal offense.

If you are concerned that your identity has been disclosed in relation to a disclosure, and without your consent, you should inform any eligible recipient immediately.

OTHER MATTERS

Any breach of this policy will be taken seriously and may result in disciplinary action, up to and including termination of employment.

In so far as this policy imposes any obligations on STIRS Collaborative, those obligations are not contractual and do not give rise to any contractual rights. To the extent that this policy describes benefits and entitlements for employees, they are discretionary in nature and are also not intended to be contractual. The terms and conditions of employment that are intended to be contractual are set out in an employee's written employment contract.

STIRS Collaborative may unilaterally introduce, vary, remove or replace this policy at any time.

EMPLOYEES ARE ENCOURAGED TO READ THIS POLICY IN CONJUNCTION WITH OTHER RELEVANT COMPANY POLICIES, INCLUDING: CODE OF CONDUCT.