



CTG

Committed to Good



SOP – WHISTLEBLOWING AND WHISTLEBLOWER PROTECTION PROCEDURE

1. INTRODUCTION/POLICY

In order to ensure CTG operates with the highest standards of ethics, integrity, transparency and competence it is the duty of all Stakeholders in CTG's business to report any concerns regarding malpractice or wrongdoing. It is a further duty of all Stakeholders to cooperate with a duly authorized audit or investigation into any Alleged Misconduct.

It is CTG's policy to ensure that there is an open and safe environment at CTG in which Stakeholders can report in good faith, or cooperate in a duly authorized audit or investigation into any suspicions of misconduct or wrongdoing and that any whistle-blower is protected against Retaliation for reporting or providing such information.

2. DEFINITIONS

- (a) Alleged Misconduct** means any report of action or inaction which might damage CTG's reputation or breach by CTG as a business or an individual CTG Stakeholder of:
- (i) CTG's Code of Conduct, internal rules, regulations and/or SOPs; or
 - (ii) any Codes of Conduct and prevailing rules, regulations, processes and procedures of CTG's clients; or
 - (iii) any laws and regulations prevailing within a country of operation; or
 - (iv) any international law (including for the avoidance of doubt laws regarding Human Rights, bribery, fraud and corruption).
- (b) GGC** means CTG's Good Governance Committee - an internal body which (i) oversees, reviews and improves CTG's operations from a governance point of view; and (ii) responds to ethics issues in an impartial, confidential, considered and swift manner
- (c) Retaliation** means any direct or indirect detrimental action recommended, threatened or taken towards an individual who has reported Alleged Misconduct or provided information concerning the same. When established, retaliation in itself constitutes misconduct and appropriate action will be taken.
- (d) Stakeholder** means those with an interest in CTG's business, including but not limited to shareholders, directors, employees, consultants, contractors, sub-contractors, agents and clients.

3. RESPONSIBILITY/AUTHORITY

- (a) It is the responsibility of all Stakeholders to report good faith concerns regarding Alleged Misconduct.
- (b) It is the responsibility of all Stakeholders to comply in any investigation into any Alleged Misconduct
- (c) It is the responsibility of the line manager of the individual reporting the Alleged Misconduct or the GGC, as appropriate, to fully assess and, if deemed necessary, investigate all Alleged Misconduct.
- (d) It is the responsibility of all those receiving reports to ensure, to the extent possible, confidentiality of those making reports of Alleged Misconduct.
- (e) It is the responsibility of CTG to ensure that all those making reports of Alleged Misconduct or participating in investigations into Alleged Misconduct are protected from Retaliation.

4. PROCEDURE

In order to ensure that CTG's policy in respect of whistleblowing and protection of whistle-blowers is consistently achieved the following procedure should be followed:

(a) Reporting a concern/suspicion

- (i) If a Stakeholder has reasonable suspicions or concerns, in good faith, of Alleged Misconduct it is their duty to report such.
- (ii) Stakeholders in CTG's business have a duty to comply with any internal investigation or audit CTG is conducting into any Alleged Misconduct and to report, as part of that investigation, any good faith suspicions they also have regarding the Alleged Misconduct and provide any evidence that they have into any Alleged Misconduct.
- (iii) Stakeholders must not, however, make a report or provide information that is intentionally false or misleading; doing as such shall constitute gross misconduct and may result in administrative, disciplinary, or other appropriate action.
- (iv) Good faith suspicions regarding any Alleged Misconduct should be reported to an individual's line manager, or if the individual does not feel that that is appropriate or sufficient in the circumstances, to CTG's GGC (ethics@ctg.org).
- (v) Reports may be made through verbal or written means; a formal written statement will be required before the Alleged Misconduct is investigated.
- (vi) Should the individual who receives a report of Alleged Misconduct not feel able to deal with the report themselves they should ask the reporting individual if they are happy for them to share the Alleged Misconduct with ELT or the GGC as they think most appropriate.
- (vii) An initial assessment into the Alleged Misconduct shall be initiated within 48 hours; should the initial assessment show that the allegation may be a credible then a full investigation shall be initiated; depending on the complexity of the Alleged Misconduct a TOR setting out the parameters of the internal investigation into the

- (viii) Where the initial assessment or investigation shows that the report is not substantiated, the fact that the assessment/investigation has been carried out and the result of the assessment/investigation and the identity of those allegedly involved must be handled confidentially.
- (ix) The team investigating any Alleged Misconduct must ensure (unless an applicable law requires otherwise) that any person(s) who are named as involved in the Alleged Misconduct:
 - Is informed of the substance of the allegations;
 - Is given the opportunity to answer the allegations before any investigation is finalised;
 - Is informed about the substance of any adverse comments that may be included in any report arising from the investigation before it is finalised; and
 - Has his/her justification set out fairly in any report.
- (x) Confidential written records shall be kept at all stages of the assessment and investigation.
- (xi) On completion of the investigation (if applicable), the investigator will provide a full analysis and make recommendation for changes to practices to minimise further reoccurrence of similar issues.

(b) Protection of Whistle-blowers

- (i) It is the duty of the individual or body receiving any report of Alleged Misconduct to protect the confidentiality of the person making the report and any related communications to the maximum extent possible. The individual's identity should not be disclosed without his or her permission, and only if it is necessary for administrative, disciplinary or judicial action or in order to ensure due process in the investigation of the allegations made.

- (ii) If an individual has reported Alleged Misconduct CTG shall do all it reasonably can to protect them against retaliation. An individual shall also be protected if they co-operate in good faith with any audit or investigation which CTG management or CTG's GGC initiates into Alleged Misconduct.
- (iii) The transmission or dissemination of unsubstantiated rumours is not, however, a protected activity.
- (iv) Acts of retaliation constitute gross misconduct and CTG shall take a zero tolerance approach to such action.

(c) Dealing with retaliation against whistle-blowers

- (i) If an individual feels that they have been retaliated against because of their reporting Alleged Misconduct or compliance with an audit/investigation into Alleged Misconduct then they must make a report as soon as possible, and no later than a year from the date of the alleged retaliation, to CTG's GGC.
- (ii) Individuals who believe that retaliatory action has been taken against them because they have reported Alleged Misconduct or

cooperated with a duly authorized audit or investigation into Alleged Misconduct should forward all information and documentation available to them to support their complaint to the GGC (ethics@ctg.org).

- (iii) The GGC shall keep a confidential record or such complaints and shall initiate within 48 hours a review to establish if (i) the complainant was protected (in line with (b) above) and (ii) that there is a prima facie case that such protected activity was a contributing factor in the alleged retaliation or threat of retaliation.
- (iv) Pending the completion of the investigation the GGC may take appropriate and proportionate measures to protect the complainant.
- (v) If the investigation shows that there is a credible case of retaliation or threat of retaliation, appropriate disciplinary action shall be taken up to and including summary dismissal of the retaliator.