	<b>COMPANY NAME:</b> ACCRA COMPOST & RECYCLING PLANT LIMITED (ACARP)	<b>REVISION:</b> 1
	<b>TITLE:</b> WHISTLE BLOWER POLICY	<b>APPROVED BY:</b> CCO
		<b>DATE:</b> 21-07-2014

**Defined Terms:**

**Whistle Blowing:** a confidential disclosure by an individual of any concern encountered in the workplace relating to a perceived wrong doing.

**Whistle Blowing Officer:** an officer (s) or an outsource entity determined and approved by the Board of Directors to receive, investigate and report allegation of a Whistle Blower. This may be the Chief Compliance Officer, a designated Compliance Officer, the Company Lawyer, the Human Resource Manager or an Outsource Agency.

**Good Faith:** the unequivocal belief in the veracity of the reported incidents. That is, the staff reasonably believes the reported conduct to be true.


**Employee Protection (Whistleblower) Policy:**

Employees must report all knowledge or suspicion of wrongdoing to Accra Compost & Recycling Plant Limited’s (ACARP) designated whistle blower reporting officer without fear of reprisal. Whistle blowing officers are each responsible for safeguarding the interest and identity of the whistle blower as set out in this policy.

If any employee reasonably believes that some policy, practice, or activity of the Accra Compost & Recycling Plant Limited is in violation of the Code of Conduct law, a written complaint must be filed by that employee with Chief Compliance Officer. It is the intent of the Accra Compost & Recycling Plant Limited to adhere to all laws and regulations that apply to the organization and the underlying purpose of this policy is to support the organization’s goal of legal compliance. The support of all employees is necessary to achieving compliance with various laws and regulations.

**Objective:**

Accra Compost & Recycling Plant Limited is committed to achieving the highest possible standards of services and ensuring that appropriate policies and procedures are in place to address any complaints or allegations by employees, clients, third parties. This policy provides guidance to ACARP employees to encourage them to report all matters of concern and suspected wrong doings without fear of reprisal.

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**Reportable conduct:**

A conduct by a person or persons connected with ACARP which, in view of a whistle blower acting in good faith, is;


- i. Dishonest
- ii. Fraudulent
- iii. Corrupt
- iv. In breach of state legislation or regulations, or local authority by-laws
- v. A failure to comply with any obligation of the company’s Code of Conduct, other internal policies or generally
- vi. Serious improper conduct
- vii. An unsafe work practice which involves substantial risk to health and safety of employees or the public
- viii. Bullying or harassment
- ix. Gross mismanagement or gross negligence
- x. Serious and substantial waste
- xi. Repeated instances of breach of administrative procedures
- xii. Any other conduct which may cause financial or non-financial loss to ACARP or to be otherwise detrimental to the interest of the
- xiii. Any deliberate concealment relating to any of the above.

**Disclosing Reportable Conduct:**

Any individual who reasonably believes or suspects that a violation has occurred, or there has been a reportable conduct is encouraged to share his or her questions, concerns, suggestions or complaints in good faith with any person designated as a whistle blower officer.

Whistle blowers may report using the following reporting mechanisms:

- Suggestion boxes
- Reserved lines:

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- Vodafone Fixed Line & Mobile Numbers (Toll Free): +233-(0)800-10022 (8.00am – 6.00pm on weekdays only)
- Espresso (Toll Free): +233-(0)28-9009000 (8.00am – 6.00pm on weekdays only)
- MTN (Paid): +233-(0)244-359035; +233-(0)544-357820 (8.00am – 6.00pm on weekdays only)

- Email: [ethics@kpmg.com.gh](mailto:ethics@kpmg.com.gh); [wb@zoomlionghana.com](mailto:wb@zoomlionghana.com)

### Reporting Protocol/Hierarchy


The employee reporting has a choice of communication channels to be used for whistle blowing. Employees should normally raise concerns with their line manager who would notify one of the designated officers of ACARP. Unless otherwise determined by the Board of Directors, the whistle blower officers (designated officers) shall be the Chief Compliance Officer; and may have a team of designated Compliance Officer, the Company Lawyer, the Human Resource Manager or an Outsource Agency. A Whistle Blower Officer or a team of such will be assigned by the Chief Compliance officers to handle and investigate allegations appropriately.

Depending on the seriousness and sensitivity of the issues involved the whistle blower may directly approach the Chief Executive Office with the concerns.

Reports of any reportable conduct can be made anonymously through the above listed reporting mechanisms. Proper record will be maintained for all cases and investigation in compliance with Policy on Record Management. Staffs who wish to make a written report are encouraged to provide information on following lines on a plain paper sealed in an envelope; or information could be provided through the e-mail, as provided on the company website which is accessible only by the Whistleblower Officers. This should contain:

- the background and history of the issue (giving relevant dates);and
- the reason why they are particularly concerned about the situation.

Although the whistle blower is not expected to prove beyond doubt the truth of an allegation, he/she will need to demonstrate to the designated officer that there are reasonable grounds for concern.

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**Confidentiality and Protection of whistle blower:**


Whistle blowers *must maintain their duties of confidentiality regarding company information* of ACARP, and must not disclose any information relating to the case to any person outside Accra Compost & Recycling Plant Limited. The Compliance office or an assigned agency is responsible for safeguarding the interests and identity of the whistle blower as set out in this policy. A whistle blower who reports or seeks to report a reportable conduct shall be guaranteed anonymity (if anonymity is required).

A whistle blower will not be dismissed from their employment with Accra Compost & Recycling Plant Limited, demoted or otherwise disadvantaged due to the disclosure of reportable conduct, provided disclosure is made in accordance with this policy.

**False Reporting:**

If a whistle blower makes an allegation in good faith, but it is not confirmed by subsequent investigation, no action will be taken against him. In making a report, the individual must *exercise due care to ensure the accuracy* of the information. If, however, the whistle blower is investigated to have made a false report, with an ulterior motive and inaccurate information for personal gain, the employee may face disciplinary action in accordance with the disciplinary policy. Any staff member, who makes a report maliciously, based knowingly on false or misleading information, seemingly for personal interest, shall not be protected and shall be subject to disciplinary measures.

Whistleblowers will be appropriately informed during the investigation process on the key and final outcomes on cases they are assisting with. The whistle blower will be kept at all-time anonymous unless disclosure is required by Law. The Chief Compliance Office will periodically conduct interviews or audits to assess the effectiveness of its approach to handling and investigating concerns, grievances and whistle blower cases. ACARP will seek to obtain feedback from employees on a periodic basis on the awareness and effectiveness of its Whistle blower policy.

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**WHISTELBLOWER FORM**

Name of Petitioner(s): .....

Contact of Petitioner(s): .....

**Nature of Petition** (background and history of the issue giving relevant dates):

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.....  
.....  
.....

**Reason for Concern:**

.....  
.....

*My signature below indicates my receipt and understanding of this policy. I also verify that I have been provided with an opportunity to ask questions about the policy.*

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**OFFICIAL USE ONLY**

Who Handled Grievance: .....

Signature: ..... Date:.....

Human Resource Manager:..... Date:.....

Final Decision on Redress:.....

.....  
.....  
.....

Approved By: .....

Date: .....