



STARLIGHT ENERGY GHANA LIMITED

WHISTLE BLOWING POLICY



VERSION CONTROL

STARSIGHT ENERGY GHANA LIMITED	
DOCUMENT TITLE	Whistle Blowing Policy (The "Policy")
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1. DEFINITION

“Policy” means this Whistle Blowing Policy.

“Starsight” means Starsight Energy Ghana Limited and its Ghanaian affiliate entities.

“Employee(s)” means anyone, including but not limited to seconded staff, contract staff, and managers paid to work for and/or on behalf of Starsight.

“Relevant Person(s)” means any person Starsight relates to in the course of its usual business operations or any other member of the general public.

“Stakeholder(s)” means the executive management, business partners, customers, suppliers, service providers, and third-party personnel working for and/or on behalf of Starsight.

“Whistleblower” means an Employee, Stakeholder or any other Relevant Person who reports any misconduct set out in paragraph 5 of this Policy.

“Internal Whistleblowers” means Employees, executive management and business partners of Starsight.

“External Whistleblowers” means customers, suppliers, service providers, third-party personnel working for and/or on behalf of Starsight and any Relevant Person.

2. INTRODUCTION

- 2.1 At Starsight, we are committed to making a difference in the industries in which we operate by providing our customers with excellent, high-quality services and to achieving business growth while upholding the highest standards of business ethics.
- 2.2 Accordingly, implementing our organisational corporate governance objectives and promoting a culture of openness in which Employees, Stakeholders, and any other Relevant Person can report any unethical or illegal conduct involving any person, regardless of rank, without fear of castigation or victimization is of utmost importance in maintaining a fulfilled working environment for all employees and the integrity and reputation of Starsight. As such, Employees and other relevant Stakeholders are required to comply at all times with the code of conduct of Starsight and other specifically laid-down rules, regulations, and policies for conducting business operations in Starsight.

3. APPLICABILITY

- 3.1 This Policy is applicable to all Employees, Stakeholders and any other Relevant Person.
- 3.2 This Policy is intended to complement and shall not replace any other specifically laid-down reporting policies and/or procedures established by Starsight.



4. AIMS OF THE POLICY

4.1 The aim of this Policy is to:

- a) Encourage and set out the framework within which a Whistleblower may report in confidence any irregularities or misconduct set out in paragraph 5 of this Policy.
- b) Ensure Starsight's accountability, transparency and individual responsibility by encouraging employees to report irregularities in the workplace in a responsible and ethical manner.
- c) Ensure that reports made on any unethical or illegal conduct are properly investigated and addressed.
- d) Reassure and ensure the protection of Whistleblowers from reprisal or victimisation.
- e) Ensure strict compliance with Starsight's code of conduct and ethics and other specifically laid-down rules, regulations, and policies for conducting business operations in Starsight.

5. TYPES OF CONCERN TO BE RAISED:

- 5.1 Employees, Stakeholders and any Relevant Person who have reasonable cause to believe that the following misconducts or irregularities have been committed, are about to be committed or are likely to be committed, shall have an obligation to make a report, in accordance with paragraph 6:
 - a) Crimes.
 - b) Fraud, bribery, and corruption.
 - c) Contravention of the provisions of Starsight's code of business conduct & ethics e.g., insider dealing, conflict of interest, facilitation payments, bullying or victimisation of Employees, theft, or misuse of Starsight's property, conflict of interest, etc.
 - d) Contravention of any applicable legal obligation or regulatory requirement.
 - e) Abuse of office or responsibility in connection with unauthorised activity for personal gain.
 - f) Compromise of Starsight's Occupational Health, Safety and Environmental/Environmental, Social and Governance (OHSE/ESG) and Quality procedures.
 - g) Sexual or physical harassment.
 - h) Any act of sabotage.
 - i) Sexual or physical abuse.
 - j) The deliberate concealment of any of the above matters.
 - k) Any other behaviour considered to be unethical or which is repugnant to the general public.

6. REPORTING PROCESS

6.1 Internal Whistleblowers may make a report on any of the concerns stated in paragraph 5 above by:

- a) Making an anonymous report to his or her immediate supervisor, manager, or the Internal Audit, Legal & Compliance teams, as applicable or preferred.
- b) Making a non-anonymous report to his or her immediate supervisor, manager, or the Internal Audit, Legal & Compliance teams, as applicable or preferred.



- c) Making a report to the dedicated independent whistleblowing email address of Starsight: whistleblower@starsightenergy.com.
- d) Making a report to our external Legal Counsel, Templars (Ghana) via Augustine Kidisil (Augustine.kidisil@templars-law.com) with Funmi Iyayi (funmi.iyayi@templars-law.com) in copy.

6.2 External Whistleblowers may make a report on any of the concerns stated in paragraph 5 above by:

- a) Making a report to the dedicated independent whistleblowing email address of Starsight: whistleblower@starsightenergy.com.
- b) Making a report to our external Legal Counsel, Templars (Ghana) via Augustine Kidisil (Augustine.kidisil@templars-law.com) with Funmi Iyayi (funmi.iyayi@templars-law.com) in copy.

6.3 Reports by Whistleblowers must contain the following:

- a) The background of the report, i.e.,
 - i. The nature of irregularities or misconduct being reported
 - ii. The person alleged to have committed, is committing or is about to commit misconduct or irregularity
 - iii. The date, time and place where the alleged misconduct or irregularity took place, is taking place or is likely to take place
 - iv. The full name, address and description of a person who witnessed the commission of the irregularity or misconduct, if there is such a person
 - v. Whether the whistleblower has made a disclosure of the same or of some other irregularity or misconduct on a previous occasion, and if so, about whom and to whom the disclosure was made.
- b) Reasons for making the report/why the Whistleblower is particularly concerned about the irregularities/misconduct.

6.4 Where available, Whistleblowers should attach supporting evidence of the irregularities or misconduct reported.

7. RESPONSE TIME

7.1 Within 5 days of receiving a report by a Whistleblower, the Internal Audit or Legal & Compliance team shall:

- a) Share report with external Legal Counsel, Templars (Ghana) via Augustine Kidisil (Augustine.kidisil@templars-law.com) with Funmi Iyayi (funmi.iyayi@templars-law.com) in copy.
- b) Acknowledge in writing the receipt of the report made by a Whistleblower, provided that any proposed response shall be reviewed and approved by external Legal Counsel, Templars (Ghana).



- c) Determine whether an investigation should be carried out and indicate how it proposes to investigate or deal with the matter.
- d) Commence investigation upon acknowledgement of the report, where necessary, giving an estimate of how long it will take to provide a final response.

7.2 Starsight shall keep confidential and in safe custody the report made by the Whistleblower.

8. RESPONSE TO ALLEGATIONS

- 8.1 Any person alleged to have committed a misconduct shall be notified of the allegation and shall respond to the allegation within 24 hours of the notification and where appropriate:
 - a) Investigations shall be conducted by the Internal Audit, Legal & Compliance Teams, with notification to the Managing Director of Starsight (the "MD").
 - b) Report/findings on investigation shall be discussed with the MD, board of directors/ Starsight's management team.
- 8.2 Upon conclusion of investigations, the appropriate course of action shall be determined by the MD, as advised by the Internal Audit, Legal & Compliance Teams and subject to input from the board of directors/Starsight's management team.

9. PROTECTION OF WHISTLE BLOWERS - OUR ASSURANCES OF YOUR SAFETY

- 9.1 You shall not be at risk of losing your job or suffer any form of disciplinary action or unfavourable treatment by reason of your making a report under this Policy.
- 9.2 All cases of unfavourable treatment by reason of a report made under this Policy shall be reported to the **Head of the Human Resources Department** who shall after investigation, refer the issue to the **Disciplinary Committee of Starsight** for appropriate sanctions to be meted out.
- 9.3 All reports shall be made in good faith. Any person who makes a report maliciously while knowing same to be untrue shall be subjected to disciplinary actions.

10. YOUR CONFIDENTIALITY

Starsight treats the identity of the Whistleblower as confidential and shall not disclose the identity of the Whistleblower without his/her express written consent. Where the identity of the Whistleblower must be revealed to conclude an investigation (for instance because your evidence is needed by a regulatory authority, in judicial proceedings or further to a requirement of the law), Starsight shall discuss with the Whistleblower on how to proceed.

11. ANONYMITY



You are encouraged to provide your full details when making a report. While Starsight shall consider anonymous reports, providing your full details provides more credibility and makes it easier for an investigation to be carried out. We assure you that all matters reported shall be held in strict confidence, and the highest level of confidentiality shall always be maintained. Starsight shall, to the extent possible under the law, make every effort to protect the confidentiality of any person making a report.

12. MALICIOUS ACCUSATIONS

- 12.1 Starsight shall not tolerate any form of abuse or misuse of this Policy, including making false reports against an Employee, director, or business partner in an effort to injure or damage their reputation. Where a malicious report is made by a business partner, Starsight shall review and terminate any agreement or business relationship with such a business partner.
- 12.2 Starsight shall not subject a Whistleblower to disciplinary, civil, or criminal action for disclosures made in good faith and with reasonable belief in their truth. However, any person who knowingly makes a false or malicious disclosure shall be subject to disciplinary action and may forfeit the protections under this Policy.

13. RESPONSIBILITY FOR THIS POLICY

The Internal Audit, and the Legal & Compliance team has the overall responsibility for the operation and implementation of this Policy and shall maintain a record of reports made by Whistleblowers and the outcome of the investigations.

14. AMENDMENTS TO THE WHISTLEBLOWING POLICY

- 14.1 The Policy shall be made available on Starsight's website and reviewed when necessary.
- 14.2 Amendments to this Policy must be approved by the MD, Head, Internal Audit, and Head, Legal & Compliance teams. All changes shall be reviewed by the Board of Directors who may comment and provide feedback on the changes.
- 14.3 Any subsequent amended Policy shall also be made available on Starsight's website.

15. TRAINING AND AWARENESS

Employees shall receive periodic training on the Whistleblowing Policy and on how reports on misconduct or irregularities should be made.