



# **WHISTLE BLOWING POLICY**

## **Whistle-Blowing Policy - Summary**

1. **Policy Summary:** The policy ensures employees can report malpractice or wrongdoing confidentially and without retaliation. It emphasizes transparency and accountability.
2. **Scope of Policy:** Applies to all employees of HNBA and HNBGI, covering various types of misconduct, such as conflicts of interest, misuse of power, fraud, and unethical behavior.
3. **Limitations:** The policy does not address financial decisions or issues already handled through other procedures.
4. **Safeguards:** Protects the confidentiality of whistleblowers and ensures they are not subject to adverse actions, even if the allegations are unsubstantiated. Malicious claims may lead to disciplinary action.
5. **Procedures for Making a Disclosure:** Employees should report concerns to their line manager or Head of Internal Audit. Complaints about top management should be directed to the Audit Committee Chairman. Complaints should include specific details like the nature of the misconduct and involved parties.
6. **Timescales:** Investigation timelines vary. Investigators must acknowledge complaints promptly and keep the complainant informed about the investigation's progress.
7. **Investigating Procedure:** Investigations should involve obtaining detailed information, informing the accused, consulting with auditors if necessary, and making a judgment based on the findings. Actions will be decided by senior management, with outcomes communicated to the complainant.
8. **Periodic Review:** The policy is reviewed biennially and requires management approval for any amendments.