

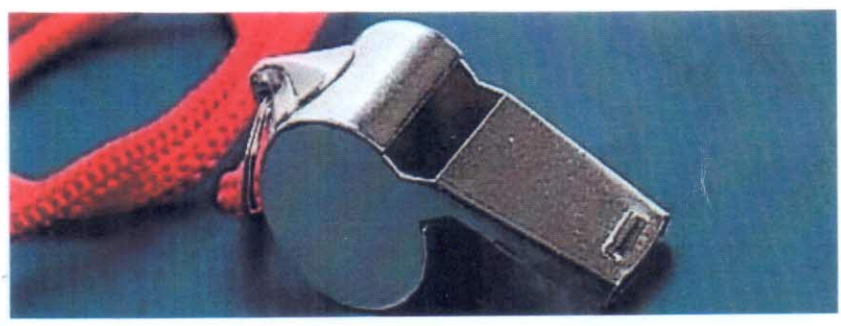


**WHISTLE BLOWING POLICY**

**10<sup>TH</sup> FEB 2023**  
Issue 4 Rev 3  
**NAHCO-WBP**



**NIGERIAN AVIATION HANDLING COMPANY PLC**



**2023**

**WHISTLE BLOWING POLICY**

**Date of Review: 10<sup>TH</sup> FEBRUARY 2023**

**Table of Contents**

Approval Page..... 3

Revision: ..... 4

Record of Revision ..... 4

Distribution List:..... 5

Introduction ..... 6

Policy Statement ..... 6

Objective of Whistle Blowing Policy ..... 7

Scope ..... 7

The Policy ..... 7

Procedure ..... 8

Investigation..... 9

Safeguards..... 9

Disciplinary Action ..... 9

The fundamental elements of this policy..... 10


Roles & Responsibilities..... 11

**1. Approval Page**

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**Issue No. & Revision No:** Issue 4, Rev. 3  
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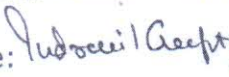
**Prepared By:** Name: Solape Koledoye  
Designation: AGM, Internal Audit & Compliance  
Signature:  Date: 27/11/2023

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The undersigned nahco aviance personnel declare that they have read and understood the contents of this Policy.

**Reviewed and Recommended for Approval By:**

Name: INDRANIL GUPTA  
Designation: GROUP MANAGING DIRECTOR/CEO  
Signature:  Date: 27/11/2023

**ORGANISATIONAL APPROVAL**

Approved By: Dr. Seinde Fadeni Oladapo  
Designation: Chairman, Board of Directors  
Signature:  Date: 27/11/2023

**Revision:**

Updated sheets are to be issued in the proper place and obsolete pages discarded. The holder of this policy is to record the receipt and review of each revision on this form.

## Record of Revision

<b>Issue</b>	<b>Rev. No.</b>	<b>Revised by (Name)</b>	<b>Effective Date</b>
1	0.	Ahmed Bashir	10/12/2013
2	1.	Anthony Iyayi	01/06/2018
3	2.	Solape Koledoye	18/03/2020
4	3.	Solape Koledoye	10/02/2023

**Distribution List:**

1. GROUP MANAGING DIRECTOR/CEO
2. COMPANY SECRETARY
3. HEAD, LEGAL SERVICES
4. GED, INTERNATIONAL BUSINESS & CORPORATE SERVICES
5. GED, COMMERCIAL & BUSINESS DEVELOPMENT
6. CHIEF OPERATING OFFICER (COO)
7. CHIEF FINANCE OFFICER (CFO)
8. GM, HUMAN RESOURCES & ADMINISTRATION
9. GM, STRATEGY & CORPORATE PERFORMANCE
10. GM, EXTERNAL AFFAIRS
11. DGM, FINANCE
12. AGM, INTERNAL AUDIT & COMPLIANCE
13. AGM, CORPORATE COMMUNICATION
14. AGM, MARKETING & KEY ACCOUNTS
15. CARGO SERVICES MANAGER
16. HEAD, SAFETY & QUALITY
17. MANAGER, ERM
18. MANAGER, ICT
19. MANAGER, OUTSTATION OPERATIONS
20. MANAGER, LAGOS OPERATIONS
21. ENGINEERING & MAINTENANCE MANAGER
22. SECURITY SERVICES MANAGER
23. PROCUREMENT MANAGER
24. RAMP SERVICES MANAGER
25. MANAGER, CARGO RAMP
26. PASSENGER SERVICES MANAGER
27. STATION MANAGER, ABUJA
28. STATION MANAGER, PORT HARCOURT
29. STATION MANAGER, KANO
30. STATION MANAGER, KADUNA
31. STATION MANAGER, UYO
32. STATION MANAGER, ENUGU
33. STATION MANAGER, AKURE
34. STATION MANAGER, KEBBI
35. STATION MANAGER, MAIDUGURI
36. STATION MANAGER, YOLA
37. STATION MANAGER, OSUBI
38. STATION MANGER, OWERRI
39. STATION MANAGER, KATSINA

**Introduction**

An important aspect of accountability and transparency is a mechanism to enable all individuals to voice out concerns internally but in a responsible and effective manner when they discover information which they believe shows serious malpractice.

Consultation goes to the heart of the company's culture and avoids an individual having to resolve a difficult ethical situation all alone. Staff should in the first instance consider consulting their Line Managers or Supervisors/ Leaders. If uncomfortable about taking up the matter through the company's normal reporting channels or with their Human Resources Contacts (Human Resources Partners), they may want to seek assistance from this whistleblowing policy.

Our whistleblowing policy is therefore fundamental to the company's **core values** (*Safety, Integrity, Reliability, Innovation and Respect for the Individual*). In addition, it reinforces the value **nahco aviance** places on staff to be honest and respected members of their individual professions. It provides a method of properly addressing bona fide concerns that individuals within the company might have, while also offering whistleblowers protection from victimization, harassment, or disciplinary proceedings.

It should be emphasized that this policy is intended to assist individuals

who believe they have discovered malpractices or impropriety. It is not designed to question financial, or business decisions taken by the company, nor should it be used to reconsider any matters which have been investigated under the harassment, grievance or disciplinary policies and procedures.

**Policy Statement**

The Board and Management of **nahco aviance** are committed to ensuring openness and communication in all the dealings of the company with its officers, employees, suppliers and all other stakeholders and publics with whom it engages for business and other relations. This is in line with the company's core values. The company recognizes that effective and honest communication is essential to maintain our core values and to ensure that negative business practices are detected and dealt with promptly with a view to preserving the reputation and integrity of the company with its various publics.

**Objective of Whistle Blowing Policy**

The objective of this policy is to encourage everyone, whether part-time or full-time employees, agents, contractors, suppliers, staff of suppliers, customers or people however remotely related to the company, to report any business misconduct without risk to themselves or any inhibition or victimization.

Appropriate incentives will be offered to a whistle-blower whose action significantly promotes the Company's interests.

**Scope**

The policy covers all employees of **nahco aviance** and all other stakeholders as described above.



**The Policy**

This policy will apply in all cases where an individual genuinely and in good faith have reasons to believe that a misconduct is occurring, occurred or may occur within the **nahco aviance operating environments**, irrespective of location. Such misconduct will include but is not limited to the following:

1. Commission or concealment of a criminal offence/fraud/theft or collusion to commit the same.
2. Non-compliance with Laws of the Federal Republic of Nigeria or a legal obligation and breaches of statutory legal obligations.
3. Any illegal or unethical operation.
4. Serious un-professional or un-ethical behaviors, including harassment of any sort and/or bullying.
5. Use of deception to obtain an unjust or illegal financial advantage for the business unit or personally.
6. Miscarriage of justice.
7. Endangering the health and safety of an individual; Damage to the environment.
8. Breach of internal control.
9. Intentional misrepresentation directly or indirectly affecting financial statements.
10. Damage to our Ground Support Equipment and other infrastructure in the premises.
11. Deliberate concealment of information relating to any of the above.

This policy is very distinct from the grievance procedure as enunciated in the company's employee handbook, i.e. the Conditions of Service.

### **Procedure**

**Talking to the whistle blowers:** As soon as you become aware of a situation, you can make comments **to the officers in charge of the whistle blowing lines** {whose telephone numbers were published on nahco aviance website as indicated below} which will **not** be held against you.

The under listed e-mail address and phone numbers by **electronic mail or text message (SMS) or voice call** can be used for this purpose:

- 1. E-mail: [whistleblowing@nahcoaviance.net](mailto:whistleblowing@nahcoaviance.net)**
- 2. 0814 211 2720 - MTN**
- 3. 0814 228 3841 - MTN**
- 4. 0814 559 1431 - MTN**
- 5. 0814 949 5677 - MTN**

All instances of whistleblowing to any of the above lines of communications will be logged in a register for and communicated to the Chairman of the Risk & Compliance Committee for directive on investigation as he may deem fit.

The AGM, Internal Audit & Compliance submits a quarterly report to a Board

Committee exclusively containing whistleblowing matters for the period. Where the AGM, Internal Audit & Compliance conducts the investigation, the report is sent to the Chairman of the Board's Risk & Compliance Committee.

The Committee is chaired by a Non-Executive Director and has other 4 members who are all non-executive directors. However, the AGM, Internal Audit & Compliance by statute reports to the Risk & Compliance Committee and the Statutory Audit Committee of the Board only – the whistleblowing report is submitted to the Statutory Audit committee for further directive as appropriate. It forms part of the board papers sent quarterly and presented during the board meeting.

### **Investigation**

Once an allegation of misconduct is made and the AGM, Internal Audit & Compliance is directed to conduct the investigation, the appropriate plan is agreed with the Chairman of the Board's Governance & Remuneration Committee. Matters for investigation are investigated and report made to the Management and Board.

Once the investigation is completed, the report shall immediately be sent to the Board's Governance and Remuneration Committee. Investigation reports gets to the Board through the Board papers sent quarterly to the 2 Committees i.e. Risk and Compliance and Statutory Committees. The whistleblower shall be advised of the outcome of the investigation as well as

the corrective actions, which are being taken to serve as an encouragement to the blower of the whistle. When a complaint is received, the outcome of findings needed by the complainant is shared via email or phone call depending on the mode received. Depending on the nature of the case, investigation and reporting are conducted between 2 weeks to One month.

**nahco aviance** is committed to running its business without misconduct. The Company has a Condition of Service or Staff Handbook that spells out the code of conduct of employees and expects its employees and other stakeholders to share this objective.

However, the company also recognizes that whistleblowing is a potentially sensitive issue. Therefore, if you have reason to believe that you are being victimized or penalized in any way for whistle blowing or if you do not consider that you have had a satisfactory response to your disclosure, you should write directly to the Chairman of the Board's Governance & Remuneration Committee setting out the facts.

### **Safeguards**

The Company would take all reasonable steps to protect the identity of whistleblowers. Any whistle blowing employee is protected against adverse employment actions (i.e. dismissal, demotion, suspension, harassment or other forms of discrimination) for raising allegations of misconduct by the Board of Directors of the Company and specific legislation in force in Nigeria.

A whistle blowing employee is also protected even if the allegations proved

to be incorrect or unsubstantiated, provided the disclosure is made in good faith under the honest belief that the information and any allegation therein are true.

### **Disciplinary Action**

In the event that any allegation of misconduct is substantiated, appropriate disciplinary action will be taken against the responsible individual(s) up to and including termination of employment, dismissal from service and criminal prosecution by the relevant authorities.

Furthermore, any act of retaliation or victimization against a whistleblowing employee will result in disciplinary action being taken against the perpetrator, up to and including termination of employment.

The malicious use of the whistle blowing policy will result in disciplinary action against a whistle blowing employee, up to and including termination of employment.

### **The fundamental elements of this policy**

All staff members are protected from victimization, harassment, or disciplinary action because of any disclosure, where the disclosure is made in good faith and is not made maliciously or for personal gain. Where disclosures are made in the public interest, staff will have statutory protection.



## WHISTLE BLOWING POLICY

10<sup>TH</sup> FEB 2023

Issue 4 Rev 3

**NAHCO-WBP**

Any disclosure will be investigated fully including interviews with all the witnesses and other parties involved.

Anonymity: The identity of the whistleblower will be protected at all stages in any internal matter. While the company can provide internal anonymity, it cannot guarantee this will be retained if external legal action flows from the disclosure. If the whistleblower prefers to make a disclosure outside the company, **nahco aviance** will not be accountable for maintaining anonymity, i.e. where the whistleblower has told others of the alleged infringement.

**Note:** Whilst the company encourages self-identification of whistleblowers, anonymous calls will nevertheless be taken seriously and investigated fully. However, the effectiveness of any whistleblowing enquiry may be limited where an individual chooses not to be identified.

### **Roles & Responsibilities**

<b>SN</b>	<b>Responsible Officer</b>	<b>Responsibilities</b>
1.	Whistleblower	The Whistleblower is expected to act in good faith and should report his/her concerns with adequate evidence to aid investigation of the case reported
2.	Suspect	It is the duty of the suspect to cooperate with investigators by providing them with useful information, documents and materials required for a successful investigation.



## WHISTLE BLOWING POLICY

10<sup>TH</sup> FEB 2023

Issue 4 Rev 3

**NAHCO-WBP**

3.	Investigator / AGM, Internal Audit & Compliance	<ul style="list-style-type: none"><li>➤ The AGM, Internal Audit &amp; Compliance shall exercise confidentiality, independence, and professionalism in carrying out the investigation.</li><li>➤ The AGM, Internal Audit &amp; Compliance is expected to acknowledge all concerns reported by the Whistle Blower and revert to him/her on the progress of the investigation.</li><li>➤ The AGM, Internal Audit &amp; Compliance shall provide the Chairman of the Audit Committee summary of all cases reported and outcome of the investigation conducted.</li><li>➤ The AGM, Internal Audit &amp; Compliance shall exercise confidentiality by avoiding any discussion or disclosure of matters under investigation.</li></ul>
4.	GM, Human Resources & Administration	The GM, Human Resources & Administration shall treat the investigation report on concerns raised in accordance with the Staff Conditions of Service.
5.	Governance & Remuneration Committee	<p>In the event that the Whistleblowers are dissatisfied with the outcome of investigations conducted involving staff matters, such matters should be escalated to the Governance &amp; Remuneration Committee for their review and consideration.</p> <p>The Committee could also come up with recommendations to the Board on actions required to assuage the concerns of the Whistleblowers.</p>
6.	Audit	The Chairman of the Audit Committee shall ensure that

	Committee	all whistle-blowing concerns brought to the attention of the Committee by way of Quarterly reports submitted by AGM, Internal Audit & Compliance are treated expeditiously.
7	Chairman of the Board	Any review or update of the Whistleblowing Policy and Procedure shall be approved by the Board. The updated document shall be signed by the Chairman on behalf of the Board.