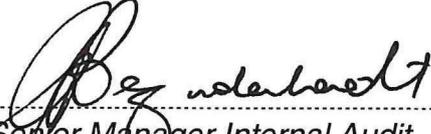




NAMPOWER WHISTLEBLOWING POLICY

Business Unit:	Managing Director Office
Section:	Internal Audit
Document Name:	IA_POL_Whistleblowing Policy_07June 2022_v1

RESPONSIBLE PERSON:

Date of NamPower Executive Committee Resolution:	
Responsible Person (Name in Full): Christo Bezuidenhout (Mr)	Signature: 
Date Signed: 18/10/2022	Senior Manager Internal Audit

SIGN OFF:

Authorised by (Name in Full): Christo Bezuidenhout (Mr)	Approved by Managing Director (Name in Full): Kahenge S. Haulofu (Mr)
 Signature: Senior Manager Internal Audit	 Signature: Managing Director
Date Signed:	Date Signed: 24/10/22
Review Date: Every 2 years from date of signature, or as and when required	Version: 0.1 Revision Document May 2024

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1. DEFINITIONS

- 1.1 **"Employee"** includes any NamPower employee, the Board of Directors, contractors, suppliers and any other third party.
- 1.2 **"Improper Conduct"** means conduct referred to in section 4 (i) – (xiv) of this Policy.
- 1.3 **"Occupational Detriment"** means dismissal, suspension, redundancy, demotion, refusal of transfer or promotion, transfer against his or her will, alteration of working conditions or retirement to his or her disadvantage, discriminatory or adverse treatment in relation to that person's employment, career, profession, trade, and being subjected to disciplinary action, suspension, harassment, forced transferal.
- 1.4 **"Miscarriage of Justice"** means wrongful or malicious prosecution, regardless of whether it leads to conviction or detention.
- 1.5 **"Whistle Blower"** means any person who makes a disclosure of improper conduct.

2. INTRODUCTION

- 2.1 Namibia Power Corporation (NamPower) is committed to the highest standards of ethical, moral, and legal business conduct. Ethical business conduct is the responsibility of every employee in the organisation and is reflected not only in our relationships with each other but also with our customers, clients, suppliers, business partners and/or any other third parties.
- 2.2 In line with this commitment, we expect employees, clients, suppliers, business partners and/or any other third parties who have any ethical concerns regarding any matters pertaining to NamPower to report these concerns through appropriate channels provided by NamPower without any concerns or fear of victimisation or fear of occupational detriment. It is recognised that wherever practical, and subject to any legal constraints, matters reported will proceed on a confidential basis.
- 2.3 An important aspect of accountability and transparency is a mechanism to enable employees, clients, suppliers, business partners and/or any other third parties to report ethical concerns in a responsible and effective manner. Where an individual discovers information which they believe shows malpractice or

wrongdoing within the organisation, this information should be disclosed without fear of reprisal, and there should be arrangements to enable this to be done independently from line management.

- 2.4 All NamPower employees, clients, suppliers, business partners and/or any other third parties should report their concerns through the Deloitte Tip-Offs Anonymous Hotline. NamPower is committed to ensure that any reports or disclosures made in terms of this Whistleblowing Policy, are taken seriously, and investigated.

3. PURPOSE

This Policy is intended to provide overall guidance for the reporting of concerns and to further encourage and enable employees, clients, business partners and other third parties to raise ethical concerns within NamPower rather than ignoring the matter or reporting such concerns through inappropriate channels.

4. SCOPE

- 4.1 This Policy applies to all NamPower employees, the Board of Directors, all business partners which include contractors and suppliers and any other third party, whether they are employed by NamPower or engaged and/or resident inside the borders of the Republic of Namibia, or outside. This Policy covers ethical concerns which include but are not limited to:

- (i) Fraud, Corruption whether actual, attempted or planned and all other irregularities;
- (ii) Failure to comply with a legal obligation or legislation;
- (iii) Dangers to Health and Safety or the environment, where applicable;
- (iv) Improper conduct or unethical behaviour which is an offence or a breach of law;
- (v) Disclosures related to miscarriages of justice;
- (vi) Damage to the environment;
- (vii) Conflict of interest instances;
- (viii) Supply Chain /Procurement irregularities for personal gain;
- (ix) Sexual or physical abuse;
- (x) Abuse of power, or use of company powers and authority for any unauthorised use or personal gain;
- (xi) Deliberate breach of NamPower policies and/or procedures;
- (xii) Other unethical conduct;
- (xiii) Criminal activity;
- (xiv) Or attempts to conceal any of these.

5. OBJECTIVE

- 5.1 NamPower supports the disclosure of information on irregularities that may prejudice NamPower, its employees, clients, suppliers, business partners, third parties, and business interests in any manner whatsoever.
- 5.2 This Policy aims to:
- (a) Highlight the reporting channels available to NamPower employees, clients, suppliers, business partners and/or any other third parties to raise concerns and receive feedback on matters reported and any action taken by NamPower in addressing the matters reported;
 - (b) Reassure employees, clients, suppliers, business partners and other third parties that they will be protected from reprisals or victimisation for disclosures made in good faith;
 - (c) Make provision for procedures in terms of which an employee, suppliers, client, business partner or third party can responsibly disclose information on irregular behaviour by colleagues or NamPower;
 - (d) Protect employees against occupational detriment when they have made a protected disclosure; and
 - (e) Provide support to the relevant employee if a protected disclosure leads to occupational detriment.
- 5.3 Employees and/or third parties enjoy the protection offered by this Policy and the procedures contained herein when an irregularity is disclosed and if the procedures described herein are followed. Such a disclosure is known as a 'protected disclosure'.
- 5.4 This Policy applies to any protected disclosure made after the commencement of this Policy, irrespective of whether or not the irregularity has taken place before or after the effective date of this Policy.
- 5.5 Existing procedures for enabling employees to lodge grievances relating to their own employment, will not be superseded by this Policy. The mechanisms available through this Policy should not be used as an avenue to re-report issues that have already been addressed through the grievance or complaints procedures.

6. WHISTLE-BLOWER PROTECTION

- 6.1 NamPower reaffirms its commitment to protect whistle-blowers from possible harassment and intimidation, NamPower will:

- (a) Ensure protection of employees who submit a disclosure in good faith and use the appropriate reporting channels provided by NamPower during the process;
- (b) Strive to create a culture which will facilitate the disclosure of information by employees relating to criminal and other unethical or irregular conduct in the workplace in a responsible manner by providing clear guidelines for the disclosure of such information and protection against reprisals as a result of such disclosure; and
- (c) Promote zero tolerance for any criminal and other unethical or irregular conduct within NamPower.

7. ACTING IN GOOD FAITH

Users of the Deloitte Tip-Offs Anonymous hotline must act in good faith and must not make false accusations when reporting any concerns. Good faith means that the employee or any third party making the disclosure (“complainant and/or whistle blower”) must act in a responsible and honest manner without any motives to gain any personal advantages from making the disclosure. Any employee who knowingly or recklessly makes false or misleading statements or disclosures that are not in good faith shall be subject to disciplinary action in line with NamPower’s Disciplinary Code.

8. SAFEGUARDS – HARASSMENT AND VICTIMISATION

- 8.1 NamPower is committed to good practice and high standards and will be supportive of whistle blowers.
- 8.2 NamPower recognises that the decision to report a concern can be a difficult one to make and is therefore committed to ensuring that a whistle blower is protected for a disclosure made in good faith.
- 8.3 Retaliation by any NamPower employee, directly or indirectly, against any person who, in good faith, submits a disclosure or provides assistance to those responsible for investigating the allegations will not be tolerated.
- 8.4 No whistle blower will suffer harassment, retaliation, or occupational detriment as a result of the submission in good faith of his or her disclosure. Any employee of the company, who retaliates against a person who has submitted a disclosure pursuant to this policy in good faith, shall be subject to disciplinary action in line with NamPower’s Disciplinary Code.

9. REPORTING AND RECORDING OF DISCLOSURE

9.1 Users of the Deloitte Tip-Offs Anonymous hotline can report their disclosures using any one of the following mediums of communications:

Deloitte Tip-Offs Anonymous hotline:

- Free call number **0800 666 999**
- E-mail address which is nampower@tip-offs.com
- Website Address: www.tip-offs.com

10. LEGISLATIVE CONTEXT

The policy has been developed within the context of the Whistleblower Protection Act, 2017 (Act 10 of 2017) in a manner that seeks to align the NamPower framework with local legislation and best practice standards. The Policy must also be read in the context of the NamPower Fraud Prevention and Response Policy and /or any other relevant policy.

11. CONFIDENTIALITY

11.1 Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to enable the conducting of thorough investigations.

11.2 NamPower will prohibit the disclosure of the whistle blower's identity, unless the whistle blower grants permission to do so, or when the disclosure of the whistle blower's identity is to a law enforcement body that is conducting a criminal investigation. Similarly, the matters under investigation will be maintained in confidence within the same limitations.

11.3 Should the whistle blower disclose his or her identity, NamPower will no longer be obliged to maintain such confidence.

11.4 Any documentation that is submitted to NamPower will be kept confidential.

12. CREATING AWARENESS

In order for the Policy to be sustainable, it will be supported by a structured education, communication, and awareness programme as part of NamPower's broader Ethical Management strategy.

13. ADMINISTRATION

The Internal Audit Section NamPower is responsible for the administration, revision, interpretation, and application of this Policy. This Policy will be reviewed every second year and revised as needed.

14. EFFECTIVE DATE

This Policy shall come into effect immediately upon approval by the Board of Directors.

15. GLOSSARY OF TERMS

NamPower: Namibia Power Corporation

16. APPROVAL

This policy was recommended for approval by EXCO.

On the 24 day of 10 2022.



Kalenge S. Haulofu
Managing Director on behalf of EXCO

This policy was recommended for approval by the Board of Directors.

On the 26th day of October 2022.



Daniel Motinga
Chairperson on behalf of the Board