

WHISTLEBLOWER POLICY

AMALGAMATED TELECOM HOLDINGS LIMITED

Amalgamated Telecom Holdings Limited

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Table of Contents

1.	Introduction	2
2.	Scope	2
3.	Policy Coverage	3
4.	Whistleblower Principles	3
5.	Disclosure and Investigation Process	3
6.	Confidentiality	4
7.	Safeguard	5
8.	Review	5
9.	Review Log	5
	Annexure 1: ATH Whistleblower Reporting Form	6

Overview of Whistleblower Policy:

This policy is designed to support you and take action if you have concerns about illegal, unethical or improper conduct. This policy also provides you with support and protections available to you in making a disclosure.

This Policy applies to all directors, employees and contractors and their employees of ATH Group ('ATH'), including the controlled entities in the ATH Group ('the Group') and to any other person notified that this Policy applies to them, unless an exemption has been granted.

If country-specific laws are inconsistent with any part of this Policy then those laws apply instead.



1. Introduction

- 1.1. Amalgamated Telecom Holdings Ltd (ATH) has developed a Whistleblowing policy to demonstrate its commitment to open and accountable management. This policy is designed to allow staff and stakeholders to disclose information that they believe shows malpractice, unethical conduct or illegal practices in the workplace, without being penalized in any way. This includes protecting staff from any detriment or discrimination if they do report improper or illegal conduct within ATH.
- 1.2. The aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In most cases staff should not find it necessary to alert anyone externally. However, the law recognizes that in some circumstances it may be appropriate for staff to report their concerns to an external body such the legal authorities or any concerned regulatory body or the Fiji National Provident Fund (FNPF) as it is the major strategic investor of ATH.
- 1.3. ATH is committed to maintaining an open culture with the highest standards of honesty and accountability, where staff can report as soon as possible of any legitimate concerns in every area of ATH's operation.

2. Scope

- 2.1. This policy is intended to allow concerns that relate to suspected wrongdoing or danger at work to be reported if they are reasonably believed to be in the public interest or causing a loss to the organization. Such concerns (which are not limited to) might include:
 - A criminal offence;
 - The breach of a legal obligation including Companies Act or regulatory requirement, including South Pacific Stock Exchange listing Rules;
 - Danger to the health and safety of any individual;
 - Damage to the environment and workplace;
 - Bribery or financial fraud;
 - Unethical conduct;
 - Abuse of authority and conduct of mismanagement;
 - Other conduct that is illegal, unethical or improper such as:
 - i. Taking or offering bribes in return for business favours or commercial advantage;
 - ii. Unauthorised distribution or sale of customers' personal information;
 - iii. Uncompetitive behavior and financial misreporting;
 - iv. Improper use of email or internet services;



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- v. conduct that is a serious breach of any internal ATH Group Policy, including the ATH Code of Conduct.

3. Policy Coverage

- 3.1. This policy applies to all relevant personnel (The definition of relevant persons includes Staff, Management and Board) of ATH and contractors and their employees and to any other person notified that this policy applies to them. This policy may also apply to external parties for reporting staff misconduct, corruption and abuse of ATH assets.

4. Whistleblower Principles

- 4.1. This policy offers guidance and protection to those that disclose whistleblowing concerns. As it provides the following:
 - i. encourage staff to feel confident in raising serious concerns and to question and act upon concerns about practice;
 - ii. provide avenues for staff to raise those concerns and receive feedback on any action taken;
 - iii. ensure that staff receive a response to their concerns and that they are aware of how to pursue them if they are not satisfied; and
 - iv. reassure staff that they will be protected from possible reprisals or victimisation if they have a reasonable belief that they have made any disclosure in good faith.

5. Disclosure and Investigation Process

- 5.1. Disclosure under this policy should be made to the Chief Executive Officer (CEO) through the Whistleblower form (Annexure 1), who will report the concern to the ATH Board and a proper investigation will be carried out by a consultant or whoever the Board appoints.
- 5.2. If the person is not comfortable with disclosing the concern to the CEO, he/she may directly submit the completed Whistleblower form (email to Whistleblower@ath.com.fj or hardcopy) to the ATH Board and the Board will ensure that an investigation is carried out and feedback shall be provided to the personnel concerning the investigation and outcome once the investigation has concluded.
- 5.3. If the person is still not confident in disclosing and whistleblowing to the ATH Board, the person may directly report the issue to the Registrar of Companies as per section 680(b)(i) of the Companies Act or ATH's external auditor as per section 680(b)(ii) of the Companies Act.
- 5.4. In exercising this discretion, the factors taken into account while will include:



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- The seriousness of the issues raised.
 - The credibility of the concern.
 - The likelihood of confirming the allegation from attributable sources.
 - Level of risk it has in or to the organization.
- 5.5. Once there is sufficient information that allows for a proper investigation, the following must be determined:
- The nature and scope of the investigation.
 - Who will lead the investigation (directive from ATH Board).
 - The nature of any technical, financial or legal advice that may be required.
 - A timeframe for the investigation (paying regard to the level of risk).
 - Whether any individual(s) under investigation should be suspended.
- 5.6. The Board will consider and inform the personnel being investigated at an appropriate time of the investigation process and once the investigation has concluded, a decision will be made.
- 5.7. Possible outcomes of an investigation may include:
- No further action
 - Disciplinary action as per the disciplinary policy
 - Further investigation by an external authority
- 5.8. During the investigation, if there is suspected criminal activity; the board will decide whether the case should be referred to Fiji Police or other relevant body.
- 5.9. All whistleblower cases will be fairly and appropriately investigated to ensure a correct outcome is reached and a report shall be prepared. Investigation of whistleblower cases must not take more than 21 days to complete and reach an outcome unless the period being investigated is longer than 2 years and/or there are countless documentation to be reviewed.
- 5.10. Information of investigation, evidence and closure reports shall be filed for future reference.

6. Confidentiality

- 6.1. Under this policy, staff will be able to voice whistleblowing concerns openly. ATH will treat all disclosures in a confidential and sensitive manner. As part of this, the identity of personnel making an allegation may be kept confidential so long as it does not hinder any investigation that is to be carried out. However, the individual making the disclosure



AMALGAMATED TELECOM HOLDINGS LIMITED

may need to provide a statement as part of the evidence gathering process and their identity may be revealed or implied as part of the investigating process.

- 6.2. If there is a criminal investigation, the personnel making the allegation may be needed as witness and if that occurs, the personnel shall be notified.

7. Safeguard

- 7.1. Harassment, retaliation, victimization or adverse employment consequences against the complainant for reporting concerns and complaints under this policy will not be tolerated and will result in disciplinary action, up to and including termination.
- 7.2. Any person who experiences or believes they have been subjected to any form of the mentioned adverse consequences as a result of submitting a whistleblower concern or complaint, or participating in an investigation, should document the details and immediately inform the ATH Board.

8. Review

- 8.1. This policy becomes effective from the date approved by the Board and is to be reviewed at least once every 3 years to take account of any new or changed legislation, regulations or business practices.
- 8.2. ATH is incorporated in Fiji and subject to Sections 680-683 of the Companies Act 2015 dealing with protection for whistleblowers and SPX Listing Rule 68 which a Listed Entity to establish a mechanism for whistleblowers to utilize. This policy is compliant with these requirements.

9. Review Log

Drafted by	[Ashvini Sahayam]	Version	[one]
Responsible department	[Risk and Governance]	Approved by Board on	[04/07/2023]
		Scheduled review date	[July 2026]

This policy is published on ATH’s website and intranet and is accessible to all Group employees, officers and members of the public at <http://www.ath.com.fj>.



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Annexure 1: ATH Whistleblower Reporting Form

To submit the whistleblower form: email to Whistle-blower@ath.com.fj or drop it at ATH Office on level 2, Harbour Front Building, Rodwell Road, Suva

To: ATH CEO/ ATH Board

Please select the applicable incident or concern type(s) from the list below that best describes the issue(s) you are reporting. Please note that multiple issues can be selected.

	Incident/ Concern	Select
1.	Misappropriation of company assets or resources	<input type="checkbox"/>
2.	Conflict of interest	<input type="checkbox"/>
3.	Inappropriate sharing of confidential information	<input type="checkbox"/>
4.	Financial fraud of any nature	<input type="checkbox"/>
5.	Violation of gifts and entertainment policy	<input type="checkbox"/>
6.	Non-adherence to safety guidelines	<input type="checkbox"/>
7.	Inaccurate financial reporting	<input type="checkbox"/>
8.	Bribery & Corruption	<input type="checkbox"/>
9.	Insider trading	<input type="checkbox"/>
10.	Other forms of Harassment – Victimization, Bullying, Discrimination, etc	<input type="checkbox"/>
11.	Social Media Usage	<input type="checkbox"/>
12.	Misuse of authority	<input type="checkbox"/>
13.	Environment, health and safety	<input type="checkbox"/>
14.	Concurrent employment	<input type="checkbox"/>
15.	Criminal Offence or involvement	<input type="checkbox"/>
16.	Others: _____	<input type="checkbox"/>

Please provide name and designation of person involved:

	Name	Designation
Individual 1		
Individual 2		
Individual 3		

Provide the detailed description of the incident:



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When did the incident occur? (Please provide tentative date if you do not know the exact date)

Please confirm the location of the incident

How did you find out about this incident?

How long has this been occurring for?

- Less than a month
- 1-6 months
- 6-12 months
- Greater than 12 months

Do you have any evidence in support of your allegations?

- Yes No

How are you related to ATH?

- Shareholder
- Vendor or Supplier
- Current Employee of ATH
- Former Employee of ATH
- Subsidiary employee
- Family member of an employee
- Others

Please specify if you have selected others



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Is anyone else aware of this incident? (Please indicate who)

Yes No

Have you reported this incident to anyone in the company or any other authority?

Yes No

Date: _____

Location: _____

Name of the Person reporting (optional): _____

Contact Information (incl email optional): _____