



# WHISTLEBLOWER PROTECTION POLICY

AFRICAN CIRCULAR BUSINESS  
ALLIANCE (ACBA)

© 2022

African Circular Business  
Alliance.

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# WHISTLEBLOWER PROTECTION POLICY

The African Circular Business Alliance requires Board members, executives and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the African Circular Business Alliance, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

## Reporting Responsibility

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that the African Circular Business Alliance can address and correct inappropriate conduct and actions. It is the responsibility of all board members, executives, employees and volunteers to report concerns about violations of the African Circular Business Alliance's code of conduct or suspected violations of law or regulations that govern the African Circular Business Alliance's operations.

## No Retaliation

It is contrary to the values of the African Circular Business Alliance for anyone to retaliate against any board member, executive, employee or volunteer who in good faith reports an ethics/conducts violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of the African Circular Business Alliance. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

## Reporting Procedure

The African Circular Business Alliance has an open-door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the Chief Compliance Officer or Chief Executive Officer. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to the African Circular Business Alliance's Chief Compliance Officer who has the responsibility to investigate all reported complaints.

## **Compliance Officer**

The African Circular Economy Alliance's Chief Compliance Officer is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Chief Compliance Officer will advise the Chief Executive Officer and/or the Board Members of all complaints and their resolution, and will report at least annually to the Treasurer/Chair of the Finance Committee/Audit Committee on compliance activity relating to accounting or alleged financial improprieties.

## **Accounting and Auditing Matters**

The African Circular Business Alliance Chief Compliance Officer shall immediately notify the Audit Committee/Finance Committee of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

## **Acting in Good Faith**

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offence.

## **Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

## **Handling of Reported Violations**

The African Circular Business Alliance Chief Compliance Officer will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

## **Contact**

Nair de Sousa.  
Chief Compliance Officer  
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*Policy approved by the Directors on 12th March, 2022.*