



ANOH Gas Processing Company Limited

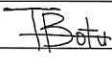

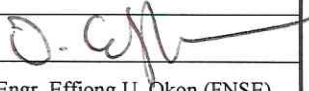
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ANOH GAS PROCESSING COMPANY LIMITED (AGPC)

Whistleblowing Policy

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Rev	Date	Description	Issued by	Checked by	Approved by
A01	16-12-2025	Issued for Approval	 O. Botu	 M. Eromosele	 Engr. Effiong U. Okon (FNSE)
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ADDITIONAL APPROVAL / REVISION HISTORY TABLE

Party	Name	Sign	Date

Revision Philosophy

All documents for review will be issued at R01 as required, with subsequent R02....

If the document is for information, it will also be issued as R01.

All revisions Issued for Approval/Implementation will be issued at A01, with subsequent A02, A03, etc. as required.

All revisions approved for design will be issued at D01, with subsequent D02, D03, etc. as required.

Documents approved for Construction will be issued at C01, C02, and C03 respectively.

Documents or drawings revised as "As built" will be issued as Z01, Z02 Z03 etc.

Narrative sections revised from previous approved issues are to be noted in the table below and/or highlighted in the RH margin (using the appropriate revision status) thus: | A02

Previous revision highlighting to be removed at subsequent issues.

Drawings/diagrams revised from previous approved issues are highlighted by 'clouding' the affected areas and by the use of a triangle containing the revision status.

Revision History

Revision No.	Date of issue	Reason for change

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Glossary of Terms

Terms	Definition
AGPC	ANOH Gas Processing Company Limited
Board	The Board of Directors of ANOH Gas Processing Company Limited
MD	Managing Director
RGSCB	Risk, Governance and Sustainability Board Committee

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1. Introduction

The Board of Directors (the “Board”) of ANOH Gas Processing Company Limited (“AGPC” or “the Company”) strives to conduct business in a transparent and ethical manner, upholding its values in all operations. Though achieving business objectives is essential to the Company, equal importance is placed on the way those objectives are attained.


The Board encourages stakeholders to promote a culture of accountability by promptly reporting any concerns related to suspected fraud, misconduct, or unethical and illegal behaviour within the Company.

Consequently, the Company has developed this policy to provide assurance to all personnel (including direct hires, secondees and contract staff), contractors, and Directors and to guide the critical activities required to make the whistleblowing process effective. This Whistle Blowing Policy will be available to Company’s stakeholders. This Whistle-Blowing Policy is developed in line the laws of the Federal Republic of Nigeria.

2. Policy Objectives

The objectives of the Policy are:

- a. To encourage and ensure that all improper, unethical, or inappropriate behaviour is identified and challenged at all levels of the Company.
- b. To create a work environment where personnel, contract workers, Directors, vendors, service providers and other stakeholders can report concerns on misconduct, irregularities, or malpractice, without fear of harassment and/or victimization and with an assurance that their concerns will be taken seriously, investigated thoroughly, and treated appropriately.
- c. To encourage all personnel and stakeholders, including external parties such as the community and regulatory partners, to report any suspected fraud, misconduct, or danger as soon as possible, in the knowledge that their concerns will be taken seriously, investigated thoroughly, treated appropriately and with the assurance that confidentiality will be maintained..
- d. To provide whistle-blowers with guidance as to how to report their concerns.
- e. To reassure whistle-blowers that they should be able to report genuine concerns without fear of reprisals, even if their concerns turn out to be reasonably erroneous.
- f. To help promote and develop a culture of openness, accountability, and integrity.

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3. Guiding Considerations

The following are guiding considerations for the whistleblowing process. The list below is not exhaustive and serves only as a guide to the types of concerns that may be reported:

- a) Breach of legal, professional, or regulatory obligations.
- b) Breach of internal Company policies or procedures.
- c) Conduct that may damage the Company's reputation.
- d) Misuse of the Company's systems, data, or confidential information.
- e) Unethical practices, conflicts of interest, sexual harassment, physical and sexual abuse, abuse of office, or workplace bullying.
- f) Cybersecurity-related misconduct, including unauthorized data access, data manipulation, or breaches.
- g) Fraud, bribery, and corruption (to be handled in accordance with the Company's Anti-Fraud and Anti-Bribery & Corruption Policies).
- h) The deliberate concealment of any malpractice.

4. Oversight

The Board shall exercise oversight over this Whistle-Blower Policy to ensure its alignment with the Company's values, governance standards, and regulatory obligations. The Board, through the RGSBC, shall receive periodic reports on whistleblowing activities and outcomes, and shall deliberate on any significant concerns or trends arising from whistleblower reports.

5. Policy Ownership & Review Panels

- 5.1 The Managing Director (MD) shall be the owner of this Policy and shall delegate operational responsibility to the Internal Audit Manager for day-to-day implementation.
- 5.2 The Company shall constitute two distinct Review Panels, as outlined below:

5.2.1 Review Panel for Personnel

The review panel for personnel shall be responsible for reviewing and overseeing investigations relating to whistleblowing reports made against personnel of the Company.

- a) The panel shall comprise of members to be selected by the Executive Management Team.
- b) The panel may co-opt other senior officers or subject matter experts where necessary to ensure a thorough and impartial review.
- c) The panel shall make recommendations to the Executive Management Team on disciplinary or remedial actions, as may be appropriate, and submit periodic reports on its

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activities to the RGSBC.

5.2.2 Review Panel for Directors

The review panel for Directors shall address whistleblowing reports made against members of the Board, including the MD.

- a) The panel shall comprise the Chairman of the Board, the Chairman of the RGSBC, and any other director who is not the subject of the report.
- b) The panel shall ensure that all investigations are conducted independently and may engage external investigators or advisers, where necessary, to preserve fairness and integrity.
- c) The panel shall submit its findings and recommendations directly to the RGSBC for consideration and escalation to the full Board, where appropriate.

5.3 Reporting and Oversight

Both review panels shall report to the RGSBC, which shall provide oversight, ensure due process, and monitor the implementation of recommendations arising from whistleblowing investigations.

6. Implementation and Operational Responsibility

The Internal Audit Function shall be responsible for the implementation and day-to-day operation of this Whistleblowing Policy. This includes monitoring whistleblowing channels, coordinating investigations into reported concerns, ensuring timely resolution, and recommending control improvements where necessary. Internal Audit shall also ensure that whistleblower protections are upheld and that reporting trends are analyzed and escalated to the RGSBC for oversight and governance purposes.

7. Whistleblowing Procedure

- a. Personnel and stakeholders should report misconduct confidentially and anonymously through channels mentioned in provision 8 of this Policy.
- b. Personnel are encouraged to report issues not covered under this Policy in line with the Code of Conduct & Business Ethics Policy, the Anti-Bribery & Corruption Policy and Human Resources Policy as may be applicable.
- c. Concerns about a Board Member (excluding the MD) should be reported to the Board Chairman and the MD. Any concerns against the MD should be reported to the Board Chairman. Any

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concerns about the Board Chairman should be reported to the full Board of Directors.

d. The whistleblowing procedure shall follow the outlined reporting matrix below:

Reported Person	Recipient of Report	Investigator/Reviewer
Board Chairman	Full Board	External Investigator
Director	Board Chairman	External Investigator
Head of Internal Audit	RGSBC & MD	External Investigator
Personnel	Executive Management Team & Head of Internal Audit	Internal Audit / Review Panel

e. To facilitate effective investigations, whistleblowers are encouraged to provide detailed information about their reported concerns. Such information should include, but not be limited to, the following:

- i. Nature of the incident;
- ii. Persons involved;
- iii. Date of incident; and
- iv. Place of occurrence.

f. The Company shall maintain the following channels for whistleblowers to report concerns:

- i. Hotline: 02018885315
- ii. E-mail: ethics@anohgas.com

g. AGPC shall also maintain an external hotline for the reporting of concerns or suspected misconduct. This portal shall be operated and managed by an independent external entity to ensure confidentiality, impartial handling of reports, and protection of the identity of the whistleblower.

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- h. The Head of Internal Audit Function shall be responsible for receiving and managing concerns and complaints made using the aforementioned channels.
- i. Where the identity of an internal whistle-blower is known, the Head of Internal Audit Function shall write to the whistleblower within two (2) working days of the report being made, acknowledging the receipt of the report and giving details of the investigation.
- j. All concerns/complaints reported via the dedicated ethics line will be sent to appropriate recipients within 24 hours or as soon as possible within the Company.

8. Confidentiality and Data Protection

The Company shall ensure that all reports and whistleblower identities are treated with the highest confidentiality. Data shall be securely stored in line with the Nigeria Data Protection Act (“NDPA 2023”), with restricted access.

9. Investigation and Outcome

- a. Once a concern has been reported (internally or through the ethics line), the Head of Internal Audit Function shall, within five (5) working days, arrange an initial assessment to determine whether the claim is credible and/or warrants further investigation.
- b. Where the claim is not made anonymously, the Company will inform the whistle-blower of the outcome of its assessment, and the whistle-blower may be required to provide further information.
- c. In some cases, the Company may appoint an investigator (a staff member with relevant experience or an external investigator). The investigator shall investigate the report within 30-45 days and may make recommendations to enable AGPC to minimise the risk of future wrongdoing.
- d. For reports made through the external ethics line, if in the course of investigation, there is a need to obtain further information from the whistleblower, the Company will contact the independent ethics line provider, who will subsequently request additional information from the whistleblower. Upon receipt of this information, the independent ethics line provider will communicate same to the Company.
- e. For reports made internally, the Company will request additional information directly from the whistleblower.
- f. The Head of Internal Audit Function or an independent external party will be charged with reviewing all reported cases and initiating appropriate action (except reports against him/her, which should be sent to the Chairman of the RGSBC and the MD).

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- g. Where an allegation or report against a Board Member or personnel is found to be valid, such person will be subject to disciplinary action in line with the Company's disciplinary process as contained in Company policies.

10. Protection of Whistle-Blowers

- a. Personnel shall not face detrimental treatment such as dismissal, disciplinary action, threats, retaliation or other unfavourable consequences on account of reporting a concern. If you believe you have experienced such treatment, report it to the Head of Internal Audit Function or directly to the MD.
- b. No one must threaten or retaliate against whistleblowers in any way. If a whistle-blower is or feels victimised, the Company shall offer redress to the whistle-blower following the necessary investigation of such victimization. Anyone involved in such conduct will be subject to disciplinary action.
- c. The Company shall through its Human Resources department monitor for potential retaliation for at least 6 months following the conclusion of an investigation and provide psychosocial and reintegration support as appropriate.

11. Notification

All GMs and Heads of Departments are required to notify and communicate the existence and contents of this Policy to all personnel in their unit. New personnel shall be informed of this Policy by the Human Resources Unit as part of their induction program.

12. Limit for Investigation

The Company is committed to the prompt resolution of all concerns or issues raised. If the investigation of a whistleblowing complaint was not concluded promptly, the Head of Internal Audit Function must regularly provide updates to the MD and the Risk, Governance and Sustainability Board Committee.

13. Oversight, Training, and Metrics

The RGSBC shall oversee whistleblowing implementation and review quarterly reports on reported cases, resolution rates, and closure times.

AGPC shall conduct annual awareness and training programs, including induction briefings for new staff and contractors, to reinforce understanding and compliance with this Policy.

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14. Policy Review

The Board, through the Risk, Governance and Sustainability Board Committee, shall review this policy at least once every three (3) years or as may be deemed necessary to ensure that it remains relevant and appropriate. All changes and approvals shall be signed by the Board Chairman following deliberations and approval by the full Board.

