

ABH PARTNERS PLC

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Knowledge. Synergy. Impact.

POLICY NAME	Whistleblower Protection Policy		POLICY NO.	22
EFFECTIVE DATE	11/11/2025	DATE OF LAST REVISION	February 2, 2022	VERSION NO. 2
ADMINISTRATOR RESPONSIBLE	Ethics and Compliance Officer	CONTACT INFORMATION	T. +251 116 186 520 E: Integrity@abhpartners.com	

VERSION HISTORY				
VERSION	APPROVED BY	REVISION DATE	DESCRIPTION OF CHANGE	AUTHOR
1	CEO	2/2022	Original	Business Development Director
2	CEO	1/2026	New additional UN policies were added	Business Development Director

1. Policy Statement

ABH Partners is committed to the highest standards of integrity, transparency, and accountability in all its operations and governance. This Whistleblower Protection Policy establishes a secure, confidential, and reliable mechanism for all stakeholders to report in good faith any suspected misconduct, violation of law, breach of policy, or unethical behavior related to ABH Partners' activities, without fear of retaliation.

2. Definitions

- **Anonymity** means the whistleblower's identity is completely unknown to the recipient (employer or regulatory agency).
- **Confidentiality** means the recipient knows the whistleblower's identity but guarantees to keep it secret and protected from disclosure
- **Good Faith Report:** A report made with honest and reasonable belief in the truth of the information disclosed, even if an investigation does not ultimately confirm the allegation. Maliciously false or frivolous reports are not considered good faith.
- **Misconduct:** Any actual, suspected, or attempted violation of Code of Conduct or any activity of Prohibited Practice.
- **Protection Officer/Ethics and Compliance Officer:** A designated senior officer responsible for receiving, overseeing, and protecting whistleblower reports.
- **Retaliation:** Any direct or indirect adverse action, threat, harassment, intimidation, discrimination, or unfair treatment against a whistleblower or person assisting in an investigation because of their good faith reporting.
- **Whistleblower:** Any individual (employee, consultant, contractor, partner, beneficiary, or community member) who makes a good faith report of suspected misconduct.

3. Scope

This Guideline applies to reports concerning:

- The conduct of all ABH Partners' staff, management, consultants, and contracted agents or partners.
- Activities under any multilateral, bilateral or local funded or managed project or program.
- The internal operations, procurement, and financial management of ABH Partners.
- The conduct of implementing partners or sub-contractors of funded projects or program where ABH Partners has a prime oversight responsibility.

4. References

This document is intended to provide guidance and should be read in conjunction with ABH's:

- i. Anti-Fraud Anti-Corruption (AFAC) Policy
- ii. Anti-Money Laundering/ Counter Financing of Terrorism (AML/CFT) Policy

- iii. Code of Ethics and Professional Conduct
- iv. Conflict of Interest (CoI)
- v. Modern Slavery
- vi. Prohibited Practice
- vii. Other Corporate Policies in relation to investigative guidelines

5. Role of ABH Partners

- 5.1. **Report.** ABH Partners shall have in place publicly and easily accessible avenues and tools so that Whistleblowers can report suspected prohibited practices and conduct.
- 5.2. **Protect.** ABH Partners reporting methods shall be complemented by policies, provisions and mechanisms ensuring confidentiality for reporting and protection for Whistleblowers and Witnesses from retaliation. Identities of Whistleblowers and Witnesses should always be kept confidential. Likewise, information and evidence discovered during investigations should be kept confidential.
- 5.3. **Cooperate.** ABH Partners shall cooperate fully funding partner investigation into reports of suspected any prohibited conduct or prohibited practices related to Funder's activity. This includes facilitating Funder's access to relevant accounts, records and other documents, as well as its interviews of relevant persons and entities.
- 5.4. **Update.** ABH Partners shall promptly inform the Funder, when required, about any alleged prohibited practices or prohibited conduct in connection with a Funder-related activity. ABH Partners is also required to provide the Funder updates on the status of any investigation undertaken and submit a final report to the Funder on the investigative findings upon conclusion.

6. Guiding Principles

- 6.1. **Confidentiality and Anonymity:** The identity of the whistleblower and the confidentiality of the report will be protected to the fullest extent possible, consistent with the need to conduct a fair and effective investigation. Whistleblowers can submit information anonymously.
- 6.2. **Protection from Retaliation:** ABH Partners strictly prohibits any form of retaliation against good faith whistleblowers. Retaliation is a serious disciplinary offense.
- 6.3. **Fair and Impartial Investigation:** All reports will be taken seriously and investigated promptly, thoroughly, objectively, and impartially by qualified personnel.

6.4. Accessibility: Multiple, secure, and accessible reporting channels will be maintained to enable all stakeholders to report easily.

6.5. Transparency and Feedback: Whistleblowers will be informed about the receipt of their report and the general status of the investigation, within the bounds of confidentiality and legal constraints.

7. Reporting Channels.

Whistleblowers are encouraged to report concerns through the following channels:

7.1. Direct report to Management

7.2. Direct Report to Ethics and Compliance Officer also known as Protection Officer via dedicated, confidential email: integrity@abhpartners.com.

7.3. Secure Online Portal: A web-based reporting platform allowing anonymous submission.

7.4. Written Mail: Sealed mail marked "STRICTLY CONFIDENTIAL" addressed to the Protection Officer at ABH Partners.

Reports shall include as much detail as possible such as: nature of the concern, persons involved, dates, locations, and any supporting evidence.

8. Receipt, Assessment, and Investigation

8.1. Acknowledgment: The Ethics and Compliance Officer shall acknowledge receipt of the report (if contact details are provided) within 5 business days.

8.2. Initial Assessment: The Protection Officer shall conduct a preliminary assessment to determine the credibility, seriousness, and scope of the allegation.

8.3. Investigation Plan: For substantiated concerns, a formal investigation plan will be developed. This may involve an internal team or an external, independent investigator.

8.4. Investigation Process: The investigation shall be conducted fairly, gathering evidence through interviews, document review, and other methods while protecting confidentiality.

8.5. Findings and Report: A final report with findings and recommended actions shall be prepared by investigator for senior management and/or the Board.

9. Protection Measures for Whistleblowers

ABH Partners shall take the following steps to protect whistleblowers:

9.1. Strict Confidentiality: Limiting the disclosure of the whistleblower's identity to those with a strict "need-to-know" for the investigation.

- 9.2. Non-Retaliation Clause:** Explicit contractual and policy provisions prohibiting retaliation.
- 9.3. Support Measures:** Providing access to confidential counseling or legal advice if needed.
- 9.4. Remedial Action:** If retaliation occurs, ABH Partners shall take immediate steps to stop it, remedy the consequences (e.g., reinstatement, compensation), and discipline the retaliator.
- 9.5. Anonymous Reporting:** While anonymous reports are accepted and will be investigated based on merit, anonymity may limit the ability to provide feedback or full protection.

10. Roles and Responsibilities

- **General Assembly:** Shareholders shall provide ultimate oversight of the whistleblower system and reviews high-level reports.
- **Senior Management** shall ensure the Policy implemented, resources are allocated, and a culture supporting whistleblowing is fostered.
- **Protection Officer/Ethics and Compliance Officer** shall manages the reporting channels, appoint external party to oversees investigations, ensures protection, and maintains records.
- **All Staff** in its entirety shall be mandated to comply with this Policy, report suspected misconduct, and never engage in or tolerate retaliation.

11. External Reporting

Individuals always retain the right to report serious misconduct directly to:

- Relevant national law enforcement agency or authorities.
- **The Funder of the Project** via its official reporting channels.

12. Record-Keeping and Review

All whistleblower reports and related documentation shall be stored securely and confidentially. Aggregate, anonymized data on reports received, investigations, and outcomes will be reported annually to the Board. This Policy will be reviewed every two years.

Annexes:

- Annex 5.1: Whistleblower Policy Acknowledgement Form
- Annex 5.2: Employee Non-Retaliation Pledge
- Annex 5.3: Whistleblower Report Intake Form at abhpartners.com/ethics
- Annex 5.4 :Flowchart of Whistleblower Process and Procedure



Acknowledgement of Receipt and Understanding of Whistleblower Protection Policy

This is to confirm that I have received a copy of the ABH Partners' Whistleblower Protection Policy.

I acknowledge that I have read, understood, and agree to comply with the principles, policies, standards, and guidelines outlined above. I understand that Whistleblower Protection Policy represents the organization's expectations regarding professional conduct, integrity, accountability, confidentiality, compliance with applicable laws and regulations, and ethical behavior in all business dealings.

I further acknowledge that:

- I am responsible for adhering to the Whistleblower Protection Policy at all times while representing or performing duties on behalf of the Company.
- I will seek clarification from Management or the Human Resources Department if I have any questions regarding the interpretation or application of this Policy.
- I am obligated to report any known or suspected violations of this Policy in accordance with the Company's reporting procedures.
- Failure to comply with the Whistleblower Protection Policy may result in disciplinary action, up to and including termination of employment or contract.

This acknowledgement does not constitute a contract of employment nor does it alter the terms of my employment agreement.

I understand that ABH Partners may amend, modify, or rescind any policy or practice, described in this Policy, with or without notice, and it is my responsibility to stay informed of such changes.

By signing below, I confirm my commitment to uphold the ethical standards and values of the Company.

Employee Name: _____

Employee Signature: _____

Position/Title: _____

Department: _____

Date: _____



Non-Retaliation Pledge

ABH Partners is committed to maintaining a culture of integrity, transparency, and accountability. This Non-Retaliation Pledge reinforces our commitment to ensuring that employees can report concerns without fear of retaliation.

I hereby acknowledge and agree that:

- I will not engage in any form of retaliation against any individual who, in good faith:
 - Reports suspected misconduct, fraud, corruption, unethical behavior, or violations of ABH policies;
 - Participates in an investigation, audit, or review process;
 - Raises concerns through formal or informal reporting channels, including whistleblowing mechanisms.

- Retaliation includes, but is not limited to:
 - Termination, demotion, or denial of promotion;
 - Harassment, intimidation, or threats;
 - Discrimination or adverse changes in working conditions;
 - Any action that discourages reporting or cooperation.

I understand that I have a responsibility to report any suspected or actual retaliation immediately through designated ABH reporting channels, including the Ethics and Compliance Office or Whistleblower Mechanism.

I acknowledge that any act of retaliation is a serious violation of ABH policies and may result in disciplinary action, including termination of employment and potential legal consequences.

I understand that this protection applies to reports made in good faith. Knowingly making false or malicious allegations may result in disciplinary action.

By signing below, I confirm that I have read, understood, and agree to comply with this Non-Retaliation Pledge. I commit to upholding ABH Partners' values and contributing to a safe and ethical work environment.

Employee Name: _____

Employee Signature: _____

Position/Title, Department: _____

Date: _____