



WHISTLEBLOWING POLICY

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'Whistleblowing' means the reporting by employees, stakeholders or third parties of suspected misconduct, illegal acts or failure to act within regulations of TT Cables (hereinafter: TTC) and existing laws.

The aim of this Policy is to encourage employees and other stakeholders who have serious concerns about any aspect of TTC to come forward and voice those concerns.

Employees are often the first to realize that there may be something seriously wrong within TTC. 'Whistleblowing' is viewed by TTC as a positive act that can make a valuable contribution to the Companies' efficiency and long-term success. It is not disloyal to speak up. TTC is committed to achieving the highest possible standards for its goods and services and the highest possible ethical standards in all of its practices. To help achieve these standards it encourages freedom of speech.

If you are considering raising a concern you should read this Policy first. It explains:

- the type of issues that can be raised
- how the person raising a concern will be protected from victimization and harassment
- how to raise a concern, and
- what TTC will do.

○ AIMS OF THE POLICY

The Policy is designed to ensure that you can raise your concerns about wrongdoing or malpractice within TTC without fear of victimization, subsequent discrimination, disadvantage, loss of contract, business relations or dismissal.

It is also intended to encourage and enable you to raise serious concerns within TTC rather than ignoring a problem or 'blowing the whistle' outside.

This Policy aims to:

- encourage you to feel confident in raising serious concerns at the earliest opportunity and to question and act upon concerns about practice
- provide avenues for you to raise those concerns and receive feedback on any action taken
- ensure that you receive a response to your concerns and that you are aware of how to pursue them if you are not satisfied
- reassure you that you will be protected from possible reprisals or victimization if you have made any disclosure in good faith

○ SCOPE OF THIS POLICY

This Policy is intended to enable those who become aware of wrongdoing at TTC affecting some other person or service, to report their concerns at the earliest opportunity so that they can be properly investigated.

The Whistle Blowing Policy is not intended to replace existing procedures:

- If your concern relates to your own treatment as an employee, you should raise it under the existing grievance or harassment procedures
- If a client has a concern about services/goods provided to him/her, it should be raised as a complaint to TTC
- Complaints of misconduct by TTC Employees are dealt with under a separate procedure

Who can raise a concern under this Policy?

The Policy applies to all:

- employees of TT Cables Ltd
- employees of contractors working for TTC, for example, agency staff, builders and drivers
- suppliers / employees of suppliers
- customers / employees of customers
- those providing services under a contract or other agreement with TTC in their own premises

What should be reported?

Any serious concerns that you have about good and/or service provision or the conduct of employees of TTC or others acting on behalf of TTC that:

- make you feel uncomfortable in terms of known standards;
- are not in keeping with TTC's policies;
- fall below established standards of practice; or
- are improper behavior.

These might relate to:

- conduct which is an offence or a breach of the law (a criminal offence has been committed or failing to comply with any other legal obligation)
- disclosures related to miscarriages of justice
- racial, sexual, disability or other form of discrimination
- health and safety of the public and/or employees
- damage to the environment
- unauthorized use of funds or other assets
- possible fraud and corruption
- conflict of interest
- neglect or abuse of clients, or
- other unethical conduct.

This list is not exhaustive.

○ PROTECTING THE WHISTLEBLOWER

Your legal rights

This Policy has been written to take account of the existing laws which protect workers/ other parties making disclosures about certain matters of concern.

Existing laws make it unlawful for TTC to dismiss anyone or allow them to be victimized on the basis that they have made an appropriate lawful disclosure.

Rarely, a case might arise where it is the employee that has participated in the action causing concern. In such a case, it is in the employee's interest to come into the open as soon as possible. TTC cannot promise not to act against such an employee, but the fact that they came forward may be taken into account.

Harassment or Victimization

TTC is committed to good practice and high standards and to being supportive of you as an employee/stakeholder.

TTC recognizes that the decision to report a concern can be a difficult one to make. If you honestly and reasonably believe what you are saying is true, you should have nothing to fear because you will be doing your duty to your employer, business partner, colleagues and those for whom you are providing a good/service.

TTC will not tolerate any harassment or victimization of a whistleblower (including informal pressures) and will take appropriate action to protect you when you raise a concern in good faith and will treat this as a serious disciplinary offence which will be dealt with under disciplinary rules and procedure.

Support to you

Throughout this process:

- you will be given full support from senior management
- your concerns will be taken seriously, and
- the TTC Board will do all it can to help you throughout the investigation

For those who are not TTC employees, TTC will endeavor to provide appropriate advice and support wherever possible.

Confidentiality

All concerns will be treated in confidence and every effort will be made not to reveal your identity if that is your wish. If disciplinary or other proceedings follow the investigation, it may not be possible to take action as a result of your disclosure without your help, so you may be asked to come forward as a witness. If you agree to this, you will be offered advice and support.

Anonymous Allegations

This Policy encourages you to put your name to your allegation whenever possible. If you do not tell us who you are it will be much more difficult for us to protect your position or to give you feedback. This Policy is not ideally suited to concerns raised anonymously.

Concerns expressed anonymously are much less powerful but they may be considered at the discretion of TTC. In exercising this discretion, the factors to be taken into account would include:

- the seriousness of the issue raised
- the credibility of the concern, and
- the likelihood of confirming the allegation from other sources

○ UNTRUE ALLEGATIONS

If you make an allegation in good faith and reasonably believing it to be true, but it is not confirmed by the investigation, TTC will recognize your concern and you have nothing to fear. If, however, you make an allegation frivolously, maliciously or for personal gain, appropriate action that could include disciplinary action, may be taken.

○ RAISING A CONCERN

Who should you raise your concern with?

This will depend on the seriousness and sensitivity of the issues involved and who is suspected of the wrongdoing. You should normally raise concerns with:

- Your direct Supervisor
- Your Corporate Director
- The HR Department
- The Chief Executive Officer or his Deputy

The address for correspondence is Knešpolje bb, 88220 Široki Brijeg, Bosna i Hercegovina.

How to raise a concern

You may raise your concern by telephone, in person or in writing on the official Whistleblower Report Form. The earlier you express your concern, the easier it is to take action. You will need to provide the following information:

- the nature of your concern and why you believe it to be true
- the background and history of the concern (giving relevant dates)
- other fields listed in the Whistleblower Report Form

Although you are not expected to prove beyond doubt the truth of your suspicion, you will need to demonstrate to the person contacted that you have a genuine concern relating to suspected wrongdoing or malpractice within TTC and there are reasonable grounds for your concern.

You may wish to consider discussing your concern with a colleague first and you may find it easier to raise the matter if there are two (or more) of you who have had the same experience or concerns.

What TTC will do

TTC will respond to your concerns as quickly as possible. Do not forget that testing your concerns is not the same as either accepting or rejecting them.

The overriding principle for TTC will be the Company's interest. In order to be fair to all employees, including those who may be wrongly or mistakenly accused, initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take.

The investigation may need to be carried out under terms of strict confidentiality, i.e. by not informing the subject of the complaint until (or if) it becomes necessary to do so. In certain cases, however, such as allegations of ill treatment of others, suspension from work may have to be considered immediately. Protection of others is paramount in all cases.

Where appropriate, the matters raised may:

- be investigated by management, internal audit, or through the disciplinary/grievance process
- be referred to the police
- be referred to the external auditor
- form the subject of an independent inquiry

Within ten working days of a concern being raised, the person investigating your concern will write to you:

- acknowledging that the concern has been received
- indicating how TTC proposes to deal with the matter
- supplying you with information on staff/external support mechanisms
- telling you whether further investigations will take place and if not, why not.

The amount of contact between you and the officers considering the issues will depend on the nature of the matters raised, the potential difficulties involved and the clarity of your information. It is likely that you will be interviewed to ensure that your disclosure is fully understood.

TTC will do what it can to minimize any difficulties that you may experience as a result of raising a concern. For instance, if you are asked to give evidence in criminal or disciplinary proceedings, TTC will arrange for you to receive appropriate advice and support.

You need to be assured that your disclosure has been properly addressed. Unless there are any legal reasons why this cannot be done, you will be kept informed of the progress and outcome of any investigation.

Responsible Officer

The HR Manager has overall responsibility for the maintenance and operation of this Policy.

How the Matter can be Taken Further

This Policy is intended to provide you with an avenue within TTC to raise concerns. TTC hopes you will be satisfied with any action taken. If you are not, and you feel it is right to take the matter outside the TTC, the following are TTC's prescribed contacts:

- the External Auditor: Sigma Revizija d.o.o.; Fra Didaka Buntića 72, 88220 Široki Brijeg; sigmarevizija@gmail.com
- the police
- other relevant bodies prescribed by legislation

If you raise concerns outside TTC, you should ensure that it is to one of these prescribed contacts. A public disclosure to anyone else could take you outside the protection of this Policy.

You should not disclose information that is confidential to TTC or to anyone else, such as a client or contractor of TTC, except to those included in the list of prescribed contacts.

This Policy does not prevent you from taking your own legal advice.

Corporate Recording and Monitoring

The HR Department will maintain a corporate register containing all concerns that are brought to attention. All officers allocated to look into a concern must ensure the HR Department is provided with sufficient details for the corporate register.

HR will review the corporate register and produce an annual report to the Board as part of the HR Report. The report will include a summary of the concerns raised, to which department they related, the post to which the concerns related (if not confidential) and any lessons learned. The report will not include any employee names. The aim of this is to ensure that:

- TTC and/or the relevant department learns from mistakes and does not repeat them, and
- consistency of approach across the departments

The corporate register together with the annual reports will be available for inspection by internal and external audit, after removing any confidential details.

Review of the Policy

TTTC will review this Policy every three years.