

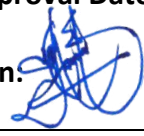
NEC SECURITY SERVICES (SMC) LIMITED



NEC/SOMS/012

WHISTLE BLOWER POLICY

REFERENCE DOCUMENTS	
Document Reference	Document Title
ISO 18788:2015	Private Security Operations Management System
NEC/SOMS/001	NEC Security Operations Management Systems Manual
The Code	International Code of Conduct for Private Security Service Providers.
UNGPs	United Nations Guiding Principles business and human rights

Approved by	General Manager	Approval Date: 6/1/2026 Sign. 
Reviewed by:	Operations Manager	
Prepared by:	QHSE Head	





1. Purpose

NEC Security Services (SMC) Limited has established this Whistle-blower Policy to provide a secure, confidential, and reliable mechanism through which persons working on its behalf may report suspected or actual non-conformances, unlawful acts, unethical conduct, or violations of human rights without fear of retaliation.

The purpose of this policy is to promote a culture of integrity, accountability, and transparency by encouraging early reporting of concerns and ensuring that such concerns are addressed appropriately, fairly, and in accordance with applicable laws and organizational commitments.

2. Scope

This policy applies to all persons working on behalf of NEC Security Services (SMC) Limited, including employees, supervisors, managers, subcontractors, and any other individuals engaged in the organization's operations.

The policy covers reporting of concerns related to:

- a) Violations of the Security Operations Management System (ISO 18788)
- b) Breaches of national laws and regulations
- c) Human rights violations or abuse
- d) Corruption, bribery, or unethical conduct
- e) Misuse of authority or abuse of power
- f) Serious misconduct, negligence, or unsafe practices

3. Definition and Principles

- a) A whistle-blower is any person working on behalf of NEC Security Services (SMC) Limited who, in good faith and based on reasonable belief, reports an activity or conduct that is unlawful, unethical, or inconsistent with organizational policies and standards.



- b) NEC Security Services (SMC) Limited is committed to ensuring that all whistle-blowers are treated fairly and protected from retaliation.
- c) The organization recognizes that fear of reprisal is a major barrier to reporting and therefore guarantees that individuals who report concerns in good faith shall not be subjected to dismissal, demotion, harassment, discrimination, or any other adverse treatment.
- d) The organization further ensures that all reports are handled confidentially and that the identity of the whistle-blower is protected to the maximum extent possible.

4. Right to report

- a) Any person working on behalf of NEC Security Services (SMC) Limited who has a reasonable belief, based on facts or observations, that a non-conformance, unlawful act, unethical conduct, or human rights violation has occurred, is occurring, or is likely to occur, has the unrestricted right to report such concerns.
- b) This right applies irrespective of the individual's position within the organization and extends to employees, supervisors, managers, subcontractors, and temporary personnel.
- c) The organization recognizes that concerns may arise in complex operational environments and therefore does not require the whistle-blower to have definitive proof before making a report.
- d) A reasonable and good faith belief is sufficient.
- e) NEC Security Services (SMC) Limited explicitly recognizes the right of individuals to report concerns both internally and externally.
- f) Internal reporting is encouraged to allow the organization to address issues promptly; however, the organization does not restrict, discourage, or penalize individuals who choose to report directly to external authorities, including regulatory bodies, oversight institutions, or the Uganda Police Force, particularly where the individual believes that internal reporting may not be safe, effective, or appropriate.



- g) The organization further recognizes that whistleblowing is a critical safeguard for the protection of human rights, prevention of harm, and maintenance of lawful and ethical conduct in private security operations.

5. Reporting Channels

- a) NEC Security Services (SMC) Limited has established structured, accessible, and confidential reporting channels to ensure that all whistle-blowers can raise concerns safely and without barriers.
- b) Internally, whistle-blower reports shall be submitted through the Human Resource Department, which serves as the primary and independent coordination point for receiving such reports.
- c) Where the concern involves Human Resource personnel, senior management, or where the whistle-blower believes that the matter is sensitive or may not be handled impartially, the report may be submitted directly to the General Manager, who shall assume responsibility for handling the matter.
- d) The organization ensures that reporting channels are designed to accommodate different circumstances and preferences.
- e) Reports may therefore be submitted verbally or in writing, through direct communication, secure communication channels, or other designated reporting mechanisms established by the organization.
- f) NEC Security Services (SMC) Limited permits and encourages anonymous reporting, recognizing that some individuals may fear identification or retaliation.
- g) The organization does not require disclosure of identity as a condition for receiving or considering a report.
- h) In addition to internal channels, the organization affirms the right of whistle-blowers to report concerns externally to competent authorities, including regulatory bodies and law enforcement agencies, where appropriate.
- i) The organization shall not obstruct or interfere with such reporting.
- j) All reporting channels shall be clearly communicated to personnel and made easily accessible, ensuring that individuals at all levels are aware of how to raise concerns.



6. Confidentiality and Protection

- a) NEC Security Services (SMC) Limited is committed to ensuring the highest level of confidentiality in the handling of whistle-blower reports.
- b) All information provided by a whistle-blower shall be treated as strictly confidential and shall be accessed only by authorized individuals responsible for handling the matter.
- c) The identity of the whistle-blower shall not be disclosed without their consent, except where disclosure is required by law or necessary for the protection of life or safety.
- d) The organization shall implement appropriate administrative and operational controls to protect whistle-blower information, including secure record-keeping, restricted access to documentation, and controlled communication of sensitive information.
- e) Where anonymous reports are submitted, NEC shall take all reasonable steps to assess and act on the information provided while maintaining the anonymity of the whistle-blower.
- f) The organization further recognizes that confidentiality extends beyond identity protection to include the protection of all individuals involved in the report, including witnesses and affected parties, and shall ensure that information is handled in a manner that preserves dignity, privacy, and fairness.

7. Non-Retaliation Commitment

- a) NEC Security Services (SMC) Limited strictly prohibits any form of retaliation against individuals who report concerns in good faith or who participate in the reporting process, including providing information or acting as witnesses.
- b) Retaliation is defined as any direct or indirect adverse action taken against a whistle-blower as a result of their report and includes, but is not limited to, dismissal, suspension, demotion, denial of promotion, intimidation, harassment, discrimination, or any action that negatively affects the individual's employment, safety, or well-being.
- c) The organization recognizes that the effectiveness of a whistle-blower mechanism depends on trust and therefore commits to actively preventing retaliation by



monitoring the treatment of whistle-blowers and taking immediate action where retaliation is suspected.

- d) Any person found to have engaged in retaliation shall be subject to disciplinary action in accordance with organizational procedures and applicable laws.
- e) This applies equally to supervisors, managers, and any other personnel regardless of position.
- f) The organization further ensures that whistle-blowers who act in good faith shall not be penalized even if the reported concern is not substantiated, provided that the report was made honestly and without malicious intent.

8. Communication with Clients and Authorities

- a) Where a whistle-blower report relates to a violation of law, serious misconduct, or human rights concerns, the organization shall ensure that the matter is communicated to the client by the General Manager in a timely and appropriate manner, considering confidentiality and legal restrictions.
- b) In cases where the report involves criminal conduct, imminent risk to life, or matters falling under the jurisdiction of regulatory or law enforcement authorities, NEC shall ensure that such matters are reported to the appropriate authorities, including the Uganda Police Force or other relevant bodies.
- c) The organization shall cooperate fully with competent authorities and shall not take any action that may obstruct or interfere with official processes.
- d) At the same time, NEC shall ensure that the rights and safety of the whistle-blower are preserved throughout any external engagement.
- e) Communication with external stakeholders shall be managed carefully to balance transparency, legal compliance, and confidentiality, ensuring that information is disclosed responsibly and in accordance with applicable laws and obligations.

9. Awareness and Accessibility

- a) NEC Security Services (SMC) Limited has ensured that this policy is communicated to all persons working on its behalf through induction, training, ongoing awareness programmes and externally on the company website.



- b) The organization shall also ensure that individuals understand their rights and responsibilities under this policy and are aware of available reporting channels.