

January 11, 2022

## Whistle-blower Policy

Scofield Associates is committed to always conducting its business with honesty and integrity. If, at any time, this commitment is not respected, or it appears to be in question, Scofield Associates limited will endeavor to identify and remedy the situation. Therefore, it is the company's policy to ensure that when a person has reasonable grounds to believe an employee, manager or any other person related to the company has committed or is about to commit an offense that could harm the company's business or reputation, it denounces the wrongdoers the questions.

The purpose of this whistleblowing policy is to encourage the current and former employees, contractual third parties, to communicate events that raise serious concerns about Scofield Associates Limited. Scofield Associates Limited encourages and will support staff who report illegal practices or individuals who violate the organization's policies. The policy applies to all Scofield Associates Limited, employees as well as contractual third parties doing business with the company.

It is the duty of the employees, contractual third parties to report misconduct or suspected misconduct, including fraud, and financial impropriety to the director. This includes misconduct such as and not limited to:

- I. Providing false or misleading information or withholding material information on Scofield Associates Limited financial statements, accounting, auditing, or other financial reporting fraud and misinterpretation.
- II. Pursuit of material benefits or advantage in violation of Scofield Associates Limited's conflict of interest policy.
- III. Misappropriation or misuse of Scofield Associates Limited resources such as funds, supplies or other assets.
- IV. Unauthorized alteration or manipulation of computer files.
- V. Destroying, altering, mutilating, concealing, cover up, falsifying, or making a false entry in any records that maybe connected with official proceeding, in violation of the laws or regulations or otherwise obstructing, influencing, or impeding any official proceedings in violation of the state laws.
- VI. Violation of the laws that could result in fines or civil damages, payable by Scofield Associates Limited, or that could otherwise significantly harm Scofield Associates Limited reputation or the public image.
- VII. Unethical business conduct in violation with Scofield Associates Limited policies and Scofield Associates Limited code of conduct.
- VIII. Danger to the health, safety, or wellbeing of employees or the public
- IX. Forgery or altercations of documents.
- X. Authorizing or receiving compensation for goods not received or services not performed or paying for services or goods that are not rendered or delivered.
- XI. Authorizing or receiving compensation for hours not worked.
- XII. Embezzling, self-dealing, or otherwise obtaining an unlawful private business asset being used by anyone in the organizations improperly for personal gain.

Acting in good Faith

Any person who files a complaint alleging misconduct must act sincerely and have reasonable grounds to believe that the information disclosed indicates wrongdoing. No employee, third-party contractor who makes a denunciation in good faith will be subject to retaliation. Retaliation is any direct or indirect harmful action that threatens a person or is taken against a person who has reported an event or action. Anyone who retaliates against a person who has made a report in good faith is subject to disciplinary action up to and dismissal. However, making allegations that are deemed unfounded and malicious or knowingly false may result in disciplinary action up to and including termination or employment.

A complaint may be submitted in writing to the Director, Scofield Associates Limited. The written statement must include the following information:

- A. Description of the offense
- B. Date which the complainant became aware of the offense
- C. Name of the person alleged to have made the offense

Action taken (If and when applicable) before filing a complaint with allegation (Includes taking to the supervisor or the management team). The declaration must be sent in writing to the Director, Scofield Associates Limited by email or by post. The complainant should expect to receive confirmation or receipt complaint within 72 hours or equivalent of three working days.

The complainant will not be dismissed, demoted, suspended, threatened, harassed, or otherwise discriminated against because of the communication of genuine concern. An employee of Scofield Associates Limited who contravenes this policy when dealing with the complainant may be terminated. Similarly, any member of the management team or external consultant who violates this policy in his or her dealing with a complainant may have his or her relationship with Scofield Associates Limited terminated immediately.

A person is not required to prove the truth of an allegation but is required to act in good faith and provide sufficient evidence to the person contacted to demonstrate that there are sufficient grounds for concern. The number of contacts between the complainant and the investigative body or team of individuals will depend on the nature of the questions and the clarity of the information provided. The investigative body or team of individuals may request or additional information from the complainant.

All complaints will be treated in a confidential and sensitive manner. In addition, the complainant must be able to remain anonymous, except in cases where the nature of the disclosure or resulting to the investigation, makes it necessary to disclose his or her identity. (Investigations or judicial proceedings). In such cases, all reasonable measures must be taken to protect complainant from any prejudice resulting from a disclosure.

All relevant cases, including suspicious but unproven cases, will be reviewed and analyzed by competent persons designated by the director. In some cases, this may involve an investigation by legal advisor or accountant. All investigations will be kept confidential to the extent possible. Appropriate corrective action will be taken, if necessary, and the findings will be communicated to the whistleblower and his or her supervisor.

*Horn of Africa Research Partner*