

# MaGC Policy 15: Whistleblower Protection Policy

Version no

1.0

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## 1. Purpose and Commitment

MaGC is built on a culture of integrity, trust, and ethical conduct – following management by values - Professional values, Ethical values, Human values, & Spiritual values (our code of ethics). This Whistleblower Protection Policy (WPP) ensures that all employees, sub-consultants, contractors, associates, and partners feel safe and confident raising serious concerns about potential misconduct without fear of reprisal or victimization.

## 2. Scope of Reportable Matters

This policy is designed for reporting serious misconduct that violates MaGC’s Code of Ethics, financial policies, or legal obligations. Reportable matters include, but are not limited to:

- i. **Financial Misconduct:** Fraud, theft, embezzlement, or false financial reporting.
- ii. **Regulatory Violations:** Breaches of laws, licenses, or regulations applicable to MaGC.
- iii. **Ethical Violations:** Conflict of interest, kickbacks, or breaches of the MaGC’s **Financial Integrity Policy**.
- iv. **Serious Policy Breaches:** Repeated or severe violations of the MaGC Culture Code, including the Anti-Harassment (POSH) or Confidentiality policies, when not resolved through standard management channels.
- v. **Retaliation:** Any act of reprisal against a person who has reported a concern in good faith (having reasonable grounds to believe the information was true).

*According to the ISO 37002:2021 (Whistleblowing Management Systems — Guidelines), **Reasonable Belief** is met when: A person has **reasonable grounds** to believe that the information reported is true at the time of reporting.*

*Key Components include:*

- *Objective Element: A reasonable person possessing the same information and being in the same position would also conclude that a reportable wrongdoing had occurred.*
- *Subjective Element: The whistleblower themselves must sincerely believe the information is true.*
- *Point-in-Time Assessment: The belief is judged based on what the person knew at the moment they spoke up, not based on what is discovered later during a full investigation.*

### 3. Confidential Reporting Channels

MaGC is committed to providing accessible and confidential channels. Reports can be made through standard reporting lines or via our secure, dedicated anonymous channels:

Channel	Availability	Purpose
<b>Standard Reporting Line</b>	Immediate Supervisor, Project Lead, Directors	General concerns or matters where anonymity is not required.
<b>Confidential Anonymous Tip Line</b>	<b>Dedicated Anonymous Email:</b> (email to: <a href="mailto:complaints@magc.com">complaints@magc.com</a> )	For maximum confidentiality; reports can be submitted without identifying information.

**Note on Confidentiality:** All reports are treated with the highest degree of confidentiality possible, consistent with the need to conduct a thorough and fair investigation.

### 4. Non-Retaliation Mandate

MaGC maintains a zero-tolerance policy for retaliation.

- i. **Protection:** No employee who, in good faith, makes a report or assists in an investigation under this policy shall suffer any adverse employment action (including demotion, termination, threats, or harassment) as a result of such action, even if the investigation finds no violation occurred.
- ii. **Good Faith:** "Good faith" means the reporter genuinely believes the information provided is true, regardless of whether the belief is ultimately confirmed by the investigation. This policy does not protect employees who knowingly submit false information.
- iii. **Retaliation Reporting:** Any act of perceived retaliation must be reported immediately through any of the channels listed in **Sec 3** above.

### 5. Investigation Procedure

- i. **Prompt Action:** All reports will be handled promptly and discreetly by an assigned investigation team (typically one or two Directors and a neutral third party, depending on the nature of the report). Investigation shall be completed and action taken **within 30 days** from date of complaint.
  - ii. **Impartiality:** Investigations will be conducted in an objective, fair, and impartial manner. All parties involved shall be given a fair chance to present their side of the story, supporting facts, evidence, and arguments.
  - iii. **Outcome:** MaGC will take appropriate corrective and disciplinary action, up to and including termination of employment, for any employee found to have engaged in misconduct or retaliation.
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