

GSAAG ETHICS LINE PROCEDURE

DOCUMENT NO. GSAAG-CORP-SSR-202-A

APPROVED BY: GSAAG BOARD OF DIRECTORS - AUGUST 2020

Ethics Line Procedure

Procedures for Making a Disclosure

The Board of Directors have appointed an Ethics Committee to ensure Whistleblowing and other complaints relating to corporate ethics are investigated and resolved.

If there is evidence of criminal activity, then the Ethics Committee will inform the appropriate authorities. GSAAG will ensure that any internal investigation does not hinder a formal police investigation.

For other matters the Ethics Committee will arrange for an internal investigation to be conducted.

In cases where the Ethics Committee consider that a conflict of interest may exist then the complaint may be referred to an independent third party. The general procedure for handling investigations is outlined below.

Procedures for Making a Disclosure

On receipt of a complaint of malpractice, the member of staff who receives and takes note of the complaint, must pass this information as soon as is reasonably possible, to the Ethics Committee as follows:

- Complaints of malpractice will be investigated by an investigating officer appointed by the Ethics Committee unless the complaint is against or is in any way related to the actions of the Ethics Committee.
- In the case of a complaint, which is any way connected with the actions of the Ethics Committee, the Board of Directors will nominate an independent third party to act as the alternative investigating officer.

Timescales

Due to the varied nature of these sorts of complaints, which may involve internal / external investigators and / or the police, it is not possible to lay down precise timescales for such investigations.

The investigating officer, should as soon as practically possible, send a written acknowledgement of the concern to the complainant and thereafter report back to them in writing the outcome of the investigation and on the action that is proposed. All responses to the

complainant should be in writing and sent to their private e-mail address or to their home address marked "confidential".

Investigating Procedure

The investigating officer should follow these steps:

- Full details and clarifications of the complaint should be obtained.
- The investigating officer should consider the involvement of the Police at this stage, the Ethics Committee should be consulted for instruct the appropriate procedure.
- The allegations should be fully investigated by the investigating officer with the assistance where appropriate, of other individuals / bodies, prior approval by the Ethics Committee.
- A judgement concerning the complaint and validity of the complaint will be made by the investigating officer. This judgement will be detailed in a written report containing the findings of the investigations and reasons for the judgement. The report will be passed to the Ethics Committee for action.
- The Ethics Committee will decide what action to take. If the complaint is shown to be justified, then they will invoke the disciplinary or other appropriate Company procedures.
- The complainant should be kept informed of the progress of the investigations and, if appropriate, of the final outcome.
- If appropriate, a copy of the outcomes will be used to enable a review of Company procedures.

If the complainant is not satisfied that their concern is being properly dealt with by the investigating officer, they have the right to raise it in confidence with the Ethics Committee.

If the investigation finds the allegations unsubstantiated and all internal procedures have been exhausted, but the complainant is not satisfied with the outcome of the investigation, GSAAG recognises the lawful rights of the complainant to make disclosures to the applicable authorities.