

WHISTLE-BLOWER PROCEDURE

CONTENT

1	SCOPE.....	2
2	STRUCTURE	2
3	OBJECTIVE	2
4	DEFINITIONS	2
5	RISKS APPETITE	3
6	POLICY REQUIREMENTS.....	3
6.1	TYPES OF CONCERNS	3
6.1.1	SUSPECTED FRAUDULENT ACTIVITY	3
6.1.2	BREACHES OF THE CODE OR OTHER COMPLIANCE REQUIREMENTS.....	3
6.1.3	FINANCIAL REPORTING	4
6.1.4	RETALIATION OR RETRIBUTION AGAINST AND INDIVIDUAL WHO REPORTS A CONCERN ...	4
7	OBLIGATION TO REPORT CONCERNS AND RETALIATIONS	4
7.1	INTERNAL WHISTLE-BLOWERS.....	4
7.2	EXTERNAL WHISTLE-BLOWERS	5
8	AKNOWLEDGEMNT AND INVESTIGATION	5
9	RESOLUTIONS.....	6

1 SCOPE

This policy is intended to encourage all staff members and others to report suspected or actual occurrence(s) of illegal, unethical, or inappropriate events (behaviors or practices) without retribution. The whistle-blower policy is designed to provide assurance that business misconduct or other wrongdoing is reported, and that employees and external parties have a confidential channel to raise concern for review and investigation and applies to all employee of NSSG.

2 STRUCTURE

The present policy serves as a guide though all the aspects of the whistle-blowing policy, including the reporting of suspected or actual unlawful or inappropriate misconduct. The whistle-blower policy is a supplement to the Code of conduct and describes the behaviours NSSG expects employees to demonstrate as representatives and ambassadors. The company's reputation for honesty and integrity is reflected in the way it conducts business.

3 OBJECTIVE

NSSG is looking to cultivate a culture where employees can report, without fear of retaliation, any wrongdoing or misconduct they suspect or believe may be occurring at the company. By doing so, the employees will help the company manage its reputational risk and any personal risk to themselves.

4 DEFINITIONS

Whistle-blower - a person who informs on a person or organization regarded as engaging in an unlawful or immoral activity.

Employees, staff members, management personnel – refers to the NSSG directors, full time, part time and temporary employees, freelancers and contractors employed by NSSG in any of the subsidiaries.

Breach – is defined as a non-compliance with an applicable law, regulation, internal policy,

procedure, or practices.

Compliance requirements – refers to an applicable law, company guideline, term, condition, policy, or procedure that requires NSSG to do certain things or to act or conduct its business in a particular matter.

Retaliation – an action having a negative impact or implication against an individual who has reported a concern.

Wrongdoing – the act of doing something illegally or dishonestly.

5 RISKS APPETITE

The key principles are:

- we strike to always protect the Company's reputation
- we conduct business with honesty, integrity, respect, and high ethical standards
- the only risks we are allowed to take are the ones which are manageable and fit our business strategy

business strategy

- we do not tolerate business activities that are not supposed to be appropriate processes and internal controls that are designed to detect and prevent activity associated with financial crime

6 POLICY REQUIREMENTS

6.1 TYPES OF CONCERNS

6.1.1 SUSPECTED FRAUDULENT ACTIVITY

Includes theft, deflation and corrupt practices including giving or receiving bribes or other improper payments or benefits.

6.1.2 BREACHES OF THE CODE OR OTHER COMPLIANCE REQUIREMENTS

Any potential breaches of the Code of Conduct, Compliance Requirements, and other internal

controls. Examples include insider trading, conflicts of interest, non-adherence to internal compliance policies, market manipulation, illegal, deceptive, or anti-competitive sales practices and manipulations of rates.

6.1.3 FINANCIAL REPORTING

Financial accounting, internal accounting controls and auditing matters that would constitute a violation of NSSG accounting policies, including falsification or destruction of business or financial records, non-adherence to internal financial policies or controls and audits.

6.1.4 RETALIATION OR RETRIBUTION AGAINST AND INDIVIDUAL WHO REPORTS A CONCERN

Retaliation against employees who allege misconduct related to the above allegations, examples include conduct or actions involving terminating, suspending, disciplining, harassing, intimidating, or discriminating against an employee reporting a concern in good faith in accordance with this policy.

7. OBLIGATION TO REPORT CONCERNS AND RETALIATIONS

All whistle-blowers (internal and external) have an obligation to report real or perceived concerns as soon as they become aware of the situation that raises the concern, with as many facts and as much detailed information as possible. Although whistle-blowers are not required to provide evidence, they should be able to explain their concern a why they are making the disclosure and any relevant background information that they have. The methods of reporting are different, depending on if you are an internal or an external whistle-blower.

7.1 INTERNAL WHISTLE-BLOWERS

The methods of reporting for internal whistle-blowers are either to their direct supervisor or reporting direct to the HR department. If the whistle-blower would be uncomfortable to report to his/her supervisor, then could report the event to the next highest level of management.

If an allegation is made in good faith, but is still not validated, no disciplinary action will be taken against the employee. If, however, an allegation is made maliciously or for personal gain, the employee is subject to disciplinary actions, including termination of the work contract.

The whistle-blower can report the event with his/her identity or anonymously at the following email address **complaints@nssg.global**, which is available on our company website. Concerns anonymously are much less powerful, that is why this policy encourages employees to come forward in person whenever possible.

7.2 EXTERNAL WHISTLE-BLOWERS

If an external person or body (third party) wishes to report an informal suspected or actual occurrence(s) of illegal, unethical, or inappropriate events (behaviors or practices) relating to any individual or the company in general, they can write anytime anonymous or not to : **complaints@nssg.global** . This email address is available on our company website.

All our partners have the possibility to address us their feedback in a direct way, by filling the following form at the end of each task / mission/ project we supported them. The form is sent by our operations representatives once the task / mission/ project is completed.

- <https://share.hsforms.com/1MZAiAlsqRwep8ahZxQRKBQ2o72h>

The Company shall not tolerate any retaliation by management or any other person, or group, against anyone who in good faith makes an allegation or report under this policy, including the personnel who helps management for investigating the report.

Anyone who retaliates against the whistle-blower is subject to disciplinary actions, including termination of the work contract.

8. ACKNOWLEDGEMENT AND INVESTIGATION

Supervisors, managers, or management personnel have the responsibility to acknowledge the report and must promptly act to investigate and / or to resolve the issue. The company will commence a review of the report and will investigate all concerns received until the investigation is closed. To achieve transparency and a culture of openness, it is vital that members of management are all on board with the whistle-blowing process and that they regularly communicate this to their teams. Staff members will not buy in to the process or have the confidence to come forward with any disclosure if they do not feel that management take it seriously.

During this period, if necessary, the whistle-blower will be advised where possible, of the status of the investigation and when it been concluded and which steps were taken to resolve or prevent future concerns, while respecting the privacy of all the involved parties. The identity of the ones involved should remain confidential, unless compelled to reveal the identity by judicial or other legal process.

All employees are expected to:

- ✓ ensure their understanding and compliance with the whistle-blower policy, Code of conduct and any other policies, guidelines and procedures that support the whistle-blower policy.

- ✓ identify and immediately report any suspect or known wrongdoing.

Supervisors and Managers and all other executive employees are expected to:

- ✓ ensure that all direct reports understand and comply with the code.

- ✓ encourage an environment of open communication and high ethical standards.

- ✓ be familiar with the regulatory requirements that apply to the company and relevant business processes

- ✓ when they receive a report, commence or review / investigation of all concerns reported, ensuring that as much as possible documentation is gathered to fully investigate the concern reported.

- ✓ ensuring that a proper review / investigations are conducted and that the appropriate parties are engaged to complete and corrective actions are taken.

9 RESOLUTIONS

At the end of the investigation period, which cannot exceed 10 working days since the initial report was received, the whistle-blower shall be informed and received feedback will be provided but details of the outcome may be confidential. For example, if the wrongdoer is facing disciplinary action, then the details should not be publicized.

If possible and no confidential information is shared, a report regarding the investigation conclusion, disposition, or resolution of the issue, will be released and shared with the whistle-blower.