



WHISTLEBLOWING POLICY

Good Knight Security services

<p>Document Reference: P GKS-COM-POL-001 – Whistleblowing Policy OL-WB-001 Version: 1.0 Effective Date: April 2026 Review Cycle: Annual Approved By: CEO</p>

1. Executive Commitment

Good Knight Security Services (GKS) is committed to promoting a culture of honesty, accountability, transparency, and responsible conduct throughout all company activities.

GKS recognizes that employees and stakeholders are often the first to become aware of misconduct, unethical behavior, legal breaches, safety failures, corruption, abuse, or other serious concerns. The company encourages concerns to be raised promptly and in good faith so that issues may be addressed early and responsibly.

GKS adopts a zero-tolerance approach toward retaliation against any person who reports concerns in good faith or cooperates with an investigation.

2. Purpose

The purpose of this policy is to:

- Encourage early reporting of misconduct or serious concerns
- Provide safe and accessible reporting channels
- Protect persons who report concerns in good faith
- Support timely review and corrective action
- Promote integrity, accountability, and lawful conduct
- Strengthen confidence in company governance systems

3. Scope

This policy applies to:

- Directors, shareholders, and senior management
- All employees and consultants

- Guards, supervisors, drivers, operational staff, and support personnel
- Temporary workers and contractors
- Subcontractors, suppliers, and third parties acting on behalf of GKS
- Applicants or other persons with a legitimate concern relating to GKS activities where appropriate

Compliance with this policy is mandatory.

4. What May Be Reported

Concerns that may be reported under this policy include suspected or actual:

- Corruption, bribery, fraud, or theft
- Human rights abuse or misconduct
- Sexual exploitation, abuse, or harassment
- Excessive use of force or unlawful detention
- Safety violations or serious negligence
- Weapons irregularities or asset diversion
- Falsification of records or reports
- Discrimination or retaliation
- Breach of company policies or legal obligations
- Serious misconduct likely to damage GKS reputation or operations

This policy is not intended to replace normal management processes for routine workplace matters, but serious concerns may still be raised where appropriate.

5. Good Faith Reporting

Reports should be made honestly and with a genuine belief that the information provided is true or likely to be true.

A person will not be penalized for raising a concern in good faith, even if the concern is later unsubstantiated.

Knowingly false, malicious, or deliberately misleading reports may result in disciplinary action.

6. Reporting Channels

Concerns may be reported through one or more of the following channels:

- Immediate supervisor, where appropriate
- Higher management
- HR department
- Finance or compliance focal point
- Designated whistleblowing contact
- Confidential reporting channel where available

Where the concern involves a direct supervisor, the report should be escalated to another appropriate channel.

7. Confidentiality

GKS shall seek to protect the confidentiality of persons raising concerns to the extent reasonably possible and consistent with a fair investigation and legal obligations.

Information shall be shared only with those who have a legitimate need to know.

Unauthorized disclosure of whistleblower identity or sensitive case information may result in disciplinary action.

8. Protection from Retaliation

Retaliation against any person who raises a concern in good faith or participates in an investigation is strictly prohibited.

Retaliation may include:

- Dismissal or threat of dismissal
- Demotion or denial of opportunity
- Harassment or intimidation
- Unfair treatment
- Threats or coercion
- Unjustified transfer or removal from duties

Any retaliatory conduct may result in disciplinary action.

9. Review and Investigation

All credible reports shall be reviewed promptly, fairly, and proportionately.

Depending on the nature of the concern, GKS may:

- Conduct a preliminary review
- Assign an internal investigation
- Secure relevant records or evidence
- Temporarily restrict duties where necessary
- Escalate matters to senior management
- Refer suspected criminal matters to competent authorities

Investigations shall be conducted as discreetly as reasonably possible.

10. Corrective Action

Where concerns are substantiated, corrective action may include:

- Coaching or retraining
- Formal warning
- Process improvement
- Financial recovery where lawful
- Removal from duty
- Termination of employment or contract
- Referral to competent authorities

11. Responsibilities

Management

Managers and supervisors are responsible for:

- Promoting a speak-up culture
- Taking concerns seriously
- Escalating issues promptly
- Protecting reporters from retaliation
- Cooperating with investigations
- Leading by example

Employees and Stakeholders

All personnel and relevant stakeholders are encouraged to:

- Raise concerns promptly
- Provide honest information
- Maintain confidentiality where appropriate
- Cooperate with reviews or investigations

12. Training and Awareness

Relevant personnel shall receive awareness training appropriate to their role, which may include:

- How to raise concerns
- Available reporting channels
- Protection from retaliation
- Confidentiality expectations
- Examples of reportable misconduct
- Responsibilities of managers

Training shall be refreshed periodically.

13. Recordkeeping

Reports and investigations shall be documented appropriately, subject to confidentiality, data protection, and legal requirements.

GKS may monitor trends to improve governance, controls, and risk management.

14. Governance and Review

This policy shall be reviewed annually or earlier following:

- Serious incidents
- Legal or regulatory changes
- New operational environments
- Client requirements
- Internal lessons learned
- Relevant International Code of Conduct Association developments

15. Final Statement

Good Knight Security Services affirms that responsible organizations depend on people being able to raise concerns without fear.

All personnel are expected to support the letter and spirit of this policy and to contribute to a culture of integrity and accountability.

