

LARSA Security Services

Whistle Blowing Policy

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Revision

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Executive Summary

LARSA Security Services (LSS) is a leading Iraqi provider of professional security solutions, operating across a diverse range of projects for corporate clients, governments, and international organizations. Our extensive presence and multi-layered operations mean that critical issues may sometimes be obscured within normal communication channels. Without clear and protected reporting mechanisms, senior leadership may remain unaware of matters that could impact compliance, safety, or reputation.

This policy establishes a structured framework for all LSS personnel—including full-time employees, contractors, consultants, and subsidiary staff—to raise concerns regarding actual, suspected, or potential misconduct. Such concerns may include breaches of health and safety policy, unethical conduct, or financial impropriety. Failure to address such matters promptly could seriously endanger employee welfare, compromise client safety, and damage LSS's corporate reputation.

The Whistleblowing Policy provides assurance that disclosures made in good faith will be taken seriously, investigated impartially, and will not result in victimization or retaliation against the whistleblower. It reflects LSS's commitment to transparency, ethical business practice, and adherence to both national law and international standards such as the International Code of Conduct for Private Security Service Providers (ICoCA) and ISO 18788 (Security Operations Management System).

Policy Statement

LSS is committed to maintaining the highest standards of integrity, legality, and accountability in all areas of its business. To support this commitment:

- All personnel have a duty of disclosure to report wrongdoing.
- Concerns raised in good faith will be protected and confidential.
- Reports will be investigated promptly, fairly, and independently.
- Whistleblowers will be safeguarded from reprisal, harassment, or discrimination.
- Malicious or knowingly false reports will not be tolerated and may result in disciplinary action.

Reportable Wrongdoings

For the purposes of this policy, “wrongdoing” refers to any actual, suspected, or potential act that violates legal, ethical, or contractual obligations. Examples include, but are not limited to:

- **Criminal conduct** including theft, assault, or unlawful detention.
- **Corruption, bribery, or fraud.**

- **Misrepresentation** or falsification of financial, operational, or personnel records.
- **Violations of intellectual property rights** (copyright, patents, licenses).
- **Health and Safety breaches** that place personnel or clients at risk.
- **Environmental violations** impacting local communities or ecosystems.
- **Anti-competitive practices** or breaches of restraint of trade legislation.
- **Non-compliance with national laws or regulations** in Iraq or other jurisdictions.
- **Breach of internal LSS policies**, including the Code of Conduct & Ethics, Rules for Use of Force, and Firearms Policy.
- **Violation of international standards** such as ICoCA, UN Guiding Principles on Business & Human Rights, or ISO 18788.
- **Financial mismanagement, concealment of misconduct, or deliberate negligence.**

Scope

This policy applies to all LSS personnel across Iraq and any international operations, subsidiaries, or joint ventures.

- It applies irrespective of the jurisdiction where the alleged wrongdoing occurred.
- Personnel are not required to have knowledge of local whistleblowing legislation; this policy overrides local variations to ensure a unified standard.
- Reports may relate to misconduct by LSS employees, directors, contractors, suppliers, or other stakeholders acting on behalf of LSS.

Reporting Procedure

Duty to Disclose

Personnel must report any suspected or actual wrongdoing at the earliest reasonable opportunity. Reports should be based on genuine concerns and a reasonable belief that misconduct has occurred, is occurring, or is likely to occur.

Reporting Channels

Concerns may be raised through the following channels:

1. **Line Manager Or Supervisor** (first point of contact).

2. **Next-level Manager or Human Resources** (if the line manager is implicated).
3. **Designated Whistleblowing Email:** larsa.ethics@larsasecurity.com.
4. **Direct Escalation to Senior Leadership:**
 - General Manager
 - Country Manager
 - HR Manager

Handling Reports

- Acknowledgment of receipt will be made within **five (5) working days**.
- Reports will be investigated by an impartial officer not linked to the allegations.
- The CEO will be informed of all whistleblowing reports and outcomes.
- Investigations may be referred to **external authorities** where required by law.

Confidentiality

- Reports will be treated in the **strictest confidence**.
- Disclosure of a whistleblower's identity will only occur when necessary to complete an investigation and with prior consultation.

Anonymous Disclosures

Anonymous reports may be considered if:

- The allegation is serious and credible.
- Independent verification is possible.
- Anonymity does not undermine investigation integrity.

Investigation & Outcome

- Investigations will be conducted promptly and objectively.
- The whistleblower will be informed of the outcome where appropriate and subject to confidentiality requirements.
- All reports and investigations will be logged in the Whistleblowing Register maintained by LSS Governance.

Protection of Whistleblowers

LSS guarantees protection for individuals who raise concerns in good faith. Specifically:

- No personnel will face dismissal, disciplinary action, demotion, or discrimination as a result of making a protected disclosure.
- Retaliation against whistleblowers is treated as a **serious disciplinary offence**.
- False, malicious, or vexatious allegations may result in disciplinary measures.

Oversight and Governance

- The General Manager & Country Security Manager hold overall responsibility for the effectiveness of this policy.
- The Compliance & Training Department will provide training, advice, and oversight.
- Annual reviews of whistleblowing cases and outcomes will be incorporated into the Management Review Process in line with ISO 18788 and ICoCA compliance requirements.

Continuous Improvement

LSS is committed to continuous improvement in ethical business conduct. Lessons learned from whistleblowing cases will be used to strengthen policies, training, and risk controls, thereby reinforcing a culture of integrity and accountability across all operations.

Contact Information

For further guidance or to raise concerns, personnel may contact:

- **Designated Whistleblowing Officer:** Adam Cameron – Country Security Manager
- **Email:** larsa.ethics@larsasecurity.com
- **Confidential Phone Line (if applicable):** +964 (0) 786 170 6612