

# Whistleblowing Policy and Procedures



December 2022

**Document Version History**

<b>Version</b>	<b>Revision / Adoption Date</b>	<b>Change Description</b>
<b>1</b>	<b>2009</b>	<b>Initial Release</b>
<b>2</b>	<b>21 December 2022</b>	<b>Expansion of the document to include:</b> <ul style="list-style-type: none"><li>- <b>Application of Corporate Governance</b></li><li>- <b>Definitions of key terms</b></li><li>- <b>Duties and Obligations</b></li><li>- <b>Policy Statements</b></li><li>- <b>Investigation Procedures</b></li><li>- <b>Reporting</b></li></ul>

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## 1. Introduction

This policy and procedures is part of the Corporate Governance requirements of Qatar Financial Markets Authority (QFMA).

The Company observes occupational and professional conduct practices and ensures that honesty and integrity are followed in all its commercial operations and administrative procedures. Given the importance of reporting any violations or breaches in accordance with this policy, and Company's expectation from all stakeholders to comply with and implement standards of occupational and professional principles while performing the tasks and responsibilities assigned to them, this policy and procedures has been issued.

This Whistleblowing Policy & Procedure is an important element in detecting corrupt, illegal or other undesirable conduct. The Company strongly encourages its employees to speak up if any matters of concern are suspected.

## 2. Purpose

The purpose of Whistle-blowing policy is to encourage the employees and other stakeholders to report any concerns and wrongdoing without the fear of detriment or retaliation.

## 3. Scope

This policy intends to cover concerns which are in public interest and may at least initially be investigated separately but might then lead to the invocation of other procedures. These concerns may include but are not limited to:

- Fraudulent Activities (e.g. theft, misappropriation of funds or assets, corrupt practices, giving or receiving bribes or other benefits to influence, insider trading, violence, manipulation of records, etc.);
- Violation of laws, regulations, company policy and procedures;
- Information, Data or security breaches (e.g. leakage of information, compromising integrity of data, overlooking cyber threats, non-compliance to IT policies and controls, etc.);
- Any malicious or dangerous act with intent to cause damage to property and reputation of the Company.

## 4. Definitions of the key terms

4.1 Company: Mannai Corporation QPSC and its subsidiary companies.

4.2 Whistle-blower: A person, individual, or a group of persons who report in good faith, reasonably and credibly, in writing or verbally, secretly by concealing their identities, any form of mismanagement, scam, fraud, leakage, hidden information or activity that is deemed illegal or not correct within the Company towards serving the general interest and not for personal interest.

4.3 Whistleblowing: Oral or written reporting of information or concerns connected with a professional violation, financial malpractice, impropriety, fraud, regulatory breaches, or cover-ups within the

Company. The whistleblowing can be against employee, business, system, process or procedures within the company.

4.4 Whistleblowing Policy and Procedures: This policy which defines and sets terms, conditions and procedures for reporting violations and breaches occurring within the Company.

4.5 Violation: any fraud, managerial corruption, connivance, financial mismanagement, or accounting, legal or regulatory contraventions within the company, whether having occurred, occurring or likely to occur.

## 5. Duties and Obligations

### Company

- Non-disclosure of the whistle-blower's identity except in cases where the law requires such disclosure.
- Ensure that whistle-blower and witness(es) are not subjected to accountability or termination because of reporting or testifying any matter pursuant to the policy.
- Non-publication of the matter reported or its details to unconcerned parties.
- Conduct necessary probes and investigations.
- Take corrective measures in case reported violation is established to be true.
- Submit reports to the Senior Management on the matters reported pursuant to the policy.
- The Company shall not be under obligation to inform the whistle-blower of the findings or outcome of the matter reported/investigation except to the extent required by the law. However, it is preferable that the Company informs the whistle-blower of such outcome and shall do so if requested by the whistle-blower.

### Whistle-blower

- Whistle-blower shall observe credibility, accuracy, and good intention when reporting a matter and shall submit sufficient evidence, if any, and shall avoid personal and vexatious reports.
- Observe full confidentiality of the report to achieve general interest of the company.
- Whistle-blower shall bear the consequences of vexatious allegations and false information which may lead to defamation of the company or any of its affiliates or persons whose names are involved in the matter reported.
- Whistle-blowers who fail to disclose their identity and those whom the Company is unable to identify their identity shall not be entitled to the protection provided for under this policy.

### Investigation team

- Conducts the investigation of reported concerns with utmost objectivity and confidentiality.
- Ensures fair and just investigation process.
- Conduct investigations based on facts and credible evidences.
- Shall ensure no conflict of interest exist in any of the members of the team and the individual being investigated.

## 6. Policy Statements

- Before making a Whistle-blower Report, stakeholders or employees shall satisfy that he/she have a reasonable ground to suspect a reportable concern. Reasonable ground is based on objective reasonableness of the reasons for the suspicion. In making a disclosure, he/she shall exercise due care to ensure the accuracy of the information.
- Detailed information must be provided as much as possible so that the report can be investigated. Some useful details include:
  - i. Date, time and location of reportable concern;
  - ii. Names of person(s) involved, roles and their business group;
  - iii. Relationship with the person(s) involved;
  - iv. The general nature of the concern;
  - v. How he/she became aware of the issue;
  - vi. Possible witnesses; and
  - vii. Other information that will support the report.
- The Whistle-blower can choose to make a disclosure anonymously. However, by doing so, they shall not be entitled to the protection provided for under this policy. Requiring complete anonymity may practically make it difficult to investigate the issue or take the action that the Company would like to take. By putting their name in any disclosures / report, the Whistle-blowers can be contacted directly to discuss the concerns which will help investigate the complaint more efficiently.
- All of those who are engaged in the Whistle-blowing process are expected to act with utmost discretion and integrity in assuring that the information received is acted upon a reasonable timeframe.
- The investigation shall be conducted in a fair and unbiased manner and the implicated staff member will be given a fair hearing.
- This Whistleblowing Policy and its function do not intend to address day to day employment or policy questions or issues. The standard avenues currently in place in Mannai to address day to day issues remain namely direct communication with a supervisor, Manager, General Manager or Human Resources representative.

Personal grievances and complaints including but not limited to bullying, harassment, and discrimination will not be accepted under this policy and should be raised under the appropriate policy.
- This Whistleblowing Policy shall be available to all employees through Intranet, Notice Boards and as a part of employee's induction package from the Human Resources and Administration Department.
- This policy will be reviewed by Legal & Compliance and revised regularly as needed.

## 7. Investigations Procedures

Upon receiving of a Whistle-blower report or disclosure, the investigation will start and the procedures are as follows:

1. The report received shall be evaluated for the concern raised for its seriousness and consequences.
2. Preliminary investigation should be done (by GM and Manager Compliance and Legal Advisor) to determine whether there are grounds for a more detailed investigation. The information and documentary evidence provided by the whistle-blower shall be the basis for the investigation.
3. Company have the right to close the report in case of insufficient evidence, non-credibility, lack of seriousness, lack of good intention.
4. Where preliminary investigation reveals tangible and credible information that supports the allegations, a full-scale investigation shall be launched based on approval of the Chief Executive Officer (CEO) and all concerned are required to cooperate with the investigations.
5. Investigation team will be formed based on the type and nature of the report and preliminary investigation. Persons with conflict of interest will not be part of the investigation process.
6. In the investigation process the person who reported the issue might be contacted, if the need arises. The Investigation team cannot comprise of any executive / employee, etc. against whom the Whistle-blower has reported a concern.
7. Employees cannot exempt themselves from the consequences of their own misconduct by reporting the issue, although self-reporting may be considered favourably in determining appropriate disciplinary action.
8. Investigation may include collection and analysis of documentary, video, audio, photographic, and electronic information or other material, interviews, observations of investigators, and such other investigative techniques as required to conduct the investigation.
9. To the extent possible, interviews conducted during the course of investigation shall be conducted by two persons.
10. If the investigators consider that it would be prudent, as a precautionary measure or to safeguard information, to temporarily exclude a staff member that is the subject of an investigation from access to his or her files or office or to recommend that he or she be suspended from duty, or to recommend placement of such other limits on his or her official activities, the investigator shall refer the matter to the Senior Management and Human Resources.
11. The investigation officer would communicate within reasonable time on the outcome of the investigation and appropriate action to be taken after that.
12. If there is evidence of criminal activity then the Company will decide and act upon appropriately to inform & involve the police or law enforcement agencies. The Company will ensure that any internal investigation does not hinder a formal police investigation.
13. The imposition of any disciplinary or legal penalties on the violators of this policy shall not affect the Company's right to claim indemnity for the damages incurred due to the violation in question.

## 8. Reporting

To maintain strict confidentiality, the management has prescribed the below special and confidential email to be used for reporting:

[Compliance@mannai.com.qa](mailto:Compliance@mannai.com.qa)

Emails sent to [Compliance@mannai.com.qa](mailto:Compliance@mannai.com.qa) will be delivered to the official email boxes of:

- (a) General Manager and Manager – Risk Compliance and Internal Audit
- (b) Legal Advisor

### Approvals

Michael Deeter CEO	
Santhosh Krishnamoorthy CFO	
H.E. Sheikh Khalifa Bin Abdulla Al Thani Chairman – Audit Committee	
H.E. Sheikh Suhaim Bin Abdulla Al Thani On behalf of Board of Directors	