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PPM11: WHISTLEBLOWING
POLICY & PROCEDURE MANUAL

NASEEJ B.S.C. (C)

ISSUE PAGE

REVIEWED BY

Name	Signature	Department	Date
Amer Janahi		HR & Admin	Nov 2024
Amin Alarrayed		CEO	Nov 2024

OWNED BY

Name	Signature	Department	Date
Dana Rashdan		Head of Risk & Compliance	Nov 2024

ENDORSED BY

Name	Signature	Department	Date
ARC Chairman		Audit & Risk Committee	5 th Dec 2024

Approved by Name	Signature	Department	Date
BoD Chairman		Board of Directors	10 th Dec 2024

HISTORY PAGE

REVIEWED BY

The revision history is a record of changes to this document:

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10	Dec 2024	HoRC	COO & CEO	HoRC	ARC	BoD
Change Description		<ol style="list-style-type: none"> 1. Ensured its compliance with MOIC - Corporate Governance Code. 2. Changed all references of any concerns to be raised to the ARC instead of the RNGC 3. Included references to the HoRC where appropriate to follow up on concerns. 4. Re-formatted the introduction page to include the distribution, amendments, review and approval of the Policy. 				

TABLE OF CONTENTS

1.	General introduction to the manual.....	4
1.1.	Introduction	4
1.2.	Types of disclosure	4
1.3.	Distribution	5
1.4.	Review and update of the manual.....	5
2.	Scope and objective.....	5
2.1.	All staff	5
2.2.	Contractors.....	5
2.3.	Usage	6
3.	Procedure.....	8
3.1.	Making a disclosure – initial action	8
3.2.	Handling a disclosure.....	8
3.3.	Appeal	9
3.4.	Timescales	10
3.5.	Recoding and Monitoring.....	11

1. GENERAL INTRODUCTION TO THE MANUAL

1.1. INTRODUCTION

- 1.1.1. This manual is committed to maintaining Naseej B.S.C (hereinafter referred to as the “Company”) the highest levels of conduct and behavior amongst its Naseej employees (“Employees”) and takes very seriously any form of malpractice that is identified or uncovered.
- 1.1.2. The Code of Conduct for Employees sets out the standards expected from all our employees, providing staff with a comprehensive frame of reference. As an organization, our values are to be fair, helpful and authoritative and we expect our employees to work in accordance with these values.
- 1.1.3. Under this Policy, employees who have concerns are able to raise disclosures about wrongdoing so that problems can be identified and resolved quickly. Where employees raise concerns in good faith and reasonably believe them to be true, they will be protected from possible reprisals or victimization. If employees raise a genuine concern under this Policy, they will not be at risk of losing their job or suffering any form of retribution as a result, provided they are acting in good faith, it does not matter if they are mistaken.
- 1.1.4. In making a disclosure, the Employee should take care to ensure the accuracy of the information. This assurance of protection cannot be extended to someone who it is shown has raised issues that are untrue. Employees should give this careful consideration and take advice prior to making a complaint. If it can be shown that the Employee who raises the disclosure has done so in anger, mischievously, maliciously or for personal gain, disciplinary actions may be taken.
- 1.1.5. This Policy and Procedure Manual (“PPM” or “Manual”) provides a mechanism for Employees to raise serious concerns about wrongdoing and get feedback on any action taken as a result. Employees are encouraged to feel confident in raising such concerns. The PPM also provides details of how to pursue any appeal, if an Employee is not satisfied with any action taken as a consequence of the disclosure under this PPM.

1.2. TYPES OF DISCLOSURE

A disclosure will qualify for protection if the concern relates to unlawful conduct, financial malpractice or dangers to the public or the environment. Specific examples could include:

- A criminal offence (e.g. fraud, corruption or theft) has been/is likely to be committed.
- Breach of a legal obligation.
- A miscarriage of justice.
- The health or safety of any individual or security of the Company has been/is likely to be endangered
- Damage to the environment.
- Public funds are being used in an unauthorised manner.
- Naseej’s Code of Conduct has not or is not being observed or is being breached by a member of staff or the Company.
- Any other form of serious improper action or conduct is taking place.
- Information relating to any of the above is being deliberately concealed or attempts are being made to conceal the same.

1.3. DISTRIBUTION

- 1.3.1. The manual will be made available to all Employees within the Company.
- 1.3.2. This manual contains confidential information, and the distribution of the manual will be controlled and authorized by the HoRC.

1.4. REVIEW AND UPDATE OF THE MANUAL

- 1.4.1. Any changes to the Manual may be initiated by the Company under following circumstances:
 - Change in Principle 3 of the MOIC - Corporate Governance Principles
 - Changes in the organization structure
 - Changes in the any other regulatory requirements
- 1.4.2. All amendments to this Manual shall be approved by the Board of Directors following recommendation by the Audit and Risk Committee.

2. SCOPE AND OBJECTIVE

2.1. ALL STAFF

- 2.1.1. All employees of Naseej may use this policy. This includes permanent and temporary staff. It also covers agency staff and staff seconded to the organization.
- 2.1.2. Under this whistleblowing program, Employees to report internally their concerns about any improper or suspicious practices in financial reports, internal control systems or any other matters, and make appropriate arrangements for an independent and fair investigation of such practices, while ensuring the confidentiality of such reporting in order to protect them against any adverse reaction or damage that may result from the reporting of such practices.

2.2. CONTRACTORS

Contractors working with Naseej may also use this policy in order to make the Company aware of any concerns that the contractor's staff may have in regard to any contractual or other arrangement with Naseej. The private concerns of the contractor relating to non- Naseej business should be raised with the relevant contractor organisation and/or other suitable agency/regulator – including the police, if appropriate.

2.3. USAGE

- 2.3.1. It is not intended to be used where other more appropriate procedures are available, for example the Grievance Procedure, where an individual is aggrieved about their personal position. Rather, the Whistleblowing Policy is primarily for concerns where the interests of others or of the Company itself are at risk.
- 2.3.2. If an Employee wishes for the claim to be anonymous, they may submit an anonymous email directly to the CEO. If the matter relates to the CEO, an anonymous email or physical letter may be sent to the Chairman of ARC.
- 2.3.3. If an Employee asks for their identity to be protected, it will not be disclosed without their consent.
- 2.3.4. Meetings may, if necessary be arranged off-site. If, due to the nature of the disclosure, Naseej is not able to resolve the concern without the Company revealing their identity (for instance because the employee's evidence is needed in court), this will be fully discussed with the Employee to agree how the matter can proceed.
- 2.3.5. Naseej will make effort to protect Employee confidentiality but this cannot be guaranteed because the content of the complaint, at the very least will need to be revealed if any action is to be taken; this may in turn identify the source.
- 2.3.6. If Employees do not disclose who they are, i.e. they make an anonymous disclosure, the matter will be dealt in accordance with the procedures although it may be more difficult to look into the matter or give feedback. Accordingly, while the Company will consider anonymous complaints, this Manual is not designed to deal with them.
- 2.3.7. If an Employee raises a concern then wishes not to proceed with the disclosure, the Head of Department (HOD) receiving the disclosure will be obliged to consider whether the matter should be investigated because of the potentially serious nature of the issue. The Employee will be informed of this decision. The HOD will be guided by what is in public interest, recognizing Naseej's role as a regulator of conduct in public life.

- 2.3.8. Where an Employee has been made subject to a Whistleblowing disclosure, and following an investigation there is a case to answer, the matter will be dealt with through Naseej's human resource policies and procedures. Where the investigation reveals that there is a case of misconduct by an Employee, a formal disciplinary investigation leading to a hearing may take place in accordance with the Company's Disciplinary Code .
- 2.3.9. During any investigation, both parties (the Employee raising the claim and the subject in question) independently will be kept up to date with progress on the investigation. Timescales for this will be determined by the investigating HOD and notified to both parties as part of the investigation process. Appropriate support will be provided to both parties as required.
- 2.3.10. Employees who are unsure about whether to use this policy and procedure or require independent advice at any stage, may contact the Human Resources Department.
- 2.3.11. If an Employee takes the matter outside Naseej, they should ensure that no disclosure of confidential information takes place. If the disclosure is shown to have been malicious, the HOD appointed to investigate may recommend an investigation under the Disciplinary Code as per the HR policy against the complainant. While Naseej cannot guarantee that matters will be responded to in the way employees might wish, a commitment is made to handle the matter fairly and properly.

3. PROCEDURE

3.1. MAKING A DISCLOSURE – INITIAL ACTION

- 3.1.1. As soon as an Employee becomes reasonably concerned about a matter, they should first raise the issue with their HOD (the “receiving HOD”), unless the disclosure concerns them, in which case the employee should write to the Chief Operating Officer (COO), Head of Risk & Compliance (HoRC), or the Chief Executive Officer (CEO).
- 3.1.2. Disclosures involving the CEO should be raised with the Chairman of the Audit & Risk Committee (ARC). In this case, the Chairman of the ARC may appoint an independent external investigator to consider the case and if there are grounds for proceeding. Disclosures concerning a member of the Executive Management Team (Cheifs/Heads should be raised with the CEO. This can be done via the employee’s HOD. If the concern is regarding the Chief Operating Officer, then the matter should be raised with the employee’s HOD, HoRC or the CEO.
- 3.1.3. All HODs have a responsibility to act on the concerns raised, in accordance with this procedure. Failure to do so in accordance with the policy and procedure may lead to disciplinary action.
- 3.1.4. Concerns may be raised verbally or in writing and should give the background, the nature of the malpractice that is alleged, relevant dates where possible, the reasons for the concern and the names of individuals against whom the allegations are made.
- 3.1.5. If the concern is raised verbally, then the person receiving the information should put in writing, an outline of the matters raised, and this should be confirmed in writing to the Employee. This should be done within ten (10) working days.
- 3.1.6. Once a concern is raised, the receiving HOD should report the matter to the CEO who will appoint an appropriate HOD to investigate (the “investigating HOD”). This could be the receiving HOD. The CEO will determine whether the matter constitutes a disclosure or whether it should be dealt with under another procedure (the employee will be informed of this). If the matter is to be dealt with under the Whistleblowing Policy, then the employee will be informed of the name of the investigating HOD and how he/she can be contacted. Due to the nature of the disclosure, the CEO may appoint an independent external investigator to look into the matter. If the matter relates to the CEO, then the Chairman of the ARC will appoint the investigating HOD or any other external investigator. If the matter relates to the CEO then decisions for proceeding will be made by the Chairman of the ARC.
- 3.1.7. The receiving HOD will then inform the Employee in writing of the process to be followed.
- 3.1.8. The receiving HOD will also inform any Employee of the allegations made against him/her. This will normally be done in writing within ten (10) working days. However, this may be delayed if it is likely to jeopardise the investigation.

3.2. HANDLING A DISCLOSURE

- 3.2.1. The investigating HOD will be responsible for deciding whether there are grounds for proceeding further with the case. Potential action that the investigating HOD could take includes a clarification of the facts, a more formal investigation or the employee may be advised that the matter is better dealt with under another Naseej policy.
- 3.2.2. Where appropriate, the matters raised may:

- Be investigated by the investigation HOD, COO or internal auditors.
- Be investigated by the HoRC, CEO or the ARC.
- Be referred to the police.
- Be referred to the external auditor.
- Form the subject of an independent inquiry by an outside body.

This will be determined by the investigating HOD in conjunction with the COO

- 3.2.3. Within four (4) weeks of a concern being raised, the investigating HOD will write to both (the Employee raising the claim and the subject in question) parties:
- Indicating how Naseej proposes to deal with the matter and where an internal investigation is to take place, giving an estimate of how long it will take to provide a full response.
 - Supplying information on the Employee assistance (counselling service) support.
 - Indicating whether further investigations will take place and if not, why not.
- 3.2.4. The investigating HOD will be able to access legal external support and advice regarding the matter under investigation.
- 3.2.5. Any internal investigation should take no longer than three (3) months to complete from the date of receipt of original disclosure. As part of the investigation, the investigating HOD will decide:
- Whether disciplinary action will be taken against the Employee.
 - Whether changes should be recommended to any Naseej procedure.
 - Whether any other action should be recommended.
- 3.2.6. These will be detailed in a final report.
- The investigating HOD will send a copy of the final report, including recommendations, to the CEO who will consider the recommendations and determine what action, if any, to take. The investigating HOD will also give a response in writing to the Employee who made the disclosure as soon as possible after the completion of the investigation. This response will include the outcome of the investigation and what action, if any, is to be taken, although precise details may not be given where there are legal constraints, or it would infringe a duty of confidence owed by us to someone else or where there are business reasons for not doing so.
 - The individual who is subject of the disclosure will also be informed of the outcome in writing and what action, if any, is to be taken as soon as possible after the completion of the investigation.

3.3. APPEAL

- 3.3.1. An Employee who raises a concern and is not satisfied with the outcome or action proposed may appeal against the decision to the CEO or the Chairman of the ARC. An appeal should be made to the COO within five (5) working days of receipt of the outcome letter.
- 3.3.2. The CEO, in consultation with the COO will determine who should hear the appeal. The appeal should be completed within one (1) month.
- 3.3.3. After the appeal process is exhausted, there is no further right of internal appeal. However, if the Employee remains dissatisfied they may raise the matter further by contacting an outside agency.

3.3.4. An Employee who is subject to action arising from a whistleblowing disclosure will be able to make representations, within five (5) working days, to the CEO about the outcome of the report. The CEO will consider these representations and may direct further investigation or review as appropriate.

3.4. TIMESCALES

Action	Timescale	By Who
Written acknowledgement of disclosure made in writing or if received verbally, including an outline of process to be followed.	Within 10 working days.	Person who receives the disclosure – the receiving HOD.
Confirm in writing to the person complained of, that a disclosure has been received and that it is being considered. Outline the process to be followed.	Within 10 working days.	Person who receives the disclosure – the receiving HOD.
Confirmation of whether the matter is to be investigated, and if so, how it will be investigated. Letters sent to Employee and person complained of.	Within four weeks of receipt of disclosure.	Person appointed to investigate – the investigating HOD.
Written confirmation of outcome of investigation and action to be taken. Report sent to Head of HR and Administration. Head of HR and Administration considers recommendations and determines what action to take. Letters sent to Employee and person complained of.	Within three months of receipt of disclosure.	Person appointed to investigate – the Investigating HOD.
Appeal against outcome of investigation.	Within five working days from receipt of outcome.	Employee who makes the disclosure.
Appeal carried out.	Within one month of appeal.	HOD appointed to hear the appeal.
Appeal to CEO.	Within five working days from receipt of outcome.	Within five working days from receipt of outcome.

- 3.4.1. While the investigating HOD will need to adhere to the timescales indicated, the nature of some serious concerns may require the investigation to take longer than three months. In these circumstances all parties will be kept informed as to progress.

3.5. RECODING AND MONITORING

- 3.5.1. The HoRC Department will maintain a register containing all concerns that are brought to the Company's attention. These will be reported on a regular basis to the ARC.
- 3.5.2. All records will be treated as confidential and kept no longer than necessary. Individuals will have the right to request and have access to certain personal data. Employees will be given copies of meeting records, although some information may be withheld to protect a third party.

Appendix 1 – The role of the investigating HOD

The investigating HOD will have the following responsibilities to Naseej:

1. Arrange individual interviews with relevant witnesses and inform them of their right to be accompanied by their HOD or work colleague.
2. Establish the facts/obtain statements/ collect documentary evidence.
3. Maintain detailed record of the investigation process.
4. Make any recommendation for any actions to be submitted to the COO, HoRC, CEO or ARC.

The investigating HOD will have the following responsibilities towards the Employee who raised the disclosure:

1. Hold a formal meeting with the Employee making the complaint.
2. Inform them of their right to be accompanied at any interview by their HOD or work colleague.
3. Keep the Employee up to date with progress on the matter and agree timescales for action.
4. Notify the Employee making the disclosure about the outcome of the investigation, including how the matter will be dealt with and whether they will be required to attend an investigatory interview.
5. Give details of employee support mechanisms available.

The investigating HOD will have the following responsibilities towards the Employee against whom the disclosure is raised:

1. Inform the individual/individuals in writing about whom the disclosure is made, about the seriousness of the allegations and provide any supporting documents.
2. Advise in writing about the procedure to be followed.
3. Give individual/individuals the opportunity to respond in person and in writing to the claims made and receive and consider any relevant evidence.
4. Inform them of their right to be accompanied at any interview by their HOD or work colleague.
5. Give details of individual/individuals support mechanisms available.
6. The investigation HOD may also be required to act as a witness at any subsequent disciplinary hearing if any.
7. Where necessary, Naseej will provide support, counselling or mediation to any team, subject to investigation, in order to ensure normal working relationships are resumed as soon as possible.

The HOD appointed to hear an appeal will have the following responsibilities:

1. Hold appeal meeting with Employee who made the disclosure.
2. Ensure all parties are informed of their right to be accompanied at any meetings by their HOD or work colleagues.
3. Review the investigation report/procedure followed and findings.
4. Decide whether to uphold appeal or not.
5. Initiate a new investigation if necessary.
6. Report the appeal findings in writing to the CEO or the ARC as may be applicable.

7. Communicate outcome in writing to the employee making the disclosure and the employee against whom the disclosure is made.