

# **Al Taresh Whistleblowing Policy**

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## 1. POLICY STATEMENT

Al Taresh Business Men Services LLC (“**Al Taresh**” or the “**Company**”) is committed to excellence in the management of its business. In line with the highest ethical and professional standards the Company has established procedures for managing wrongdoing within our organization, and providing a secure mechanism for bring such matters to the Company’s attention.

This Policy has been approved, and is issued by, the Al Taresh Managing Partner, Mahmoud Al Ruweili, (the “**Managing Partner**”).

Any query regarding this Policy should be directed to the Managing Partner

## 2. PURPOSE

The purpose of this Policy is to explain the process for managing “Whistleblowing” in the workplace.

The term “Whistleblowing” is most commonly used to describe the situation when an employee (or former employee) discloses suspected wrongdoing (of a particular kind) within an organization. Examples of such instances can be found at paragraph 5 below.

## 3. POLICY OBJECTIVE

The aim of this Policy is to:

- (a) express the objective of Al Taresh in supporting employees who bring concerns to its attention;
- (b) maintain the integrity of the employer;
- (c) protect the reputation of the employer;
- (d) communicate Al Taresh commitment to best practice; and
- (e) assist employees in understanding the procedure to be followed.

## 4. APPLICATION

This Policy is applicable to Al Taresh employees and all other people who carry out our business activities and who act upon the instructions of Al Taresh. Those other people include, for example:

- (a) temporary staff;
- (b) sub-contracted staff;
- (c) consultants;
- (d) contractors; and
- (e) secondees.

It should be noted that this is not an exhaustive list, and all people who undertake any kind of work for Al Taresh will be required to have read and understood the requirements set out in this Policy.

For the purpose of this Policy, we collectively refer to all classes of employees and other people as employees (“**Employee**” or “**Employees**”).

## **5. COMPLIANCE WITH LAWS AND REGULATIONS**

The United Arab Emirates has established a legal framework of laws, regulations, decrees and resolutions which apply on a Federal and/or local Emirate basis. Al Taresh has identified those laws which are applicable to its business. This Policy has been carefully drafted to ensure that the arrangements in place for the issues discussed within the Policy, insofar as they impact on the way in which business is conducted, comply with those laws. Accordingly, all Employees must comply with the terms of this Policy, which will be updated as necessary, following any relevant legal change.

## **6. ROLE AND RESPONSIBILITIES**

6.1. Al Taresh has specified the following channels to receive disclosures:

- (a) to the employee's immediate Line Manager, or the next line of Management (including Functional Managers and Supervisors and where appropriate the Managing partner);
- (b) to the Human Resources Department.

6.2. Wherever possible, employees should raise issues through their immediate line manager. Al Taresh understands that in some instances the concerns may relate to the conduct of a member of line management, in which case the issues should be raised with the Managing Partner.

6.3. In exceptional circumstances, an issue may need to be reported to the Managing Partner.

6.4. Al Taresh Managing Partner will appoint an appropriate manager to investigate any disclosures each time there is an incident. Such investigation will generally include a confidential initial interview to ascertain the area of concern which will then be recorded in writing.

6.5. At all stages, the Human Resources department will be involved in the process.

## **7. TYPES OF DISCLOSURE**

Disclosures of the following type (but not limited to those listed) trigger the procedure to be followed under this Policy:

- (a) a criminal offence has been committed, or is likely to be committed;
- (b) malpractice or illegal act(s) has or may have taken place or is likely to be committed;
- (c) the offer or acceptance of a bribe has occurred, or is suspected to have occurred, or is likely to occur;
- (d) a fraud, or suspected fraud, has or may have occurred, or is likely to occur;
- (e) breach, or potential breach, of Al Taresh internal anti-corruption controls has or may have occurred or is likely to occur;
- (f) breach, or potential breach, of Al Taresh policy relating to inducements, and the acceptance of gifts and hospitality;
- (g) an Employee has deliberately disregarded, or is suspected of deliberately disregarding Al Taresh procedures or policies (including, but not limited to, the requirement to maintain confidentiality, and the unlawful disclosure of information or communications);
- (h) a serious and/or deliberate breach of health and safety protocols has created an unsafe environment for Employees and visitors of the Employer;
- (i) undue favour has been shown to a job applicant;
- (j) undue favour has been shown to a third party (including, but not limited to, service users, financial institutions and service providers); or

(k) breach, or potential breach, of AI Taresh procurement rules;

## **8. PROCEDURE FOLLOWING DISCLOSURE**

- 8.1. Where a disclosure is made, the Human Resources department will offer an appointment at the earliest convenient date and conduct a brief interview. The purpose of this interview is to establish the facts relevant to the disclosure and explain the procedure to put the disclosure in writing. The purpose of this interview is to ensure that the employee has provided all relevant information.
- 8.2. Once a disclosure has been made, the maker shall not communicate with anyone at AI Taresh concerning the matter, except for the relevant member of the Human Resources department or any member of management appointed to carry out any further investigation.
- 8.3. AI Taresh may convene an investigation panel which will carry out the investigation in strictest confidence. When appropriate, a person who is the subject of the disclosure may not be informed of the matter until it becomes necessary to do so, for example, in cases of suspected fraud. When appropriate, an employee who is the subject of a disclosure may be suspended from duty pending investigation.
- 8.4. The investigation panel has the discretion to call all relevant persons to respond to the disclosures made. A written record will be made of any evidence taken.
- 8.5. A report detailing the scope of the matter, facts, findings made, conclusions and recommendations will be recorded. The report will be completed within 14 working days of the investigation panel being convened, unless there are exceptional circumstances requiring further time to deal with the matter.
- 8.6. A meeting will take place with the Employee making the original disclosure to inform that person of the steps which AI Taresh intends to take. The Employee is not entitled to see a copy of the investigation report, which is a confidential report.
- 8.7. The complainant must not carry out their own investigation.

## **9. OUTCOME OF INVESTIGATION**

- 9.1. If the result of the investigation is that there is no case to answer, the investigation panel may declare the matter closed.
- 9.2. Where the result of the investigation is that the allegations were well-founded (in whole or in part) the investigation panel may recommend that disciplinary action be taken as appropriate and in accordance with AI Taresh disciplinary procedures.
- 9.3. Where the investigation panel finds allegations of fraud, corruption or unlawful behavior which breaches criminal law, the relevant regulatory authorities will be notified. AI Taresh and its employees will cooperate with any external investigation convened.

## **10. CONFIDENTIALITY**

- 10.1. All disclosures will be kept confidential. Information will only be disclosed to individuals on a need to know basis.
- 10.2. The complainant must keep the disclosures confidential and must not discuss the matter with any third party other than with the Human Resources Department, the appropriate line manager, or the Managing Partner.

Any failure to maintain confidentiality may lead to disciplinary action.

## **11. RECORDS**

- 11.1. The Human Resources Department will maintain notes of meetings, evidence taken from individuals, documents created or discovered during any investigation, and a copy of any

relevant investigation report (including all draft reports). All hard-copy records will be retained securely.

- 11.2. No documents relating to the matter will be kept on the personnel files of any individual who either makes a disclosure or is interviewed in connection with a disclosure. The documents which will be placed on a personnel file are limited to those created in connection with any disciplinary action which may be taken in accordance with disciplinary procedures.

## **12. DOCUMENT RETENTION**

All documents created under this Policy shall be retained in accordance with the Document Retention Policy.

## **13. VIOLATION OF THIS POLICY**

- 13.1. Al Taresh will investigate any breach of this Policy (whether deliberate or inadvertent) and may implement disciplinary procedures in accordance with its disciplinary procedures.
- 13.2. Al Taresh will investigate any deliberate malicious false disclosures made by an Employee and may implement disciplinary procedures in accordance with its disciplinary procedures.
- 13.3. Deliberate non-disclosure of relevant information in exchange for a gift, inducement, bribe or other gain, or perceived gain, is prohibited, and will be investigated in accordance with disciplinary procedures. Such disclosures, if proven, may result in the termination of employment.
- 13.4. Breaches of the UAE Penal Code may be dealt with by the relevant authorities and criminal sanctions may be imposed on an employee.
- 13.5. If the result of any investigation is that a disclosure was made without foundation and with malicious intent, the investigation panel may recommend that disciplinary action be taken against the complainant in accordance with its disciplinary procedures.

## **14. DECLARATION AND AFFIRMATION**

Every employee shall acknowledge that they have read, understood and will comply with this Policy and have submitted a signed declaration confirming this. Al Taresh may request that Employees refresh the declaration from time to time, when amendments to this Policy are made, or as reasonably required.

## **15. POLICY OVERLAP**

This policy should be read in conjunction with the following relevant policies:

- Anti-Bribery and Anti-Corruption Policy;
- Anti-Fraud Policy;
- Conflict of Interest Policy;
- Gifts and Hospitality Policy;
- Confidentiality Policy;
- Anti-Money Laundering Policy;
- Communication Policy;
- Information Security and Data Protection Policy;
- Code of Ethics and Business Conduct;

## **16. POLICY REVIEW**

This Policy will be reviewed on an annual basis and changes made as appropriate.

17. DOCUMENT REVISION

Revision	Date	Summary of Modifications	Page
1	October 2021	Policy issued	All