

POL/HR/0014 - Whistleblower Policy

Policy Title:	Whistleblower Policy
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Approved By:	Risk and Compliance Committee
Owned By:	Chief People and Organisation
Reviewed By:	CPO and CRCO

1. Purpose

- 1.1 The Whistleblower Policy (the “Policy”) aims to strengthen the corporate commitment to maintain the highest standards of business conduct and ethics, adherence to leading business practices, GEMS Employee Code of Conduct Handbook, and compliance with the applicable laws and regulations. The Policy covers all entities and business units within/ affiliated to the Company.
- 1.2 This policy aims to encourage and enable employees and other stakeholders to raise matters to the Company by providing a framework to promote responsible and secure whistleblowing without any fear of retaliation. The whistleblower service is managed by an independent third-party (the “Service Provider”), who will ensure confidentiality and anonymity of the Whistleblower.
- 1.3 All entities within GEMS MENASA are required to observe and implement this policy. Any exemption requires the approval from the Chief Audit Executive.
- 1.4 This Policy is committed to ensuring and upholding an environment where open, honest communication is the norm, and that all employees and other stakeholders feel comfortable in raising “**Reportable Matters**” (Refer to Section 3 for definition).

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2. Scope

- 2.1 The whistleblower channels are available to:
- All GEMS employees including but not limited to, directors, officers, teaching and nonteaching employees, including temporary, contracted, secondees and outsourced employees (the “Employees”); and,
 - Other stakeholder(s) of the Company, e.g. vendors and third parties in the supply chain, service providers, consultants, agents, customers, parents, students and other business partners (the “Stakeholders”).
- 2.2 The Whistleblower Hotline is designed and operated in a manner to ensure that anyone who reports an issue and wishes to remain anonymous can choose to do so. All information provided will be treated with the utmost confidence by an independent team of experienced professionals managing this service. All reports will be promptly evaluated by the Service Provider and forwarded to the relevant department at GEMS, as agreed between the various department stakeholders (Internal Audit, and Human Resources).
- 2.3 This Policy covers Reportable Matters only and not staff grievances. As defined in the Employee Grievance Policy (POL/HR0010), a grievance constitutes a dispute between the employee and the employer or other employees about the interpretation or application of the company policies or Employee Code of Conduct (POLHR0008). It is generally a matter of personal interest and does not impact the wider public. The reporting of grievances is further detailed within the Employee Grievance Policy (POL/HR00010). Any matters reported to the Whistleblower hotline which are assessed by the Service Provider to constitute staff grievances shall be forwarded to the HR Department to manage through the usual Grievance process as outlined in the Employee Grievance Policy. The process and timelines outlined in this Policy will therefore not apply.

3. Reportable Matters

- 3.1 “**Reportable Matter(s)**” can be defined as an illegal or unethical activity occurring, or reasonably likely to occur within the company, as a result of a violation of law, regulation or policy, financial and/ or operational irregularities, or a harm that can impact the company’s brand or reputation including, but not limited to, the following:
- Child Safeguarding** - Any threat or disregard for safety or wellbeing of students, including child abuse and/ or violence of any kind to the students, etc.;
 - Breach of GEMS Code of Conduct and Ethics** - A breach of professional conduct, unethical behavior by any Employee or a Stakeholder, including any dishonest or fraudulent act or a potential act of similar nature;
 - Conflict of Interest** - Not declaring a conflict of interest, e.g. a person intentionally using his position in the Company to further his own interest or those of others;
 - Confidential Information** - Disclosing confidential or proprietary information to third parties without authorization;
 - Official Records** - Forgery or alteration of any official records including signatures;

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- f. **Financial Records and Accounting** - Questionable accounting and financial reporting including manipulation of accounting records;
- g. **Misuse of Fund** - Misappropriation, wastage or misuse of funds, supplies, or other assets;
- h. **Improper Financial Transactions and Claims** - Financial malpractices, including false expense claims or misuse of valuables;
- i. **Compliance with local laws** - violation of applicable country laws and regulations;
- j. **Company Assets** - Destruction, removal or inappropriate use of official records, furniture, fixtures, equipment or any other asset;
- k. **Third party Payments** - Paying false (or fraudulently altered or inflated) invoices, either self-prepared or obtained through collusion with suppliers or any other third parties;
- l. **Bribery and Corruption** - Indulging in and/ or entertaining any form of bribery or corrupt practices with or from Stakeholders e.g. kickbacks, undue favors or privileges;
- m. **Delegated Authorities** - Misuse or abuse of delegated powers or authority; and,
- n. **General** - Any other type of malpractices, fraud, act that could cause a harm to the company's wide brand and reputation or violations of any other nature and Cover up in relation to any of the above matters.

4. Policy Statement

- 4.1 Employees or Stakeholders who notice or become aware of any Reportable Matter(s) can report and raise an alert through the Whistleblower channels, as provided for under this Policy.
- 4.2 The Company has established an independent Whistleblower Hotline Service, hosted by a Service Provider, through which employees can anonymously raise concerns about any of the reportable matters.
- 4.3 Individuals may submit any report on a confidential and anonymous basis. If an employee chooses to provide his/ her details but requests anonymity, Service Provider will not share the identity of the employee under any circumstances.
- 4.4 If the whistleblower deems that he or she has suffered retaliation due to registering of a complaint through the Whistleblower Hotline, this will be reported to Internal Audit and the Board Risk & Audit Committee, if needed, who will investigate the concerns and propose remedies if the whistleblower is proven to have suffered harm.
- 4.5 Any person may communicate a Reportable Matter to the Company pursuant to the procedures provided herein without fear of repercussion of any kind. The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate or tolerate discrimination against any employee based upon the employee's good faith reporting of potential misconduct.

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- 4.6 All the reporting options (excluding the toll-free number) are available 24 hours a day, seven days a week. Employees may report a Reportable Matter through GEMS Whistleblower Hotline by contacting either:

Channel	Details
Toll Free Number	800 032 0827 (UAE) / 00800 100 702 (Qatar)
Email Address	report@speak-safe.com
Website	www.speaksafe.whispli.com/kpmg
Surface Mail	Speak-Safe Whistleblower Mailbox, P.O. Box 3800, Dubai, UAE

- 4.7 Only genuine concerns that fit the abovementioned definition of a Reportable Matter should be reported. Whistleblower Hotline does not replace an employee's direct communication with their Line Manager nor the Employee Grievance Policy; employees should not use this service to log personal complaints or grievances which can be discussed through business protocol defined by the Employee Grievance Policy. Disclosures must be made in good faith with a reasonable belief that any information or allegation is substantially corroborated, and that the disclosure is not made primarily or solely for personal gain.

Reporting

- 4.8 Employees or any of our Stakeholders are encouraged, as deemed appropriate in the circumstances, to follow the below stages to report the Reportable Matters:

Stage 1

- Direct the Reportable Matter to their Line Manager or Head of Department or Head of School or Head of Business.
- If the employee is not comfortable speaking to any of the above or suspect they may be involved in the Reportable Matter or they are not satisfied with their response, the employee is encouraged to proceed to the next stage(s).

Stage 2

- Consider raising the Reportable Matter directly to the People & Organization Business Partner or the Human Resources (HR) team responsible for the employee's respective business unit.
- If the employee is not comfortable speaking to his/ her HR person, suspect they may be involved in the Reportable Matter or he/ she is not satisfied with their response, the employee is encouraged to report the matter through the **Whistleblower Hotline**.

Stage 3

- Register the complaint through the Whistleblower Hotline. If circumstances warrant, whistleblowers may consider reporting the matters through any other communication channel directly.

- 4.9 All reports are evaluated by the Service Provider and forwarded to the relevant department at GEMS, as agreed between the various department stakeholders (Internal

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Audit, and Human Resources). If a report involves one of the department stakeholders, it will be referred to the other department stakeholders for evaluation and handling. Upon receipt of a report, the following procedure will be followed:

- The Service Provider will evaluate the report to assess the nature, scope, and potential impact of the Reportable Matter;
 - The relevant department will decide how to respond in a responsible and appropriate manner under this policy and in accordance with the timeframes and categorization framework as set forth in Appendix B – Whistleblower Categorization Matrix;
 - If necessary, an investigation will be conducted at the earliest opportunity;
 - An official written record will be kept, and the final investigation report will be submitted to the relevant member/s of the Senior Management team for further action, if needed; and,
 - Following the review or investigation, the findings, and the recommendations for action to be taken, if any, will be reported to the Board Risk and Audit Committee.
- 4.10 In addition, the Chief Audit Executive has the authority to communicate directly to the Chairman of the Board Risk and Audit Committee, promptly, about actual or alleged violations of the law or the Company’s Employee Code of Conduct, including any reports that involve criminal conduct or potential criminal conduct and financial irregularities/ fraud.
- 4.11 Whilst the Policy is intended to protect informants from any unfair treatment as a result of their disclosure; misuse of this protection by making frivolous and/ or bogus claims with malicious intent is strictly prohibited.
- 4.12 False and malicious accusations will not be tolerated and could be subject to disciplinary action in accordance with the Employee Discipline Policy. False accusations may also have legal repercussions.

5. Training and Awareness

- 5.1 The Policy should be made available to employees through various communication channels including but not limited to regular redistribution of posters and/ or email notifications, and regular training and awareness session/s should be conducted to promote the whistleblowing Hotline system.
- 5.2 Records of all such initiatives and trainings shall be maintained and reviewed by the Chief People Officer – Human Resources periodically.

6. Data Protection

- 6.1 The Group may process the personal information relating to its Employees and Stakeholders for the purpose of investigating or otherwise as and when a Reportable Matter is reviewed.

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- 6.2 Employees acknowledge and consent to the Group's processing manually and/ or by electronic means, their personal or other relevant data, for the purposes of administration and management of the whistleblowing policy and program thereunder and to ensure compliance with all applicable laws, and/or the Group's policies.

7. Responsibilities

- 7.1 GEMS reserves the right to change/ update this Policy at any time. This policy has been adopted and approved by the Risk and Compliance Committee. Material substantive amendments are subject to further approval.
- 7.2 All employees and Stakeholders are responsible for their compliance with this policy and for utilising the Whistleblower channels in an appropriate manner. Deliberate misuse of the policy may result in disciplinary action.
- 7.3 The Chief Audit Executive and Chief People Officer will share results of the investigations with the Audit and Risk Committee on a periodic basis and as and when required.

8. References

- 8.1 See the **Employee Code of Conduct (POL/HR0008)** for further information regarding performance, conduct and behavioral expectations of all employees.
- 8.2 Also see the **Employee Grievance Policy (POL/HR0010)**, and the **Employee Discipline Policy (POL/HR0009)** for more information.
- 8.3 Appendix A for an overview of the Whistleblowing process and available reporting channels.
- 8.4 Appendix B for the Whistleblower Categorization Matrix.

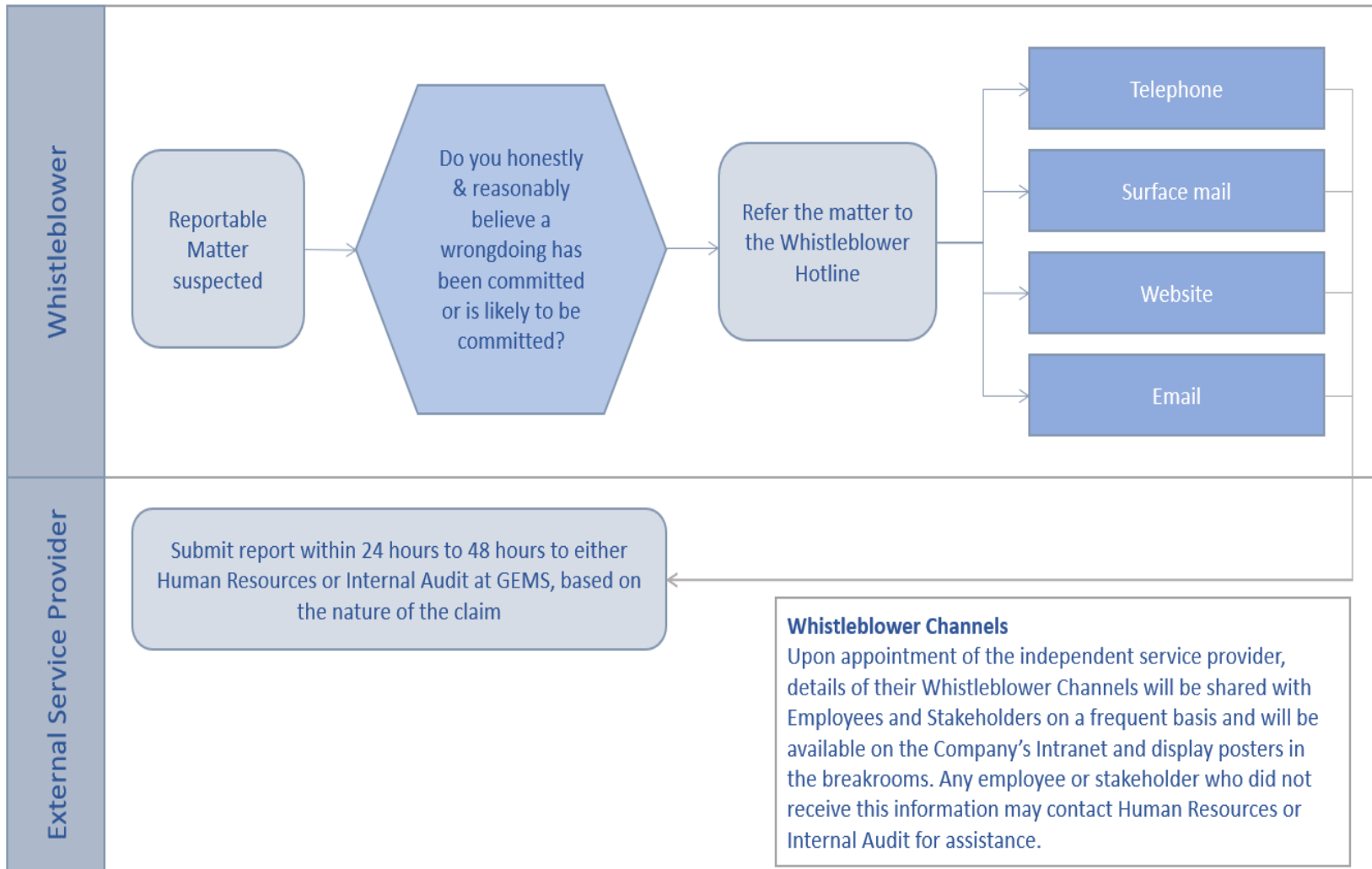
9. Exceptions

- 9.1. Any exceptions to this policy will need to be approved by the Chief Audit Executive.

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Appendix A

Flowchart – External Independent Third-Party Service Provider



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Appendix B

Whistleblower Categorization Matrix

Further Action Decision Timeline	Categorization	Definition of Alleged Offense
Within 5 working days	High	Illegal activity
		Actions that could result in significant reputational risk
		Cases involving child safeguarding
		Significant disregard or abuse of Health, Safety, or Environmental regulations
		Cases involving suspected material fraud, bribery, or corruption
		Activity that could or has resulted in significant financial loss or significant potential future financial loss to the company
		Abuse of authority that has resulted in or could result in any of the above
Within 10 working days	Moderate	Actions that could result in moderate reputational risk
		Activity that could or has resulted in moderate financial loss or moderate potential future financial loss to the company
		Moderate breaches in Code of Conduct
		Moderate disregard or abuse of Health, Safety, or Environmental regulations
		Abuse of authority that has resulted in or could result in any of the above
On need basis	Low	Minor breaches in Code of Conduct or policies that pose direct reputational risk
		Minor wastage/misappropriation of company funds or assets
		Minor disregard or abuse of Health, Safety, or Environmental regulations
		Abuse of authority that has resulted in or could result in any of the above

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