



Whistle Blower Policy

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1. Definitions

ADAA	Abu Dhabi Accountability Authority
Agthia	Agthia Group
ARC	Audit and Risk Committee
ARC Chairman	Audit and Risk Committee Chairman selected by the Board to lead and chair the ARC meetings.
Board	Agthia's Board of Directors
Board Chairman	Chairman of the Board
Breach	Any breach of any law, regulation, policy, or procedure or any other suspected irregularity
HoC	Head of Compliance
Case	Any allegation raised concerning an actual or suspected event of breaching Agthia's Code of Business Conduct, including asset misappropriation, bribery/corruption, fraud, money laundering, theft, bullying, harassment, discrimination, information security, unprofessional/unethical conduct, or any other noncompliance incidents or breaches of other Agthia company policies.
Case Register	A repository of all Cases received (whether investigated or not). At a minimum, the register must contain the following for each case: <ul style="list-style-type: none"> - Reporting date - Reporting channel - Allegation description - Assessed risk level - Assigned reference number.
Confidentiality	Preserving authorized access and disclosure restrictions on any information related to an ongoing investigation.
Concern	Any question or suspicion about any incident of F corruption or other unethical or serious wrongdoing (inv either employees or external parties) that has occurred or occur
Conflict of Interest	Conflict of Interest is a situation in which a person h professional or personal interest competing with his d duties at Agthia. Such competing interests may make it d for a person to fulfil his or her duties at Agthia impartially
Disciplinary Action	An action was taken against an employee to alert, correct behaviours, and/or deter them from future issues, violations or instances of wrongful behaviour. Disciplinary action may range from coaching to termination and shall be in accordance with the HR Policy

Employee Grievance	Any concerns raised by Agthia's employees regarding decisions or actions taken by other Agthia's employees, which the reporting employee believes to be either unfair, incorrect, or in violation of their agreement with Agthia. Examples include (but are not limited to): <ul style="list-style-type: none"> - Employee assessments - Promotions - Salary disputes - Terms and conditions of employment (working hours, workload, annual leave days, compensation etc.)
Fraud	Any illegal act characterized by deceit, concealment, or violation of trust to secure an unlawful or unfair gain
Governance	The combination of processes and structures implemented by the Board to inform, direct, manage, and monitor the activities of the organization toward the achievement of its objectives
Investigation	The review and analysis of the factual, legal, and ethical bases of a Concern, which may include interviews, review of documents and data, site visits or receipt of advice from external advisors
Investigator	Any person / body who coordinate, supervise and conduct the Investigation of a particular Concern
ICVC	A committee appointed by the Audit and Risk Committee (ARC) that will act as governing body and panel responsible for supervising and concluding the investigation on issuing recommendations concerning disciplinary measures (if any).
Kickback	An improper payment given to a person in a position of power or influence to gain or retain business or influence a decision. Kickbacks can be in the form of a gift, fee, money, credit, or anything of value and fall under the category of anti-competitive practices
Retaliation or Reprisal	Any adverse action was taken against an individual for reporting a Case. Retaliation examples include (but are not limited to): <ul style="list-style-type: none"> - Termination or suspension - Demotion - Decreased pay - Biased treatment
Senior Management	CEO and Identified Leadership team members.
Stakeholder	Agthia's officers, directors, senior managers, managers, all employees (part, time, full-time, temporary, permanent contracted, intern or secondees), ex-employees Board and Board Sub-committees, contractors, suppliers, vendors, suppliers, vendors, agents, and other third parties

Subsidiary	An entity where Agthia has 50% or more shares or has management control.
Whistle Blowing	Whistleblowing is the act by an individual (the 'Whistle-blower') of making a confidential disclosure in good faith of any Concern encountered in the workplace for a perceived wrongdoing
Whistle Blower	A person who may be any Stakeholder who, whether anonymously or not, makes, attempts to make, or wishes to make, a report of a Concern in connection with misconduct and who wishes to avail themselves of protection against reprisal for having made the report.

2. Introduction

- a) Agthia is committed to establishing a healthy speak-up culture that prohibits retaliation against all persons who report their concerns in good faith.
- b) In line with this commitment, Agthia has established this Whistleblowing Policy to openly communicate Agthia's promise and process for managing Concerns submitted by all Stakeholders. (Refer to section 1 of this Policy for the definition of Stakeholders).
- c) This Whistleblowing Policy (hereafter referred to as the "Policy") is an important element in detecting potential unethical, corrupt, or illegal conduct within Agthia and in maintaining sound Governance for Agthia.
- d) With an effective whistleblowing program, we hope to achieve:
 - ✓ A healthy and safe work environment through reporting unsafe practices.
 - ✓ A more effective issue management process and framework for reporting Concerns.
 - ✓ An enhance brand as Agthia demonstrates, in practice, its unyielding commitment to its culture, compliance, and its governance obligations.
 - ✓ Enhanced Stakeholder engagement, loyalty, and performance, including an understanding that Stakeholders have a duty to speak up with confidence that there is defined process for reporting and addressing their Concerns; and
 - ✓ A higher level of ethics and compliance with relevant laws that protects Agthia from potential legal and unethical violations and penalties.

What is Whistleblowing and who is a Whistle-blower?

- a) Whistleblowing is when an individual makes a confidential disclosure in good faith of any perceived unethical conduct or wrongdoing they have experienced or witnessed in the workplace.
- b) A Whistle-blower may be any Stakeholder who makes, attempts to make, or wishes to make, a report of a Concern in connection with misconduct and whom Agthia will protect against reprisal for having made the report. A Whistle-blower has the choice to remain anonymous.

2.1 Purpose of the Policy

This Whistleblowing Policy intends to:

- a) Establish straightforward processes that encourage Stakeholders to report unethical activities within Agthia.
- b) Enable Agthia to effectively manage disclosures from whistle-blowers in a way that protects the identity of the whistle-blower and securely stores the information provided.
- c) Raise awareness of the organization's commitment to protecting Whistle-blowers against victimization or retaliation by any person internal or external to Agthia.
- d) Reiterate Agthia's zero tolerance towards wrongdoing.
- e) Ensure that the process for investigating and resolving instances of wrongdoing is fair, prompt, and thorough.
- f) Establish protocols that properly refer disclosures related to Fraud or corruption to the relevant external authorities.
- g) Clarify the rights and obligations relating to Whistleblowing of:
 - The Board Chairman, the Board of Directors, CVC, the Head of Compliance, and employees or other parties who either make or are required to respond to a report under the Whistleblowing Policy.
 - Any Agthia employee who receives a Whistle-blower report.
 - Any third party including temporary staff, suppliers, contractors, or other stakeholders.
 - Any employee of Agthia and its Subsidiaries who reports or receives a Whistleblowing report.
 - Agthia as an organization.

2.2 Scope of the Policy

- a) The Whistleblowing Policy applies to all Agthia's Stakeholders across the group.
- b) The Policy acts as a supplement to pertinent laws and regulations, Should the Guidelines conflict with any applicable laws or regulations within a jurisdiction, where the investigation is conducted, the laws and regulations shall take precedence over the Guidelines.

2.3 Responsibility for Implementation of the Policy

- a) The Head of Compliance and CVC under the guidance of the ARC is responsible for implementing the Policy as well as its annual review and any required updates.
- b) Agthia's Stakeholders are responsible for implementing the processes outlined in the Policy on a day-to-day basis.

3. Role of Whistle-blowers and Compliance teams

- a) Compliance
 - ✓ Agthia's CVC and Head of Compliance is responsible for ensuring that all Concerns raised are investigated and resolved.

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- ✓ The Head of Compliance will regularly report to the ARC to inform them about the key trends regarding Concerns and their resolution. Refer to Section 8 of the Policy for details on the nature of the reports.
- b) Whistle-blower
- ✓ A Whistle-blower raises a Concern through channels provided in section number, so that Agthia can address it and act as appropriate to manage misconduct.
 - ✓ It is the responsibility of all Stakeholders to bring to the attention of Agthia, any improper practice they may be aware of at the earliest.
 - ✓ If you are aware of a Breach and fail to report it in line with this Policy, it might be treated as an offense and subject to disciplinary action once the Breach is discovered.