




Human Resources Whistleblowing Policy (Confidential Reporting) HRPOL003ALL



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Purpose

- 1.1 Taaleem's whistleblowing policy demonstrates its commitment to open and accountable management. This policy allows individuals to disclose information that they believe shows malpractice, unethical conduct, or illegal workplace practices without being penalised. This includes protecting employees from any detriment or discrimination if they do report (i.e., 'blow the whistle on') improper or illegal conduct within the organisation.
- 1.2 This policy aims to provide an internal mechanism for reporting, investigating, and remedying any wrongdoing in the workplace.

Policy Statement

- 2.1 Taaleem is committed to maintaining an open culture with the highest standards of honesty and accountability, where individuals can report, as soon as possible, any legitimate allegation(s) in confidence.
- 2.2 All whistleblowing will be handled quickly and appropriately by ensuring that concerns are taken seriously.
- 2.3 This policy applies to current and former employees of Taaleem and consultants, contractors, or suppliers engaged with Taaleem.

- 2.4 Examples of concerns leading to whistleblowing include but are not limited to
- A criminal offense
 - The breach of a legal obligation or regulatory requirement
 - A danger to the health and safety of an individual
 - Damage to the environment
 - Bribery or financial fraud
 - Unethical conduct
 - A deliberate attempt to conceal any of the above
- 2.5 If an employee fails to notify Taaleem when sure of an occurrence included in, but not limited to, the list of categories of disclosures stated in section 2.4 above, it may be regarded by Taaleem as gross misconduct and result in disciplinary action.
- 2.6 It may be more appropriate for a particular concern to be raised through another policy or procedure (for example, the Taaleem Disciplinary and Underperformance Policy or the Taaleem Grievance Policy) and not under this Whistleblowing Policy. This policy should not be used for complaints relating to an employee's personal circumstances, such as how they have been treated at work. In those cases, employees should use the Grievance Procedure. If employees are concerned about which policy the disclosure should be under, they should check with their respective HR.

Principles

- 3.1 This policy offers guidance and protection to individuals who disclose a whistleblowing concern. Taaleem's aim is that the well-being of an individual should not in any way be harmed because of that protected disclosure, whether the concern reported proves to be true or not, provided the reporting was carried out in good faith. Subjecting an individual to a detriment because of a protected disclosure, including an employee who has been investigated as part of the disclosure, may be regarded as gross misconduct, resulting in disciplinary action. A detriment includes dismissal, disciplinary action, threats, or other unfavourable treatment.
- 3.2 Taaleem protects employees from any personal claims, detriment, victimisation, harassment, or bullying because of their disclosure.
- 3.3 This policy is not designed to support an employee who wishes to question financial or business decisions that Taaleem has taken, nor should it be used to seek reconsideration of matters which have already been addressed under other Taaleem policies.
- 3.4 In most cases, whistleblowing allegation(s) must be made promptly and, at the latest, within two weeks following the act of concern. Limited exceptions may apply to certain circumstances.

Considerations before whistleblowing

- 4.1 Before whistleblowing, individuals should consider the following:

- Does the allegation(s) fall within the scope of the whistleblowing procedure because it is regarding something that is unlawful or is against organisational policies, falls below established standards or practice, or amounts to improper conduct?
- Is the allegation(s) a day-to-day concern that can be resolved by seeking clarification from the Line Manager?

4.2 While it can be challenging to raise allegation(s) about the practice or behaviour of a colleague, individuals must act to prevent an escalation of the problem and to prevent themselves from being potentially implicated.

Harassment

5.1 Taaleem recognises that the decision to report an allegation can be difficult, not least because of the fear of reprisal from those responsible for the malpractice. Taaleem will not tolerate harassment or victimisation and will take action to protect employees when they raise an allegation in good faith. This does not mean that if an employee is already the subject of internal procedures such as disciplinary or redundancy, those procedures will be halted due to that employee raising an allegation under the Whistleblowing Policy.

Confidentiality

6.1 Individuals are encouraged to put their name to an allegation. Allegations expressed anonymously are much less powerful and more challenging to address, but they will be considered at the organisation's discretion. In exercising the discretion, the factors to be considered would include:

- The seriousness of the issues raised
- The credibility of the allegation
- The likelihood of confirming the allegation from attributable sources

6.2 Taaleem hopes that individuals can voice whistleblowing allegations openly under this policy. However, Taaleem will treat all disclosures confidentially and sensitively. As part of this, the identity of an individual making an allegation may be kept confidential so long as it does not hinder any investigation. However, the individual making the disclosure may need to provide a statement as part of the evidence-gathering process, and their identity may be revealed or implied as part of the investigating process. The individual may be needed as a witness if a criminal investigation follows. If this occurs, the Whistleblowing Committee will notify the individual at the earliest opportunity.

False allegations

7.1 If an individual makes an allegation in good faith, but the investigation does not confirm it, no action will be taken against that individual. If there is clear evidence that an individual has made malicious or vexatious allegations, disciplinary action may be taken against that individual.

Unfounded allegations

- 8.1 Following investigation, allegations may be confirmed as unfounded. This outcome will be notified to the individual who raised the allegation, who will be informed that Taaleem deems the matter to be concluded and that it should not be raised again unless new evidence becomes available.

Principles of processing data for investigation

- 9.1 While many whistleblowing reports are made anonymously, they may contain personal data divulged as part of the reporting process. The processing of personal data can significantly aid the effective operation of a whistleblowing service because it allows a more detailed investigation. It also enables the receiving party to provide feedback to the reporter on the outcome of an investigation.
- 9.2 Data should be processed lawfully, fairly, and transparently and collected for specified, legitimate purposes. It must be adequate, relevant, and limited to what is necessary for the purpose and processed to ensure the appropriate data security.

Whistleblowing process

- 10.1 The whistleblowing process has five (5) stages, as outlined in figure one (1) below.



(Figure one)

Stage one

- 10.2 As a first step, an individual should raise the allegation with their immediate or next Line Manager. This depends, however, on the seriousness and sensitivity of the issues and who is involved. For example, if an individual believes that their immediate or second Line Manager is involved, the individual should approach Taaleem's Whistleblowing Committee by sending the allegation details to whistleblowing@taaleem.ae. This email account is managed solely by the HR Director, CFO, COO, and CEO, who form the Whistleblowing Committee.
- 10.3 Allegations are better raised in writing. The individual should set out the background and history of the allegation, giving names, dates, places where possible, and the reasons why the individual is particularly concerned about the situation. If an individual cannot write the allegation, they should meet directly with a member of the Whistleblowing

Committee. However the allegation is raised, it is essential that the individual makes it clear that they are raising the issue via the whistleblowing procedure.

- 10.4 Although an individual is not expected to prove the truth of an allegation, they must demonstrate to the person contacted that there are sufficient grounds for it.

Stage two

- 10.5 As a second step, the individual will be requested by a member of the Whistleblowing Committee to come in for a face-to-face meeting to discuss the allegation raised. At the initial meeting, the Whistleblowing Committee should establish that there is genuine cause and sufficient grounds for the allegation and that the allegation has been appropriately raised via the Whistleblowing Policy. The Whistleblowing Committee should ask the individual to put the allegation in writing if it still needs to be done. A Whistleblowing Committee member should note the discussions with the individual, including but not limited to the background and history of the allegation, why the individual is particularly concerned about the situation, and information on names, dates, and places where possible.

- 10.6 The individual should be asked to date and sign their letter and/or the discussion notes. A member of the Whistleblowing Committee should encourage the individual to do this, as an allegation expressed anonymously is much less powerful and much more challenging to address, especially if the letter/notes become evidence in other proceedings, e.g., an internal disciplinary hearing. The Whistleblowing Committee should follow the policy as set out above and explain to the individual:

- What steps Taaleem intends to take to address the allegation
- How Taaleem will communicate with the individual during and at the end of the process and that a written response will be sent out within ten working days
- That their identity will be protected as far as possible, but should the investigation into the concern require the individual to be named as the source of information, this will be discussed with the individual before their name is disclosed
- That the organization will do all that it can to protect the individual from discrimination and/or victimisation
- That the matter will be taken seriously and investigated immediately
- What if the individual's concern, though raised in good faith, is not confirmed by the investigation, and no punitive action will be taken against them
- If clear evidence is uncovered during the investigation that the individual has made a malicious or vexatious allegation, disciplinary action may be taken against them

Stage three

- 10.7 The allegation(s) will be investigated and, if so, the appropriate process to determine:
- The nature and scope of the investigation
 - Who will lead the investigation from the Whistleblowing Committee (if needed, that person may be external to Taaleem)
 - The nature of any technical, financial, or legal advice that may be required

- A timeframe for the investigation (paying regard to the level of risk)
- Whether any individual(s) under investigation should be suspended.

10.7 In some cases, it may be possible to resolve the allegation simply by agreed action or an explanation regarding the allegations without further investigation. However, depending on the nature of the allegation, it may be necessary for the case to be referred to the police or an external auditor.

10.8 Those investigating the allegations should know and understand all organisational policies and procedures to ensure that concerns are addressed via the appropriate procedure/process.

Stage four

10.9 Within ten working days of an allegation being received, a member of the Whistleblowing Committee must write to the individual:

- Acknowledging that the concern has been received
- Indicating how they propose to deal with the matter
- Giving an estimate of how long it will take to provide a final response
- Informing the individual whether any initial inquiries have been made
- Informing the individual whether further investigations will take place and, if not why
- Informing the individual when they will receive further details if the situation is not yet resolved
- Providing the individual with details of whom to contact should they be dissatisfied with this response

10.10 Taaleem reserves the right to keep the investigation and outcome confidential depending on the nature of the allegation.

Possible outcomes

11.1 Possible outcomes of the investigation may include:

- No further action
- Disciplinary action (and a transfer to the Taaleem Disciplinary and Underperformance Policy)
- Further investigation by an external authority

Responsibilities

12.1 Anyone making a complaint must do so in good faith and have reasonable grounds for believing the information disclosed indicates a violation of a policy, practice, or activity. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.