



Whistleblowing Policy and Procedure

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Introduction

GWC is committed to maintaining the highest standards of business conduct and ethics, as well as full compliance with all applicable government laws. GWC is also committed to conducting its business with honesty and integrity, and we expect all staff to maintain high standards in accordance with our policies and procedures.

GWC has developed this policy to allow Employees to disclose information that they believe shows malpractice, unethical conduct or illegal practices in the workplace, without being penalised in any way. This includes protecting Employees from any detriment or discrimination if they do report improper or illegal conduct within the organization.

However, all organisations face the risk of things going wrong from time to time, or of unknowingly harboring illegal or unethical conduct. A culture of openness and accountability is essential in order to prevent such situations occurring or to address them when they do occur.

Objectives

- To provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace.
- To provide Employees with guidance as to how to raise those concerns.
- To encourage Employees to report suspected wrongdoing as soon as possible in the knowledge that their concerns will be taken seriously and investigated as appropriate and that their confidentiality will be respected and managed without fear of retaliation.
- To encourage all improper, unethical or inappropriate behavior to be identified and challenged at all levels of the organisation.
- To ensure all employees feel supported in speaking up in confidence and reporting matters they suspect may involve anything, improper, unethical or inappropriate.
- To manage all disclosures in a timely, consistent and professional manner.
- To reassure Employees that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.

Definitions

- **Whistleblower:** A Whistleblower is an Employee (as defined below for the purposes of this policy) who raises a concern about any wrongdoing, event or information about an actual, suspected or anticipated Reportable Matter. The Whistleblower is not expected to prove the truth of the allegation; but s/he needs to demonstrate sufficient grounds for concern and good faith.

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- **Employee:** For the purposes of this policy, an "Employee" is defined broadly as below:
 - All employees (permanent or short-term who perform a service for wages or any other form of remuneration for GWC)
 - Contractors and sub-contractors
 - Agency staff
 - Consultants
 - Vendors
 - Internees or trainees
- **Reportable Matter:** Reportable Matter includes:
 - Violation of a state, or municipal law, regulation,
 - Bribery or financial fraud
 - Criminal offence
 - Unethical conduct.
 - Danger to public health or safety; and/or
 - Damage to the environment
 - Negligence causing substantial and specific danger
 - Gross mismanagement, substantial waste of funds, or a clear abuse of authority.
- **Protected Disclosure:** A disclosure of information that the Employee reasonably believes tends to show malpractice. As an Employee, you are protected from suffering any detriment as a result of your 'disclosure'.
- **Organisation:** GWC and all companies that are part of the Group.

Principles

- This policy offers guidance and protection to those Employees who disclose a whistleblowing concern. GWC's aim is that the wellbeing of any Employee should not in any way be harmed as a result of that protected disclosure, whether the item reported proves to be true or not, provided the reporting was carried out in good faith.
- Subjecting any Employee to a detriment because of a protected disclosure, including a member of staff who has been investigated as part of the disclosure, may be regarded as gross misconduct which will result in disciplinary action. A detriment includes dismissal, disciplinary action, threats or other unfavourable treatment.
- GWC undertakes to protect any Employee from any personal claims and from any detriment, victimisation, harassment or bullying as a result of their disclosure.
- GWC undertakes to comply with all applicable laws relating to the prohibition of retaliation against good-faith whistleblowers who raise issues of concern.

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- This policy is not designed to support an Employee who wishes to question financial or business decisions that have been taken by GWC, nor should it be used to seek reconsideration of matters which have already been addressed under other GWC policies.

Confidentiality

We hope that Employees will feel able to voice whistleblowing concerns openly under this policy. However, GWC will treat all disclosures in a confidential and sensitive manner. As part of this, the identity of any Employee 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.

If a criminal investigation follows, the Employee may be needed as a witness. If this occurs, the Employee will be notified at the earliest opportunity.

Anonymous Disclosures

This policy encourages staff to put their name to any disclosure they make. Concerns expressed anonymously are less powerful and may be less easy to investigate; however, they will be considered and reviewed based on evidence reviewed by the Chief Audit Executive.

In exercising this discretion, the factors taken into account will include:

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

Staff who are concerned about possible reprisals if their identity is revealed should come forward to the contact points listed at the end of this Policy.

Protection and Support for Whistleblowers

If one raises a concern under this Policy, s/he will not be at risk of suffering any form of reprisal or retaliation. Retaliation includes discrimination, reprisal, harassment or vengeance in any manner. Company's employee will not be at the risk of losing his/her job or suffer loss in any other manner like transfer, demotion, refusal of promotion, or the like including any direct or indirect use of authority to obstruct the Whistleblowers' right to continue to perform his/her duties/functions including making further Protected Disclosure, as a result of reporting under this Policy. The protection is available provided that:

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- The communication/ disclosure is made in good faith
- S/he reasonably believes that information and any allegations contained in it, are substantially true
- S/he is not acting for personal gain

Anyone who abuses the procedure (for example by maliciously raising a concern knowing it to be untrue) will be subject to disciplinary action, as will anyone who victimises a colleague by raising a concern through this procedure. If considered appropriate or necessary, suitable legal actions may also be taken against such individuals.

However, no action will be taken against anyone who makes an allegation in good faith, reasonably believing it to be true, even if the allegation is not subsequently confirmed by the investigation.

Procedures for Making a Disclosure

If an Employee believes that a matter or practice within the scope of this policy is or has been taking place, they should make the disclosure immediately (to their line manager if they are staff or working within GWC in any capacity) or to the identified contacts at the end of this document if they are external.

If the matter or practice is more serious and/or concerns the line manager, then it should be reported to their HR Department who will report it to the relevant senior management team member as appropriate, giving details of the protected disclosure, including:

- Date and substance of the protected disclosure
- Identity and level of seniority of the alleged wrongdoer(s)
- Level of risk associated with the alleged wrongdoing.

Exceptionally, if the Employee believes the matter is too sensitive to be report to line managers or HR, they can approach the Chief Executive Officer or to the Chief Audit Executive.

Employees can communicate Reportable Matters in the following manner:

- Via line managers
- Via HR
- Emailing the Group Chief Executive Officer
- Emailing the Chief Audit Executive
- Emailing whistleblowing@gwcllogistics.com, which will go to the Chief Audit Executive
- Calling **+974 44569132** and leaving a message, which will be accessed by the Chief Audit Executive.

The Chief Audit Executive will consider all disclosures received for investigation if required (based on information available) and report the results to the Audit Committee.

Audit Committee will decide whether sufficient information exists to allow the allegation(s) to be investigated to issue their Recommendation to the Board.

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Key Contact Points

Ranjeev Menon, Group Chief Executive Officer

Ranjeev.menon@gwcllogistics.com

Ali Dada, Chief Audit Executive

Ali.dada@gwcllogistics.com

Nasser Al-Noaimi, Director – Human Resources

Nasser.alnoaimi@gwcllogistics.com

Whistleblowing Email

whistleblowing@gwcllogistics.com

Whistleblowing Hotline

+974 44569132

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