

## POL/IA001 GEMS Whistleblowing Policy

Policy Title:	GEMS Whistleblowing Policy
Policy Number:	POL/IA001(Previously POL/HR0014)
Version:	1
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Supersedes:	Previously POL/HR0014-Version 4 - Implemented October 2016
Approved By:	Audit and Risk Committee
Owned By:	Chief Audit Executive
Reviewed By:	Policy sounding board

### 1. Purpose

- 1.1 The purpose of this policy is to strengthen GEMS' commitment to maintaining the highest standards of business conduct and ethics; adherence to best business practices; and the GEMS Employee Code of Conduct.
- 1.2 This policy aims to encourage and enable employees to raise matters within GEMS by providing a framework to promote responsible and secure whistleblowing.
- 1.3 All units in GEMS MENASA are required to observe and implement the guidelines as minimum expected service levels. Exemptions will only be granted for legal (contravene local and / or federal legislation), technological, cultural, or physical reasons. Sufficient supporting documentation is required in order to obtain an exemption.

### 2. Scope

- 2.1 The GEMS Whistleblowing Policy applies to all board members, directors, officers, workers and temporary / contract staff at GEMS.
- 2.2 The policy also extends to third parties doing business with GEMS including vendors, customers and agents who may elect to use the Whistleblowing service.
- 2.3 GEMS Whistleblowing 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 dispatched to GEMS

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Whistleblowing Committee (the Committee) comprising of Chief Operations Officer, Chief Education Officer, Chief Audit Executive, Chief People Officer and Vice President - Risk and Compliance.

- 2.4 This Policy covers Reportable Matters but does not cover staff grievances. A grievance is when an employee has a dispute about his/her own employment position. It is a matter of personal interest and does not impact on the wider public. Examples include bullying, harassment and discrimination. To report grievances please refer to the Employee Grievance Policy (POL/HR0010).

### 3. Definitions

- 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, including:
- questionable accounting
  - auditing matters
  - violation of applicable country laws and regulations
  - any other company matters involving:
    - abuse of authority
    - violation of GEMS Employee Code of Conduct
    - fraud, bribery, corruption
    - health & safety or environmental issues, and
    - wastage/ misappropriation of company funds or assets.
- 3.2 **“Safeguarding”** is the action that is taken to promote the welfare of children and protect them from harm. Protecting children from abuse and maltreatment. Preventing harm to children’s health or development. Ensuring children grow up with the provision of safe and effective care.

### 4. Policy Statement

#### Reportable Matters

- 4.1 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. If however the reported matter is found to be malicious in nature, a false or dishonest accusation, or an attempted act of defamation, the company has the right to pursue disciplinary action (refer to POLHR0009).
- 4.2 All employees are encouraged to report a Reportable Matter which they are aware of, to the company, when suspicion of fraud or illegal activity arises in the organisation or when the employee has knowledge or suspicion of activities that may be fraudulent and/or in breach of GEMS Code of Conduct. This policy ensures that employees are empowered to pro-actively bring to light such instances without fear of reprisal, discrimination or adverse employment consequences.

- 4.3 GEMS has implemented an independent, toll-free hotline service called **GEMS Whistleblowing Hotline**, hosted by a third-party provider, KPMG, through which employees can anonymously report concerns of fraud, illegal activity or severe misconduct.
- 4.4 All the reporting options (except the toll free) are available 24-hours-a-day, seven days a week. The toll free call centre is available from 0830 to 2100 from Sunday to Thursday. Employees may report a Reportable Matter through **GEMS Whistleblowing Hotline** by contacting either:

Channel	Detail
Toll free number	800 50 37283
Email address	<a href="mailto:concerns@gemswhistleblowerhotline.com">concerns@gemswhistleblowerhotline.com</a>
Website	<a href="http://www.gemswhistleblowerhotline.com">www.gemswhistleblowerhotline.com</a>
Surface Mail	GEMS Whistleblowing, PO Box 28653 (Sharjah) or 346038 (Dubai), United Arab Emirates

- 4.5 Only genuine concerns that fit the abovementioned definition of a Reportable Matter should be reported. **GEMS Whistleblowing Hotline** does not replace an employee's direct communication with their Line manager nor the Employee Grievance Policy (POLHR0010); 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 (POLHR0010). 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.
- 4.6 Individuals may submit any report on a confidential and anonymous basis. If an employee chooses to provide his/her details but requests anonymity, KPMG will not provide the identity of the employee under any circumstances.
- 4.7 If the whistleblower deems that he or she has suffered retaliation due to registering of a complaint through the Whistleblowing Hotline, this will be reported to the GEMS Whistleblowing Committee comprising of the Chief Audit Executive, Chief People Officer, Chief Operations Officer and Vice President- Risk and Compliance, who will investigate the concerns and propose remedies if the whistleblower has suffered harm.

## Reporting

- 4.8 Employees are encouraged to follow the below stages to report the Reportable Matters:

### Stage 1

- Direct the Reportable Matter to their Line Manager / Head of Department or Head of School.
- If the employee is not comfortable speaking to their Line Manager / Head of Department or Head of School, suspect they may be involved in the Reportable Matter or they are not satisfied with their response, the employee is encouraged to report it as per Stage 2.

### Stage 2

- Direct the Reportable Matter to the P&O Business Partner responsible for the employee's respective business unit.

- If the employee is not comfortable speaking to his/her P&O Business Partner, suspect they may be involved in the Reportable Matter or he/she is not satisfied with their response, the employee is encouraged to report it as per Stage 3.

### **Stage 3**

- Direct the Reportable Matter to any of the Whistleblowing Committee members.
- If the employee is not comfortable with speaking to any of the Whistleblowing Committee Members or he/she is not satisfied with their response, the employee should report it as per Stage 4.

### **Stage 4**

- Register the anonymous complaint through the GEMS Whistleblowing Hotline.

- 4.9 The Committee is set up to receive the reports from KPMG. If a report involves one of the Committee members, it will be referred to the other Committee members for evaluation and handling. Upon receipt of a report, the following procedure will be followed:
- The Committee will evaluate the report to assess the nature, scope and impact of the potential Reportable Matter.
  - The Committee 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 – Whistleblowing Categorization Matrix. If necessary, an investigation will be conducted as speedily and sensitively as possible. An official written record will be kept at each stage of the procedure and the final investigation report will be submitted to the Committee in accordance with format provided in Appendix C – Investigation Report Form.
  - The Committee may assign initial responsibility for the matter to the Chief Audit Executive, Chief People Officer, Vice President- Risk and Compliance or to such other person deemed appropriate by the Committee.
  - Following the review or investigation, the findings and the action to be taken will be reported to the Audit Committee.
- 4.10 In addition, the Chief Audit Executive has the authority to communicate directly to the Audit Committee and to the Whistleblowing Committee, promptly, about actual and alleged violations of law or the Company's GEMS Employee Code of Conduct, including any reports that involve criminal conduct or potential criminal conduct and financial irregularities/fraud.
- 4.11 Whilst this policy is intended to protect genuine informants from any unfair treatment as a result of their disclosure, misuse of this protection by making false complaints with malicious intentions is strictly prohibited.
- 4.12 False accusations will not be tolerated. If an employee or third party makes a report which he/she reasonable knows to be false, he or she will be subject to disciplinary action in accordance with the Employee Discipline Policy (POL/HR0009) which may involve termination of employment / termination of business relationship. False accusations may also have legal repercussions leading to civil or criminal prosecution.
- 4.13 Internal Audit will maintain a record ("Register of Reportable Matters") setting forth information regarding the receipt, investigation and final disposition or resolution of all complaints and concerns and will submit to the Audit Committee a periodic summary report of such information. Copies of complaints and concerns, if written, and Internal Audit's record relating thereto will be maintained.

## **5. Responsibilities**

- 5.1 This policy has been adopted has been reviewed and challenged by the Audit and Risk Committee of the Company's Board of Directors. Material substantive amendments are subject to the further approval of the Audit Committee.
- 5.2 All employees are responsible for their compliance with this policy and for utilising the GEMS Whistleblowing service in an appropriate manner. Deliberate misuse of the policy may result in disciplinary action.
- 5.3 The Chief Audit Executive must share the final reports with the Audit and Risk Committee and a summary with the Reputation and the Ethics Committee post their investigation.

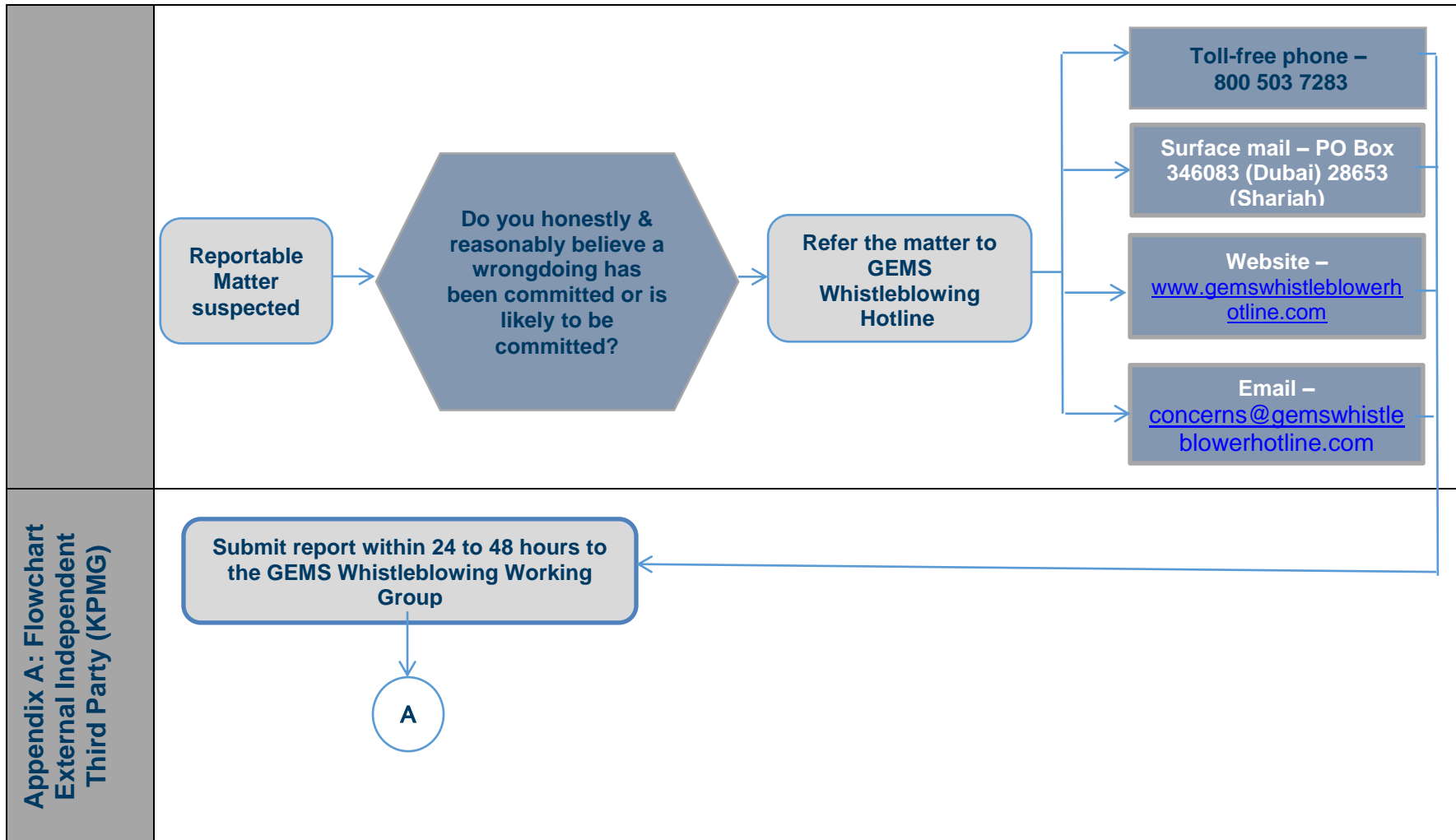
## 6. References

### References

- 6.1 See the **Employee Code of Conduct (POL/HR0008)** (English and Arabic) for further information regarding performance, conduct and behavioral expectations of all employees.
- 6.2 Also see the **GEMS Employee Grievance Policy (POL/HR0010)**, and the **GEMS Employee Discipline Policy (POL/HR0009)** for more information.
- 6.3 See [Appendix A](#) for an overview of the Whistleblowing process and reporting channels available.

External Independent Third Party (KPMG)

Appendix A - Flowchart



## Whistleblowing Categorization Matrix

## Appendix B

Investigation to begin within	Categorization	Definition of Alleged Offense	Timeframe for Status Update of Investigation
1 working day	High	Illegal activity	Weekly
		Actions that could result in extreme reputational risk	
		Cases involving child safe-guarding	
		Cases involving suspected fraud, bribery or corruption	
		Activity that could or has resulted in significant financial loss or significant potential future financial loss to the company	
		Significant disregard or abuse of Health, Safety, or Environmental regulations	
		Abuse of authority that has resulted in or could result in any of the above	
3 working days	Moderate	Actions that could result in moderate reputational risk	Bi-weekly
		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	
5 working days	Low	Minor breaches in Code of Conduct or GEMS policies that pose direct reputational risk	Once complete
		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	
In accordance with timelines address in the policy	Referred through Employee Grievance Procedure (POL/HR0010)	Minor breaches of Code of Conduct or breach of GEMS policies such as being late to workplace, conflict of interest issues, etc.; that pose indirect reputational risk to be referred to the P&O department and dealt with in accordance with the Employee Grievance Policy	N/A

**GEMS Education - Investigation Report Form**

**Appendix C**

Business Unit	
Date reported	
Subject of Investigation	
Investigator(s)	

<b><u>Background</u></b>	
<b><u>Allegation(s):</u></b>	
<b><u>Meetings &amp; Notes</u></b>	Appendix D – full details of meetings held
<b><u>Conclusion</u></b>	
<b><u>Next steps</u></b>	
<b><u>Recommendations</u></b>	
<b><u>Additional Evidence</u></b>	Attach additional supporting evidence, attachments/emails/documents etc.



## Investigation Summary

## Appendix D

<p><b>Meeting with:</b> [Insert Names and their Position in the company present] Date: Time: Location: [Minutes and Summary]</p>	
<p><b>Meeting with:</b> [Insert Names and their Position in the company present] Date: Time: Location: [Minutes and Summary]</p>	
<p><b>Meeting with:</b> [Insert Names and their Position in the company present] Date: Time: Location: [Minutes and Summary]</p>	
<p><b>Meeting with:</b> [Insert Names and their Position in the company present] Date: Time: Location: [Minutes and Summary]</p>	
<p>(...add further meetings if applicable)</p>	