



## **Whistleblowing Policy & Procedures**

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## **1. Policy Objectives:**

Ooredoo Palestine is committed to high standards of transparency, integrity, compliance and accountability. The Whistleblowing Policy aims to provide means through which employees, contractors, customers and suppliers could, in good faith, report any activity that violates laws, regulations, policies, decisions, instructions or the Company's code of Business Conduct & Ethics.

This Policy establishes the mechanism for the receipt, analysis and processing of reports of violations of laws, regulations, policies, decisions, instructions or Company's Code of Business Conduct & Ethics. In addition, the policy also covers the issues related to the deficiencies in the system of internal controls, violation of confidentiality of the company information and fraud attempts or any errors that may have a negative impact on the Company, employees, customers, shareholders, investors or others in general.

The policy also aims to:

- Help develop a culture of openness, accountability and integrity.
- Encourage staff to report suspected wrongdoing without fear from retaliation.
- Provide staff and other stakeholders with guidance as to how to raise their concerns.
- Enable Management to be informed at an early stage about acts of misconduct.

## **2. Confidentiality:**

Whistleblowing reports are handled with utmost confidentiality to protect the identity of the whistleblower and ensure integrity of the investigation. The following measure are implemented to maintain confidentiality.

- i. The identity of the whistleblower and the details of the report will be kept confidential at all stages of the process. Access to the information is restricted to those directly involved in the investigation and decision-making process.
- ii. Information regarding the report will only be disclosed to the individuals outside of the investigation if it is necessary for the investigation or required by law. Even in such cases, all efforts will be made to limit the disclosure to the minimum necessary.
- iii. The whistleblower's identity and related details will be stored securely and will only be accessible by authorized personnel within the Group Internal Audit department, who have legitimate need to know for the purposes of investigation.
- iv. Any communication regarding the whistleblowing report will be conducted in a secure manner, using encrypted channels or other secure methods to prevent unauthorized access.
- v. Anonymized information will be used during the investigation to protect the whistleblower's identity.

- vi. Even after the investigation has concluded, the identity of the whistleblower will remain confidential, and information about the case will not be disclosed, except as required by law.

### **3. Protection against Retaliation**

1. The Company strictly prohibits any form of retaliation against the individuals who report concerns in good faith. Retaliation includes, but is not limited to, harassment, demotion, termination, or any other form of adverse action.
2. Any employee found to be engaging in retaliatory behavior will be subject to disciplinary action, up to and including termination.
3. The Company will take immediate and appropriate action to protect the whistleblowers from retaliation. This includes measures such as reassignments, ensuring no negative impact on performance reviews and providing legal support if necessary.

### **4. Anonymous Reporting:**

1. To further safeguard the whistleblower, the Company has established secure and anonymous reporting channels. Employees and other stakeholders can choose to report concerns anonymously if they prefer.
2. Anonymous reports will be treated with the same level of seriousness and thoroughness as those made with disclosed identities. Anonymous whistleblowers are encouraged to provide as much detail as possible to facilitate the investigation.

### **5. Scope:**

This Policy applies to all employees of the company (full-time, part-time and temporary), in addition to external parties, including agents, contractors, suppliers, customers and generally anyone who has business relationships with the Ooredoo Palestine.

This policy governs the process of reporting and investigating inappropriate behavior and illegal activities in the company. It does not apply to company policies and procedures regarding the individual employee's grievances or complaints relating to job performance, terms and conditions of employment as these matters fall within the jurisdiction of the Grievance & Investigation Committees in accordance with grievances management process as provided in the Human Resources Policy of the company.

To ensure active implementation of this policy, the Company will publish this policy on its intranet and company websites. The company will also communicate this policy on an annual basis.

## 6. Definitions:

In the application of this Policy, words and phrases have the following meanings assigned to them, unless the context otherwise requires:

- i. **Whistleblowing:** Any notice or disclosure of information which relates to suspected violations, wrongdoing, behaviors or practices that are not consistent with Ooredoo Palestine Code of Business Conduct and Ethics, regulations, policies, decisions in force in the company, breach of a legal, statutory or regulatory requirement that may damage or prejudice the image of the Ooredoo Palestine or its subsidiaries and affiliates.
- ii. **Whistleblower:** A person or entity that discloses improper or illegal activities, whether an Ooredoo Palestine employees or third parties including, for example, applicants for employment, agents, consultants, suppliers, contractors, customers, partners or the general public.  
The role of the whist blower is limited to reporting irregularities only, and ends at this point.
- iii. **Good Faith:** Good faith is assumed if reports are not made by malice or for personal benefit, and there is reasonable basis to believe that the report is true, and does not contain false information and data. In all cases, the good faith is associated with proving the authenticity of the report.
- iv. **Wrongdoing/Misconduct/Improper Activities:** These include practices, for example, financial fraud, violation of laws, regulations, policies, decisions, instructions, Code of Ethics and Business Conduct, mismanagement, abuse of power & authority, endangering health, safety and environment or neglect of duty.
- v. **Protected Disclosures:** A disclosure of information that the individual reasonably believes that the information show violation, wrongdoing or practices and behaviors not consistent with Ooredoo Palestine's code of Business Conduct and Ethics, regulations, policies, etc.
- vi. **Retaliation:** means any direct or indirect detrimental action that adversely affects the employment or working conditions of an individual, where such an action has been recommended, threatened or taken for the purpose of punishing or intimidating an individual because that individual engaged in an activity protected by this policy.

## **7. Reporting Channels:**

- a. Any person may report perceived or actual violations/wrongdoings/misconduct on a confidential basis through either of the following:
  - a. Ooredoo Palestine. Website: [فلسطين Ooredoo | نموذج المخالفات](#)
  - b. Email: [Whistleblowing@ooredoo.ps](mailto:Whistleblowing@ooredoo.ps)
  - c. Email: [Internal.Audit@ooredoo.ps](mailto:Internal.Audit@ooredoo.ps)
  - d. Email: [basel.amer@ooredoo.ps](mailto:basel.amer@ooredoo.ps)
  - e. Post: Chief Audit Executive  
Ooredoo Headquarters  
4<sup>th</sup> Floor, P.O. Box: 4236  
West Bank, Al-Bireh, Palestine
  - f. Phone: +970 568002154

The reporting channels described above will also be available on Ooredoo Palestine websites.

- b. Reporting can be made on any of the above channels. The whistleblower has the option to report anonymously but include as much details as possible about the wrongdoing.
- c. Irrespective of the reporting channels/different email addresses, the reports thereof will be processed by Group Chief Audit Executive as per provisions of this policy.
- d. The Chief Audit Executive (CAE) shall notify the sender and acknowledge receipt of the reported violation within five (5) working days.
- e. Relevant information will be required from the person reporting such misconduct or improper activities in accordance with Annex 1.
- f. All reported complaints will be recorded in a register for proper monitoring and follow ups.
- g. The identity of the Whistleblower, if known, shall remain confidential as far as possible.

## **8. Assessment of Whistleblowing reports:**

All reported complaints/concerns are subject to the following assessments:

### **a. Preliminary Verification:**

- a. All reports/complaints received by the CAE shall be subject to preliminary verification, carried out exclusively on the basis of what is stated in the report and any initial information already available. This activity is carried out with the possible support of departments identified according to the area of responsibility (Legal, Security, Human Resources, Procurement, Finance, or other).
- b. Verification of reports/claims shall be carried out in due course after receiving the reports or complaints. Where this will be delays in verification of reports, the person making the reports/complaints will receive an explanation for the delay.
- c. Upon completion of the preliminary verification, the CAE shall submit all the verified claims

to the Audit & Risk Committee (ARC) for decision and the register shall be updated including the results of the verification along with details regarding the initial assessment of its impact on the company's image, reputation, operations and financial statements.

**b. Investigating Alleged Misconduct of Improper Activities:**

- a. The Audit & Risk Committee shall decide on whether the verified report will be subject to investigation or otherwise. In case the Audit Committee decides to investigate the matter, it has the following options:
  - I. Instruct the Chief Audit Executive to investigate the case, or
  - II. Form an Investigation Committee comprising of at least 3 members but not more than 5.

In all cases, the investigation results/reports shall be subject to the oversight of the ARC.

- b. The CAE or the Investigation Committee (as the case maybe) may involve other relevant parties as deemed appropriate.
- c. The CAE or the Investigation Committee (as the case maybe) may request and ask for the data and documents deemed necessary and appropriate, from relevant sources (departments of the company) and invite those whose presence is needed. All such necessary support shall be provided by the relevant quarters without any limitation.
- d. Staff members are required to cooperate with duly authorized investigations taken up under this policy as approved by the ARC.
- e. During the investigation, the person who reported the violations/misconduct may be, if required by the relevant forum, :
  - I. Invited for interview to ascertain his/her areas of concern.
  - II. Asked to make a written statement.
- f. Depending on the nature and seriousness of the complaint/report, the person(s) against whom the allegations are made may be suspended while investigations are undertaken after notifying the Chairman of the Audit & Risk Committee. For this purpose, processes as embedded in the Company's Human Resources Policy shall be followed.
- g. The CAE or the Investigation Committee (as the case maybe) shall:
  - I. Suspend or interrupt the investigation at any time if the whistleblowing report is determined to be unfounded; and a report shall be raised to the ARC for decision.
  - II. If it is established that the purpose of the report was to malign/defame an employee or department, this may result into necessary disciplinary/legal action against such person(s) as per final decision of the ARC.

**9. Notification of the results:**

At the end of the investigation process, the Chief Audit Executive or the Investigation Committee (as the case maybe) shall:

- a. Submit the results of the investigation to the Audit & Risk Committee.
- b. According to the decision of the ARC, the Chief Audit Executive shall:

- I. Notify the interested parties & whistleblower of the results of the investigation.
- II. Coordinate with the concerned department(s) to address violations and misconduct reported.
- III. Update the complaints register with the Audit Committee decision/level of investigation/actions undertaken.

#### **10. Follow up activities:**

The CAE shall monitor the progress of the implementation of the Audit Committee decisions arising from the results of the investigations.

#### **11. Safekeeping of documentation:**

The CAE shall be responsible for safekeeping and disposal of the related documentation (hard copy or electronic).

All the documentation shall be kept in accordance with the Company's document retention policy.

#### **12. Approvals and Amendments:**

This policy and any subsequent amendments need to be approved by Ooredoo Palestine. Audit & Risk Committee. The ownership of this policy will remain with Chief Audit Executive.



## Annex 1

### Whistleblower Report Form

Please provide the following details for any suspected serious misconduct or wrongdoings or any breach or suspected breach of law or regulation that may adversely impact the Ooredoo Palestine and submit directly to the Chief Audit Executive. Please note that you may be called upon to assist in the investigation, if required.

<b>REPORTER'S CONTACT INFORMATION</b>	
NAME	
CONTACT NUMBERS	
E-MAIL ADDRESS	
<b>SUSPECT'S INFORMATION</b>	
NAME	
DEPARTMENT/SECTION	
CONTACT NUMBERS	
E-MAIL ADDRESS	
<b>COMPLAINT:</b> <i>Briefly describe the misconduct / improper activity and how you know about it. Specify what, who, when, where and how. If there is more than one allegation, number each allegation and use as many pages as necessary.</i>	
1. What misconduct / improper activity occurred?	
2. Who committed the misconduct / improper activity?	
3. When did it happen and when did you notice it?	
4. Where did it happen?	
5. Is there any evidence that you could provide us?*	
6. Are there any other parties involved other than the suspect stated above?	
7. Do you have any other details or information which would assist us in the investigation?	
8. Any other comments?	
Date:	Signature (Optional):

*Note: Please follow the guidelines as laid out in the Whistleblowing Procedure*

## الملحق

### نموذج الإبلاغ عن المخالفات

يرجى تقديم البيانات التالية لأي اشتباه جدي في سوء سلوك أو مخالفات أو أي خرق أو اشتباه بوجود خرق للقانون أو اللوائح والسياسات أو القرارات أو التعليمات التي قد تؤثر سلباً على الشركة وتقديمها مباشرة إلى مدير إدارة التدقيق الداخلي للمجموعة.

بيانات مقدم التقرير	
الاسم	
رقم الهاتف	
البريد الإلكتروني	
بيانات المشتبه فيه	
الاسم	
الدائرة/ القسم	
رقم الهاتف	
البريد الإلكتروني	
<p><b>البلاغ:</b> وصف مختصر لسوء السلوك/ التصرف الغير سليم وكيف أمكنك معرفته. حدد ما هو الانتهاك ومن هو مرتكبه ومتى وأين وكيف تم ارتكابه. إذا كان هناك أكثر من إدعاء قم بتقييم الإدعاءات واستخدم العديد من الصفحات حسب الضرورة</p>	
1- ما هو سوء السلوك / النشاط الغير سليم الذي حدث؟	
2- من قام بهذا السلوك / النشاط غير سليم؟	
3- متى حدث ومتى لاحظته؟	
4- أين حدث؟	
5- هل لديك أي أدلة يمكن أن تقدمها لنا؟	
6- هل هناك أي أطراف أخرى متورطة في الحدث المذكور أعلاه؟	
7- هل لديك أي معلومات أو بيانات أخرى قد تفيدنا في التحقيق؟	
8- هل لديك أي ملاحظات أخرى؟	
التاريخ:	التوقيع (اختياري):

يرجى العلم بأنه قد يتم استدعاءك للحصول على معلومات تساعد في التحقيق إذا تطلب الأمر ذلك.