



WHISTLEBLOWING POLICY AND PROCESS

Owner: ALGhadeer	Author: Country Manager	Approved: 2023-08-18	Version: GSC45.010	Classification: Confidential
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DESCRIPTION

ALGHADEER Security Company (GSC) is committed to upholding the highest ethical standards. Employees are strongly encouraged to use their judgment not just to avoid malpractice but to actively promote good practice in accordance with this policy. This Whistleblowing Policy is intended to define ALGhadeer' towards whistleblowing and conform to EU Data Protection laws, data protection authorities' guidelines and other appropriate legislation of EU member states together with applicable laws in all jurisdictions where ALGhadeer has offices.

In general, this Country Specific Policy relates to Iraq and is set out according to local law in relation to Whistleblowing which must be adhered to, information/telephone Number and guidance may be found on the ALGhadeer Security Company website. – www.gsciq.com and/or alternatively within the GSC company profile brochure.

SCOPE

This Policy applies to ALGhadeer Security Company (GSC), its subsidiaries, branches and affiliates. The Policy applies to all ALGhadeer' employees, subcontractors and further extended to third parties not directly affiliated with GSC. The policy is sustained further in conjunction with **20230819-GSC45.010a-VPSHR Policy-v2.**

CONTACT US

Hotline ALGhadeer' Whistleblower Hotline – See www.gsciq.com

Telephone Number +964 (0) 7810 779 447

POLICY

1. When to use the hotline

1.1. In most cases the most effective way to report concerns will be for employees to speak to their line manager, or their line manager's immediate superior. This Policy is complementary to other reporting systems and sets out an alternative structure, for a situation where you are uncomfortable using your day-to-day reporting line. This policy only applies to the limited matters set out in paragraph 1.2 below. Any other matter of a different category, for example, day-to-day HR concerns, should be reported through the relevant reporting system.

1.2. In general, reports made through the Hotline should only refer to activities that constitute serious misconduct or malpractice in the fields of:

- Financial, banking and accounting concerns (including financial fraud or mismanagement);
- Suspected bribery and corruption, including improper taking of commission payments;
- Suspected deliberate harassment, intimidation or bullying of an employee, in particular including racial or sexual harassment or discrimination;



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- Suspected infringements of human rights;
- Health and safety issues;
- Suspected actions likely to cause reputational risk to the company;
- Suspected deliberate breaches of client confidentiality;
- Suspected criminal actions; for example, drugs in the workplace; and
- Serious contravention of any of ALGhadeer' policies and procedures.

2. How to raise a concern

- 2.1 The Company hopes that, in the first instance, you will feel able to raise a concern with your line manager. You can do this in person or, if you prefer, in writing. If, for whatever reason, you feel you cannot speak to your manager or their immediate superior about your concern regarding one of the categories mentioned in paragraph 1.2 above then you should contact the Hotline.
- 2.2 For external parties – The GSC Hotline is easily accessible by the means of our company brochure and GSC website, under “Contact Us”. www.gsciq.com The Hotline is managed by the Head of Regulatory affairs, subsequently overseen by the CEO, Country Manager and Head of Internal Audit. GSC ensures the confidentiality and its obligations to investigate, maintain any reports made via the Hotline.

3. Confidentiality

- 3.1 If you raise a genuine concern under this Policy, you will not be at risk of losing your job nor of suffering any form of retribution or harassment as a result. Providing you are acting in good faith; it does not matter if you are mistaken. **The protection of this Policy does not, however, extend to anyone who maliciously raises a concern that they know is untrue;** in those circumstances, you may be subject to disciplinary action or judicial / criminal proceedings being filed against you.
- 3.2 Confidentiality will be maintained in accordance with, and as permitted by, local law. When calling the Hotline, you are strongly encouraged to identify yourself in order for a ALGhadeer' representative to be able to contact you directly depending upon which country you are calling from. Providing your identity also encourages responsible behaviour by the users of the system.
- 3.3 If you feel compelled to make the report anonymously, your identity may still need to be disclosed to the relevant people involved in any further investigation or subsequent judicial proceedings instigated as a result of the enquiry conducted by the whistleblowing scheme. Please note that in some countries anonymous reporting is prohibited. Please check the Country Specific regulations to see if this restriction applies in relation to your country.

4. How we will handle the matter – see annex a flowchart

- 4.1 GSC will take details of your concern and will then submit a report to specifically identified individuals within ALGhadeer Whistleblowing committee as further detailed in paragraph 6.2 below, within 24 hours or the next working day, the investigation process however may take up to 7 working days to compile and complete.





- 4.2 Once you have reported a concern, the Company will look into it carefully and thoroughly assess what action, if any, should be taken. Depending on the nature of your concern, this may mean an internal inquiry or a more formal investigation, in accordance with relevant applicable law. When you provide contact details, you will be informed as to who your point of contact will be and whether further assistance will be required from you. You may be asked how you think your concern should be best dealt with. If you have a personal interest in the matter, such interest should be disclosed at the outset.
- 4.3 It is a requirement of fair treatment that it is likely that the Company will need to inform any employees, directors or personnel about whom a complaint has been made of the fact of the complaint and the substance of the complaint, as soon as reasonably practicable (as set out in more detail in paragraph 8). However, your identity will be kept confidential from the subject of a complaint.
- 4.4 When making use of any personal data that might arise in the course of an investigation under this Policy, the Company will comply with the data protection legislation relevant to the country in which the concern has been raised and/or reported and/or investigated, including the rights of an individual in relation to their personal data and its retention, destruction of data relating to unsubstantiated complaints, information security, processing of personal data by third parties and restrictions on transferring data out of the EU.

5. CATEGORIES OF PERSONAL DATA PROCESSED BY THE HOTLINE

5.1 Only the following information and personal data may be processed by the Hotline:

- Identity, position and contact details of the individual filing the report;
- Identity, position and contact details of any individuals who are the subject of the report;
- Identity, position and contact details of the individuals involved in the collection or the processing of the report;
- Facts reported;
- Details collected while verifying the facts reported;
- Report of verification operations; and
- Follow-up of the report.

6. RECIPIENTS OF THE PERSONAL DATA

6.1 As described in paragraph 2, the operation of the Hotline is handled by GSC Head of Regulatory Affairs, who in turn shall to collect and handle reports. AlGhadeer guarantee's the confidentiality, retention periods as well as the destruction of the personal data.

6.2 Selected personnel within AlGhadeer, as set out will receive the reports made to the Hotline. This will be managed appropriately and raised accordingly.

6.2.1 Should any employee feel it to be inappropriate that a report be made to the selected personnel for any given reason? then they should request that the report is made directly to the committee with an email or telephone confirmation of receipt





7. RETENTION OF PERSONAL DATA

The retention of the personal data pertaining to a report will be addressed differently in the following scenarios:

- 7.1 If the report falls outside the scope of this Policy, the personal data pertaining to it will be deleted without undue delay.
- 7.2 If the report does not give rise to disciplinary or judicial proceedings, the personal data pertaining to the report are destroyed by the Hotline provider within two months following the end of the verification procedure.
- 7.3 If the report gives rise to disciplinary or judicial proceedings, the personal data pertaining to the report will be kept until the conclusion of these proceedings and the period allowed for any appeals.
- 7.4 If the report is found to be unsubstantiated by ALGhadeer the report will be deleted without undue delay.

8. INFORMATION OF THE PERSON AGAINST WHOM A REPORT IS FILED

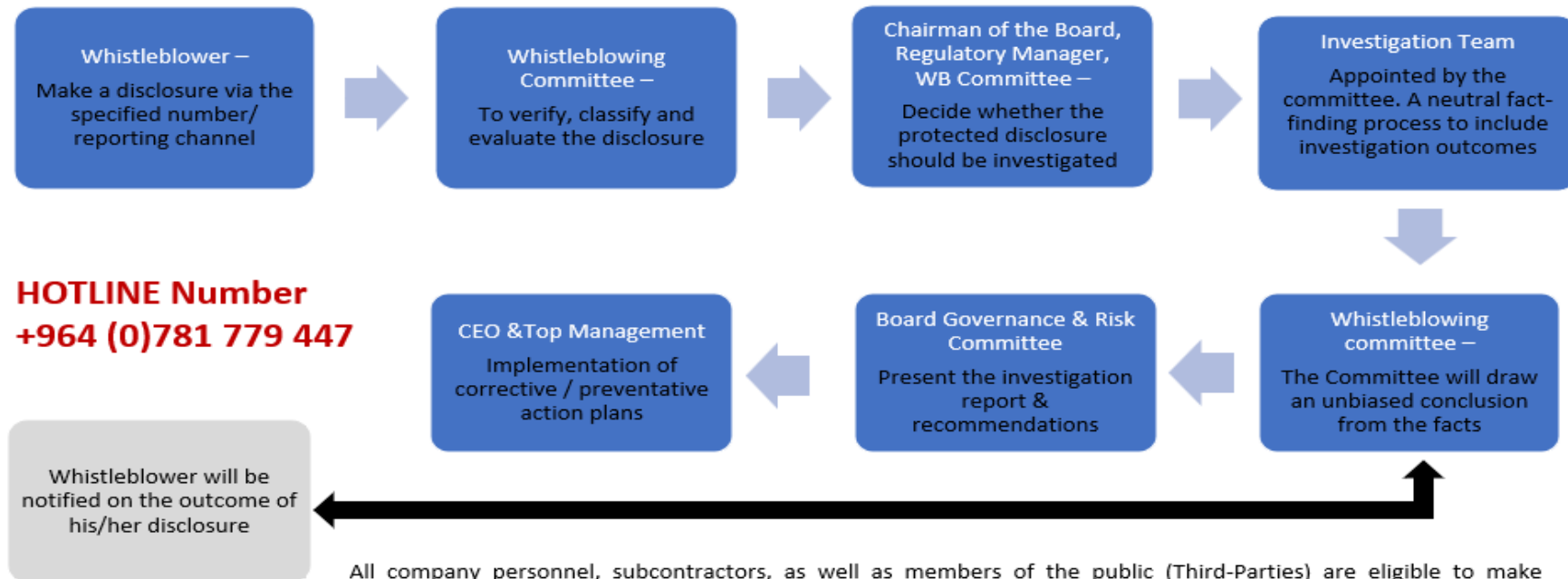
- 8.1 ALGhadeer will inform the individual against whom a report is filed as soon as reasonably practicable in order to allow him/her to oppose to the processing of their personal data.
- 8.2 The person against whom the report is made will be provided with the following basic information:
 - the identity of the Hotline provider
 - the facts they are accused of;
 - The department or services which might receive the report within ALGhadeer or in other entities or companies within the ALGhadeer Group; and
 - how to exercise their access and rectification rights.
- 8.3 However, where there is substantial risk that such notification would jeopardise the ability of ALGhadeer to effectively investigate the allegation or gather the necessary evidence and as far as allowed by local relevant applicable legislation, notification to the incriminated individual may be delayed or avoided. This exception will be applied restrictively on a case-by-case basis and requires sign-off from the Country Manager and/or the CEO under advisement from GSC Legal
- 8.4 Where there is justifiable suspicion that the person making a report has deliberately provided false information, the company, on the advice of GSC Legal / HR, may provide details of the individual making the report to the person against whom the report has been made.

9. CONCERNS ABOUT THIS POLICY

- 9.1 If you have raised a concern under this Policy and believe that you have suffered detrimental treatment as a result, you should inform the Regulatory affairs / Committee as soon as possible.
- 9.2 If the matter is not remedied, you should raise it formally using ALGhadeer' Grievance Policy.



Whistleblowing Process



HOTLINE Number
+964 (0)781 779 447

All company personnel, subcontractors, as well as members of the public (Third-Parties) are eligible to make protected disclosures under GSC Whistleblowing policy. **NO UNFAIR** treatment will be meted against a Whistleblower by virtue of him/her having submitted a **PROTECTED DISCLOSURE** under this policy.

Whistleblowing Committee comprises: Chairman of the Board, Country Manager, Head of Regulatory Legal Affairs & Head of Internal Audit.