

	Al Zaeem Guards & Security Protection Whistle Blowing	No.	PDR-IMS-16
		Rev. No.	01
		Date	1 st Oct 2023

Introduction

Al Zaeem is committed to sound business conduct and therefore manages its business according to the Al Zaeem's values and business principles, which require an ethical and transparent way of conducting business.

International corporate governance & ISO standards rules require the Al Zaeem's Management to establish procedures for complaints regarding accounting and audit matters, as well as alleged irregularities of a general, operational and financial nature in the company. The Al Zaeem's Management therefore has established this Whistle blowing Policy as part of the Al Zaeem's business principles.

This policy clarifies the rights and obligations of

- any employee who makes a report under the Al Zaeem Whistle blowing Policy
- any member of management who receives such report, and
- Al Zaeem as a company.

The Al Zaeem Management has delegated the responsibility for day-to-day management of this policy to the office of the Department of Human Resources.

Al Zaeem Whistle blowing Policy

Al Zaeem encourages all employees to promptly report any breach or suspected breach of any law, regulation, Al Zaeem business principles or other company policies and procedures or any other alleged irregularities.

Al Zaeem investigates reports promptly and with strict confidentiality, and will not retaliate or undertake action against employees for filing a report or assisting another employee in doing so. However, intentionally making a false whistle-blower report will lead to disciplinary action.

Scope

This policy applies to all employees of Al Zaeem, companies and joint ventures controlled by Al Zaeem and to third parties who may elect to use this procedure.

Non-exclusive procedure

The Al Zaeem Whistle blowing Policy does not replace in any way and is in addition to the procedures established or to be established relating to grievances regarding employment, customer service complaints or any other matter covered by another more specific Al Zaeem policy or procedure.

Definition of breach

A breach under this policy includes any:

- breach or suspected breach of any law, regulation, business principles or other Al Zaeem policies and procedures or any other alleged irregularities, and/or
- acts of fraud or suspected acts of fraud, and/or

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- questionable accounting, internal accounting controls or audit matters, and/or alleged irregularities concerning the functioning of the members of the Management. These breaches are hereinafter referred to as “breach”.

Reporting

Reported by employees

Employees are encouraged to promptly report to their line manager or management any breach they reasonably believe has taken place, is taking place or will take place. However, if the breach relates to alleged irregularities concerning the functioning of the members of the Al Zaeem’s Management, the special procedures as set out under “**Anonymity**” and “**Confidentially**” shall apply.

If reporting to line management or management is not possible or the employee does not feel able to do so, he or she can raise their concern with the Department of Human Resources directly by regular mail, email, fax or phone.

Al Zaeem Guard & Security Protection

Human Resources Department

E-mail hr-iraq@allianceint.com

Reported by third parties

Third parties may also use this policy to report a breach by regular mail, email, fax or phone to the Department of Human Resources. at the contact information above.

Content of report

Al Zaeem will have difficulty investigating reports that do not provide sufficient detail regarding a breach. To assist Al Zaeem in its response to or the investigation of a report of breach, the report should contain as much information as possible, including the person(s) involved, any witnesses and the location of any other information that would assist Al Zaeem in investigating the breach.

1. Acknowledgement of report

If a report of breach was received by the Department of Human Resources, the Department of Human Resources will acknowledge receipt of the report to the whistle-blower within three (3) working days of its receipt, unless the whistle-blower left no response details.

If a report of breach is received by (line-) management, the Department of Human Resources will be informed by email or fax of any report received (whether made anonymously or not) within two (2) working days after receipt of such report.

The Department of Human Resources will acknowledge receipt of the report to the whistle-blower within three (3) working days of its receipt, unless management has already acknowledged the report or the report was made anonymously.

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2. Anonymity

Al Zaeem encourages employees to report any breach directly and openly to their line-manager, management or the Head of Human Resources. It is possible to file a report anonymously. However, note that anonymous reporting may hinder or complicate any investigation that may follow and may prevent appropriate action from being taken.

3. Confidentiality

All reports of a breach will be handled in a confidential manner. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate investigation of the report and to perform subsequent remedial measures.

Employees shall avoid any form of external or internal publicity concerning any breach they might want to report or have reported, unless required to do so by law.

4. Protection

Any employee who reports a breach, which the employee reasonably believes, or may reasonably believe, to be true, will be given protection for such reporting. This protection means that Al Zaeem will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment.

Al Zaeem does not tolerate any form of threat, retaliation or other action against an employee who has made or assisted in the making of a report of breach. Any such threat, retaliation or other action must immediately be reported to the Department of Human Resources.

5. False reporting

Al Zaeem will not tolerate false reports of a breach. If an employee makes a report of a breach which he or she knows or reasonably should know to be false, he or she will be subject to disciplinary action which may involve termination of employment.

False reporting could also lead to civil or criminal prosecution. The employee may be liable for damages towards anyone who has suffered from a false report. Al Zaeem does not indemnify or reimburse any employee who has made a false report for costs or other consequences related to such false reporting.

6. Investigation

The following procedure is put in place to ensure that evidence of a breach is secured in an appropriate manner and that the possibilities for recovery of funds or damages by Al Zaeem and/or Al Zaeem companies are protected as much as possible.

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Al Zaeem Integrity

If the report of a breach bears enough justification, an investigation or enquiries will commence. Investigation of reports of a breach will be the responsibility of the Department of Human Resources. The Department of Human Resources may involve appropriate persons or any other specialists as required.

Management of the Al Zaeem involved will be consulted as much as possible unless directly/indirectly implicated, in which case management at a higher level will be consulted.

Management

Neither management nor employees are allowed to conduct or initiate otherwise any investigation (independent or other) or to take any action against a breach or the suspected persons without the authorisation of the Department of Human Resources.

Evidence

Evidence and documentation shall be preserved as per the instructions of the Department of Human Resources in accordance with reporting instructions, requirements, disciplinary procedures and applicable local legislation.

Cooperation

Management is obligated to fully cooperate with and assist the investigators and other parties engaged to investigate a breach. Al Zaeem expects management at all levels to handle all matters concerning a breach seriously, confidentially and promptly.

7. Feedback

If requested, any employee making a whistle-blower report may receive general information on the progress and closing of the investigation and its outcome, unless giving such feedback would be detrimental to the investigation.

8. Records

The Department of Human Resources will maintain a log of all reports received, tracking their receipt, investigation and resolution, and shall prepare periodic summary reports thereof for the FMB. Copies of reports and such log will be maintained in accordance with applicable legal requirements.

Specialists engaged by the Chief Human Resources, such as Internal Audit, will make and retain appropriate records of all investigations.

9. Disciplinary action

Employees suspected of a breach will not be considered guilty unless the allegations or suspicions have been proven and they have been given the opportunity to defend themselves.

It is the responsibility of management to implement any measures (disciplinary or otherwise) deemed necessary as a result of established breach incidents. Measures will require prior approval of the Department of Human Resources or, in cases where the Department of Human Resources was directly involved in the investigation, the CEO of Al Zaeem.

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10. Direct reports to the Al Zaeem Managing Director

In cases of breaches where the Department of Human Resources or Al Zaeem Executive is involved, reporting can be directly done to the Al Zaeem Managing Director or the Supervisory Board/Parent Company.

The persons or committee handling the report will abide by this procedure as much as possible. The employee making the report will be afforded all protections provided under this procedure.

Change History		
Rev No	Date	Reason
01	1 st Oct 2023	Creation