

## POL/HR0014: GEMS Whistleblowing Policy

Policy Title:	GEMS Whistleblowing Policy
Policy Number:	POL/HR0014
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Version 1 Approved by:	Strategic Management Committee (SMC)
Current Version Approved by:	CPO / SVP - HR / Chief Audit Executive (as per HR Policy Approval Matrix)

### 1. Purpose

- 1.1 The purpose of this policy is to set out a clear framework and 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 (contravenes 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. It may also be used by other stakeholders such as students and parents.
- 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

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of experienced professionals managing this service. All reports will be promptly dispatched to GEMS Ethics committee (the Committee) comprising of Chief Audit Executive, Chief People Officer and VP 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/HR0009).

### 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
  - any other company matters involving:
    - abuse of authority
    - breach of GEMS Employee Code of Conduct or employee misconduct
    - fraud, bribery, corruption
    - harassment between GEMS employees and/or between employees and students
    - bullying
    - inappropriate disclosure of confidential information
    - criminal offences
    - safeguarding matters
    - 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.
- 4.2 All employees are encouraged to report a Reportable Matter which they are aware of, to the Company, when suspicion of fraud or misconduct arises in the organisation or when the employee has knowledge or suspicion of activities that may be fraudulent and/or in breach of GEMS principles. 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 hotline provider, KPMG, through which employees can anonymously report concerns of fraud and 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>
Fax Number	+971 6 517 0979
Surface Mail	GEMS Whistleblowing, PO Box 28653 (Sharjah) or 346038 (Dubai), United Arab Emirates

4.5 Only genuine concerns should be reported. **GEMS Whistleblowing Hotline** does not replace an employee’s direct communication with their Line manager; employees should not use this service to log personal complaints or grievances which can be discussed through the normal protocol defined by the employee’s business unit. Disclosures must be made in good faith with a reasonable belief that any information or allegation is substantially true, 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. However, it must also be stated that if a GEMS employee chooses not to disclose their identity, it will be more difficult for GEMS to investigate the matter or to protect an individual’s position or provide feedback. It should be noted that if there is evidence of criminal activity, then the Police must be informed.

4.7 If the whistleblower deems that he or she has suffered retaliation due to registering a complaint through the Whistleblowing Hotline, this will be reported to the GEMS Ethics Committee comprising of Chief Audit Executive, Chief People Officer, Chief Financial Officer and General Counsel, 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.
- If the employee is not comfortable speaking to their Line Manager / Head of Department, suspect they may be involved in the Reportable Matter or they are not satisfied with their response, they are encouraged to report it as per Stage 2.

### Stage 2

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- Direct the Reportable Matter to any of the Ethics Committee members.
- If the employee is not comfortable with speaking to any of the Ethics Committee Members or they are not satisfied with their response, they must report it as per Stage 3.

### **Stage 3**

- 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. 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.
  - 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 Reputation and Ethic Committee, promptly, about actual and alleged violations of law or the Company's Code of Business Conduct and Ethics, 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 frivolous and bogus complaints with malicious intentions is strictly prohibited.
- 4.12 GEMS would like to recognise and reward individuals who report concerns of wrongdoing. For cases in which the whistleblowing results in recovery of losses incurred by GEMS due to fraudulent activities, the Company will provide 10% of the recovered amount to the individual as incentive for whistleblowing.
- 4.13 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.

### **Retention of complaints or concerns and related records**

- 4.14 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 The Company may update this policy at any time. It is the responsibility of every employee to be aware of and follow the policy currently in place.
- 5.2 This policy has been adopted by the Audit Committee of the Company's Board of Directors. Material substantive amendments are subject to the further approval of the Audit Committee.
- 5.3 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.

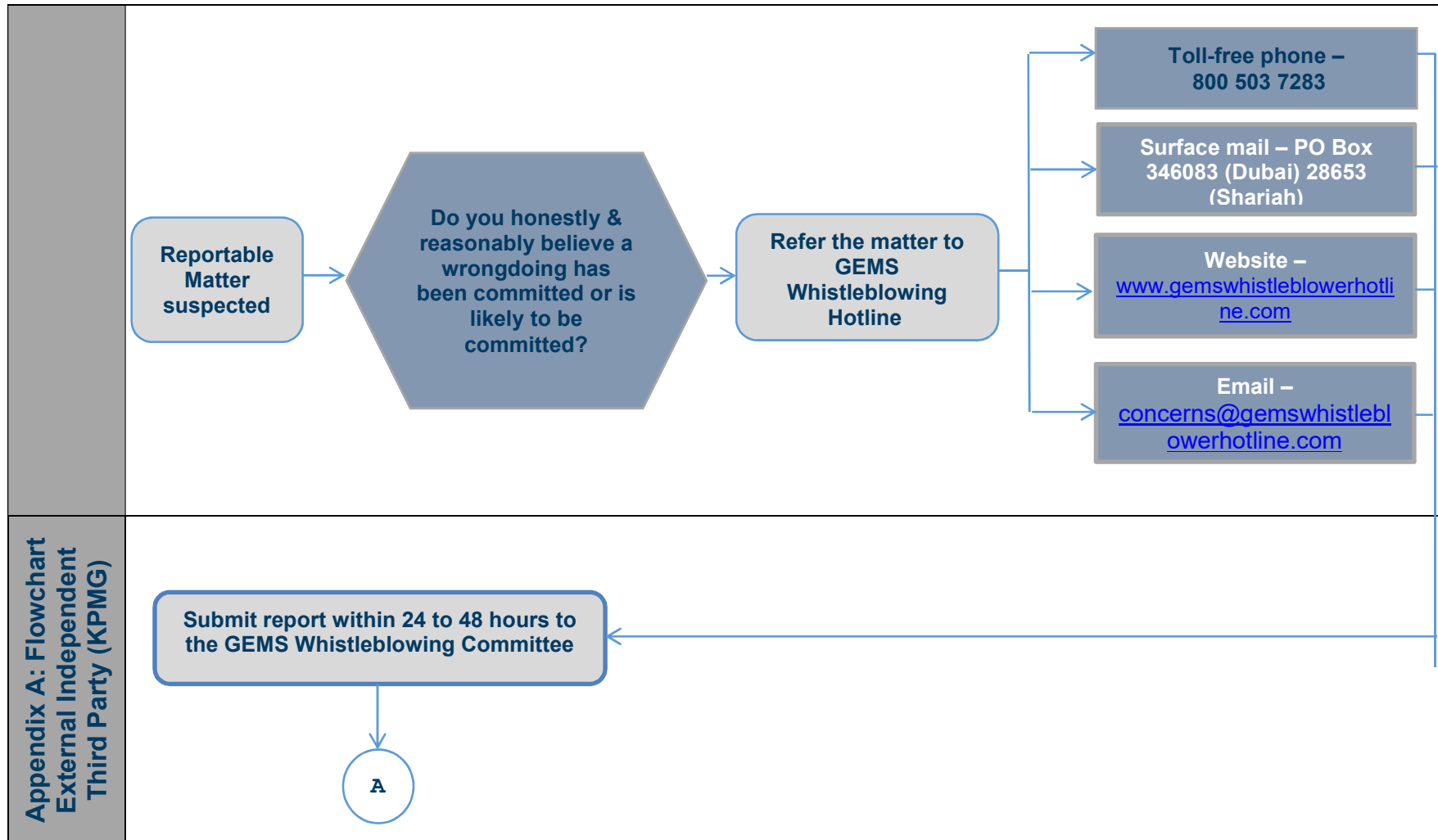
## 6. References

### 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.

## 7. Exceptions

- 7.1 Any exceptions to this policy will need to be approved by the Chief Audit Executive.



**Appendix A: Flowchart**