



WHISTLE BLOWING POLICY AND PROCEDURE MANUAL

QF-1100-MN-002

Revision 0

Effective Date: 01 March 2019

	Custodian	Reviewed	Endorsed	Approved
Signature				
Designation	Internal Audit Coordinator	Legal Affairs Manager	Chief Executive Officer	Board Audit Committee
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Document Authorisation

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Is overall responsible for the content, quality, adequacy, and continuing applicability of this document.	Is responsible for maintaining updated versions of this document in WOQOD intranet & website and deleting the previous versions.

Revision Record

Revision Number	Date of Revision	Reason for Revision / Description of Changes	Custodian	Review	Endorsed	Approved
0	01 March 2019	First Issue	Internal Audit Coordinator	Legal Affairs Manager	Chief Executive Officer	Board Audit Committee

Document Control

Deviations and deferments from the requirements specified in this document are permitted only if approved in writing by the Document Authority. Any such deviations and deferments shall be approved for only a limited and specified time, and shall be supported by a risk assessment and control.

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Review Cycle

This document shall be reviewed and revised as necessary at least once in 3 years by the Document Authority. In addition, this procedure must be reviewed and revised as necessary whenever there are any significant changes in WOQOD's IMS Manual affecting the procedure. Such changes may include changes to the IMS policies, organization structure, roles and responsibilities, and any management or control procedure directly linked to this procedure. What constitutes a "significant" change must be determined by the Document Authority in line with the criteria specified in the Management of Change (MOC) Procedure.



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SECTION 1 INTRODUCTION

This manual is divided into four sections:

Section	Description
Introduction	Contains details of purpose and scope of the whistle blowing policy
Policy on 'Whistle Blowing' for Qatar Fuel (WOQOD)	Details of whistle blowing policy and some examples of concerns / wrong doings
Procedures adopted for 'Whistle Blowing' instances in Qatar Fuel (WOQOD)	Details about whistle blowing channel, details of recipients, investigations, protection to the whistle blower

1.1 PURPOSE

This manual is designed to explain and facilitate to create an awareness and importance of whistle blowing and handling of whistle blowing incidents to the benefits of Woqod and its subsidiaries, its stakeholders, to the State of Qatar and the Qatari Society.

Woqod's reputation for honesty reflects in the way it conducts business with utmost transparency and responsibility. It also reflects in the integrity of Woqod's financial reporting and its commitment to Corporate Social Responsibility (CSR).

The intent of whistle blowing policy is to encourage the employees / public / entities to report concerns without inhibitions or fear of retribution / retaliation. It is in the interest of the Company, State of Qatar and Qatari Society that such concerns be reported so that they can be appropriately addressed.

The whistle blowing policy and procedures provides a platform to the employees / public / entities for reporting any concerns / wrongdoing.

1.2 SCOPE AND APPLICABILITY

The whistle blowing policy applies to all employees, stakeholders and public in general. This includes the responsibility to report concerns / wrongdoings through the reporting channels mentioned in section 3.1 and the protection to the reporting person / entity against retribution / retaliation.

The initial Policy and Procedures will be presented to the Board / Audit Committee for their approval, after it is endorsed by C.E.O. The Policy & Procedures prepared as per company's norms, and will be sent for approval using the following process.

- Internal Audit, as the Policy owner, reviews regulatory standards, industry best practices and effectiveness of the reporting channels and investigation procedures to determine adequacy of the Policy & Procedures and submit the draft to QHSSE.
- QHSSE will circulate the draft document to all the Chief Officers and Department Managers, including Legal for consultation and feedback.

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- After receiving the feedback and comments, QHSSE will finalize the draft document with internal Audit.
- Final Document will be presented to C.E.O. for his endorsement.
- After review and endorsement by C.E.O., the Policy and Procedures will be presented to the Board Audit Committee for their approval.
- Approved Policy & Procedures will be published in Woqod Intranet, Woqod website, creating a visible link at a prominent place on the web pages.
- Whistle blowing Policy & Procedures will be reviewed on an annual basis following the steps mentioned above.

SECTION 2 POLICIES

2.1 DEFINITION OF WOQOD'S WHISTLEBLOWING POLICY

To stand by its reputation for honesty, Woqod created this whistle blowing policy as a medium / platform for employees, stakeholders and the public in general to report any concern / wrongdoing, which may affect integrity of Woqod or may jeopardize the interest of the company, Qatar or the public.

2.2 EXAMPLES OF CONCERNS / WRONG DOINGS

An employee or public or an entity who feels or encounters an occasion or incident purporting to cause harm to the Company, Qatar or the public to report such incidents through the channel created for this purpose. Some examples of harmful occasion or incidents are given below:

- **SUSPECTED FRAUDULENT ACTIVITIES** – Examples are theft, pilferage, defalcation, corrupt practices, giving or receiving bribes or other benefits to influence, market manipulation, insider trading, violence, life threatening acts, any malicious or dangerous act intent to cause damage to property / reputation / public etc.
- **FINANCIAL REPORTING WRONG DOINGS** – Examples are falsification or destruction of business or financial / accounting records, misrepresentation or suppression of financial information, non-adherence to financial and accounting policies / controls, non-adherence to regulatory compliance, suppression of information etc.
- **VIOLATION OF LAWS, REGULATIONS, COMPANY POLICY AND PROCEDURES** – Examples are violations of governing laws, regulations, non-compliance or non-adherence to company Policy and Procedures, conflict of interest, deceptive sales practices, manipulation of prices, compromising the quality of product or services, selling spurious or substandard goods etc.
- **INFROMATION, DATA, SECURITY BREACHES** – Examples are leakage of information, compromising the integrity of data, overlooking cyber threats, undermining cybercrimes, violation of privacy laws, noncompliance to IT policies / controls, sabotage etc.

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SECTION 3 PROCEDURES

3.1 REPORTING CHANNEL

To maintain strict confidentiality, the management has created a special and confidential email. The email id is:

shareandcare@woqod.com.qa

Employees, stakeholders, public are encouraged to report any concern / wrongdoing by writing an email to the aforementioned email id. All concerns reported through this channel will be investigated, with strict confidentiality. The reporting person / entity can be rest assured that his / her identity will not be revealed and protection accorded against any retribution / retaliation.

3.2 RECIPIENTS OF THE SPECIAL EMAIL

Emails sent to 'shareandcare@woqod.com.qa' will be delivered to the official email boxes of:

- (a) Internal Audit Coordinator
- And
- (b) The Chairman

3.3 INVESTIGATION AND CLOSURE OF CONCERNS / WRONG DOINGS

3.3.1 Once an email received by 'shareandcare', it will be evaluated for the concern raised in the email for its seriousness and consequences.

3.3.2 Appropriate investigations will be conducted and the results of the investigations will be submitted to the Board Audit Committee through a report.

3.3.3 Necessary actions will be initiated as directed by the Board Audit Committee and a 'Closure Report' will be submitted to the Board Audit Committee.

3.3.4 An acknowledgment mail will be sent to the person / entity who sent email to 'shareandcare' for the commitment showed.

3.4 PROTECTION FROM RETRIBUTION / RETALIATION

The Board of Directors ensure protection to any employee / public / entity who reports concerns / wrong doings in the interest of the Company, State of Qatar or in the interest of the public, from any kind of retribution / retaliation.

Any type of retaliation or persecution of a person / entity who reported a concern / wrongdoing will not be tolerated.