



WHISTLE BLOWING POLICY AND PROCEDURE MANUAL

QF-1300-MN-002

Revision 1

Custodian / Prepared by		Reviewed by
Signature		
Designation	Head – Financial Audits	Internal Audit Manager
Date	31 March 2022	31-03-2022

Endorsed by		Approved by
Signature		
Designation	Managing Director & Chief Executive Officer	Chairman – Board Audit Committee
Date	3/4/2022	

This document shall not to be reproduced without written permission from the QHSSE Manager, WOQOD.

Note: Printed copies shall be considered as uncontrolled unless otherwise stamped "CONTROLLED COPY" in blue ink and numbered.

	<h2>Whistle Blowing Policy and Procedures Manual</h2>	Document No. QF-1300-MN-002
		Revision 1
		Page 2 of 6
		Effective Date 11 April 2022

Document Authorisation

Document Authority / Owner	Document Controller / Custodian
Head – Financial Audits	QA Document Controller
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 and deleting the previous versions.

Revision Record

Rev No.	Effectivity Date	Reason for Revision / Description of Changes	Custodian/ Prepared	Reviewed	Endorsed	Approved
0	01 March 2019	First Issue	Internal Audit Coordinator	Legal Affairs Manager	Chief Executive Officer	Board Audit Committee
1	11 April 2022	<ul style="list-style-type: none"> Replaced old document number QF-1100-MN-002 Due for revision (3 years) Transferred to the new document template / full revision 	Head – Financial Audits	Internal Audit Manager	MD & CEO	Chairman BAC

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.

Before making reference to this document, it is the user's responsibility to ensure that the version used (hard or electronic copy) is current.

Review Cycle

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

Effectivity

"Effectivity date shall be as per the date this document is signed and approved.



Whistle Blowing Policy and Procedures Manual

Document No. QF-1300-MN-002
Revision 1
Page 3 of 6
Effective Date 11 April 2022

Table of Contents

Section 1	INTRODUCTION	4
1.1	PURPOSE.....	4
1.2	SCOPE AND APPLICABILITY	4
Section 2	POLICIES.....	4
2.1	DEFINITION OF WOQOD'S WHISTLE BLOWING POLICY.....	4
2.2	EXAMPLES OF CONCERNS / WRONG DOINGS / MISCONDUCT	5
Section 3	PROCEDURES	5
3.1	REPORTING CHANNEL.....	5
3.2	RECIPIENTS OF THE SPECIAL EMAIL.....	5
3.3	INVESTIGATION AND CLOSURE OF CONCERNS / WRONG DOINGS / MISCONDUCT	6
3.4	PROTECTION FROM RETRIBUTION / RETALIATION.....	6

	<h1>Whistle Blowing Policy and Procedures Manual</h1>	Document No. QF-1300-MN-002
		Revision 1
		Page 4 of 6
		Effective Date 11 April 2022

SECTION 1 INTRODUCTION

This manual is divided into three 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 / misconduct
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 Environmental, Social and Governance (ESG).

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

The whistle blowing system provides a platform to the employees / public / entities for reporting any concerns / wrongdoing / misconduct.

Employees, entities, stake holders and the public are encouraged to use this channel for its intended purposes to preserve its sanctity.

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 / misconduct through the reporting channels mentioned in section 3.1 and the protection to the reporting person / entity against retribution / retaliation.

SECTION 2 POLICIES

2.1 DEFINITION OF WOQOD'S WHISTLE BLOWING 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 /

This document shall not to be reproduced without written permission from the QHSSE Manager, WOQOD.

Note: Printed copies shall be considered as uncontrolled unless otherwise stamped "CONTROLLED COPY" in blue ink and numbered.

	<h2>Whistle Blowing Policy and Procedures Manual</h2>	Document No. QF-1300-MN-002
		Revision 1
		Page 5 of 6
		Effective Date 11 April 2022

misconduct, which may negatively impact the integrity of WOQOD or may jeopardize the interest of the company, State of Qatar or the public.

2.2 EXAMPLES OF CONCERNS / WRONG DOINGS / MISCONDUCT

Concerns / Wrongdoing / Misconduct could include the following:

- **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 Policy, indulging in deceptive sales practices, manipulation of prices, compromising the quality of product or services, selling spurious or substandard goods etc.
- **INFORMATION, DATA, SECURITY BREACHES** – Examples are leakage of information, unauthorized disclosure of confidential information, compromising the integrity of data, overlooking cyber threats, undermining cybercrimes, violation of privacy laws, noncompliance to IT policies / controls, sabotage etc.

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/misconduct 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 Manager
- And
- (b) The Chairman of the Board



Whistle Blowing Policy and Procedures Manual

Document No. QF-1300-MN-002
Revision 1
Page 6 of 6
Effective Date 11 April 2022

3.3 INVESTIGATION AND CLOSURE OF CONCERNS / WRONG DOINGS / MISCONDUCT

- 3.3.1 Once an email received by 'shareandcare', it will be evaluated for the concern raised in the email for its gravity and consequences.
- 3.3.2 Adequate and appropriate investigations will be conducted, and the results of the investigations will be submitted to the Board Audit Committee, the Chairman of the Board through a Closure Report.
- 3.3.3 Necessary actions will be initiated as directed by the Board Audit Committee and or The Chairman and or MD&CEO.
- 3.3.4 An acknowledgment mail will be sent to the whistle-blower who sent email to 'shareandcare' for the commitment showed.

3.4 PROTECTION FROM RETRIBUTION / RETALIATION

The Board of Directors ensures protection to any employee / public / entity who reports concerns / wrong doings / misconduct 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 / misconduct will not be tolerated.