



السعودية العالمية للموانئ

SAUDI GLOBAL PORTS

A MEMBER OF THE PSA GROUP

# WHISTLE BLOWING

Business Ethics & Conduct



# Whistle Blowing

As part of our commitment to uncompromising integrity, SGP has established the Whistle Blowing policy for its employees, business partners and others to report any concerns they may have or the laws and regulations that govern SGP's business.

The policy seeks to protect a person who in good faith without any personal agenda reports a misconduct or malpractice within the Group, from any form of disadvantage. It is important that the individual communicates the question or concern through our email [sgpc-whistleblowing@globalpsa.com](mailto:sgpc-whistleblowing@globalpsa.com).



## Objective

- The objective of the whistle blowing policy is to provide a channel for employees and external parties to bring to the attention of the Audit Committee any misdeeds or improprieties committed by the management or staff of the company.
- By reference to “SGP” in the following pages, it shall deem to mean Saudi Global Ports Company Limited and/or its related or associated companies or subsidiaries.

## Scope of Whistle Blowing Policy

- Any activity or conduct or omission by an employee of SGP or any auditing firm providing external audit services and all other vendors providing services/products to the Group, relating to accounting, internal controls, internal accounting controls or procedures that are questionable or not in accordance with generally accepted accounting and industry practices, or not in line with The Code, shall be deemed as possible improprieties.
- These will include but not be limited to:
  - Fraud or suspected fraud, thefts and dishonest acts
  - Profiteering as a result of insider knowledge
  - Accepting or giving bribes
  - Intimidation, discrimination or harassment of staff and other persons during the course of work or in the capacity of a SGP employee
  - Misappropriation of funds
  - Disclosure of confidential information to outside parties
  - Conflict of interest in business dealings with external parties or involvement in prohibited activities
- Only disclosed reporting (i.e. disclosure where the whistleblower identifies himself / herself) will be handled and investigated. Disclosure can be from both internal and external parties.

SGP will evaluate a disclosed report upon receiving it, regardless of amount and form.

For matters which are out of the scope of disclosure described above, the whistleblower would be informed that the matter is out of scope.

- Matters which are out of the scope will be forwarded to the respective parties in accordance to the following guideline, for their follow-up:
  - Human Resource-policy related matters - Human Resource
  - Finance-policy related matters - Finance
  - Intra-departmental matters - Head of department

## Channel & Structure for Whistle Blowing

- All SGP employees have a duty to report concerns which they may have, based on reliable and verifiable information provided to them, about possible misdeeds or improprieties committed by staff / management of the company, or by vendors, which can adversely impact the interest of SGP.

The channels for reporting such concerns or matters include, where appropriate:

- The immediate supervisor
- The head of department
- Head, Group Internal Audit
- Global Head of Human Resource
- Whistle Blowing email [sgpc-whistleblowing@globalpsa.com](mailto:sgpc-whistleblowing@globalpsa.com)
- Audit Committee Chairman or members
- The Board of Directors

The reporting could be via telephone, email, letters or fax. The appropriate channels will be used to protect the whistle blower.

- To ensure that the company has a centralised repository of all reported cases, a centralised unit called the Whistle Blowing Committee is tasked to handle all matters relating to whistle blowing. Matters reported through the channels other than the whistle blowing hotline would be forwarded to the Whistle Blowing Committee for further investigation.
- The Whistle Blowing Committee comprises the following members:
  - CHRO, Human Resource
  - Internal Auditor
- An administration support group comprising designated members from HR and Internal Audit will also be assigned. Other parties, e.g., Legal, will be co-opted into the unit as and when required.
- The responsibilities of this unit include:
  - The receiving and recording of matters reported.
  - The evaluation and assessment of the matter to establish whether or not to investigate further.
  - The investigation itself unless direction on the investigation is deemed necessary to be provided by an Investigation Team.
  - The preparation / review and endorsement of the investigation report, including recommendations on follow-up actions.
  - Annual review of policy and recommendation of enhancements.
- All matters reported will be reviewed within a reasonable time frame by the Whistle Blowing Committee and a decision taken on whether to proceed with a detailed investigation. Guidance/direction will be sought from a Review Panel comprising CEO, CFO and CHRO Human Resource where necessary. Where the matter reported involves senior management, fraud, misappropriation of funds or bribery, the Audit Committee Chairman must be informed immediately. A dedicated email address would be made available for direct reporting to the Audit Committee Chairman, if necessary.

Quarterly reports on cases reported will be submitted to the Review Panel and Audit Committee.

## Confidentiality of Whistleblower Q & A Whistleblowee Identity

- The whistleblower's identity will be kept confidential.
- The number of staff involved in the investigation will be kept to a minimum so as to ensure that the confidentiality of the case and the whistleblower is maintained.

The identity of the whistleblowee will be kept confidential until there is sufficient evidence to support that it is a genuine case.

## Protection for Whistleblower

- The company provides assurance that the whistleblower's identity will be kept confidential unless such disclosure is required by the court or other regulatory authorities.
- The company will not tolerate victimisation of the whistleblower, and disciplinary action will be taken against those who victimise the whistleblower.
- The company provides assurance that the employment of the whistleblower will be protected even if the claim of malpractice proves to be erroneous provided the report has been made in good faith. However, reporting with malicious intent will not be tolerated.
- A Whistleblower Protection Officer (a member from Human Resource) will serve to protect the whistleblower who has acted in good faith, post whistle-blowing. The Whistleblower Protection Officer will keep in touch with the whistleblower and monitor the status of the whistleblower to assess signs of victimisation or distress.

## Protection for Company and Whistleblowee

- Information pertaining to the whistleblowing case will be kept confidential and restricted to the group of designated officers in charge of the investigation. This is to prevent unnecessary leakage of information which could result in potential law suits if there is insufficient evidence to support the case.
- The company will ensure there are sufficient facts and evidence to support the action / decision to be taken against the whistleblowee, and that the evidence is able to stand up to cross examination / scrutiny in the courts.
- The company will ensure that all whistleblowees will not be convicted of any wrongdoing or be unduly penalised until the case facts are proven to be genuine and sufficient to support the case.



## SGP BUSINESS UNITS

