



Whistleblowing Policy

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1. Purpose

Taaleem Holdings P.J.S.C (hereafter referred to as “Taaleem”) is committed to open and accountable management. We aim to build an open culture with the highest standards of honesty, where individuals can report, as soon as possible, any legitimate allegations in confidence.

The policy describes the independent mechanism that Taaleem has established for reporting, investigating, and remedying any wrongdoing by its stakeholders, including employees, representatives, members of Taaleem's Board of Directors and others associated with the organisation. This system enables individuals to disclose information about malpractice, unethical behaviour, or illegal practices without fear of reprisal. It also ensures protection for whistleblowers from any form of detriment or discrimination for reporting improper or illegal conduct within the organisation.

2. Scope

This policy can be utilised by employees and members of the Board of Directors of Taaleem, as well as customers, contractors, investors or suppliers engaged with Taaleem.

The Whistleblowing system can be used for any topic but is most effective for issues of fairness, transparency, and integrity where internal management reporting options are not appropriate. Whistleblowers can decide what topics they wish to report, but the following list can guide that decision. The whistleblowing system is intended for cases where you become aware of:

- A criminal offense
- The breach of a legal obligation or internal Taaleem policy
- Unethical conduct such as bribery, financial fraud or money laundering
- Discrimination or harassment in the workplace
- Conflicts of interest affecting business decisions
- Misuse or theft of company assets
- Misconduct or unethical behaviour related to executive management or Board members of Taaleem
- A failure of management to investigate critical issues raised internally
- A deliberate attempt to conceal any of the above

Other process driven channels for reporting specific topics are also available. Reaching out to the relevant responsible departments may be more preferable in the case of:

- Education:
 - Child safeguarding
 - Issues related to teaching curriculum
 - Issues related to student behaviour or performance.
- Health and Safety:
 - Unsafe working conditions
 - Environmental violations
- Human Resources:
 - Questions relating to salary, bonuses, failures to obtain a promotion or new role
- Legal
 - Issues that contradict the principles of good governance established by the Securities and Commodities Authority (SCA) as advised [here](#).

3. Policy Statement

To provide an effective whistleblowing service, Taaleem will:

- Offer tools and processes that allow whistleblowers to confidentially and anonymously report issues using the medium that best suits their needs.
- Train its staff and others within scope on the existence of the whistleblower system and how to use it.
- Take all concerns seriously and address them professionally.
- Investigate all concerns based on the level of risk involved to both the whistleblower and Taaleem.
- Access sufficient data and resources necessary for thorough investigations.
- Provide a conclusion to each investigation within a reasonable time period.
- Update the whistleblower on the progress and conclusion of the investigation.
- Perform root cause analysis of any issues found and update processes and policies accordingly.
- Report the findings of investigations to the appropriate senior management and Board Committees as part of Compliance's reporting obligations.

- Protect the whistleblower from retaliation throughout the duration of their employment.

4. Methods of Reporting

Certain concerns may be more appropriately addressed through other policies or procedures, such as the Taaleem Disciplinary and Underperformance Policy or the Taaleem Grievance Policy, rather than under the Whistleblowing Policy. This policy is not intended for complaints related to an employee's personal circumstances, such as treatment at work. In such cases, employees should utilise the Grievance Procedure. If employees are unsure which policy applies to their disclosure, they should consult their respective HR department or the Central Office Compliance department.

Reports can be made through two modes:

- Web – click on the link [here](#)
- App – scan QR code below



5. Confidentiality & Anonymity

All reports to the whistleblowing system will be treated as confidential. The case management process will ensure that both the whistleblower and the subject(s) of any whistleblowing report are protected. Information about the case is restricted to those who need to know for the purposes of the investigation.

The whistleblower system also allows for reports to be made anonymously as required by law. Whilst individuals have the option to remain anonymous, they are encouraged to put their name to an allegation. Anonymous allegations are often more difficult to investigate which can sometimes result in them being more challenging to address and less impactful, nonetheless they will be investigated with the same rigor as any overt allegation. The whistleblower system facilitates communication between the whistleblower and the case manager while maintaining both confidentiality and anonymity.

6. Data Protection

Whistleblowing reports may contain personal data disclosed as part of the reporting process or collected as part of the investigation. This data might be related to the whistleblower, the subject or other people involved in the investigation.

The processing of personal data can significantly aid the effective operation of a whistleblowing report as it allows for a more comprehensive investigation and enables Taaleem to provide feedback to the whistleblower regarding the outcome.

Taaleem's Data Protection Policy provides further information on our data protection stance. According to this policy, data must be processed lawfully, fairly, and transparently, and collected for specific, legitimate purposes. It should be adequate, relevant, and limited to what is necessary, and processed to ensure appropriate data security.

Taaleem will seek consent for processing the whistleblower's data and will also request consent from other data subjects, provided it does not jeopardize the investigation or the interests of the whistleblower.

7. Case Management

The management of reported cases is documented in Taaleem's Investigation Protocol. A summary of the process is outlined below:



- **Report:** Report accepted into the case management system via the app or web portal.
- **Receipt and Triage:** The system confirms receipt of the report. A case manager classifies the issues and evaluates a response. Where relevant, an investigation team is appointed.
- **Investigation:** A neutral fact-finding process is undertaken by the Compliance department (and wider investigation team if appointed) to confirm the report.
- **Investigation Review:** The Compliance department (in coordination with the Legal department) will draw an unbiased conclusion from the facts and will decide on the need for any corrective action.
- **Feedback to the Whistleblower:** The results of the investigation and any subsequent actions are communicated to the whistleblower.
- **Management Review:** Executive management receives information regarding the

case and actions taken.

8. Outcomes

The investigation into a report will conclude within a reasonable period, which may vary according to the scope and scale of the case. At the end of the investigation, the outcome may be one or more of the following:

- **No finding(s):** The allegations made in the report were not supported by the investigation, and no further lines of enquiry are available.
- **Finding(s) in support of the allegations:** The report is substantiated wholly or partly by the investigation, and action will be taken by Taaleem. The actions will be identified by the Compliance and Legal departments, supported by other stakeholders involved in the process, and carried out by the appropriate team within Taaleem.
- **Finding(s) refuting the allegations:** If evidence is found that refutes the allegations, that evidence may be provided to the whistleblower if the investigation team believes it may result in further information being provided. However, the company's ability to provide evidence may be subject to various company policies and / or external regulations such as data protection, insider information, and confidentiality, which may impact the extent and nature of the evidence shared.
- **Finding(s) against the whistleblower:** If the investigation team finds evidence that indicates the report was not provided in good faith, the whistleblower may be notified that they will be subject to disciplinary proceedings.

9. Reporting of Outcomes

To the Whistleblower

Taaleem will provide the whistleblower, via the system, with:

- **A summary report of the investigation:** This report will include the final conclusions, and any actions which the investigation team believes are relevant for the whistleblower to be aware of.
- **Next steps** (if applicable): Information on subsequent actions that will be taken following the investigation.
- **Information about the non-retaliation processes:** Details about non-retaliation processes and how the whistleblower can request support from the relevant Taaleem department.

To Management

The Compliance department will provide Taaleem's executive management and / or the Audit Committee with any information that is requested about every individual report. This may include:

- A summary report of the investigation
- A full report of the investigation, which includes the summary, root cause analysis, lessons learned, and recommended actions.
- An anonymised version of the incident for the purpose of training and communications within the business.
- A non-retaliation management plan indicating how the whistleblower will be protected

External reporting

Taaleem may provide information about any case to:

- Regulators if required by law
- Reporting bodies in an aggregate form (e.g. Annual Integrated Report or GRI based ESG reporting)

10. Non – Retaliation

Taaleem recognises that the decision to report an allegation can be difficult, not least because of the fear of reprisal from those responsible for the malpractice. Taaleem will not tolerate harassment or victimisation and will take action to protect whistleblowers when they raise an allegation in good faith.

Taaleem will specifically ensure that whistleblowers do not suffer from (or be threatened to suffer from):

- withholding of promotions or training;
- harassment;
- loss of status or benefits;
- a negative change in role duties;
- changes to hours of work;
- loss of opportunities;
- decline in service quality;
- physical harm

For cases where the whistleblower is an employee who is already subject to internal procedures, such as disciplinary action or redundancy, these procedures will proceed as usual, regardless of the employee raising an allegation under the Whistleblowing Policy.

For the avoidance of doubt the two matters will be addressed independently and will continue to be deemed independent from one another unless evidence of the contrary were to arise in either; the investigation of the disciplinary action (if applicable) or during the investigation of the claim raised through the Whistleblowing reporting system.

11. Whistleblowing Reports by Employees

Taaleem expects its employees to uphold these standards of reporting and protection.

a. To Act in Good Faith

The protection afforded to whistleblowers is not unconditional – the protections apply only to reports made in good faith.

“Good faith” means that the report was based on an honestly held belief that the information offered at the time of reporting is true. Inaccurate reports made by a whistleblower which were based on a genuine misunderstanding will still be protected. Deliberately false disclosures or those made exclusively in the whistleblower’s self-interest will not be provided with protection and may result in disciplinary action in certain circumstances.

b. To Report Issues

Taaleem expects its employees to report issues that they become aware of. Turning a blind eye to serious issues which could impact Taaleem or any of its stakeholders falls below the standards we expect. If an employee fails to notify when sure of an occurrence within the scope of the policy, it may be regarded by Taaleem as gross misconduct and result in disciplinary action. If in doubt, consult your manager, inquire with the Compliance department or report through the whistleblowing system. You will not be penalised for reporting.

Version Control

Version No.	Date	Details of Changes
1	Oct 2024	New policy

Disclaimer:

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