BCFC

Corporate Governance Policies

Version. 2.4

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E. Whistle Blowing Policy

1 Whistle Blowing Policy

1.1 Introduction

The Company maintains the highest standards of openness, ethical conduct, and accountability. Staff are encouraged to voice concerns related to wrongdoing supported by substantial evidence. Whistleblower anonymity is protected, and reprisals are not tolerated.

This policy strengthens Company integrity and anti-corruption systems by enabling employees to raise concerns about fraud, corruption, suspicious transactions, unlawful acts, or misconduct. The policy applies to all Group staff and stakeholders.

1.2 Purpose

a) This Whistle Blowing Policy is in furtherance of the desire of the Board of Directors of Bahrain Commercial Facilities Company B.S.C. ("BCFC") and its subsidiaries to strengthen the Company's system of integrity and the fight against corruption and related offences.

b) Whistle Blowing encourages and enables employees to raise serious concerns within the Company rather than overlooking a problem or 'blowing the whistle' outside.

c) Employees are often the first to realize and detect a potential wrongdoing that may affect the Company financially or from a reputational risk perspective.

1.3 Scope

The Whistleblowing Policy of Bahrain Commercial Facilities Company applies to all the staff of the Group irrespective of their seniority and all other stakeholders.

1.4 BCFC Commitment

BCFC is committed to maintaining the highest possible standards of openness, ethical and legal conduct and accountability. In line with this commitment and in order to enhance good corporate governance and transparency, staff are encouraged to come forward and voice those concerns related to fraud, corruption, suspicious transactions, unlawful acts or any other misconduct supported by substantial and material evidence committed by any staff member. Commit to the anonymity of the staff and reprisals shall not be tolerated.

1.5 Examples of Concerns

a) Conduct which represents an offence or a breach of the country's laws and regulatory requirements;

b) Deliberate failure to comply with a legal obligation;

c) Risks beyond the acceptable risk appetite enshrined in the Company policies that will have financial and reputational impacts on the Company;

d) Possible fraud and corruption;

e) Sexual harassment;

f) Any misconduct that cannot be easily detected but has financial and reputational impacts on the Company;

g) Actions which are unprofessional, inappropriate or conflict with a general understanding of what is right and wrong;

h) Incorrect financial reporting;

i) Unlawful activity;

j) Activities that are not in line with BCFC policy, including the Code of Business Conduct; or

k) Activities, which otherwise amount to improper conduct.

1.6 Confidentiality

a) All concerns will be treated in confidence and whistleblowers are assured of confidentiality and full protection from any retribution or disciplinary measures. Every effort will be made not to reveal the whistleblower's identity, but at the appropriate time, they may need to come forward as a witness.

b) This policy encourages whistleblowers, however, to put their names to their concerns whenever possible, while paying due attention to the following:

1) Staff must disclose the information/tip-off in good faith.

2) Staff must believe it to be substantially true.

3) Staff must not act maliciously or make false allegations.

4) Staff must not seek any personal gain.

1.7 Whistleblowing Escalation

a) Whistle blowing concerns, depending on the seriousness and sensitivity of the issues involved and who is suspected of the malpractice or irregularity, shall be raised to either the Chief Internal Auditor, the Audit Committee Members, or the Chairperson of the Board. This policy should be available to staff through a convenient/appropriate means of communication.

b) Procedures for handling whistleblowing are part of the People and Culture Policy and Procedures.

c) Dependent upon the seriousness of whistleblowing, the matter shall be reported to the Audit Committee and Board of Directors, if deemed necessary by the Chief Internal Auditor.