



United Printing and Publishing

“UPP”

Whistle Blowing Policies and Procedures

“TAWASAL”

Table of Content

1.	Policy Statement	3
2.	Scope	3
3.	Who Are the “Whistle Blowers”?	4
4.	Confidentiality Assurance and Anonymity of the Whistle Blowers..	4
5.	Non-Retaliation Statement	4
6.	Medium for Reporting Misconduct/ Wrongdoing	4
7.	Treatment of Reported Cases	5
8.	Investigation Results	5
9.	Document Retention	5
10.	Disclosure	5
11.	Whistle-Blowing Process Flowcharts	6

POLICY STATEMENT

United Printing and Publishing “UPP” is committed to maintaining the highest standards of business conduct, ethics and accountability as well as full compliance with all applicable bi-laws, government laws, rules and regulations. It recognizes that all of its stakeholders have an important role to play in achieving this goal.

In line with UPP’s commitment to open communication, all stakeholders must feel comfortable in reporting any instance where they believe violations, malpractices and other wrongdoings have occurred. The “Whistle Blowing” “TAWASAL” allows all stakeholders to report their concerns through a confidential, secured and independent reporting channel.

UPP has endorsed the provisions set out below in order to ensure that no members of staff should feel at a disadvantage in raising legitimate concerns. It should be emphasized that this document is intended to assist individuals who believe that they have discovered malpractice or impropriety to report any suspected violations through the “TAWASAL”– including the Website, email, mail box and land line in UPP premises.

Scope

Any reporting of illegal, unethical or inappropriate events, behaviour or practices will be dealt with in confidence. The Whistleblowing Policy is intended for the reporting of concerns with regard to - but not limited to – the following misconduct:

- Violation of any applicable law, rule or regulation, internal policies, bi-laws or appropriate professional standards;
- Misuse of authority or neglect in the performance of an official duty;
- Concerns relating to corruption, dishonest behaviour and misuse of power by management personnel;
- Failure to comply with legal obligations;
- Serious threat to the health or safety of an individual, the public or the environment;
- Violation of UPP’s Code of ethics / Conduct;
- Theft or misappropriation of UPP assets;
- Deliberate error, misstatement or questionable accounting treatment in the preparation, evaluation, review or audit of any financial statement of UPP or its subsidiaries;
- Fraud, corruption and other unethical conduct; or
- Misrepresentation, intentional omission of or hiding facts.

This policy shall be reviewed on a timely basis, any changes to the policy shall be communicated to all Board members and employees.

1. Who Are The “Whistle Blowers”?

Any individual who has observed reportable misconduct shall report that incident as described herein. This includes, but is not limited to, employees, other parties that have relationship with UPP such as contractors, suppliers, auditors, consultants, members of the general public as well as other stakeholders.

2. Confidentiality Assurance and Anonymity of the Whistle Blowers

UPP undertakes to treat all whistle blowing reports as extremely **confidential**. This policy is meant to protect any person making such disclosure who are entitled to expect that their identity remains confidential at all times to the extent permitted by law or is practical in the circumstances.

The employee reporting a known or suspected fraud or malpractice shall provide the following information:

- Name, position and contact numbers of the reporter
- Full name and position of the wrongdoer(s) (if applicable)
- Details of the concern
- Relevant/material facts and reasonable grounds for the concern
- Evidence/s that support the report (can be submitted upon request)

Note: All anonymous complaints will be discarded due to the potential limitations of the related investigations and the additional information that might be required to lead to an independent, unbiased and objective judgement. Moreover, the identity of the person reporting the malpractice/ misconduct will be strictly confidential as well as the reported information.

3. Non-retaliation statement

Any report of a breach may be made by an employee without fear of harassment, demotion, dismissal, disciplinary action, remedial action, suspension, threats or any method of discrimination or retaliation by the company. This policy is meant to protect any person making such disclosure who are entitled to expect that:

- They will be protected from reprisal, harassment or victimization for making the report.
- Retaliation occurring for people making the disclosure will be treated as serious wrongdoing under this Policy.

However, false allegations may lead to appropriate disciplinary action.

4. Medium for Reporting Misconduct/ Wrongdoing

An employee who discovers or encounters a known fraud, malpractice or misconduct can raise the concern using any of the herein listed mediums that will be accessed and filtered exclusively by the Compliance Officer:

Medium	Contact Person
Email: tawasal@upp.ae	Compliance Officer
Mail P.O. Box – 39955 – United Printing and Publishing	
Calling : 600522240	
Accessing the Web Page– “TAWASAL”	

The Hotline is a confidential resource made available to all stakeholders to discuss any concern or to report potential breaches or inappropriate or unethical conduct. The toll-free line can be accessed 24

hours per day /seven days a week, whereby callers may leave a voice-recorded message with all their details, as mentioned in section 2.

It is the responsibility of the Compliance Officer to ensure that any reported improper action is given appropriate attention and that priority issues are directly examined.

5. Treatment of Reported Cases

All reported concerns will be directly received by the Compliance Officer; they will all be dealt with as soon as reasonably practicable, taking into account the complexity and the nature of the report.

However, all complaints not related to the above scope or missing the herein requirements will be disregarded when communicated through whistleblowing channels.

If the report falls within the scope of the Whistleblowing Process, the Compliance Officer may contact the reporter for any queries, additional information, and supportive documents to validate the reporting.

6. Investigation Results

The Compliance Officer will formulate a judgment concerning the complaint and its validity, which will be detailed in a written report containing the findings of the preliminary examinations and reasons for the judgment.

Next, the Compliance Officer will decide on the next steps based on the result of the investigation and may decide either to:

- Make further examinations/ investigations to properly validate and support the complaint; and/or
- Issue a report to the Audit Committee containing an opinion about the reported case and a recommendation for corrective actions (such as transferring the case to the Legal Department, performing further extensive and meticulous investigations, involving concerned authorities, etc.) and/or process improvement (implementation/ improvement of internal controls, issuing a warning letter, perform awareness sessions, etc.).

In addition, the reports will be presented to the Audit Committee during the regular Committee meetings for proper resolution and treatment; however, ad-hoc meetings might be requested from the Audit Committee for urgent and critical cases needing immediate action.

7. Document Retention

The Compliance Officer will maintain a record of all valid reports raised by whistleblowers while tracking their receipt and investigation results.

Statistical information and data relating to the types of reports received and corrective measures taken will be maintained for a minimum of 5 years from the closing of the investigation, except where otherwise required.

Data relating to a report that is found to be unsubstantiated will be deleted immediately. Data relating to a report that is found to be substantiated will be deleted within two months after the examination is closed, unless a disciplinary procedure or legal proceeding is initiated against the person incriminated in the report or the author of an abusive report.

8. Disclosure

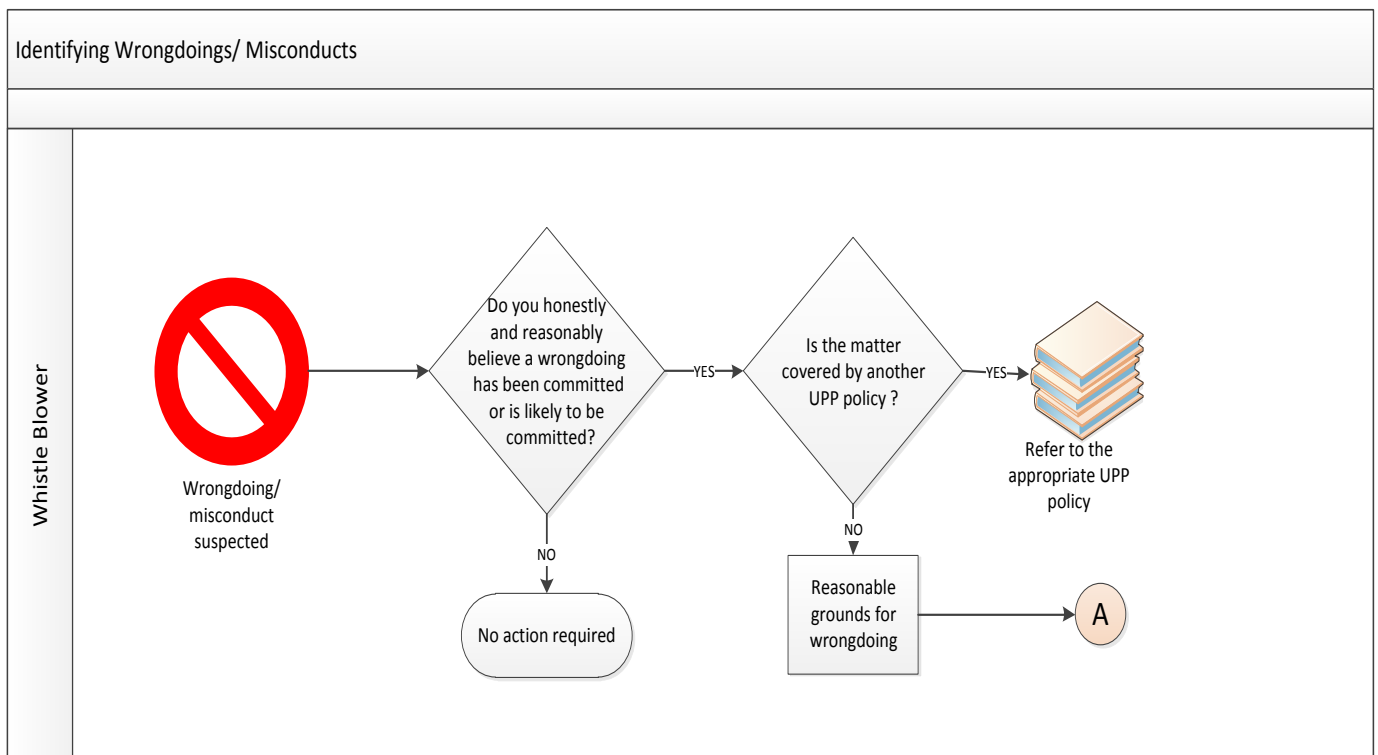
The Compliance Officer and the Internal Audit Department are authorized with complete and unrestricted access to all records, property and associated personnel related to the performance of duties and responsibilities.

The allegations should be fully investigated by the Compliance Officer and Internal Audit Department with the needed assistance of technical individuals / bodies, when required.

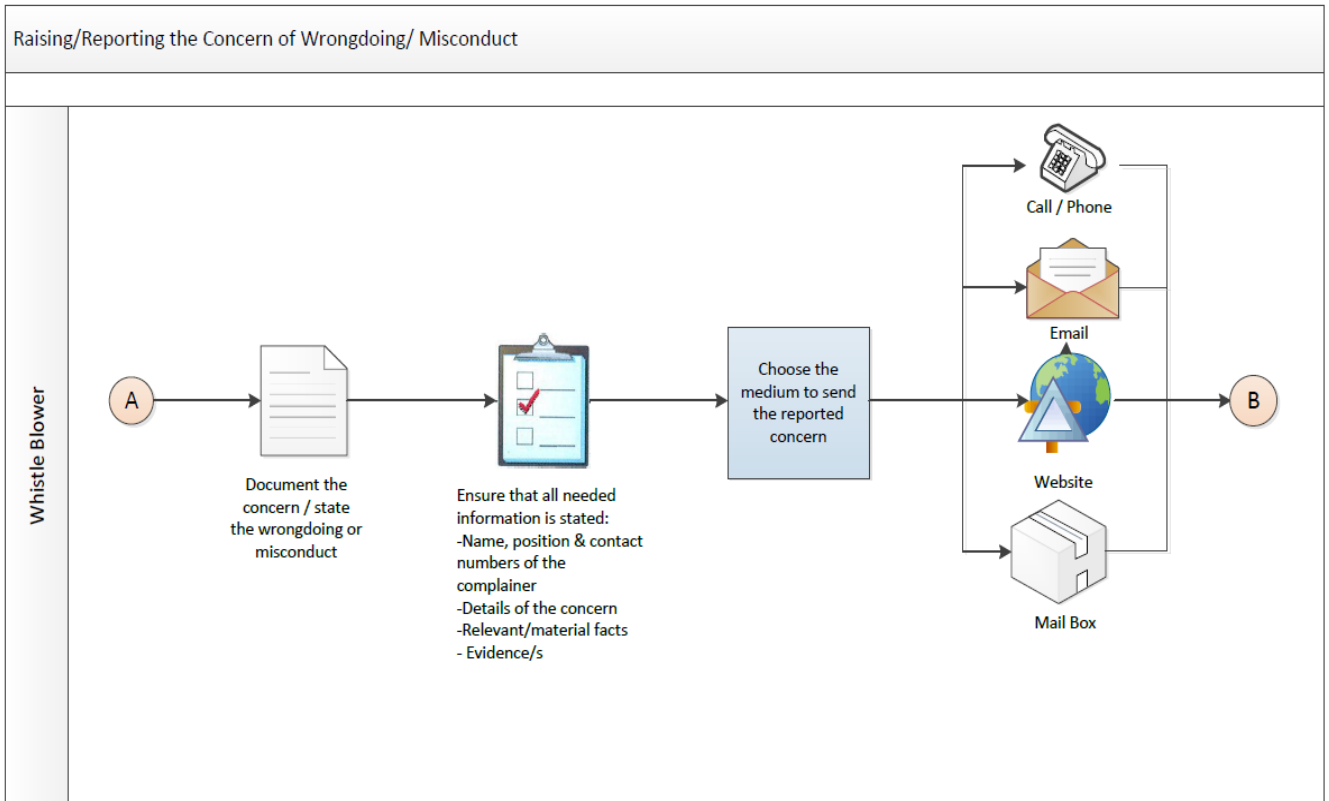
All data, information, investigations and reports issued, received and sent through “TAWASAL” system is property of the Internal Audit Department and will be archived and maintained by the same Department.

9. Whistle-Blowing Process Flowcharts

9.1 Identifying Wrongdoings / Misconducts



9.2 Raising / Reporting the Concern of Wrongdoing / Misconduct



9.3 Course of Action and Feedback

