

حديد الإمارات أركان
emirates steel arkan



WHISTLEBLOWING

POLICY

Our Values



Emirates Steel Arkan is committed to having an environment where open and honest communication is the norm, not the exception.

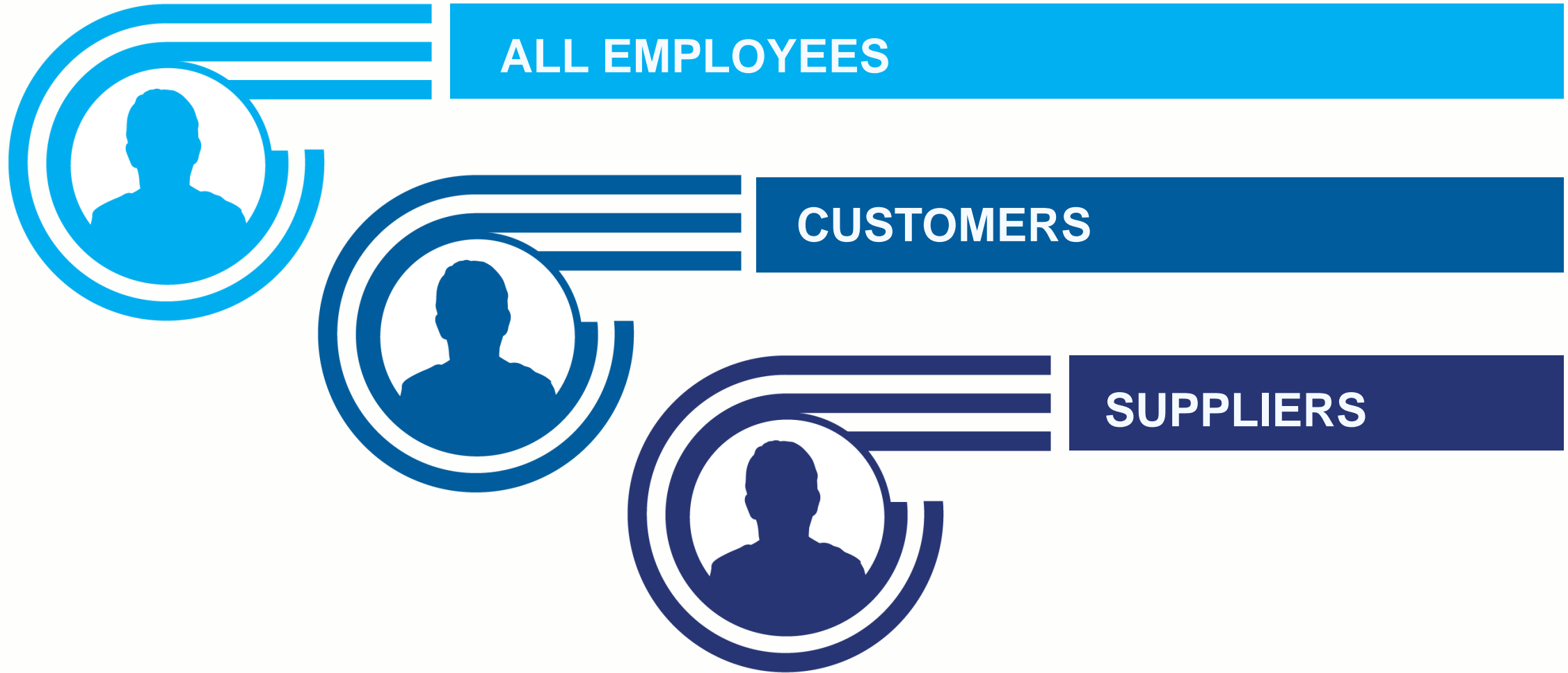


Instilling zero tolerance policy towards wrongdoing.

Fraud / wrongdoing will not be tolerated under any circumstances.



- Establish straightforward processes that **encourage Stakeholders to report unethical activities**
- Effectively manage disclosures from Whistle-blowers in a way that **protects the identity of the Whistle-blower**
- **Raise awareness** of the commitment to protecting Whistle-blowers against victimization or retaliation
- **Reiterate** zero tolerance towards wrongdoing
- **Ensure that the process** for investigating and resolving instances of wrongdoing is **fair, prompt and thorough**



ESA	Emirates Steel Arkan
ARC	Audit & Risk Committee of Board of Directors
ERC	Ethics Review Committee
Concern	Any question or suspicion about any incident of Fraud, corruption or other unethical or serious wrongdoing (involving either employees or external parties) that has occurred or may occur
ESA Ethics Line	Includes an internal email, toll-free number and web-page which allows one to submit any Concern relating to wrongdoing, misconduct, fraud, violations of code of conduct or other relevant policies.



Unethical Matters

- **Abuse or harassment** in the workplace
- Breaches of **Gifts & Entertainment policies**
- Breaches of **Intellectual Property** and **copyright** of others
- Breaches of **trade restrictions, export controls and sanctions**
- **Competition & anti-trust** violations
- **Conflicts of interest**
- **Data theft**; breaches of privacy, insider trading and employee confidentiality
- **Failure to protect** Emirates Steel Arkan **assets**
- **Fraud**
- Improper digital systems use and **security breaches**
- **Inaccurate or incomplete data, records, reporting or accounting**
- **Money laundering**
- **Unfair treatment** or **unequal employment opportunity**



Whistleblower

A person who may be any Stakeholder who, whether anonymously or not, makes, attempts to make, or wishes to make, a report of a **Concern in connection with** misconduct and who wishes to avail themselves of protection against reprisal for having made the report.



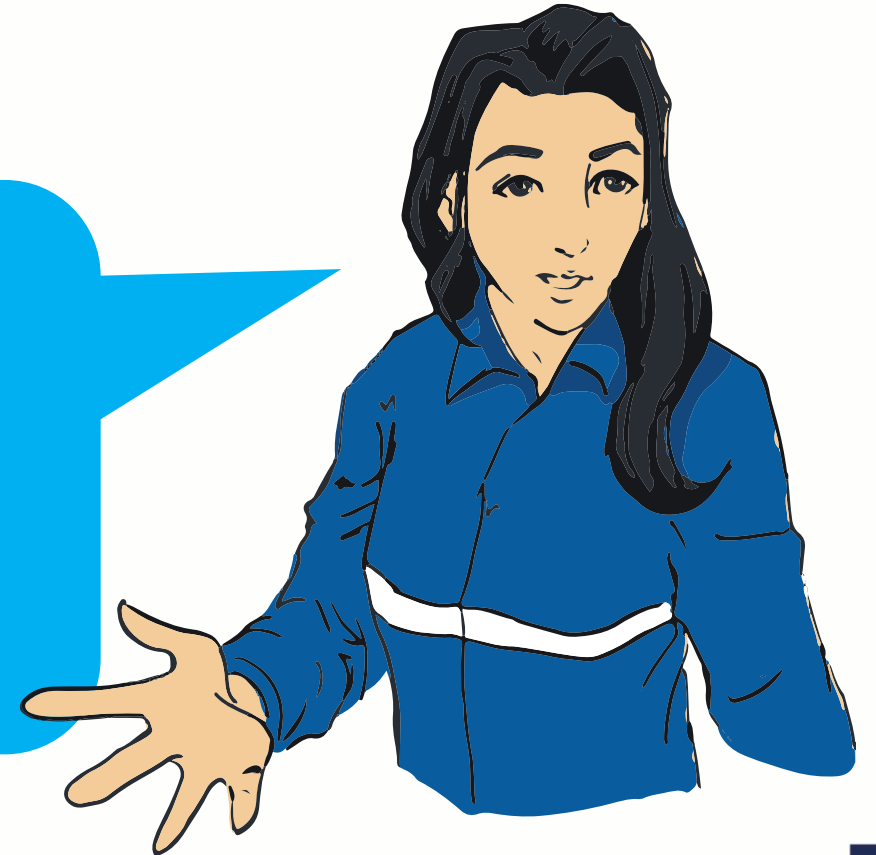
Whistleblowing

An **act** by '**Whistleblower**' of making a **confidential** disclosure in good faith of any **Concern** encountered in the **work-place** for a perceived **wrongdoing**

Reporting actual or potential fraud will not be considered an act of disloyalty, but an action which shows your sense of ownership, responsibility and loyalty to Emirates Steel Arkan and its stakeholders.

Who is responsible for reporting unethical acts?

Employees (part or full time), officers, directors, senior managers, managers, Board and Board Sub-committee members, contractors, suppliers, vendors, temporary employees, interns, customers, agents and other third parties





Email:
es.compliance@emiratessteel.com



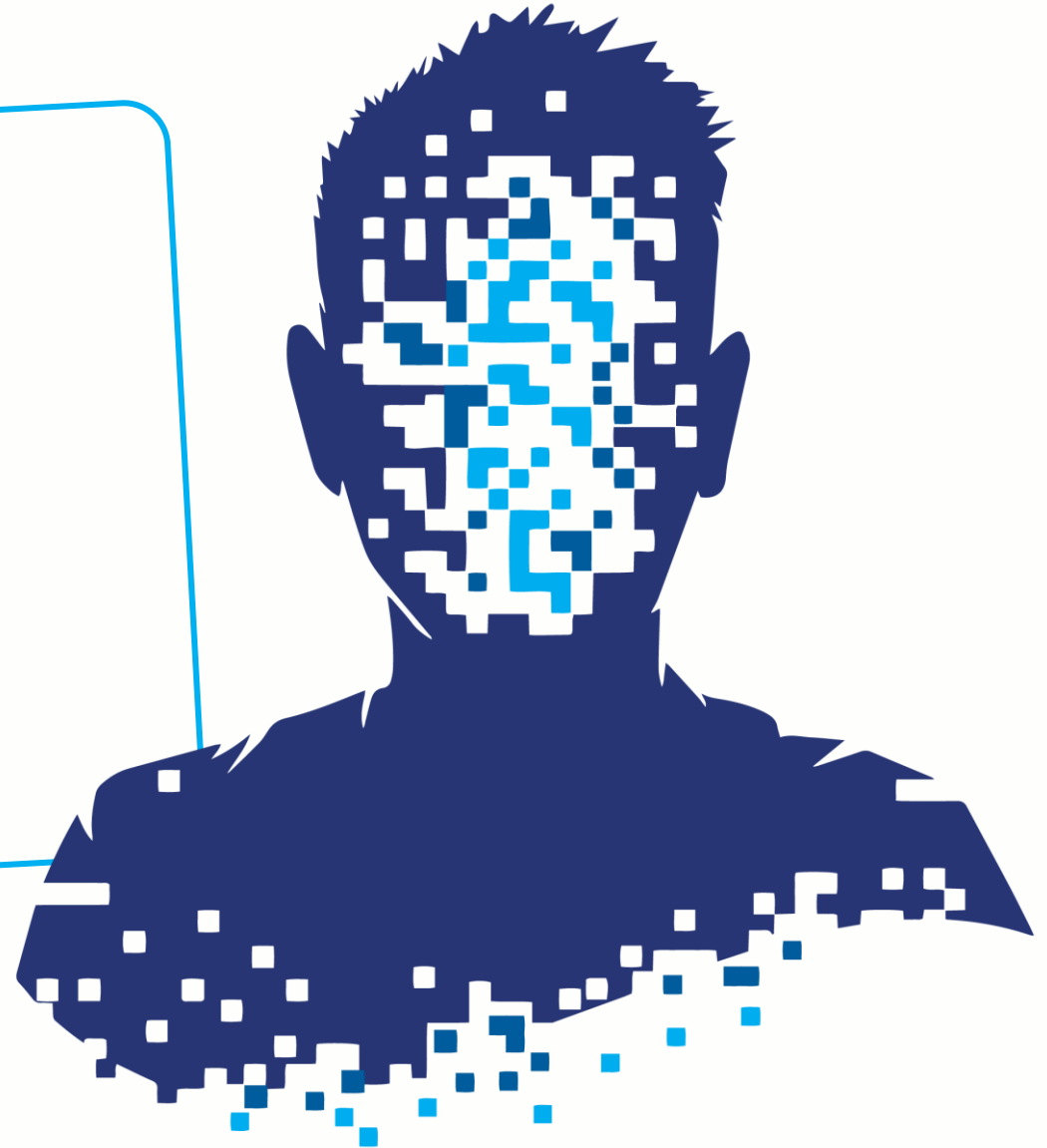
Web-based speak-up platform:
<https://emiratessteel.ethix360ae.com>
(Available in 60+ languages)



Toll-Free No.
800 065 12062
(Available in Arabic & English Languages - 24/7)



**Whether anonymous or
not, all reports of
Concern will be handled
in a confidential manner**





Any Whistle-blower who reports a concern will be afforded **protection** for such reporting.

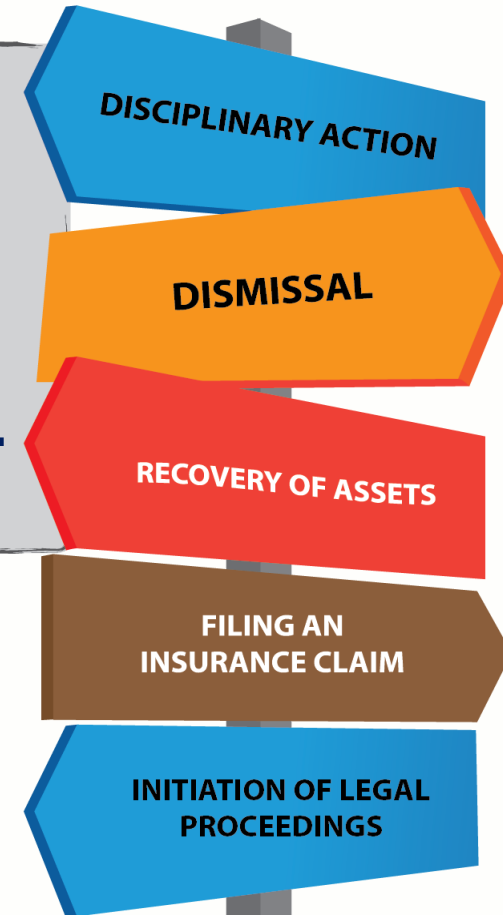
This protection means that **ESA will not discharge, demote, suspend, threaten, harass or in any manner discriminate against the Whistle-blower in the terms and conditions of employment or contract** for raising a concern or cooperating with an Investigation under this Policy



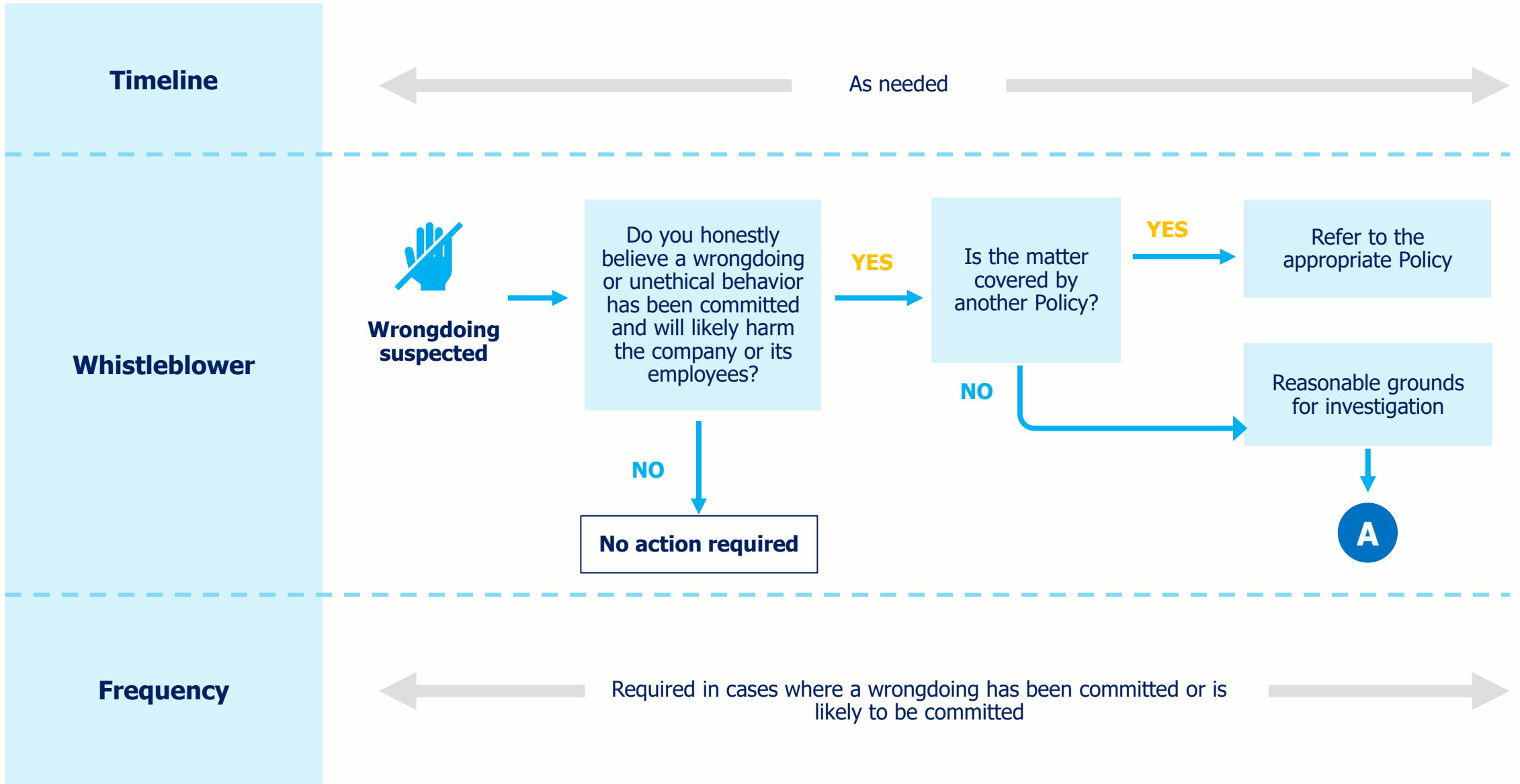
- All reports made will be reviewed and investigated by the delegated personnel assigned by ERC and must be thoroughly investigated and appropriately managed in a timely manner.
- ERC obtain approval from the ARC for pursuing the investigation in cases where the results of the preliminary information so warrant
- ERC may seek assistance from Human Capital Function, Internal Audit Department, or Legal Counsel, to assist with the Investigations depending on the nature of the complaint
- Upon completion of the Investigation a closure report and/or closure plan as per the requirements will be submitted to ERC.
- ERC will review and approve the investigation report submitted by Investigator
- ERC will also provide recommendations to management and ARC

Disciplinary actions will be implemented in line with the ESA's Code of Conduct and HR Policies. Such disciplinary actions may include, amongst others:

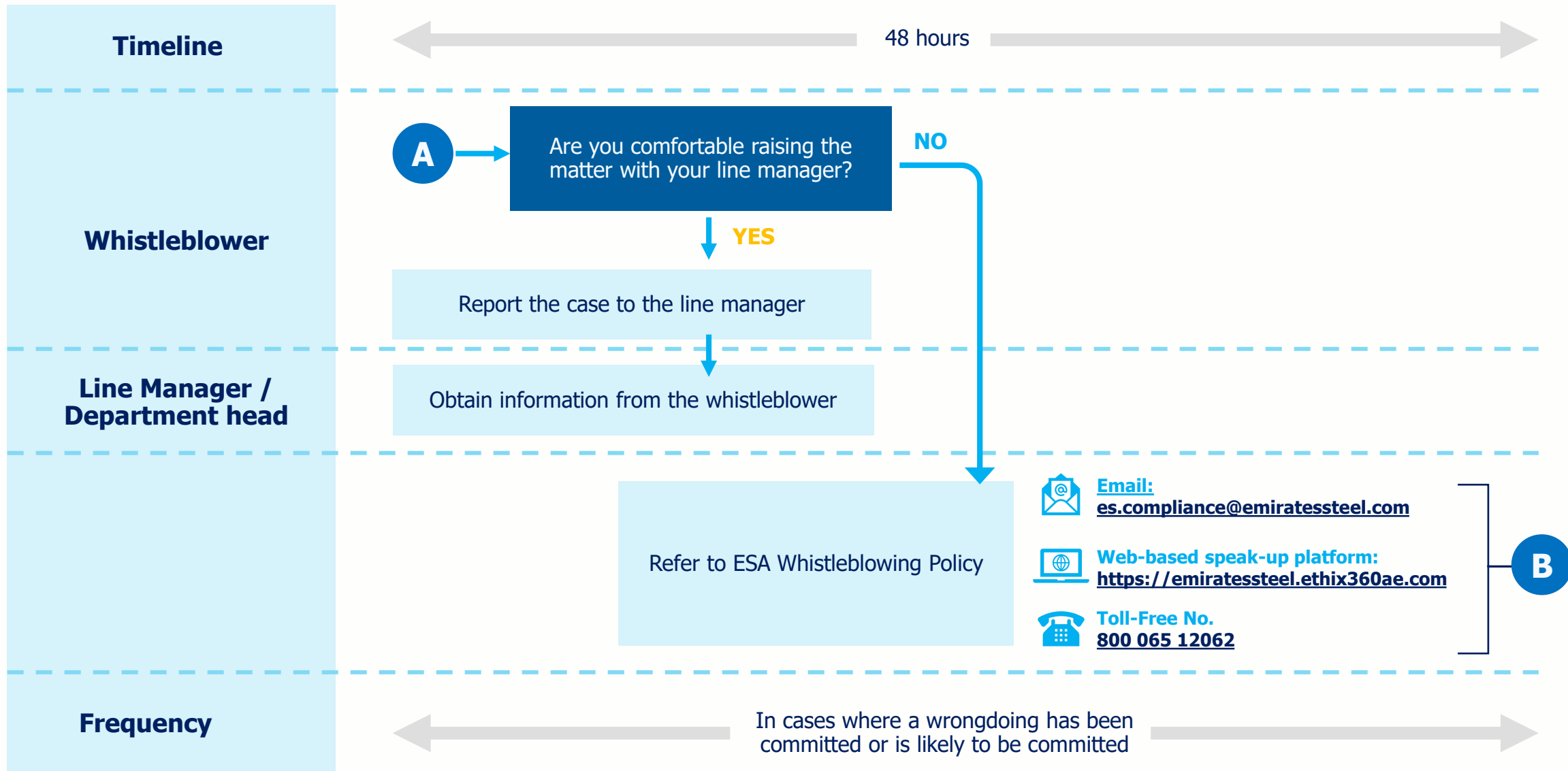
- **Coaching**
- **Verbal warning**
- **Written warning**
- **Final Written Warning**
- **Suspension and/or termination.**



Whistleblower Process Flowcharts



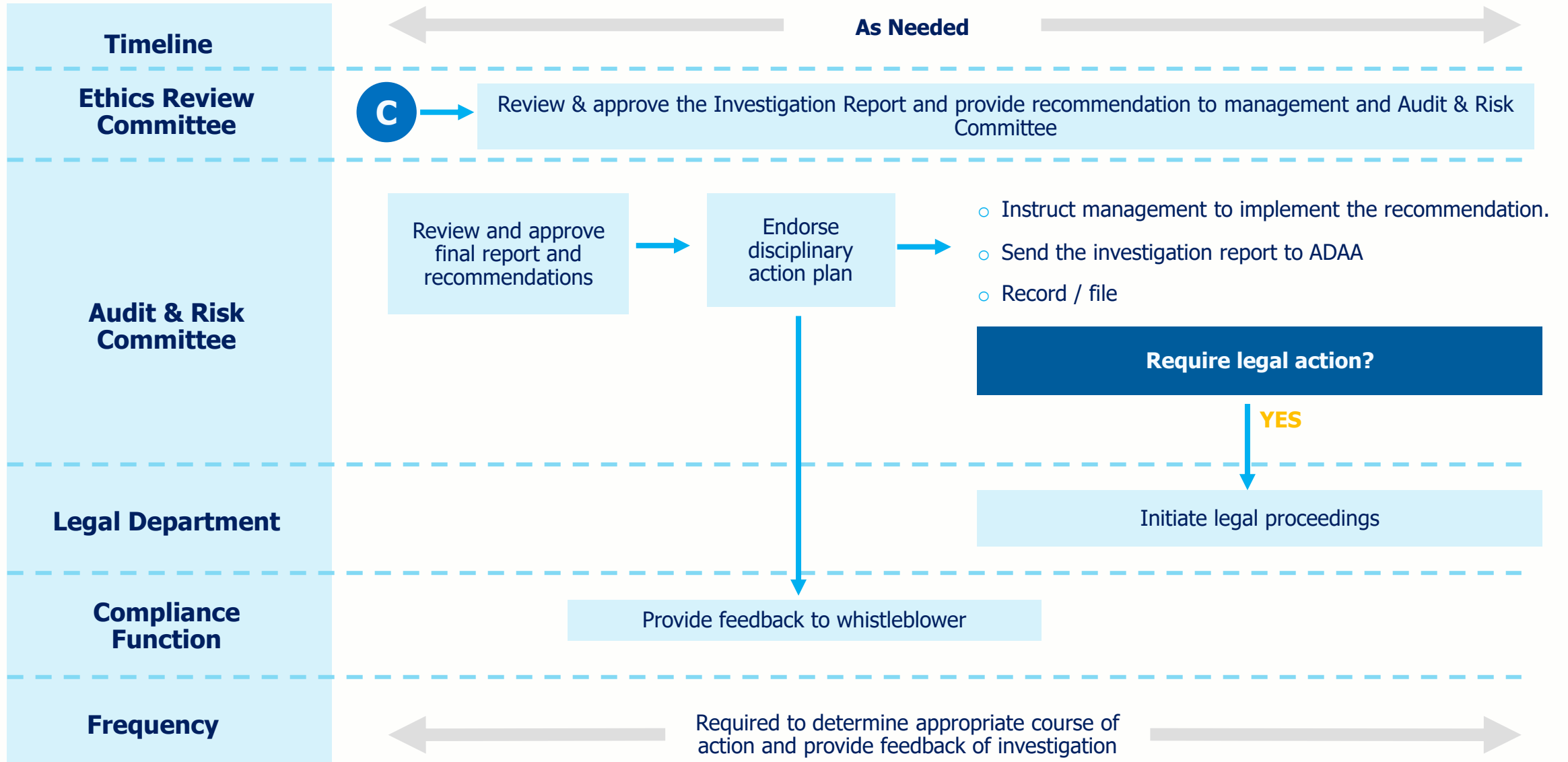
Identify Appropriate Reporting Channel



Identify Appropriate Reporting Channel



Course of Action and Feedback of Investigation



حديد الإمارات أركان
emirates steel arkan

Thank You



SPEAK UP SAFELY



EMIRATESSTEEL_UAE



EMIRATES_STEEL



EMIRATES STEEL



EMIRATES STEEL



EMIRATES STEEL

www.emiratessteel.com