



## **WHISTLEBLOWER & ANTIFRAUD PROCEDURES**

## **Section 1. Introduction**

QTerminals W.L.L. and its controlled subsidiaries, affiliates, and joint ventures (hereinafter “QTerminals”) are committed to implement and maintaining the highest standard of ethics, responsibility and integrity. Unethical Matters and Wrongdoings are risks that may undermine the reputation of the organization, stakeholders trust, and the viability of our projects and ambitions. To prevent those events from happening QTerminals is hereby updating its Whistleblower & Antifraud Procedures (including its Annexes 1 to 5, the “Document”) to make them fully consistent with the QT Compliance Management System (the “CMS”), and the principles set forth by the QTerminals Code of Conduct (including its supporting policies).

## **Section 2. Purpose & Objective of this Document**

Reaffirm and invigorate the use of the existing Whistleblowing platform which enables QTerminals employees to report Unethical Matters or Wrongdoings.

Provide Employees a comprehensive guide on how to proceed when reporting Unethical Matters or Wrongdoings within QTerminals.

This procedure assumes that all reports are made in good faith, are not Malicious or for personal gain.

## **Section 3. Definitions**

In addition to terms defined elsewhere in this Document, the definitions on Annex 5 (Definitions) apply throughout unless a contrary intention appears.

## **Section 4. Procedure**

Any Employee who is aware or becomes aware of Unethical Matters or Wrongdoings is responsible and expected to report the act, in accordance with this procedure and through the QTerminals Ethics Platform, which is available on QTerminals intranet and official website.

In cases where a QTerminals employee report such matters (anonymous or non-anonymous) directly to his/her line manager, the line manager is obliged to report the event immediately through the QTerminals Ethics Platform or to the Lead or Compliance Officer as needed for directions.

## **Section 5. QTerminals Ethics Platform**

The QTerminals Ethics Platform is a service made available for Employees to report Unethical Matters or Wrongdoings. To ensure anonymity of the Whistleblower and confidentiality of the report the QTerminals Ethics Platform is administrated by a professional independent third-party service provider. QTerminals Ethics Platform provides several ways to report your complaint including:

- QTerminals Intranet: Hamad Port/Pages/home.aspx
- QTerminals official website: qterminals.com
- Group Compliance Department: compliance@QTerminals.com
- QTerminals Ethics Line: qterminals.ethicspoint.com

All reports will be treated on a confidential and anonymous basis. Each complaint will be assigned a case number (Report Key). Using this number the Whistleblower can follow up on the reported case status or provide further clarifications if needed. There might be instances that require external investigations by government authorities or law enforcement forces (such as National Police and other agencies) as required by law or regulation. However, even on those cases QTerminals will strive to keep the identity of the Whistleblower confidential (always provided it is allowed by the relevant authorities or law enforcement forces and complaint with applicable laws and regulations).

To foster an environment of integrity and transparency, QTerminals will not tolerate retaliation against a Whistleblower who acts genuinely and in good faith when reporting what they reasonably believe to be Unethical Matters or Wrongdoings. However, any false or malicious allegations may lead to appropriate disciplinary and legal action, up to and including termination of employment.

Employees who can reasonably show they are being retaliated against in any way for Whistleblowing, or who believe that there has been a cover up of the reported Unethical Matters or Wrongdoings can directly report their concern to the Lead or Compliance Officer.

So as not to jeopardize the Investigation, the Whistleblower is required to keep reported information, the nature of the matter reported, and the identity of those involved strictly confidential.



#### **Section 6. Ethics Review Panel (ERP):**

The Ethics Review Panel (the "ERP") is a multidisciplinary body within QTerminals committed to reviewing all reported Unethical Matters and Wrongdoings in a timely manner and deciding on the respective disciplinary action.

Despite the anonymity and confidentiality of the process, we encourage the Whistleblower to identify itself when needed as this will help substantiate his or her claim. Each member of the ERP/BU-ERP is obliged not to disclose information about the investigation during and after the completion of the investigation.

ERP members are selected on the case-by-case basis by the Lead, depending on the nature and criticality of the alleged misconduct and/or wrongdoing.

Depending on the location, the Lead may assign the Investigation to a sub-committee formed on a business unit level, which may be headed by the Managing Director of the relevant business unit. In any case the Lead shall appoint the business unit committee members (the "BU-ERP"). in accordance with the characteristics of the allegations and the Investigations to be conducted.

The responsibility of each of the ERP or BU-ERP is to ensure that all reports of alleged Unethical Matters or Wrongdoings are assessed and substantiated through an objective and thorough Investigation.

To conduct an Investigation, members of the ERP/BU-ERP have the right to request relevant documents, explanations, and schedule hearings of the case. Employees, regardless of their position, must provide full cooperation to the ERP/BU-ERP and provide all necessary information.

No one may interfere with the Investigation, threaten or retaliate against members of the ERP/BU-ERP.

If an appointed member of the ERP/BU-ERP reveals an actual or potential conflict of interest that could affect the objectivity of the Investigation (for example close relationship with the employee being investigated or with the person who filed the complaint), he must immediately report this to the Lead and, at his decision, may be excluded from the ERP/BU-ERP.

In the case where the claim is against the Lead the matter will be escalated to the GCEO as applicable. The investigation is carried out according to the scheme specified in Annexes 1-4 but without the participation of the Lead, who will be then replaced '*mutatis mutandis*' by the Group CEO.

#### **Section 7. Investigation and corrective actions**

The Whistleblowing complaints will be reviewed in an objective mindset and investigated in a thorough and a timely manner.

In all cases upon completion of the Investigation, the ERP or the BU-ERP shall submit the results of its investigation with proposed corrective actions including recommendations and or disciplinary measures to the Lead for review and endorsement.

The Lead will review and assess the results of the investigation and proposed actions. The actions to be taken shall be proportional and determined by the facts and circumstances of the breach and results of the Investigation.

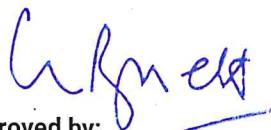
Schemes of investigation are indicated in Annexes 1- 4.

#### **Section 8. Reporting**

The GCEO will be receiving annual reports of Whistleblowing complaints, Investigations results, and correction actions.

#### **Section 9. Clarification**

In order to ensure a process that remains adaptable and subject to constant improvement this Document will be reviewed periodically. Any descriptions herein can be subject to adjustments at the discretion of the Lead.

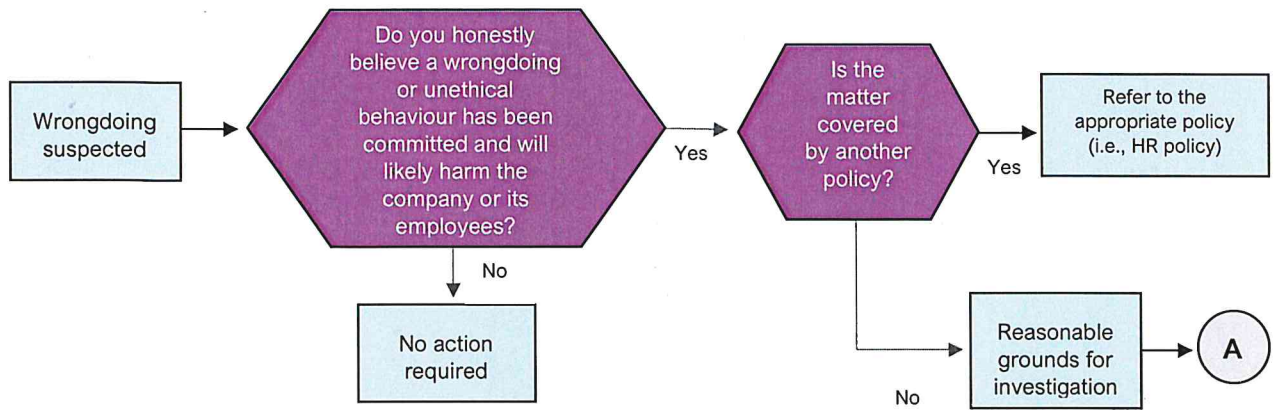


Approved by:

Group CEO Neville Bissett

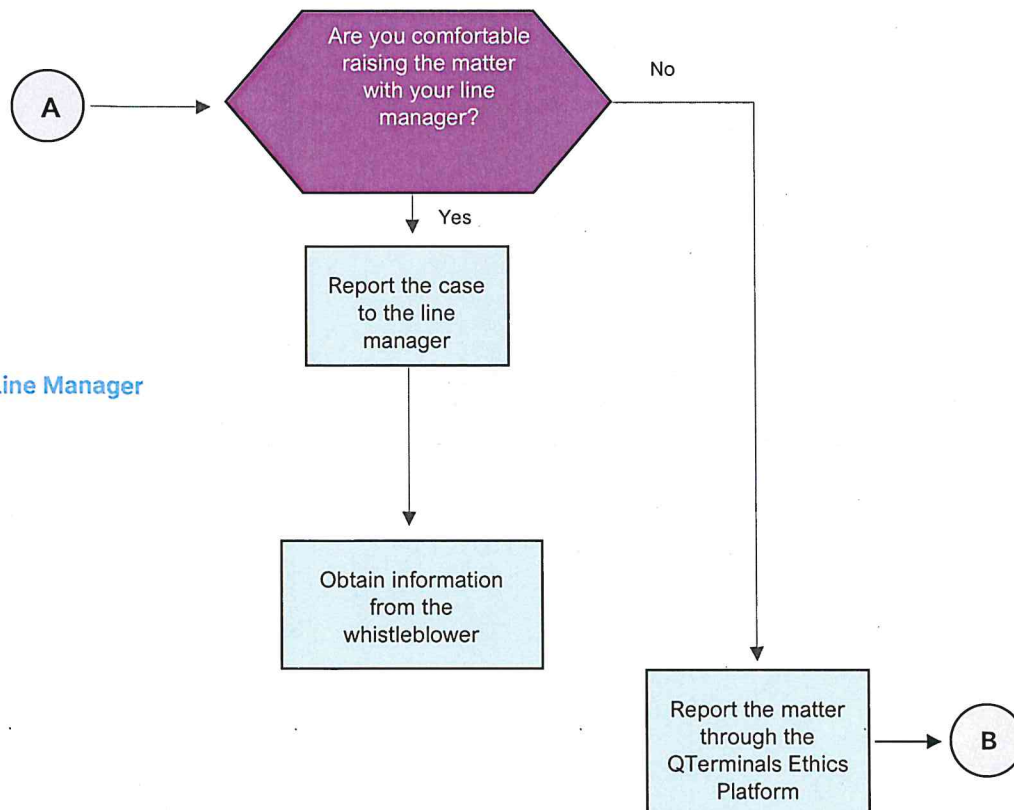
## Annex 1. Whistleblower Process Flowchart

### Whistleblower



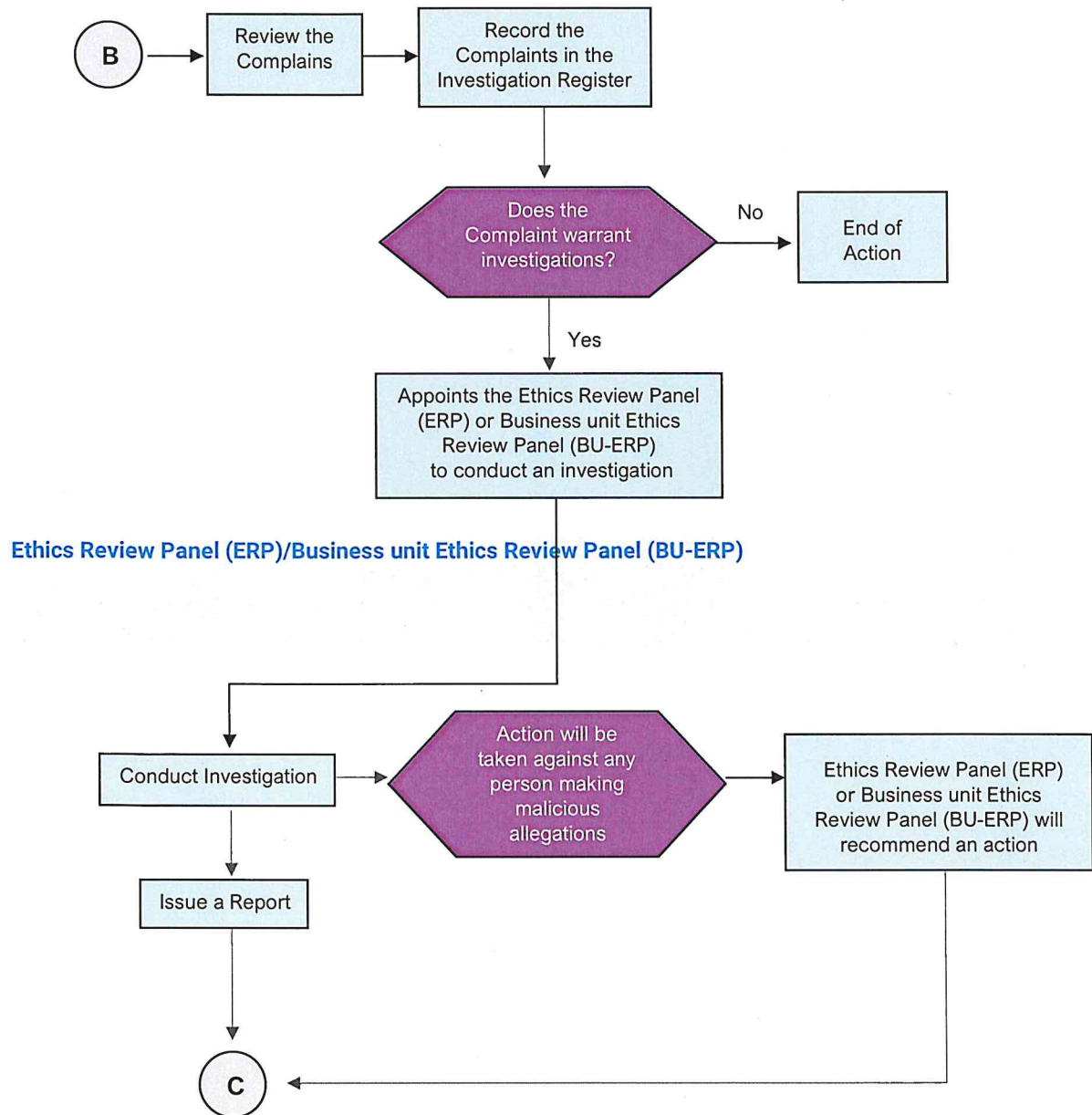
## Annex 2. Identify Appropriate Reporting Channels

### Whistleblower



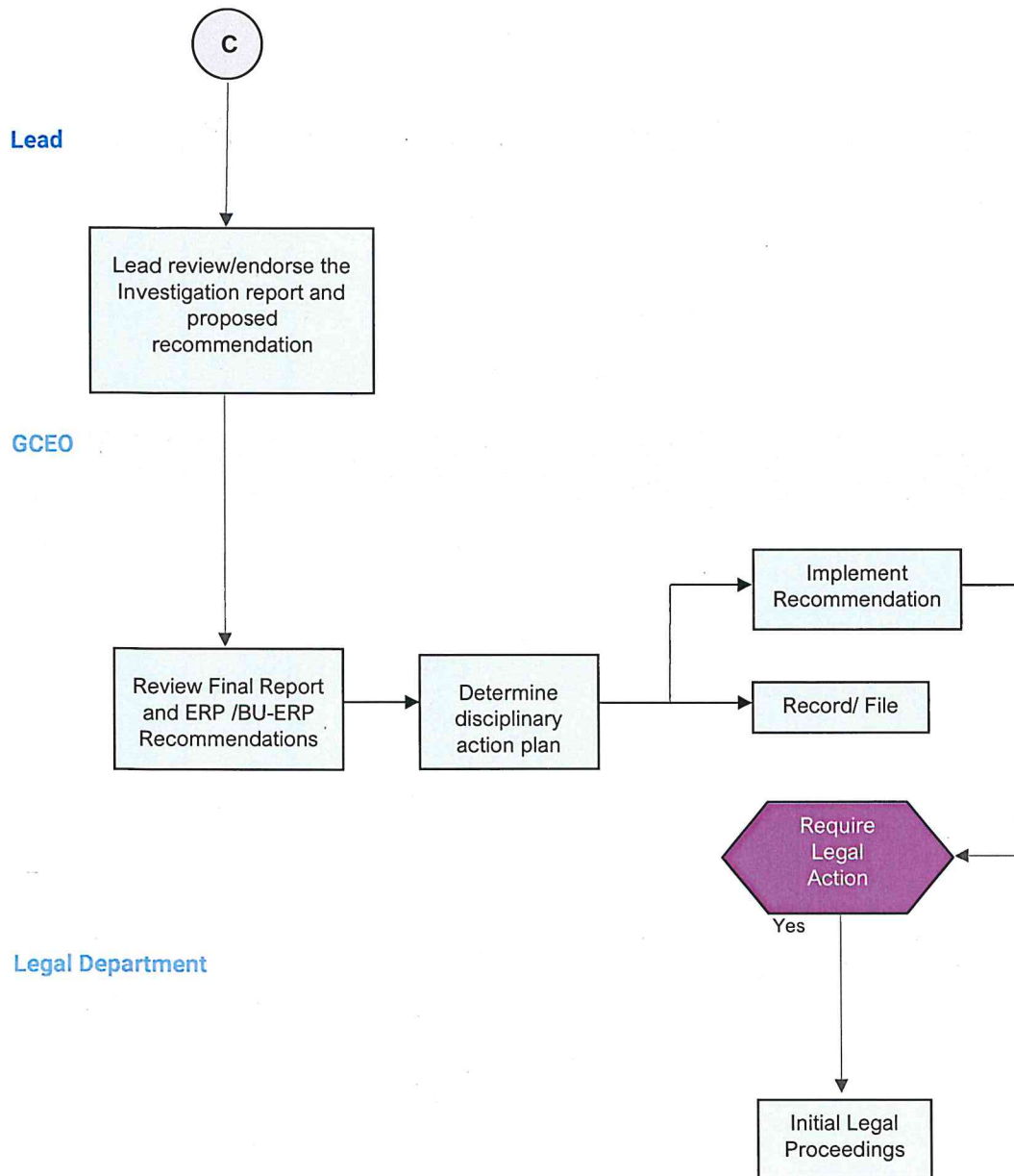
### Annex 3. Investigate Complain Flowchart

Lead





#### Annex 4. Course of Action and Feedback of Investigation



## Annex 5. Definitions

Unethical Matters or Wrongdoings	Are acts of Fraud, bribery and corruption or practices, which are unethical, unfair, illegal, or otherwise, do not conform to QTerminals standard of business ethics, professional behaviour or social manners.
Executive Management	Means collectively all executive managers reporting directly to the GCEO.
Fraud	Means any intentional misrepresentation, deception, misappropriation of resources or manipulation of data intended to result in financial or personal gain. It can take many forms, including but not limited to theft and embezzlement, falsification of financial or non-financial records or documents, misappropriation of assets, concealment of material facts, etc.
GCEO	Means the Group Chief Executive Officer of QTerminals.
Employees	This includes all QTerminals employees.
Investigation	A process designed to gather and analyse information, to determine if a certain reported Unethical Matters or Wrongdoings can be substantiated and to determine the responsible parties.
Lead	Means the QTerminals Group Legal & Compliance Director (or equivalent position).
Malicious	An unfounded allegation that is characterized by hatred and intentional to conflict harm on another individual.
Whistleblower	Is a person who reports Unethical Matters or Wrongdoings occurring within QTerminals.
Whistleblowing	Is the process of reporting Unethical Matters or Wrongdoings within QTerminals. This may include: <ul style="list-style-type: none"> <li>• Criminal acts,</li> <li>• Danger to health and safety,</li> <li>• Failure to comply with applicable laws and regulations, and policies and procedures.</li> <li>• Violation of QTerminals policies and procedures</li> <li>• Unauthorized disclosure of confidential information</li> <li>• Bribery</li> <li>• Conflict of Interest</li> </ul>