

# WHISTLEBLOWING POLICY

Public Use

Date: 10/16/2025

Version: 1.2

Document Reference: Zain Group Whistleblowing Policy, ZainTECH Investigation and Dealing with Corruption Procedure, Communication Plan, Training Plan

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## POLICY APPLICABILITY

This policy is applicable to ZainTECH and all its subsidiaries and business units operating in the countries where the Company has a presence. All employees, contractors, and third-party service providers engaging with the Company's business operations. All business functions, including but not limited to IT, cybersecurity, finance, human resources, legal, and operations.

Each subsidiary must comply with Local regulations and laws applicable in its jurisdiction. The Company's global governance and compliance standards as outlined in this policy.

## COPYRIGHT

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## 1 INTRODUCTION

ZainTECH is committed to maintaining an effective Anti-Corruption Management System (ACMS), supported by a comprehensive Anti-Corruption Policy and Code of Conduct that apply to all employees and business partners, reflecting our zero-tolerance approach to corruption.

This Whistleblowing Policy strengthens ZainTECH ACMS by encouraging employees and business partners report any unethical conducts or policy violations without fear of retaliation.

A "Business Partner" (or "partner") refers to any external party with whom ZainTECH has, or intends to establish, a business relationship—such as clients, suppliers, contractors, consultants, agents, or investors.

## 2 DOCUMENT SCOPE & APPLICABILITY

This policy applies to all individuals and entities engaged with ZainTECH, including employees, Individual contractors, and all business partners acting on its behalf.

The policy is communicated through the Communication Plan, with periodic training and awareness sessions conducted in line with the Training Plan to ensure understanding and compliance. These two documents are established and maintained to support the effective implementation and continual improvement of the management system.

This policy references other documents and standards. The applicability of these documents will follow the relevant laws, regulations, and operational practices of each country.

However, in the event that any provision of this Policy conflicts with applicable statutory or regulatory requirements, the local statutory and regulatory requirements shall take precedence.

## 3 DOCUMENT PURPOSE & OBJECTIVES

The purpose of this policy is to:

- Ensure that ZainTECH adopts an effective mechanism for employees and partners to report any potential or actual violation of ZainTECH Policies, Code of Conduct or any Ethical or Legal violation in general
- Ensure that all reports are handled promptly, confidentially, and with appropriate follow-up.
- Ensure that ZainTECH give assurance of prohibiting retaliation against individuals who report concerns in good faith, i.e. having reasonable grounds to believe the information disclosed indicates a violation.
- Promote a positive workplace environment based on trust and accountability.

ZainTECH is committed to upholding transparency and accountability. Whistleblowers acting in good faith are protected from any form of retaliation.

## 4 POLICY DETAILS

### 4.1 The definition of whistleblowing

**Whistleblowing** is the act of reporting illegal, unethical, or inappropriate activities within an organization, either internally or to an external party.

Whistleblowing may involve reporting issues such as:

- Financial misconduct: Fraud, bribery, corruption, theft, or accounting irregularities.
- Legal violations: Criminal acts or breaches of laws and regulations.
- Health, safety and environment: Hazards, workplace violence, or environmental harm.
- Unethical conduct: Conflicts of interest, misuse of information, or cover-ups.
- Workplace misconduct: Harassment, discrimination, or other harmful behaviors.

A **whistleblower** is someone who exposes such misconduct in the interest of transparency, accountability, and the public good.

### 4.2 Fundamental principles

This policy is designed with a firm foundation in four fundamental principles:

- Provision for anonymous disclosure,
- Assurance of strict confidentiality,
- Protection and safeguarding of individuals from any form of harassment, victimization, or retaliation.
- Integrity in addressing untrue allegations.

These principles ensure a secure environment for those who come forward with concerns, fostering a culture of trust, accountability, and transparency within the organization.

The details of each principle are outlined in the following sections.

#### 4.2.1 Provision for anonymous disclosure

This policy encourages whistleblowers to identify themselves when making disclosures. While concerns expressed anonymously may be less potent and could pose challenges for investigation, all anonymous claims are treated equally, but their investigation may be more challenging due to their inability to seek further information or discuss outcomes with claimants. However, this shouldn't discourage individuals from making anonymous disclosures if they believe it's the best course of action for them.

It should be noted that if the report demonstrates criminal activity and the case is to be pursued by government agencies, the identity of the individual reporting the details may be important, especially if later criminal proceedings are to be pursued effectively.

#### 4.2.2 Assurance of strict confidentiality

All reports are treated with the utmost confidentiality, considering legal constraints and investigation needs. Disclosure of the reporter's identity occurs only with their consent or when legally required.

#### 4.2.3 Protection and safeguarding of Individuals from any form of harassment, victimization, or retaliation

ZainTECH is dedicated to a non-retaliation ensuring that individuals reporting concerns in good faith won't face negative consequences, harassment, or victimization. This commitment aims to create a safe environment for whistleblowers, encouraging them to reveal unethical activities without fear.

#### 4.2.4 Integrity in addressing untrue allegations

Should a staff member raise an allegation in good faith, and the subsequent investigation fails to confirm it, no adverse consequences will result for the staff member. This includes no unfair termination and unfair prejudicial employment practices. However, if a staff member makes an allegation with a frivolous, malicious, or personal gain motive, disciplinary measures may be taken against them.

### 4.3 Whistleblowing reporting options

Raising concern(s) by a whistleblower who is:

1. **Internal whistleblower from our Employees:** internal employees are generally advised to raise concerns as per the below options:
  - a. **Informally:** with their direct supervisor or manager, either through a verbal conversation or in written form. The matter will be treated with confidentiality.
  - b. **Ethics Officer:** if individuals are uncomfortable discussing their concerns with their managers and are uncertain about whether to initiate a whistleblowing process, they can seek impartial guidance from the Ethics Officer at

[Ethics@ZainTECH.com](mailto:Ethics@ZainTECH.com) or [Ethics@stsarabia.com](mailto:Ethics@stsarabia.com). The Ethics Office is an appointed role responsible for promoting a culture of integrity and ethical behavior at ZainTECH and serves as the main point of contact for reporting non-compliance or whistleblowing concerns.

- c. **Whistleblowing Reporting Online Form:** the employees have the option to report concerns anonymously, preserving confidentiality while following the established protocols through the online form that is available at our website.
2. **External whistleblower:** An external whistleblower has the option to express their concerns using any of the following channels, whether by declaration or in a confidential and anonymous manner:
  - a. Contacting the Ethics Officer at [Ethics@zaintech.com](mailto:Ethics@zaintech.com) or [Ethics@stsarabia.com](mailto:Ethics@stsarabia.com).
  - b. Filling the **Whistleblowing Reporting Online Form** that is available on our [ZainTECH](#) or [STS](#) website.

Whistleblowers are encouraged to report their concerns without delay to facilitate prompt investigation and appropriate action. While definitive proof is not required, reports should be based on reasonable grounds.

The whistleblowing reporting options are structured so that all concerns are initially directed to the **Ethics Officer**. However, in cases where the complaint is against the Ethics Officer, the **Whistleblowing Reporting Online Form** provides an option to redirect the report to the **CEO's Office**, which then will receive and handle the complaint accordingly.

If the employee's concern should be raised at an executive level or if the matter could seriously compromise the Company's reputation, the employee can raise and report the matter confidentially to the Board of Directors.

The board secretary will formally acknowledge the receipt of the whistleblowing case.

## 4.4 Whistleblowing reporting online form

An online form is used to receive and track all concerns and complaints and is available under ZainTECH.com ([ZainTECH form](#)) and stsarabia.com ([STS form](#)).

## 4.5 Whistleblowing investigation handling

ZainTECH will follow the **Investigation and Dealing with Corruption Procedure** to ensure that concerns are thoroughly investigated while protecting the interests of all parties involved, including the member who reported the concern.

## 4.6 Closure of Whistleblowing cases

ZainTECH is committed to conducting investigations in a timely and equitable manner. Given the varied nature of potential concerns, it may not always be feasible to establish a specific timeframe for investigations conclusion. However, the Ethics Officer or the recipient of the complaint will make every effort to address all concerns within a reasonable time frame.

## 4.7 Post investigation

The investigation may yield various potential outcomes.

It is important to note that cases involving suspected criminal activities, such as fraud (though not limited to fraud) will be reported immediately to the CEO by the Ethics Officer, and such will be assessed by the CEO to determine whether these cases warrant referral to the police or other relevant authorities after consulting the legal team.

When the whistleblower report is not submitted anonymously, the Ethics Officer will make the utmost efforts to ensure that the individual is kept informed about the investigation results. Although ZainTECH cannot guarantee the exact outcome desired by the whistleblower, ZainTECH is committed to addressing their concerns in a fair and appropriate manner. In the event the whistleblower is dissatisfied with the investigation outcome, they are encouraged to submit a further complain to the CEO, outlining their concerns. If there is a valid reason, particularly if new evidence surfaces, the concern will be subject to another investigation.

## 4.8 Public disclosure

Public disclosure involves sharing information about unethical, illegal, or inappropriate activities with the public or external parties—such as media, regulators or the general public —bypassing internal reporting channels. This can include contacting news outlets, posting on social media, or reporting directly to authorities.

While ZainTECH values transparency and integrity, employees are encouraged to follow internal Whistleblowing Policy first to ensure concerns are addressed appropriately and confidentially, before making public disclosures. Making external disclosures without prior internal reporting may be deemed unreasonable and could lead to disciplinary or legal action.

If you find that your concern is not being appropriately addressed through our Whistleblowing policy, it is advisable to seek legal counsel before making any additional disclosures.



## 5 ROLES & RESPONSIBILITIES

This section details the specific roles and responsibilities of implementing **this document** as per the following:

1. **Owner of the document:** Ethics Officer.
2. **Document review and update:** Corporate Governance and Compliance function.
3. **Document implementation and application:** All ZainTECH Group Employees.
4. **Measuring adherence to the document:** Internal Audit

## 6 COMMITMENTS

- The Executive Leadership Team is responsible for ensuring that the company regularly adheres to this policy.
- All employees of ZainTECH must adhere to this policy.
- Any violation of this policy may subject the violator to disciplinary actions according to the procedures followed in ZainTECH.

## 7 REGULAR REVIEW

This document should be reviewed annually or in the event of changes in ZainTECH Organizational Policies & Procedures at the company or in the event of changes in the relevant legislative and regulatory requirements issued by the legislative and regulatory authorities operating in each country.