



IDG Group DMCC

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WHISTLEBLOWING POLICY

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WHISTLEBLOWING POLICY

1. Scope

The following guidance sets out the procedure by which individuals can report concerns about potentially **dangerous, illegal** or **unethical** workplace practices.

It is not intended to cover standard management process and should not be considered as a method of undermining the normal chain of command. This policy is distinct from the Company's **Grievance Procedure** that covers complaints of this nature.

IDG welcomes the identification and subsequent treatment of all breaches of dangerous, illegal or unethical workplace practices. This policy is designed to encourage the highest standards of personal and corporate behaviour and is designed to protect employees who blow the whistle on bad practice from being subjected to any detriment or unfairly dismissed as a result.

IDG is utterly committed to honesty and integrity, and the highest standards of ethical behaviour.

2. The Golden Rule:

We value any concerns reported in good faith under this procedure. If you are uncertain whether the matters concerning you are within the scope of this policy (for example, if you are suspicious but uncertain as to whether the law has been broken, or whether a person is acting outside the scope of their authority), we encourage you to report the concerns immediately using the procedures set out in this policy.

The Golden Rule applies:

If in doubt – report it



3. Definition

Whistleblowing is the disclosure of information by an employee or worker that relates to some danger, fraud or other illegal or unethical conduct in the workplace.

4. Personnel responsible for implementation of policy

The Board has overall responsibility for the Company's policy on whistleblowing, but may choose to delegate day-to-day responsibility for overseeing and implementing it to the Designated Officer (DO).

Responsibility for monitoring and reviewing the operation of the policy and any recommendations for change within the organisation resulting from investigations into complaints under the policy lies with the Board.

Managers have a specific responsibility to facilitate the operation of this policy and to ensure that staff feel able to raise concerns without fear of reprisals in accordance with the procedure set out below. To facilitate this process, managers will be given training on the relevant legal and operational framework and best practice.

All staff are responsible for the success of this policy and should ensure that they take steps to disclose any wrongdoing or malpractice of which they become aware. If you have any questions about the content or application of this policy, you should contact the DO to request training or further information.

5. Who is covered by the policy?

This policy applies to all individuals employed by us at all levels and grades, whether they are senior managers, directors, employees, consultants, trainees, homeworkers, agency staff or interns (collectively known as staff in this policy).

6. What disclosures are covered?

This policy is distinct from the Company's Grievance Procedure. If you have a complaint relating to your personal circumstances in the workplace then you should use the Grievance Procedure.

Concerns about malpractice within the organisation which falls within the categories outlined in paragraph 7 and affects or could affect, for example, customers, service users, members of the public or other staff should be raised using the procedure set out in paragraph 8.



7. When should you make a disclosure?

You should use this policy if you have a genuine concern that there are reasonable grounds for believing that:

- 1) a criminal offence has been committed, is being committed, or is likely to be committed; or
- 2) a person has failed, is failing, or is likely to fail to comply with their legal obligations; or
- 3) a miscarriage of justice has occurred, is occurring, or is likely to occur; or
- 4) the Human Rights of any individual has been, is being, or is likely to be endangered: or
- 5) the health and safety of any individual has been, is being, or is likely to be endangered; or
- 6) the environment has been, is being or is likely to be damaged; or
- 7) any of the above are being, or are likely to be, deliberately concealed.

In the context of the Company's business, particular concerns which may fall within the terms of this policy include, for example, breach of Our Code of Conduct, confidentiality, the provision of (unsafe), dangerous or negligent advice, financial fraud, harassment occurring to others and health and safety. In general, this policy covers actions or omissions you consider are illegal, contrary to policy or established procedure or outside the scope of an individual's authority, actions which could damage the Company's reputation and conflicts of interest. However, only disclosures concerning those actions falling within the categories in this paragraph (paragraph 7) will be eligible for the relevant statutory protection.

IDG provides clear guidance on what is considered ethical behaviour, each is set out below in summary form. Three particular areas of guidance are brought to the attention of staff:

- The MD's direction on Company Ethos
- The IDG Code of Honour
- The UN Global Compact

This list is NOT exhaustive. All local and international laws, including international Human rights legislation apply at all times.

7.1. Company Ethos

All personnel are reminded of the MD's direction on the Company Ethos:

Company Ethos

Our Company ethos (or Kaida) is centered on honesty and integrity, which is also the Kaida of a true Gurkha. Following this Kaida enables us to provide the highest quality security solutions to meet clients' needs whilst remaining committed to providing secure employment for professional and experienced former Gurkha servicemen. Corruption and nepotism is absolutely and completely unacceptable. As a Company we refuse to pay or accept bribes of any kind. If you are corrupt or dishonest you will not be welcome in this Company and, when your corruption or dishonesty is discovered, we will terminate your services. If you maintain the honourable traditions of a true Gurkha, we hope to be able to give you a long and successful career in the Company.

We are committed to support the UN Global Compact

Staff at all levels should discuss, understand and apply the following principles of the UN Global Compact (UNGC) to which the Management of all the IDG Companies is whole-heartedly committed. You are vital to this commitment. This handbook is full of examples of how we as a Group comply with the UNGC from eliminating corruption and discrimination to protecting human rights, equal opportunity and environmental responsibility. You are encouraged to learn and apply these principles in line with our Group policies.

Managing Director



7.2. IDG Code of Honour

All personnel are reminded of the Code of Honour which is required of all personnel in IDG.

I undertake to behaviour with **Honour** in all my day-to-day activities and duties

I will ensure my behaviour is guided by the principles of **integrity, loyalty, respect, bravery, honesty, benevolence and discipline.**

Principle	Associated Traits	Phrase
INTEGRITY	Thorough, Professional, Resourceful, Hardworking	I do the right thing.
LOYALTY	Dutiful, Reliable, Conscientious, Committed	I am committed.
RESPECT	Fair, Proud, Co-operative, Tolerant, Discreet	I am fair.
BRAVERY	Confident, Courageous, Vital	I am confident.
HONESTY	Credible, Authentic, Trustworthy, Sincere	I am sincere.
BENEVOLENCE	Good humoured, Caring, Empowering	I do good.
DISCIPLINE	Tough, Adaptable, Resilient, Clarity, Determined	I am determined.

HONOUR

7.3. UN GLOBAL Compact

IDG is a signatory of the UN Global Compact. It makes a number of provisions that guide our corporate and individual behaviour. All personnel are reminded of the UNGP's principles:

HUMAN RIGHTS	
Principle 1:	Businesses should support and respect the protection of internationally proclaimed human rights
Principle 2:	Make sure that they are not complicit in human rights abuses
LABOUR	
Principle 3:	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining
Principle 4:	The elimination of all forms of forced and compulsory labour
Principle 5:	The effective abolition of child labour
Principle 6:	The elimination of discrimination in respect of employment and occupation
ENVIRONMENT	
Principle 7:	Businesses should support a precautionary approach to environmental challenges
Principle 8:	Undertake initiatives to promote greater environmental responsibility
Principle 9:	Encourage the development and diffusion of environmentally friendly technologies
ANTI-CORRUPTION	
Principle 10:	Businesses should work against corruption in all its forms, including extortion and bribery



8. How do I make a disclosure?

8.1. First point of contact

We recognise that you may not always feel comfortable discussing concerns with your direct line manager. For the purposes of this procedure you are asked, in the first instance, to raise concerns about any form of malpractice falling within the categories outlined in paragraph 6 with the DO who is currently the Director, Middle East office, Nick Alister-Jones.

The DO reports directly to the Board of Directors on matters relating to this policy. In the absence of the DO or the Company Secretary, the Chief Executive may nominate another officer to carry out the DO's duties under this policy.

8.2. Second point of contact

If the disclosure is extremely serious, or in any way involves the DO, you should report it directly to the Managing Director, or the Chair of the Board of Directors.

We will always endeavour to handle investigations promptly and fairly, but if you have made a disclosure under the procedure outlined in this Policy to the DO and you are not satisfied with the investigation or its conclusion, you should write directly to the Managing Director or Chairman of the Board of Directors.

8.3. External Agencies

The aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any relevant workplace wrongdoing. IDG is fully committed to the highest standards of ethical and legal behaviour and undertakes to liaise with any relevant external agencies in the resolution of any incidents. It is therefore hoped that it will not be necessary for staff to alert external organisations. However, in very serious circumstances, or following an internal report that has not addressed the cause, we recognise that it may be appropriate for you to report your concerns to an external body, such as a regulator. If you have wish to report an incident to an external body you can do so at <https://icoca.ch/registering-a-complaint>. IDG is a member of ICoCA and complaints may be submitted by anybody who has been harmed or has reason to believed that a violation of the Code occurred or is about to occur.



9. How should I make a disclosure?

It is vital that the anonymity of whistleblowers is protected, if they choose it to be. Any person who therefore wishes to make a disclosure should therefore go to the **Grievances & Whistleblowing page** of www.idg-security.com, and fill in the web form. They may then choose whether to leave their personal details or not.

You must state that you are using the Whistleblowing Policy and specify whether you wish your identity to be kept confidential. The DO will ask you to formalise your concerns in writing either before or after the first meeting. The DO will acknowledge receipt of your formal written disclosure and keep a record of further action taken.

You are entitled to be accompanied by a workplace colleague at any meeting with the DO (or, if the DO is unavailable, an individual acting in the DO's place, normally the Company Secretary) under this procedure. Your companion will be asked to respect the confidentiality of your disclosure and any subsequent investigation.

9.1. Anonymous disclosures

We recognise that disclosures made under this policy may involve highly confidential and sensitive matters and that you may prefer to make an anonymous disclosure. Anonymous disclosure can be made to the disclosure email address, or in writing to the DO. All allegations will be investigated where circumstances permit. However, we regret that we cannot guarantee to investigate anonymous allegations in full, as proper investigation may prove impossible if the investigator cannot obtain further information, detail or corroboration of facts. It is important to the successful outcome of the procedure that the DO is able to obtain further information from you, give you feedback, or ascertain whether your disclosure was made in good faith. As such, it is preferable for whistleblowers to reveal their identity to the DO and measures can be taken to preserve confidentiality if appropriate (see paragraph 11 on confidentiality).

10. Investigation of disclosure

IDG is committed to investigating disclosures fully, fairly, quickly and confidentially where circumstances permit. Following your submission of a formal written disclosure, the DO (or another individual acting in their place) will acknowledge receipt within five working days and make appropriate arrangements for investigation.

The length and scope of the investigation will depend on the subject matter of the disclosure. In most instances, the DO will carry out an initial assessment of the disclosure to determine whether there are grounds for a more detailed investigation to take place or whether the disclosure is, for example, based on erroneous information. In any event a report will be produced and copies will be provided to



the Board and, where appropriate, you will also receive a copy. If you are dissatisfied with the investigation or its conclusion then you should refer to paragraph 8.2.

If a longer investigation is considered necessary, we will usually appoint an investigator or investigative team including personnel with experience of operating workplace procedures or specialist knowledge of the subject matter of the disclosure. For example, if the disclosure concerns financial malpractice, the Head of Internal Audit or the Finance Director may be asked to investigate. Separate personnel will be asked to make a judgment on the report submitted by the investigator (or investigative team). Recommendations for change will also be invited from the investigative team to enable us to minimise the risk of the recurrence of any malpractice or impropriety that has been uncovered. The Board will then be responsible for reviewing and implementing these recommendations.

So far as the DO considers it appropriate and practicable, you will be kept informed of the progress of the investigation. However, the need for confidentiality may prevent us giving you specific details of the investigation or actions taken. It is not normally appropriate to set a specific timeframe for completion of investigations in advance, as the diverse nature of disclosures contemplated makes this unworkable. We will, however, aim to deal with all disclosures in a timely manner and with due regard to the rights of all individuals involved.

We recognise that there may be matters that cannot be dealt with internally and in respect of which external authorities will need to be notified and become involved either during or after our investigation. We will endeavour to inform you if a referral to an external authority is about to or has taken place, although we may need to make such a referral without your knowledge or consent if we consider it appropriate.

11. Confidentiality

Every effort will be made to keep the identity of an individual who makes a disclosure under this policy confidential, at least until any formal investigation is under way. In order not to jeopardise the investigation into the alleged malpractice, you will also be expected to keep the fact that you have raised a concern, the nature of the concern and the identity of those involved confidential. There may, however, be circumstances in which, because of the nature of the investigation or disclosure, it will be necessary to disclose your identity. This may occur in connection with associated disciplinary or legal investigations or proceedings. If in our view such circumstances exist, we will make efforts to inform you that your identity is likely to be disclosed. If it is necessary for you to participate in an investigation, the fact that you made the original disclosure will, so far as is reasonably practicable, be kept confidential and all reasonable steps will be taken to protect you from any victimisation or



detriment as a result of having made a disclosure. It is likely, however, that your role as the whistleblower could still become apparent to third parties during the course of an investigation.

12. Protection and support for whistleblowers

No member of staff who raises genuinely-held concerns in good faith under this procedure will be dismissed or subjected to any detriment as a result of such action.

Detriment includes unwarranted disciplinary action and victimisation. If you believe that you are being subjected to a detriment within the workplace as a result of raising concerns under this procedure, you should inform the DO. Staff who victimise or retaliate against those who have raised concerns under this policy will be subject to disciplinary action.

If an investigation under this procedure concludes that a disclosure has been made maliciously, vexatiously, in bad faith or with a view to personal gain, the whistleblower will be subject to disciplinary action. Those choosing to make disclosures without following this procedure or anonymously may not receive the protection outlined in this policy.

13. Corrective action and compliance

As part of the investigation into disclosures made under this policy, recommendations for change will be invited from the investigative team to enable IDG to minimise the risk of the recurrence of any malpractice or impropriety that has been uncovered. The Board will be responsible for reviewing and implementing these recommendations in the future and for reporting on any changes required.

14. Monitoring and review of policy

This policy reflects IDG's practice as at August 2015.

The DO, in conjunction with the Board will be responsible for reviewing this policy from a legislative and operational perspective at least annually.

The DO has responsibility for ensuring that any personnel who may be involved with administration or investigations carried out under this policy receive regular and appropriate training to assist them with these duties.

Staff are invited to comment on this policy and suggest ways in which it might be improved by contacting the DO.