

WHISTLEBLOWING POLICY

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TABLE OF CONTENTS

<u>1. Key Definitions</u>	3
<u>2. Objective</u>	3
<u>3. Scope</u>	4
<u>4. Fundamental Elements of the Policy</u>	5
<u>5. How to Raise a Concern</u>	5
<u>6. Collecting, Logging and initial assessment of the Concern</u>	6
<u>7. Investigations</u>	7
<u>8. Reporting</u>	8
<u>9. Follow-up</u>	8
<u>10. Reviewing</u>	8
<u>11. Circular and Publication</u>	8
<u>12. Effective Date</u>	8

1. KEY DEFINITIONS

In applying the provisions of this policy, the words and phrases shall have the meanings assigned to each of them unless the text requires otherwise.

1.1 THE COMPANY: Oman Telecommunications Company SAOG and Special Purpose Vehicles (SPVs).

1.2 THE BOARD OF DIRECTOR: The governing body of the company, elected by the shareholders as per requirements of the Commercial Law & Articles of association.

1.3 AUDIT AND RISK COMMITTEE: One of the sub-committees of the Board constituted in compliance with the applicable Regulations of the Capital Market Authority (CMA).

1.4 EXECUTIVE TEAM: The Chief Executive Officer, CXOs and Vice Presidents.

1.5 COMPLIANCE OFFICER: Legal Adviser of Board Director.

1.6 REVIEWING COMMITTEE: Audit and Risk Committee.

1.7 COMPLIANCE: Ensuring that the requirements of applicable laws, regulations and organizational policies, processes, Charters, and standards are met.

1.8 WHISTLEBLOWING: Whistleblowing is a mechanism that enables employees or former employees or stakeholders (everyone who has an interest with the company, including customers, suppliers, and the community) to report any real and legitimate concerns regarding irregular or unlawful conduct. This is called “making a disclosure” or “blowing the whistle.”

2. OBJECTIVE

Oman Telecommunication Company (“Omantel”) adheres to the practices of professional conduct and is committed to conducting all its activities to the highest professional and ethical standards and in accordance with applicable laws and regulations.

Whistleblowing is an early warning system to protect our people & assets and avert possible risks to Omantel. By encouraging whistleblowing, Omantel is better able to find out when something is going wrong in order to take the necessary corrective action to prevent harm or damage (physical, financial, and reputational) occurring to the business, our people, and our stakeholders.

Omantel has put a process in place across the company’s business to show its keenness to early report any violation or wrongdoing, serious danger, or possible misconduct that may occur or likely to occur to the company or its employees or other related party so that it will be able to deal with the disclosure appropriately.

This policy has been prepared to encourage everyone who works for the Company (Employees, Customers, Vendors, Partners, etc.) to report any violations or wrongdoing.

This policy intends to provide reassurance and support to Whistleblowers when raising concerns within the Company and offers protection from victimization, harassment, or disciplinary actions when such complaints are made in good faith.

3. SCOPE

3.1 THIS POLICY is applicable to Omantel and SPVs. This includes directors, officers, and all those who work for the company.

3.2 THIS POLICY DOES NOT APPLY to following matters:

- 3.2.1 Personal grievances concerning 'individuals' term of employment or other aspects of his or her working relationship with Omantel or disciplinary matters.
- 3.2.2 Regular Customer complaints.
- 3.2.3 Vendor Grievances and disputes.

3.3 AREAS IN WHICH CONCERNS CAN BE RAISED: It includes practices contrary to law and morals that involve criminal, financial or administrative violations or breach of any law or executive regulations or Company laws.

3.4 VIOLATIONS & WRONGDOINGS to be reported include, but are not limited to, the following:

- 3.4.1 Demanding, seeking, or acceptance of kickbacks, and any act of fraud, bribery, and corruption.
- 3.4.2 Compromising interest of the Company in dealing with Vendors, Consultants, Suppliers, Contractors, Customers & third parties.
- 3.4.3 Theft or misappropriation of funds or other assets of the Company.
- 3.4.4 Financial misconduct (including false expenses claims, payment for goods or services not supplied or rendered, misuse of assets of the Company).
- 3.4.5 Non-disclosure of conflict of interest in dealing with Omantel (such as a person using his job or on the event of it to promote his own interests or the interests of others above the company interests).
- 3.4.6 Financial or non-financial maladministration or malpractice or fraud that is or likely to be committed.
- 3.4.7 Disclosing business secrets and confidential information obtained as part of engagement with the Company.
- 3.4.8 Forgery of documents including cheques, financial instruments, accounting records.
- 3.4.9 The loss, concealment, damage, or misuse of official documents, including accounting, Subscribers, Vendors, Partners or Dealers records / documents.
- 3.4.10 Misuse of Systems or sharing of passwords.
- 3.4.11 Compromising the Health, Safety and Environment standards as approved by the Company.
- 3.4.12 Violation of the Law, regulations, rules of professional conduct or any unethical behavior
- 3.4.13 Misuse of powers or authorities.
- 3.4.14 Silence and concealment in relation to any of the above-mentioned matters.

4. FUNDAMENTAL ELEMENTS OF THE POLICY

4.1 CONFIDENTIALITY: Omantel will make every effort to keep confidential the identity of the Whistleblower (if so desired by the individual at the outset) unless the Company is required to reveal the identity by law.

4.2 ACTING WITH INTEGRITY AND IN GOOD FAITH: Omantel will act with integrity and in good faith when reviewing or investigating a matter raised by a Whistleblower.

4.3 ANONYMOUS WHISTLEBLOWER: Omantel encourages the Whistle Blower to disclose their identity when raising concerns. Anonymous Whistleblower should endeavor to provide sufficient corroborative evidence to justify the commencement of complaints. An investigation of broad allegations or unspecified wrongdoings will not be undertaken without verifiable evidence.

4.4 PROTECTION & SUPPORT: All employees/stakeholders who are reporting in a good faith, testify, assist or participate in any way in the investigation or hearing shall not be subject to harassment, intimidation, coercion, discrimination, or any consequences that may negatively affect them. Adequate support actions will be taken, including notifying and follow-up with Human Resource Unit for protection of the job environment and ensuring no reprisal takes place. Similar support action should be provided to other Whistleblowers (Consultants, Suppliers, Customers, Contractors, etc.).

4.5 MALICIOUS REPORTS: Everyone who reports a violation, or the possibility of a violation should do so in good faith and provide reasons that can be relied upon to prove the violation. Also, any claim that has no basis or was the result of false or malicious allegations that would unjustly tarnish the reputation of the company or one of its employees, will be considered an administrative violation and the necessary action will be taken. If it is proven that the person reported in good faith, they will not be subject to any disciplinary action.

5. HOW TO RAISE A CONCERN

Individuals who witness or learn of potential violation or wrongdoing can report using any of the following channels:

- E-mail to whistleblowing@omantel.om
- Dropping a written complaint to the Chief Audit Executive and / or Compliance Officer (Advisor to the Board) at Omantel Building, HQ, marking it as "Confidential".
- By escalating the issue with the Line Manager or any other escalating / reporting mechanism, the Whistleblower feels comfortable with, e.g. Reporting to Human Resource Department as per Code of Conduct. In such a case, it is the responsibility of the Line Manager, HR or other authority receiving the complaint to immediately communicate the same to whistleblowing@omantel.om, for logging purpose.

6. COLLECTING, LOGGING AND INITIAL ASSESSMENT OF THE CONCERN

6.1 THE COMPLIANCE OFFICER AND THE CHIEF AUDIT EXECUTIVE of the company receive all the concerns through the reporting methods. The Compliance Officer shall review the notification submitted within a period not exceeding 7 working days from the date of receiving the notification.

6.2 THE COMPLIANCE OFFICER shall be responsible for maintaining Log of all the complaints received through the whistleblowing Channel. The log includes the date of receipt, the nature of complaint, the results of initial assessment, priority level assigned, initiation date for investigation (where applicable), investigation results, current status, etc.

6.3 THE FOLLOWING GUIDELINES would be used for assigning priority to the cases:

Category	Signal	Priority	Proposed Response
Serious Violations, critical threat for the Company, immediate corrective action is required. OR Cases referred by the Audit & Risk Committee or the Board	Red	P1	Commence Investigation Immediately
Potential significant violations that need timely corrective action and the Fraud cases referred by CEO, CXO or VPs	Amber	P2	Commence Investigation as soon as possible and prioritize over P3 & P4.
Remote Chances of Violations, Fraud cases	Yellow	P3	Consider the corroborative evidence provided/available and conclude if this can be classified in Amber or Red category. Otherwise classify it under Green.
No Violation, Grievance issues or general Customer or Vendor Issues, excluded from the Scope of this policy	Green		To be cancelled or closed or transferred to other Unit/Department.

6.4 CRITERIA FOR CONSIDERING SUBMITTED REPORTS:

The Compliance Officer shall apply the following criteria when considering the submitted report:

- 6.4.1 Seriousness of the report.
- 6.4.2 Credibility.
- 6.4.3 Existence of evidence that can be relied upon.
- 6.4.4 The good faith of the whistleblower.
- 6.4.5 The presence of any serious threats towards the company.

In the case of insufficient or non-fulfilment of any of the above-mentioned criteria the Compliance Officer shall submit their recommendation to the CAE, for formal approval for the closure.

7. INVESTIGATIONS

7.1 The Internal Audit Unit would be responsible to manage the investigations of the complaints as per the assigned priority level. These complaints can be investigated by Internal Audit Team or a committee that may comprise members from Internal Audit, Legal Affairs, HR, Compliance, Subject Matter Experts (SMEs), etc., or through a third-party service provider.

7.2 The decision on the mode of investigation would be the responsibility of the CAE. The Investigation Team members should be independent and impartial and should not have any conflict of interest with the subject matter being investigated.

7.3 In case the complaint is received against the senior member of the Internal Audit Unit (CAE, or GM or equivalent), Compliance Officer (Advisor to the Board), CEO, CFO or against any of the Board Member, the same would be forwarded to the Chairman of the Audit & Risk Committee for further action, and also notified to the Chairman of the Board.

7.4 In case there is any complaint against other CXOs, VPs or GMs, In such cases, the CAE will consult the Chairman Audit & Risk Committee on the investigation process to be followed.

8. REPORTING

8.1 THE CAE shall issue the report of the investigation to the Audit & Risk Committee and the CEO for appropriate actions.

8.2 THE COMPLIANCE OFFICER shall submit quarterly reports as a minimum or whenever necessary, on violations received, directly to the Audit and Risk Committee. The Compliance Officer will keep all relevant documentation, in order to report to the Audit and Risk Committee on the following:

- Details of the violations received.
- Actions taken
- Results of investigations and recommendations.

The Audit and Risk Committee also provide to the Board of Directors with a copy of this report quarterly or whenever is needed. The Chairman of the Board of Directors has the right and to ensure impartiality, whenever he deems the need to do so ,by designating an independent party to ensure the completeness of the report on the violation received.

9. FOLLOW-UP

Follow-up on agreed actions from the investigation report shall be carried out by the Compliance Officer to ensure that the recommendations are implemented as approved by the Audit & Risk Committee.

10. REVIEWING

The Compliance Officer undertakes the annual review of this policy, updating it if necessary, and submitting recommendations in this regard to the Audit and Risk Committee for approval of any amendment there to.

11. CIRCULAR AND PUBLICATION

The policy will be published on the Company intranet site Iam Omantel, as well as a summarized policy on the external website www.omantel.om. Regular training and communication regarding policies will be provide to employees.

12. EFFECTIVE DATE

This policy is effective from the date of its approval by the company's Board of Directors.