



Whistleblowing Procedure

Nov

2024

Revision 2

Whistleblowing Procedure

Document History				
Rev. No	Date Issued /Revised	Prepared /Revised By	Reviewed By	Brief on Revision
1	17/09/2023	Compliance officer	General Counsel	Initial Issue
2	14/11/2024	Compliance Officer	General Counsel	Clause 9 (Handling of Whistleblowing report) been updated.

Document Authorization	
Document Owner	Document Custodian
Saif Al Hamhami  Chief Executive Officer	Abdul Raouf Al Tobī  General Counsel

User Notes:

This document is the property of Abraj Energy Services S.A.O.G Neither the whole nor any part of this document may be disclosed to others or reproduced, stored in a retrieval system, or transmitted in any form by any means (electronic, mechanical, reprographic recording or otherwise) without prior written consent of the owner.

The requirements of this document are mandatory. Non-compliance shall only be authorized by Quality department through STEP-OUT approval.

A controlled copy of the current version of this document is on available in Abraj document management system. Before making reference to this document, it is the user's responsibility to ensure that any hard copy, or electronic copy, is current. For assistance, contact the Document Custodian.

Users are encouraged to participate in the ongoing improvement of this document by providing constructive feedback to the Document Custodian. Uncontrolled copies of this document may be issued to interested parties or customers, subject to the consent of the Document Custodian.

Table of Contents

1.0 Purpose	4
2.0 Scope	4
3.0 Definitions	4
4.0 Roles and Responsibilities	5
5.0 Distribution	5
6.0 Confidentiality	5
7.0 Mandated Statement	5
8.0 Disclosable Matters	6
10.0 Reporting	8
10.1 Anonymity and Confidentiality	8
10.2 Retaliation and Protection	8
10.3 False Allegations	9
11.0 Investigations	9
12. Process Map	10
13. References	10
13.1 Related Documents	10
13.2 Related Records	10

Whistleblowing Procedure

1.0 Purpose

This document sets out the rules and mandatory practices for Personnel and third parties to follow related to raising a concern if they observe certain behaviors that are not aligned to Abraj's principles reflected in Abraj's Code of Conduct. This is also known as "blowing the whistle" or 'whistleblowing'.

2.0 Scope

The scope of a whistleblowing procedure is to give Abraj employees or external parties a structured and secure way to voice concerns about wrongdoing or misconduct, including illegal activity, ethical violations, safety concerns, discrimination, financial mismanagement, regulatory violations, and environmental issues. The ultimate goal is to contribute to the organization's integrity and compliance with legal and ethical requirements by ensuring transparency, accountability, and protection for whistleblowers against reprisal.

3.0 Definitions

- **Anonymous whistleblowing:** is where the person who discloses information does not reveal their identity and the source of information is not known to anyone.
- **Compliance Committee:** A minimum of 3 members appointed by Abraj CEO to fulfill the responsibilities assigned to them as per the Code of Conduct & Ethics Manual.
- **Confidential whistleblowing:** where the name of the person who disclosed the information is known by the recipient, however, is not disclosed unless the disclosing person's consent is obtained, or disclosure is required by law.
- **Disclosable matters** refer to any disclosure concerning misconduct, illegal or any unethical activities, which can include, but is not limited to:
 - any criminal offense or other illegal act (this may include but is not limited to improper financial reporting, unacceptable accounting practices, breach of laws & regulations applicable to the company, corruption, embezzlement, bribery or fraud);
 - Undisclosed conflict of interest.
 - Unauthorized disclosure or sharing of confidential company information.
 - failure to comply with Abraj's Code of Conduct and its underlying policy manuals.
 - negligence or actions that might affect the health and safety of Personnel or the public or may damage the environment.
 - any sexual, physical, or verbal harassment or abuse of Personnel, customers or service users.
 - abuse or misuse of authority; and
 - deliberate concealment of any of the above.
- **Good faith** a sincere belief that the information disclosed is true.

Whistleblowing Procedure

- **Investigation** A process in which information is gathered and analyzed in efforts to determine whether an illegal, unethical or fraudulent incident has occurred and to identify the parties responsible for corrective action to be taken.
- **Abraj** refers to Abraj S.A.O.G. and/or any company in which Abraj S.A.O.G. has a direct or indirect controlling interest.
- **Personnel** Abraj employees, as well as any agent or person working under contract that occupies a permanent or temporary position within Abraj, such as seconded staff or staff sourced from manpower contractors.
- **Retaliation** The act of punishing a person for disclosing information or raising a concern.
- **Third Party** means existing or potential contractors, consultants, suppliers, agents, partners, and any party who is involved directly or indirectly with the Company through an existing or potential contractual arrangement, deal or transaction. Whistleblower A person who reports any suspected misconduct in Abraj.
- **Q&C:** Quality & Compliance Department.
- **DOA:** Delegation of Authority.

4.0 Roles and Responsibilities

The CEO has the responsibility to approve this document.

Abraj CEO to approve the need of an independent committee or/and 3rd party.

The Compliance Officer will be responsible for ensuring this document is updated and rolled out.

Abraj Compliance Officer and Internal Audit Manager are responsible for receiving any Whistleblowing.

Compliance Committee required to investigate, analyze, and report any Whistleblowing concern.

5.0 Distribution

This procedure can be provided to any external/internal when required.

6.0 Confidentiality

The record generated must not be disclosed, printed, or distributed to any unauthorized individuals or parties without the acknowledgment of the document's custodian(s).

7.0 Mandated Statement

Abraj maintains strong commitment to conducting business with the highest levels of integrity and ethics that is led by Abraj management and is reinforced by a strong, prompt response to all unethical or illegal

Whistleblowing Procedure

practices. Abraj is guided by its core values and Code of Conduct when conducting business where all Abraj Personnel have an obligation to deeply care for and uphold the ethical standards of Abraj.

The Compliance Officer, under the oversight of Abraj's Compliance Committee, shall receive and retain any report. The Compliance Committee shall investigate, and act on concerns reported by personnel and third parties regarding questionable misconduct or unethical behavior described within this document.

Additionally, Q&C Department shall conduct regular awareness for personnel covering the content of this document and shall act as a point of contact for discussions and questions individuals may have.

Abraj believes in creating an open, transparent, and safe working environment where individuals:

- feel safe in reporting their concerns and are encouraged to speak up and express their concerns.
- know how to raise their concerns.
- are kept informed about how a reported matter is being addressed.
- know what matters should be reported; and
- are fully aware of their rights including their right to anonymity.

Personnel/Third party are responsible to report any misconduct, criminal activity, malpractice, or action that violates the Code of Conduct in a timely manner.

Management is expected to be aware and recognize the signs of such acts, and to respond appropriately to the warning signals and to the reporting of such behavior in accordance with the terms highlighted within this document.

For further support, Personnel is encouraged to contact the Compliance Officer, send an E-mail to Whistleblowing@abrajenergy.com, or fill out the website e-form.

8.0 Disclosable Matters

All concerns must be raised in good faith and the reporting individual should have reasonable grounds to believe that misconduct, illegal, or any unethical activities they are reporting are taking place (or have taken place) within the company (*refer to definitions for further information*).

Additionally, if there is no substantial information to support the claim, a Whistleblower can still raise a concern in good faith if they have a reason to suspect unethical or illegal conduct.

Moreover, it is important for personnel to distinguish between a concern and personal grievances or complaints. Concerns generally involve illegal or non-compliant behavior that affects others. For this reason, grievances or complaints such as interpersonal conflicts or those related to employee remuneration, benefits or employment terms and conditions should be raised through the grievances and appeals process.

The range of individuals who may raise ethical concerns is broad and can include both current and former personnel. A Whistleblower may also include Abraj customers, clients, suppliers, contractors, associates, spouses, or dependents of any of the previously mentioned individuals.

Whistleblowing Procedure

9.0 Handling of Whistleblowing report

The purpose of this section is to define authority levels, responsibilities for action, and whistleblowing response process. In all cases, the CEO has the right to waive or amend the process on a case-by-case basis.

- All reported whistleblowing shall be investigated if required.
- The Compliance Committee shall open case files for any valid whistleblowing within 30 days.
- The Compliance Committee comprises of the following members:
 - General Counsel (chairperson).
 - Chief People and Culture (member)
 - o Manager Internal Audit department (member).
 - o Compliance Officer (Member and Secretary).
 - o Any subject matter expert that is required by the committee and approved by the CEO.
- The Compliance Committee shall meet as and when required with the minimum quorum of three members in a meeting (including the General Counsel or his delegate).
- The Secretary of the Compliance Committee shall document all minutes of meetings along with documents related to the investigation.
- The Compliance Committee shall evaluate after the preliminary assessment whether the case reported warrants further investigation and accordingly shall establish an Investigation Team depending on the nature of the allegation. The Investigation Team shall be led by the General Counsel or his delegate and comprise of a legal advisor, an internal auditor, and a subject matter expert (if required).
- In the case of an independent committee/3rd party, they shall perform their duties and refer to the Compliance Committee for directions.
- The Compliance Committee shall present the findings and recommendations to the CEO as soon as reasonably possible.
- If the investigation is deemed concluded by the Compliance Committee and disciplinary measures may be required, all matters are referred to the CEO for final determination. The Compliance Committee shall not make any determination in connection with any violation by personnel designated by the Compliance Committee as an executive, where the determination will be concluded by the BOD or as per the DOA.
- If a member of the "Compliance Committee" is the target of a whistleblower, the CEO will need to endorse the motion to remove or replace that person.
- If an Executive Committee member or the Head of Internal Audit is the target of a whistle blown, the whistle blown will be escalated with the Audit and Risk Committee Chairperson for action.
- Annually a report will be presented to the Audit and Risk Committee (for notification and feedback if any) on the whistle received, nature of the whistle blown, actions taken on the whistle blown and if the whistle blown is considered closed or open/in progress.

Whistleblowing Procedure

10.0 Reporting

When raising a concern, Whistleblowers are highly encouraged to report their concern with as much detail as possible.

Whistleblowers can report concerns by:

- Emailing (Whistleblowing@abrajenergy.com);
- Contacting the Compliance Officer; or
- Using the anonymous whistleblowing system (link available on Abraj external website).

If a concern cannot be confirmed through subsequent investigations, no action will be taken against the Whistleblower. However, false allegations that are deliberately raised are considered serious matters and Abraj may take legal or disciplinary action as deemed necessary against the individual concerned.

Once a concern is reported using any of the above means, the Compliance Committee will take action to protect the identity of the Whistleblower from any unrelated party and investigate the allegations.

Moreover, all cases will be listed and recorded through “Whistleblowing Tracking Sheet” form.

10.1 Anonymity and Confidentiality

Abraj is committed to providing an open culture that promotes raising concerns and respecting individuals’ rights for confidentiality, anonymity, and subsequent protection.

Whistleblowers have the right to anonymity or may choose to disclose their identity and information to the Compliance Officer. Moreover, the Whistleblower can practice this right throughout the investigation and after the investigation is completed.

However, it is also important to understand that by anonymity, the effectiveness of the investigation may be hindered due to limited available information. While investigating concerns that are reported anonymously, the company will take into account, the seriousness of the concerns reported, credibility of the concerns and the likelihood of confirming the concerns reported from other sources.

The objective of this document is to enable the company to act upon Whistleblower concerns while ensuring Whistleblowers are protected from retaliation. However, Abraj will not be able to do this effectively or provide feedback if the Whistleblowers identity remains anonymous.

For the purpose of the investigation, reports will be disclosed only to individuals who have a need-to-know. Throughout the investigation, all involved Personnel shall maintain strict secrecy about the content of any of the reports made to not compromise the investigation and to comply with applicable laws.

The Whistleblowers identity shall remain confidential and shall not be disclosed/shared unless consent has been provided by the Whistleblower or there is a legal requirement to disclose the information.

10.2 Retaliation and Protection

While Abraj is committed to ensuring that its Personnel are treated with care and respect, we cannot guarantee that the Whistleblowers identity will not be guessed by others based on the information that has been disclosed. Any intentional disclosure of information which may lead to the identification of the Whistleblower shall not be tolerated and the discloser will be subject to disciplinary action.

Whistleblowing Procedure

Whistleblowers who raise a concern in good faith shall not suffer harassment, retaliation, or adverse employment consequences of any kind. Any abuse or victimization of a Whistleblower who acted in good faith shall not be tolerated by Abraj and the retaliator will be subject to disciplinary action. Abraj shall take the necessary actions to protect Personnel and other stakeholders, who have in good faith raised a concern, against any form of retaliation from management and/or other involved parties.

If a discloser or Whistleblower is subject to any form of retaliation or harassment, they are entitled to raise a concern or complaint to the Compliance Officer or the Chairman of Abraj's Compliance Committee.

10.3 False Allegations

False allegations made under the whistleblowing process are a violation of the Code of Conduct. False allegations may constitute professional misconduct, as already stated in the Code of Conduct. Honest reporting does not mean that you have to be right when you raise an issue; but the issue must be sensible, and you have to reasonably believe that the information you are providing is accurate.

11.0 Investigations

Upon receiving a reported concern, the Compliance Committee will take action to investigate the concern. Subject to their consent, the Whistleblower may be contacted for further information regarding the matter. Where possible, the Compliance Officer will contact the Whistleblower to acknowledge receipt of the concerns raised within a reasonable time from the concerns being reported.

During the investigation, the Compliance Committee shall obtain a better understanding of the matter, the nature of the possible incident, and the circumstances in which it has occurred.

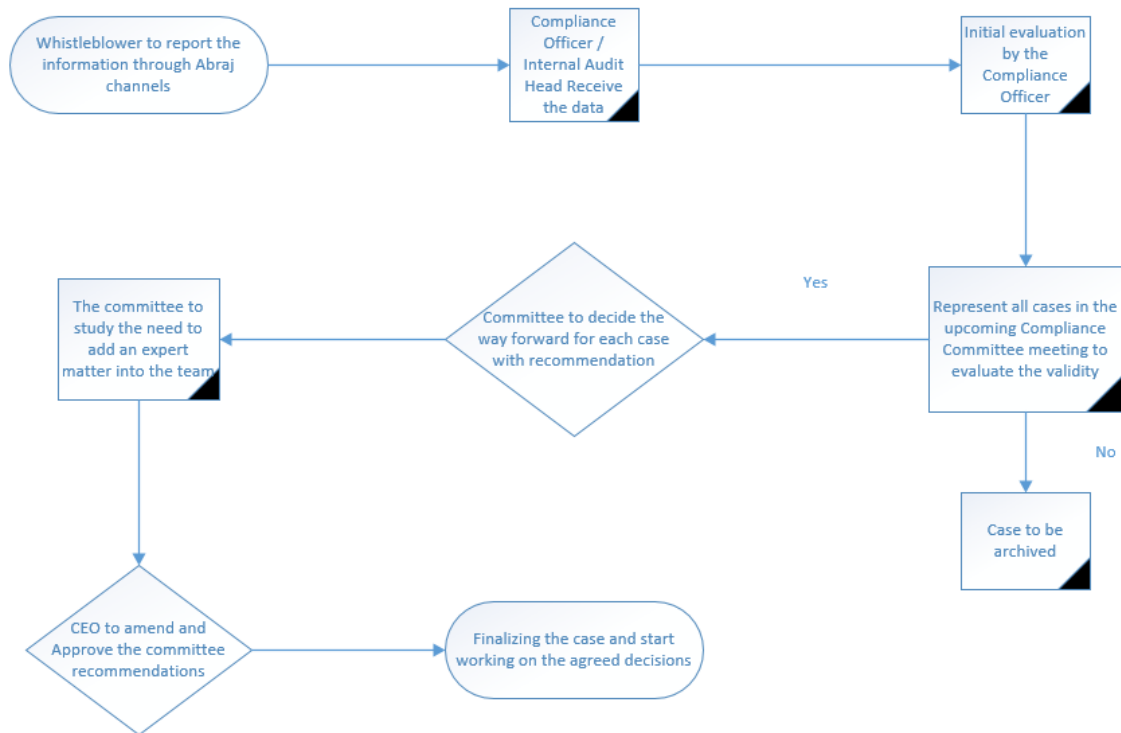
Following a preliminary review of concerns raised, where the Compliance Committee propose if an independent committee or third party required to be assigned the matter for investigation, prior approval will be sought by Abraj CEO.

After the investigation is concluded, results may be communicated to the Whistleblower where the Whistleblower is reachable. Taking into account any confidentiality considerations, results may be communicated in terms of how the concern was dealt with, whether any corrective measures or process improvements have been recommended and if any further steps will be taken, but no details will be disclosed related to specific individuals and activities.

The Compliance Officer shall record and log all reports or concerns raised through the whistleblowing process.

Whistleblowing Procedure

12. Process Map



13. References

13.1 Related Documents

Sr No	Document Title	Document No
1	Code of Conduct & Ethics Manual	Q&C-MS-XX-003
2	Anti-Bribery and Corruption Prevention Procedure	Q&C-PR-018

13.2 Related Records

Sr No	Document Title	Document No
1	Whistleblowing Tracking Sheet	Q&C-MS-FM-XX-034
2	Abraj Whistleblowing Report Form	Q&C-MS-FM-XX-038
3	Compliance Committee Mandate	Q&C-MS-FM-XX-039

Note: XX Referring to the latest revision in INTELEX.