

HR POLICIES & PROCEDURES**Whistleblowing Policy****1. Purpose**

1.1 This policy aims to encourage and enable employees, contractors, business partners, and other stakeholders to raise concerns about actual or suspected misconduct, unethical behavior, or violations of laws and company policies without fear of retaliation. It is a critical element of our commitment to ethical conduct, transparency, and accountability.

2. Scope – This policy applies to:

- All employees (full-time, part-time, temporary)
- Interns, contractors, and consultants
- Third-party vendors, suppliers, and service providers
- Any individual who becomes aware of misconduct related to Emirates Minting Factory's operations

3. What to Report

Examples of reportable concerns include, but are not limited to:

- Fraud, theft, or corruption
- Bribery or facilitation payments
- Financial misstatements or accounting irregularities
- Health, safety, or environmental violations
- Discrimination, harassment, or abuse of authority
- Breaches of company policy or code of conduct
- Unethical behaviour or conflicts of interest
- Violations of applicable laws and regulations

4. Reporting Channels

Employees and stakeholders can report concerns through any of the following confidential channels:

- Internal Email: hr@emiratesminting.ae
- Anonymous Reporting Box: Located at [Reception, In front of Security]
- Direct Reporting: To the Compliance Officer, HR Manager, or any trusted member of senior management
- External Auditor (if applicable):

5. Confidentiality and Anonymity

- All reports will be treated with strict confidentiality.
- Whistleblowers can choose to remain anonymous; however, providing contact details may help in effective follow-up.
- All information disclosed will only be shared with individuals on a "need-to-know" basis for the purpose of investigation.

6. Protection Against Retaliation

- Emirates Minting Factory strictly prohibits retaliation or victimization of whistleblowers.

- Any retaliation will be considered a serious disciplinary offence and may result in termination or legal action.
- Whistleblowers acting in good faith will be protected even if their concerns turn out to be unsubstantiated.

7. Investigation Process

- Initial Review: Upon receiving a report, the designated authority (Compliance Officer/HR) will review the nature of the concern.
- Investigation: A fair, impartial, and timely investigation will be conducted.
- Outcome and Actions: Based on the findings, appropriate corrective actions will be taken. This may include disciplinary action, changes in procedures, or legal referral.
- Feedback (where possible): The whistleblower may be updated on the outcome, within confidentiality limitations.

8. False Allegations

Deliberately false or malicious allegations will result in disciplinary action. This policy does not protect individuals who make disclosures in bad faith or with the intent to harm others.

9. Record Keeping

All reports, investigation notes, and actions taken shall be documented and securely stored for a minimum of five years by the Compliance or HR department.

10. Roles & Responsibilities

Role	Responsibility
Whistleblower	Report concerns in good faith and cooperates during investigation.
HR Manager / Head Compliance	Receive reports, ensure confidentiality, and conduct investigations.
Management	Support policy enforcement and ensure non-retaliation.

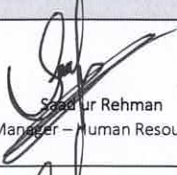
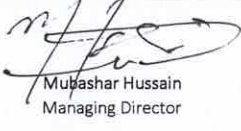

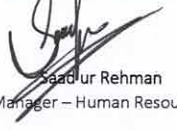


11. Training and Awareness

- All employees will receive periodic training on this policy as part of the Code of Conduct.
- New joiners will be educated during onboarding.

Effective

This procedure will be effective immediately upon approval and will be enforced strictly.

Amendment History Card

Revision No.	Amendments Details	Prepared by: (name and title)	Reviewed by: (name and title)	Approved by: (name and title)
RO (Initial)	Initial Document	 Saad ur Rehman Manager – Human Resources	 Mubashar Hussain Managing Director	 Essa Saeed Al Falasi Chairman
R1	Reviewed as per document review plan and approval level modified	 Saad ur Rehman Manager – Human Resources	 Mubashar Hussain Managing Director	 Essa Saeed Al Falasi Chairman