


Title	Whistleblowing Policy and Procedure	
Business Owner	Internal Audit	
Version No.	[1.1]	



WHISTLEBLOWING POLICY AND PROCEDURES BAHRAIN NETWORK (BNET) B.S.C ©


Version: 1.1

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1. Definitions

The following are some of the key terms used throughout the document and their definitions:

Term	Description
Committee	Board Audit Committee.
Corruption	A form of dishonest or unethical conduct by someone entrusted with a position of power, authority, or influence, often to acquire personal benefit and/or benefit to others.
Fraud	Intentional deception, resulting in a loss for the Company and/or its stakeholders, and/or resulting in the perpetrator achieving a gain.
Good Faith	Reporting a concern without malice or consideration of personal benefit, with reasonable basis to believe that what is reported is true and is not malicious, false or frivolous.
Harassment	A behavior of an offensive nature that demeans, humiliates or embarrasses a person.
Head of Internal Audit ("HIA")	Is the person designated by the Board Audit Committee to interact with the matters related to this Policy.
Misconduct	Wrongful, improper or unlawful conduct.
Retaliation	The act of hurting or doing something harmful to someone, because he/she reported a misconduct in a good faith.
TMD	Talent Management and Development Department.
Victimization	The act of causing someone to be treated unfairly.
Whistleblower	A person who exposes information or activity within the Company which is in contravention with the Company's policies, rules and general conduct.
Whistleblowing	It's the action of which the whistleblower report in good faith suspected misconduct or potential wrongdoing at work.


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2. Introduction

- 2.1. This Policy is issued by the Internal Audit Department under the authorization of the Board of Directors and it's Committee, in compliance with the Corporate Governance Code, Order No. 19 of 2018.
- 2.2. Within this document, all policies containing the word 'must' are policies that must be adhered to, whereas policies containing the word 'should' are served as good practice guidance.
- 2.3. All policies stated in this document (including both the general policies as well as the process specific policies) must be adhered to by all BNET personnel (including operational staff, contractors, and committee).
- 2.4. This document is supplemented by the Culture & People Growth Policy.

3. Purpose

- 3.1. The purpose of this policy is to ensure that the Company handles wrongdoing and misconduct in compliance with the Corporate Governance Code and the objectives of the Company's management and the Board of Directors and it's Committee. The policy aims to:
- 3.2. Provide a safe and secure channel for stakeholders to feel confident in raising serious concerns at the earliest opportunity, with the knowledge that their concerns will be taken seriously and investigated as appropriate, while ensuring that their confidentiality and identity are protected.
- 3.3. Provide stakeholders with avenues and guidance to raise those concerns.
- 3.4. Reassure stakeholders that they will be protected from possible Retaliation or Victimization if they have made any disclosure in good faith.

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4. Policy Statement

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5. Scope & Exclusions

5.1. This Policy covers situations where an individual raises a concern about misconduct and wrongdoings, including but are not limited to:

- Fraud.
- Corruption, bribery, or blackmail.
- Criminal offences.
- Failure to comply with a legal / regulatory obligation.
- Endangering the health and safety of an individual.
- Concealment of any of the above.

5.2. The provisions of this policy apply to all activities within BNET related to its employees, contractors, subcontractors, suppliers, those providing services under a contract or other agreement with the Company, the Company's customers and their authorized representatives, voluntary workers, shareholders including public and minority shareholders, and any other person dealing with the Company for business purpose.

5.3. As an exception to clause 5.1, the following shall not be considered in the scope of which this policy applies:

5.3.1. Complaints relating to employee's personal circumstances, such as the way they have been treated at work. In those cases, employees should refer to TMD policies.


5.3.2. If a client has a concern about services provided to him/her, it should be raised as a complaint to the Company.

6. Compliance with this Policy

6.1. This policy is designed to outline and ensure BNET stakeholders and departments clearly understand their roles & responsibilities with respect to Whistleblowing; it comprises the two following sections:

6.1.1. General policies (starting from Section 7) provides overarching policies for all matters related to Whistleblowing.

6.1.2. Process policies (starting from Section 8) provides the policies specific to implementation of the Whistleblowing Policy.

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7. General Principles

7.1. Principles

7.1.1. All concerns raised should be treated fairly and in accordance with due process.

7.1.2. There is no tolerance for harassment or victimization towards whistleblowers raising a genuine concern.

7.1.3. Any individual making a disclosure will retain their anonymity, unless required according to law (i.e., in the case of criminal activity).

7.1.4. To ensure no one will be at risk of suffering some form of retribution or retaliation as a result of whistleblowing.

7.2. Whistleblower Protection


7.2.1. The Company is committed to good practice and high standards and to being supportive of whistleblowers.

7.2.2. The Company will not tolerate any harassment, retaliation or victimization of a whistleblower, and will treat this as a serious disciplinary offence which will be dealt with under the disciplinary procedure.

7.2.3. If the whistleblower believes that he/she has suffered any detrimental treatment, he/she should immediately inform HIA for further guidance.

7.3. Confidentiality

7.3.1. The Company will treat all whistleblowing in a confidential and sensitive manner. As part of this policy, the identity of any whistleblower raising a concern will only be made to the HIA.

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7.3.2. If a criminal investigation follows, the whistleblower identification may be disclosed. If this occurs, the HIA will notify the whistleblower at the earliest opportunity.

7.3.3. Unauthorized disclosure by the HIA of data received from the whistleblower that would also reveal his identity, will be considered as a serious disciplinary offence which will be dealt with under the disciplinary procedure.

7.4. Anonymous Disclosure

7.4.1. All concerns raised according to this Policy will be dealt fairly, whether they are expressed anonymously or not, bearing in mind that disclosing the whistleblower's identity will contribute positively to take appropriate actions in dealing with raised concerns.

7.5. Untrue Allegation


7.5.1. If a whistleblower makes a genuine allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against him. If, however, they make an allegation frivolously, maliciously or for personal gain, then disciplinary and/or appropriate legal action may be taken against the individual concerned.

8. Whistleblowing Procedures

8.1. If any stakeholder believes reasonably and in a good faith that a matter of practice within the scope of this Policy (section 4.1) exist in a working place, then they should report their concerns to Integrity@bnet.com.bh, or by calling the hotline for whistleblowing – 17175850 which will be received by the HIA.

Whistleblower should not try to take justice into his/her own hands by confronting the person reported or speaking to any other internal/external parties regarding the case details.

8.2. Whistleblowers would not be expected to have absolute proof of wrongdoing or misconduct but would need to show the sound reasons for their concerns, and where possible to disclose the data of the incident, type of the incident, description of the incident/details of concern, where did it happen, who has been involved, and date of reporting the incident.

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8.3. Once the concern is received, it will be assessed and reviewed by the HIA. Further, a meeting will be held between the whistleblower and the HIA to gather all information needed to understand the situation and to determine merit of the case.

The HIA will consult with the Committee to plan the way forward of managing concerns, in cases where the application of procedures (8.5), (8.6) and (8.7) will cause a conflict of interest.

8.4. Upon receiving the concern, first response should be made within 48 hours by the HIA, acknowledging that the concern has been received, and indicating how the Company proposes to deal with the matter.

8.5. Formal investigation will be held, which will formulate the way forward for each case. The HIA and the Company CE will arrange for the investigation, by forming an investigation committee.

8.6. Upon completion of the investigation, the investigation committee shall raise its recommendations to the Company CE along with the HIA.


8.7. In the event that the raised recommendations resulted in a suspicion of a violation, the HIA with notification to the Company CE will raise the matter to the TMD to take the necessary actions.

8.8. The HIA should communicate the details of the concerns along with the investigation's recommendations to the Committee.

8.9. The HIA and the Company CE should ensure that the reported concern is investigated in line with the TMD policy and that the whistleblower is informed on the updates and the conclusion reached by the Company within 15 working days from the date of receiving the concern.

8.10. If the whistleblower is not satisfied about the outcome of an investigation, he/she should make a further report to the HIA outlining his/her concerns with legitimate reasons and justifications to warrant further investigation.

8.11. If the whistleblower believes that the Company officials are not dealing with the case appropriately, he/she may escalate the matter to the Chairman of the Committee.

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8.12. The Committee shall oversee the implementation and progress of these procedures and as to how each individual case is dealt with.

9. Corporate Record and Monitoring

9.1. The HIA shall have the overall custody of details of the investigations conducted under this Policy and will maintain a corporate register containing all concerns that are brought to the Company's attention, their nature, their periodic updates, and conclusions achieved. All officers allocated to look into a concern must ensure the HIA is provided with sufficient details for the corporate register.

10. Policy Review

10.1. This Policy is subject to review by the BNET Management and the Committee and approval of the Board of Directors.

– End of Policy –