



خدمات مطار البحرين
BAHRAIN AIRPORT
SERVICES

BAS AMANA

Whistle-blowing Policy

BAS AMANA Whistle-blowing Policy was approved by BAS Board of Directors on June 27th, 2018 under resolution number 06-165-2018

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1 Introduction

Bahrain Airport Services (the “Company” or “BAS”) is committed to adhere to the highest standards of good governance, openness, transparency, honesty, integrity, accountability and ethical, moral & legal conduct of business operations. The Company requires the active support of all employees, who are required to report incidents of suspected misconduct, fraud, corruption, collusion and coercion, and other serious infringements as this would protect the integrity and reputation of the Company.

Whistle blowing policies are generally intended to make it easier for employees to be able to report irregularities in good faith, without having to fear that their action may have adverse consequences.

This policy applies to all Board Members, officers, managers and employees of the Company. It is also intended to provide a method for other stakeholders (suppliers, customers, shareholders etc.) to voice their concerns regarding business conduct.

To aid in its efforts of communicating this policy, the name “Amana” will be used to instill a culture of bestowing trust in the organization, thus encouraging employees to report misbehavior, misconduct or wrong doing by any employee in the organization or outside the organization.

2 Whistle Blowing Policy

This Policy intends to cover serious concerns that could have grave impact on the business operations, performance and the reputation of the Company. It includes, but is not limited to:

- Corruption, bribery or blackmail;
- Harassment;
- Criminal offences;
- Miscarriage of justice;
- Endangering the health and safety of an individual; and
- Deficiencies in internal control and checks;
- Fraud or deliberate error in preparation of financial statements;
- Misrepresentation of financial reports;
- Breach of or non-compliance with legal, regulatory and internal policies and procedures requirements;
- Unethical or illegal conduct of a general, operational and/or financial nature;
- Misuse of Company “property” including information, funds, supplies or other assets;
- Forgery, alteration or manipulation of documents or computer files; and
- A deliberate concealment of information tending to show any of the above.

This Policy is intended to encourage and enable employees to raise serious concerns with designated person(s) rather than overlooking a problem or blowing the whistle outside the Company.



3 The Designated Officer

Senior Manager Internal Audit will be the “designated officer(s)” under this Policy.

4 Whistle Blowing Principles

This policy is based on the following principles:

- All concerns raised will be treated fairly and properly.
- Harassment or victimization of anyone raising a genuine concern will not be tolerated.
- Any individual making a disclosure will retain their anonymity unless they agree otherwise.
- No one will be at risk of suffering any form of retribution as a result of raising a concern even if they are mistaken. However, this assurance will not be extended to someone who maliciously raises a matter they know is untrue.

5 Reporting Process and Dealing with Complaints

Employees may raise their concerns, with their line manager. However, if for some reason the employee does not feel comfortable to report through his/her manager, then he/she has a right to take his/her concerns directly to the designated officer(s).

If a person is not comfortable to report / discuss with the designated officer, he may report to the CEO. Depending on the seriousness and sensitivity of the issues involved, the whistle blower may directly approach the Chairman of the Audit Committee (AC) with the concerns. Employees are required to co-operate in any official investigation, audit or similar request.

No employees or managers of the Company may use their position to prevent other members of staff from exercising their rights or complying with their obligations as indicated above.

The complaints can be reported through various channels available to the employees of the Company and it is up to the employee to select which option he / she would like to opt for.

The current options available are the following:

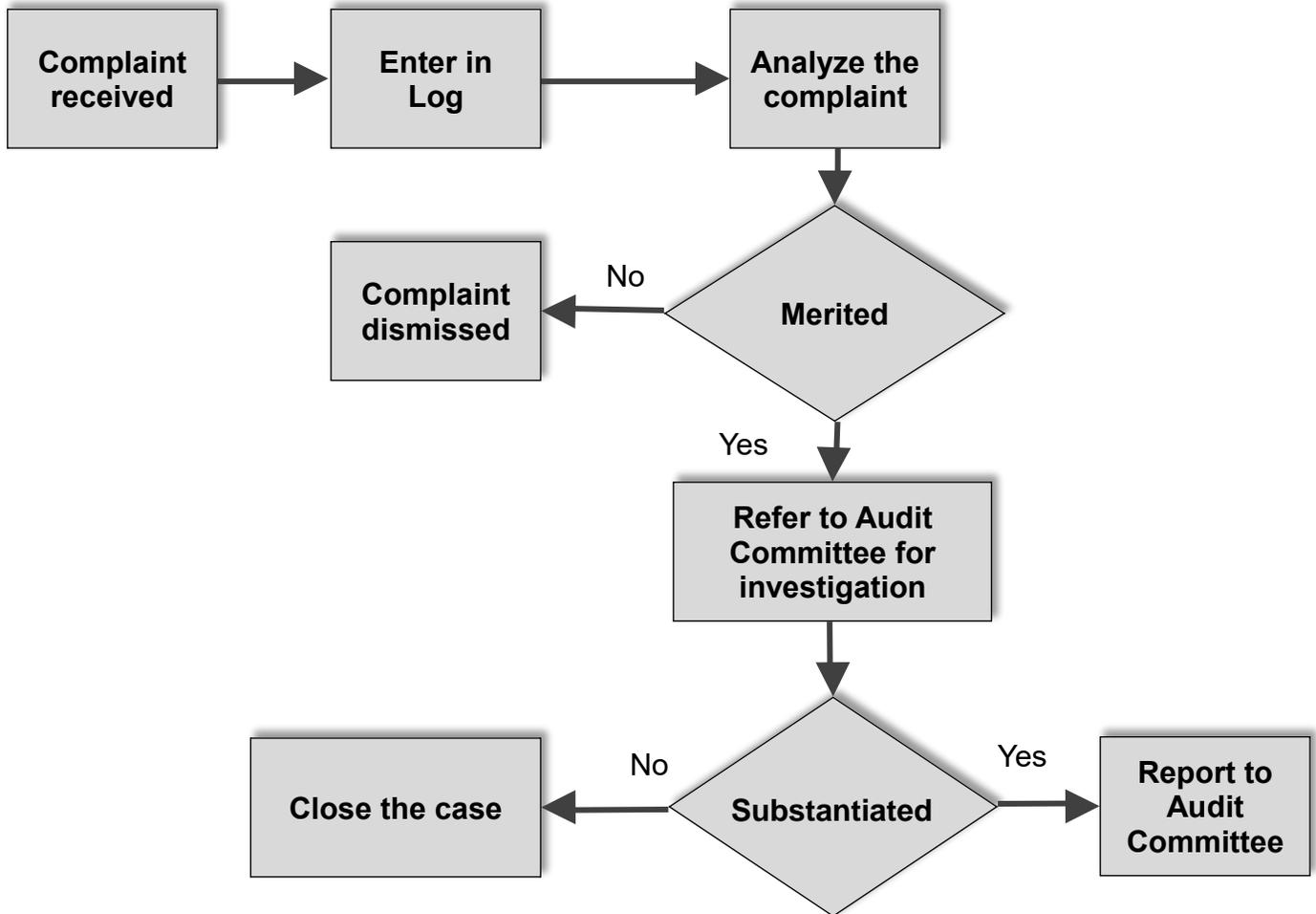
- 1 Send an email to Amana email address (which is only accessible by the designated officer)
- 2 Send by post to Amana P.O.Box (which is only accessible by the designated officer).

The designated officer shall address all reported complaints considering the seriousness of the issue raised and analyze the merit of the complaint and discuss with the AC who may, engage outside auditors and/or legal experts who have appropriate expertise to assist in the investigation and analysis of the results thereof.



The final investigation report shall be placed before the AC. The AC may decide on placing any investigation report before the Board of Directors depending on the gravity and magnitude of the violation.

Prior to any investigations, the receipt, register and analysis of the complaints is very important and the complaint handling process is further explained in the following chart:



The designated officer shall present to the AC, on a semi-annual basis, the log maintained on whistle blowing complaints received.



6 Investigating and Resolving Complaints

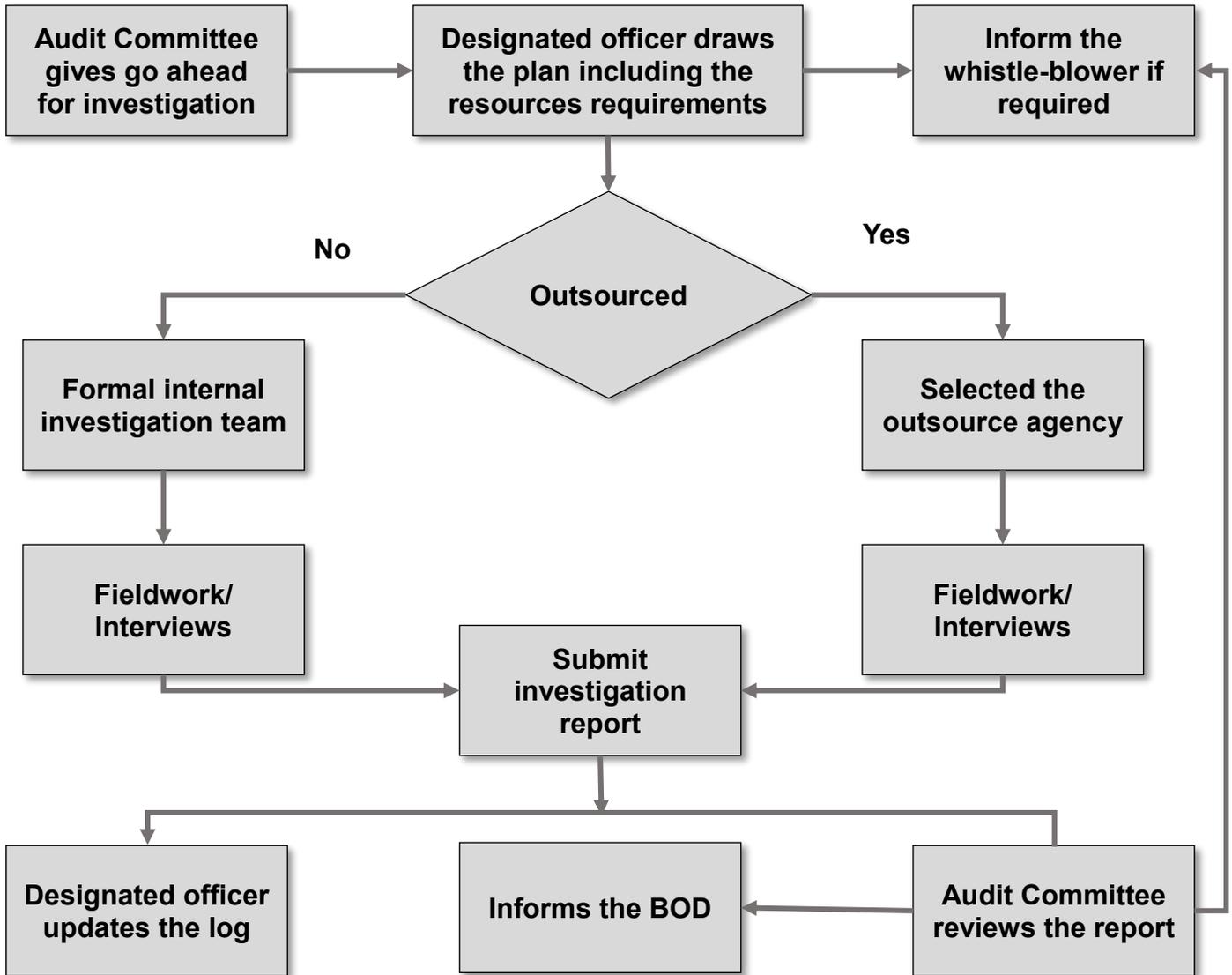
BAS takes all reports of potential and actual Code of Business Conduct violations seriously and is committed to confidentiality and a full investigation of all accusations.

BAS strives to be as thorough, objective, and impartial as possible, in dealing with investigations and decisions relevant to the administration of the Code of Conduct; therefore, employees who are being investigated for a potential Code violation will have an opportunity to be heard prior to any final determination.

Once the complaint is received, and if the complainant's identity is known, the receiving party will acknowledge receipt of the reported violation. Investigations will start as soon as the complaint is received and a decision will be made as promptly as the situation permits and always before the situation becomes a violation of law or a risk to health, security or the Company's reputation.

All reports of fraud, corruption and/or related irregularities will be treated seriously and be the subject of a thorough investigation with the objective of locating evidence that either substantiates or refutes the claims/allegations made by the whistleblower. Investigations are to be undertaken by the designated whistleblowing officer or an external party (to be decided on case by case basis by the AC).

The investigation protocol would be solely determined by the AC based on the sensitivity and the materiality of the complaint who should be conducting the investigation. Ideally to get an independent view, an independent third party would be appointed to conduct the investigation, however if the materiality is not very high or it is not a complex matter, the investigation may be carried out in-house. The detailed investigation protocol and escalation mechanism is set out in the chart below:





7 Retention of Records

The Company shall maintain a log of all complaints, tracking their receipt, investigation, reports and all relevant documents thereof.

All documents produced during the process represent evidence that should be preserved, protected and retained. As these may pertain to confidential matters reported by whistleblowers afforded anonymity, care must be taken to restrict access to hard-copy documents and to store and secure electronic data. This material also serves as a record of the Audit Committee's compliance with corporate governance policies and provides evidence that the Company is effectively addressing accounting, internal control and auditing risk.

8 Monitoring

The Policy must be monitored for compliance with the objectives and standards established by the AC. The successful implementation of the policy would be monitored by the Audit Committee through performance measurement such as the number of complaints received, number of investigations, and time taken to resolve a complaint and corrective actions taken or otherwise, etc.

9 Notification

All current and new employees shall be informed about the policy by the Internal Audit Department in collaboration with the Human Capital Department. This Policy shall also be displayed on notice boards around the workplace and on the Company's iBAS portal.