



1. SCOPE

- 1.1 Sohar Aluminium (SA) is committed to ensuring that our business practices are conducted in a manner that is above reproach as described in the Code of Conduct.
- 1.2 It is therefore expected that any stakeholder who has serious concerns about SA's business practices come forward and voice them. A person making a disclosure is referred to as a whistle-blower.
- 1.3 Whistle-blowers may be SA employees (CEO, senior management, line management, employees), job applicants, vendors, contractors or the general public.

2. OBJECTIVES

- 2.1 Make potential whistle-blowers aware that such a facility is available for them to raise their concerns when they realise that something is seriously wrong within the organisation.
- 2.2 Dispel employees' concerns that speaking up would be disloyal to ones colleagues and encourage the reporting of suspected misconduct.
- 2.3 Impress upon employees that if they decide not to report their concerns they too may be guilty of a serious offence.

3. POLICY STATEMENTS

3.1 Confidential Reporting Lines

- 3.1.1 SA offers confidential reporting lines to whistle-blowers to seek guidance or raise concerns related to potential violations of the law and/or SA's policies and procedures. The confidential reporting line known as the SA Hotline encourages and enables individuals to raise serious concerns within SA so that they can be promptly addressed.
 - 3.1.2 A whistle-blower making a disclosure in terms of this Policy does so without fear or victimisation or subsequent discrimination.
- 3.2 This policy deals with specific concerns including but not limited to suspected:
- Civil or criminal offences.
 - Failure to comply with statutory requirements.



- Financial mismanagement of SA resources (cash, property, receivables, intellectual property rights, facilities).
- Theft, fraud and corruption including bribery.
- Risk or potential risk to the health and safety of any individual.
- Risk or potential risk to the environment.
- Unethical behaviour or improper conduct.
- Illegal orders to violate or assist in violating laws, SA policies and procedures.
- Significant or sensitive matter likely to expose SA to negative media or public attention.
- Attempts to conceal or suppress information relating to any of the above.

Employee grievances and complaints regarding terms and conditions of employment will be reviewed under the applicable Human Resources (HR) policies and employment contracts as they are outside the scope of this Policy.

3.3 Procedure for Disclosing Concerns

3.3.1 An individual, who has evidence that there is serious misconduct relating to any of the above matters, should contact the SA Hotline as follows:

- Sohar Aluminium Hotline
- Tel: 2686 3317
- Email: Hotline@sohar-aluminium.com

3.3.2 Oral or written communications constitute reports of allegations of suspected unethical or improper activity. Reports may be made to the Legal Counsel. When there is a potential conflict of interest or for other reasons reports may be made to an SA line manager. The line manager must then report the matter to the Legal Counsel.

3.4 Guidance Notes

- 3.4.1 Concerns must be raised without malice, must be in good faith and based on facts and evidence.
- 3.4.2 The individual making the disclosure must believe that the information and allegations are evidenced and substantially true.
- 3.4.3 Reports may be made orally but it is preferable to submit a factual written report with as much information as possible as bare allegations or unspecified



wrongdoing will not be investigated.

- 3.4.4 SA shall ensure that an individual who makes a disclosure in terms of the Policy will not be penalised or suffer any adverse treatment. The protection from retaliation does not cover immunity for involvement in any matter/s relating to the allegations made or which become the subject of an ensuing investigation. Also, if a whistle-blower intentionally files a false oral or written report SA will act accordingly.
- 3.4.5 Callers may choose to remain anonymous, however individuals will be encouraged to provide their name and contact details should further investigation be required. SA will not disclose the identity of a whistle-blower unless SA obtains the whistle-blower's permission to do so or the disclosure is to the Royal Oman Police (ROP) conducting a criminal investigation. SA cannot maintain this confidence where the whistle-blower self-discloses his/her identity.
- 3.4.6 Calls to the "Hotline" are not tracked and individuals are assured of their anonymity.
- 3.4.7 The person to whom the disclosure is made will promptly notify the appropriate General Manager or if the complaint relates to a General Manager then the CEO will be notified. The General Manager or CEO will then make a decision as to whether there is prima facie (self-evident, sufficient at first impression) case to respond to the "concern" raised.
- 3.4.8 The General Manager or CEO may recommend that the matter be:
- Investigated internally.
 - Referred to external auditors.
 - Subject to an independent enquiry.
- 3.4.9 Investigations will only be conducted after a preliminary assessment establishes that:
- The allegation, if true, would constitute a violation of the law and/or SA's Code of Conduct;
 - The allegation is supported by information specific enough to be investigated; or
 - There is corroborating testimony or documentary evidence to proceed further.
- 3.4.10 All investigations will be conducted sensitively and as swiftly as possible. An investigation is a fact-finding and analysis process and not an accusation.



- 3.4.11 SA commits to authorising competent, independent, unbiased investigators who will be fair, thorough, objective and act ethically.
- 3.4.12 All SA employees have a duty to cooperate with SA-authorized investigators. Participants in an investigation are asked not to discuss or disclose the investigation or their testimony to others or the person/s subject to investigation.
- 3.4.13 If SA discovers that evidence has been withheld, destroyed or tampered with, and witnesses or potential witnesses have been influenced, coached or intimidated SA will act accordingly.
- 3.4.14 The Legal Counsel will maintain a record of all disclosures in terms of the Policy and the subsequent action taken and is responsible to report, on an annual basis, to the appropriate parties.
- 3.4.15 Upon completion of the investigation, SA will respond to the individual who made the original complaint explaining the action taken / not taken and the reasons for that decision unless SA is bound by overriding legal or public interest reasons.
- 3.4.16 Remedial action, if any, may be initiated in accordance with applicable SA policies and disciplinary procedures or appropriate action may be taken if it appears that a crime may have been committed.

4. Responsibilities

- 4.1 The Legal Counsel shall have overall responsibility for implementation of this Policy.
- 4.2 The Legal Counsel is responsible to:
 - 4.2.1 Ensure that independent, unbiased and competent SA or external resources conduct investigations of whistle-blower allegations.
 - 4.2.2 Report the results of an investigation to the ROP if an investigation concludes that a crime has probably been committed; or
 - 4.2.3 Report to HR if an investigation concludes that an SA employee engaged in conduct in breach of SA's Code of Conduct, Penalty Table, policies, procedures and contract of employment.

5. References

- 5.1 SA Code of Conduct.
- 5.2 Human Resources – Grievance Procedure.

