

DEWA Whistleblowing Policy

After Perusal,

- * Decree No. (1) of 1992 Establishing Dubai Electricity and Water Authority and its amendments
- * Decree No. (28) of 2015 Concerning Governance of the Councils and Committees of the Government of Dubai
- * Government of Dubai Human Resources Management Law No. 27 of 2006 and its amendments.
- * Dubai Government applicable Laws and Regulations
- * DEWA Internal Regulations, Policies and Administrative Resolutions.
- * DEWA Corporate Governance Manual (Reviewed 2015)
- * Code of Conduct and Job Discipline Regulation, 2009
- * Social Accountability SA 8000, SAI 2008

We issue the following Policy:

Title

Article (1)

This Policy shall be titled "DEWA Whistleblowing Policy"

Definitions

Article (2)

The following words and expressions shall have the meaning appearing to each of them, unless the context implies otherwise.

DEWA : Dubai Electricity & Water Authority

Policy : DEWA Whistleblowing Policy

Whistleblowing : It is a process of reporting or raising a concern by an employee , stakeholder or third party about unlawful act or misconduct , within or in connection with DEWA activities including but not limited to fraudulent financial activities, illegal or unethical conduct that affect other employees, stakeholders or the Government or DEWA's reputation.

Stakeholders: Contractors, suppliers, consultants, customers or any third party involved in DEWA activities.

Employees: Persons who occupies a budgeted job within DEWA and its subsidiaries

Complainant: The person who raises or reports a concern about illegal practices or misconduct within or in connection with DEWA activities.

Concerned Authorities: MD & CEO Office, Internal Audit Department, Legal Affairs Department and Human Resources & Business Support Division.

Objectives

Article (3)

DEWA is fully committed to maintain high standards of ethical and legal business conduct with honesty, accountability and integrity at all times.

The Policy objective is to support DEWA's values on Corporate Governance and provide transparent and confidential process for handling concerns. It is designed to encourage a climate of open communication and trust for the best interest of DEWA.

Purpose of the Policy

Article (4)

This Policy establishes the standards and procedure that enable employees and stakeholders to raise or disclose concerns about illegal practices or misconduct within or in connection with DEWA activities.

Scope of Application

Article (5)

The Policy applies to all DEWA's employees, stakeholders and in all cases where there are genuine concerns about illegal acts or activities, financial and administrative corruption including conflict of interest, money laundering, bribery, fraud and misconduct or any act that violates DEWA's regulations, policies & procedures, its values and applicable laws conducted within or in connection with DEWA activities, that affect other employees, stakeholders or the Government or DEWA's reputation or interest.

The Ownership of the Whistleblowing Policy

Article (6)

The ownership of the Policy vests with the Internal Audit Department.

Managers have responsibility to ensure and facilitate the implementation of the Policy and the procedures set out in it within their Divisions/Departments.

All employees and stakeholders have a role and are responsible for the success of this Policy by ensuring that they take the appropriate steps to raise concerns about illegal conduct or practice.

Governing Principles

Article (7)

The following rules and principles shall govern the procedure for raising and reporting a concern:

1. Without prejudice to the employee's obligations under DEWA's Code of Conduct and Ethical Employment Standards to report any service violations, the complainant shall raise his concern in good faith and that his allegation should not be biased or malicious against others.
2. The complainant must disclose any personal interest he has in the matter raised.
3. The complainant's identity will be treated with confidentiality. However, he/she is encouraged to disclose his/her name to facilitate the process of follow up questions and any possible investigations that may be conducted.
4. The concerns raised will be treated fairly.
5. The employee is not expected to produce evidence to prove the truth of his /her concern. However, in case investigations lead to a criminal or disciplinary proceedings, the complainant may be required to provide evidence or testimony.
6. a) No individual who raises concerns in good faith, under Policy procedures, will be dismissed or subjected to any retaliation or detriment to his career or reputation as a result of such action, even if the concerns turned out to be not evidenced provided that it is not malicious.

(b) If an employee has been retaliated or discriminated against for exercising his rights under this Policy, he shall raise his grievance to the Grievances Committee through the Top Management Office within 30 days of the alleged adverse action.

(c) DEWA reserves the right to take the appropriate action against anyone or third party who initiates or threatens to initiate any form of retaliation against genuine complainant.

7. The Whistleblowing process and disclosures shall remain confidential. The Investigative Report shall only be disclosed to relevant parties on a "need-to-know" basis.

Any disclosure of concern made by the complainant, shall be kept confidential by him.

Reporting the Concerns

Article (8)

Any employee of DEWA or other stakeholders can raise and report the concern by the following whistleblowing channels:

A) Report to a Senior Staff in H.E. the MD&CEO Office

- (i) Anonymous reporting through a whistleblowing hotline, including the option to leave a secure voicemail, as well as an email address.
- (ii) The hotline shall be handled by a senior staff in H.E the MD & CEO Office who shall receive calls and analyze them in coordination with the concerned authorities, as the case may be.
- (iii) Locked mailbox attached to H.E. the MD&CEO Office whereby complaints in hard copies can be submitted which shall then be handled by the above mentioned Senior Staff in coordination with the concerned authorities.

B) The Concerned Authorities

- (i) The concerns may be reported directly to Legal Affairs/Internal Audit / Human Resources & Business Support Division, as the case may be.

C) Report at Divisional Level

- (i) Concerns related to employment can be reported through the direct manager/divisional head of the employee to the concerned authorities, as the case may be.

The email addresses of the above reporting channels and hotline number at H.E the MD & CEO Office are provided for at DEWA official website.

Procedure in Handling Concerns

Article (9)

This procedure is not intended to replace the Grievance and Complaints Committee procedure under the Government of Dubai Human Resources Management Law No. 27 of 2006 and its amendments, as applicable under DEWA policies and regulations, which shall continue to be the appropriate way to raise personal issues relating to employees specific jobs or employment.

1. The complaint when raised or reported, it will be reduced to writing by the recipient and sent to the concerned authority for review and appropriate action.

2. When a disclosure of concern is made, a senior staff from the concerned authority will be appointed as the key contact with complainant to update him of the action taken and provide any support required, whenever reasonably practicable.

DEWA is not committed to update the complainant of the result of his complaint, unless a relevant legislation provides otherwise.

3. An initial assessment of the reported incident shall be made by the concerned authority to decide whether it is based on erroneous information or there are grounds for appropriate procedures to be taken.

4. Whenever required, a Screening Committee consisting of representatives from the concerned authorities shall be convened upon the request of either of the concerned authorities to determine on the validity and action to be taken in cases of controversial issues.

5. A preliminary inquiry shall be conducted to determine whether there are sufficient reasons to merit investigations in the concern.

6. Subject to the provisions of Government of Dubai Human Resources Management Law No. 27 of 2006 and its amendments, concerning the procedures and powers of administrative violation committees and the grievances committees, the investigation shall be undertaken by the concerned authorities, when there are reasonable grounds to conduct it.

7. (i) All investigations related to financial or performance of an administrative actions shall be conducted by Internal Audit in line with authorities vested on them under Dubai Law No. (1) of 1995 on the Establishment of Financial Audit Department, Dubai Law No. (3) of 2007 regarding the Establishment of the Financial Control Department and Dubai Law No. (8) of 2010 on the Financial Audit Department.

(ii) " In case Divisions and Departments receive any information concerning the investigation related to financial or performance of an administrative action should forward it to Internal Audit Department to perform initial inquiry " .

8. For this purpose an investigation team with assigned tasks and responsibilities or a staff member designated for the purpose, shall carry out the investigation. The scope and time

period of the investigation will depend upon the nature and circumstances of each reported incident. Information may be requested from the complainant during the course of investigation.

9. An Investigative Report of the outcome of the investigation and recommendations shall be submitted to the Top Management through the concerned authority for its directives.

10. Without prejudice to the employee rights under the above stated Whistleblowing rules, no employee is allowed to release any information or comments to the public media or else with regard to any issue relating to the policies and programs of DEWA of which may be considered inappropriate or detriment to DEWA's business or reputation. In this respect any such information will constitute a direct violation of DEWA's Code of Conduct and Ethical Employment Standards and the rules of the Dubai Government Human Resources Management Law No. (27) of 2006 as amended.

False Concerns

Article (10)

Legal or disciplinary action, as the case may be, will be taken in accordance with DEWA's policies and regulations and applicable laws against any employee or third party who does not make genuine concern, where any complaint has been maliciously or with knowledge of its falsity, or without reasonable grounds for believing that the information provided was accurate.

Awareness

(Article 11)

Periodic awareness to DEWA staff, stakeholders on the key arrangements of the Policy are to be organized by the Internal Audit and concerned Division to promote the Policy and ensure its accessibility.

Responsibility for Implementation & Monitoring

(Article 12)

The Internal Audit Department has overall responsibility for implementation and monitoring of this Policy and sets up the appropriate key performance indicators (KPIs) for the compliance, effectiveness and efficiency with this Policy.

For the effective implementation of the Policy, an annual Report shall be prepared by the Internal Audit and submitted to the Top Management and concerned authorities including the number of complaints received, successfully handled, pending complaints and reasons of delay in handling them.

Review of the Policy

Article (13)

The Internal Audit in coordination with the Legal Affairs shall review and evaluate the Policy annually for the purpose of measuring the effectiveness of the Policy and related procedures

Recordkeeping

Article (14)

All documents, electronic voice messages, investigation reports , recommendations and any corrective actions undertaken concerning the whistleblowing , shall be recorded in a register that shall be maintained by the concerned authorities, for a legal period as may be specified by DEWA applicable regulations and procedures or any related legislation.

Language

Article (15)

The Policy is prepared in both Arabic & English languages .In case of any discrepancies between the Arabic & English versions the Arabic version shall prevail.

This Policy is approved and shall come into force as of the date of its endorsement.


H.E. Saeed Mohammed Al Tayer

MD & CEO of Dubai Electricity & Water Authority

12-1-2017