



# Whistleblowing Policy

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## 1 Introduction

- 1.1 Bureau Expo 2020 Dubai and its subsidiary or affiliate companies (hereafter referred collectively as “Expo 2020”) established for the purposes of planning and organizing Expo 2020 is committed to a ‘Zero Tolerance’ approach to any malpractices or fraudulent act committed and requires its management and employees, to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.
- 1.2 The Expo 2020 requires directors, employees, volunteers, and members of supply chain to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of Expo2020 must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations in the UAE.  
This document details the Whistleblowing guidelines established within Expo 2020.
- 1.3 In this regard, a Whistleblower can be defined as any individual (Expo 2020 employee, wider public (any member of the UAE public) and any member of Expo 2020’s supply chain), who has noticed or observed a malpractice or fraudulent activity and has reported to using methods defined in this policy.

## 2 Scope

- 2.1 This policy is applicable to all Expo 2020’s employees (seconded and outsourced employees) volunteers, including any consultants or persons working with Expo 2020.
- 2.2 This policy may also be used by any individual who is part of Expo 2020’s Supply chain and would like to report a malpractice or fraudulent activity.

## 3 Objectives

- 3.1 Expo 2020 strongly believes that Whistleblowers will enable to detect and handle malpractice or fraudulent activity in an appropriate manner.
- 3.2 The objectives of the Whistleblower Policy are to establish guidelines and procedures for:
  - 3.2.1 The submission of concerns regarding questionable matters by employees, directors, officers, and other stakeholders of Expo 2020, on a confidential and anonymous basis.
  - 3.2.2 The receipt, retention, and treatment of complaints received by the organization
  - 3.2.3 The protection of Whistleblower reporting concerns from retaliatory actions.

## 4 Violations Reporting

- 4.1 A Whistleblower shall be encouraged to report information relating to illegal practices or violations of Expo 2020’s policies (a “Violation”) that such person in good faith has reasonable cause to believe is credible.
- 4.2 Information shall be reported to Head of the Governance Department, unless the report relates to the Head of the Governance Department, in which case the report shall be made to the Chairman of the Audit Committee of Expo 2020 LLC.

- 4.3 Anyone reporting a Violation must act in good faith, and have reasonable grounds for believing that the information shared in the report indicates that a Violation has occurred.
- 4.4 Based on the nature of Expo 2020's activities, the following are potential Violations that could be reported
- 4.4.1 A breach of professional conduct, unethical behavior by employees including any dishonest or fraudulent act or attempted act by employees of the Company;
  - 4.4.2 Not declaring a conflict of interest (e.g. a person using his position in the Company to further his own interest or those of others);
  - 4.4.3 Disclosing confidential and proprietary information to third parties without authorisation;
  - 4.4.4 Forgery or alteration of any Expo 2020 official records including forging of signatures;
  - 4.4.5 Unauthorized alteration, alteration, addition or removal of information from Expo 2020's manual records or Information systems;
  - 4.4.6 Fraudulent financial reporting including manipulation of accounting data;
  - 4.4.7 Misappropriation or misuse of funds, supplies, or other assets;
  - 4.4.8 Impropriety in the handling or reporting of money or financial transactions;
  - 4.4.9 Destruction, removal, or inappropriate use of official records, furniture, fixtures, and equipment;
  - 4.4.10 Financial malpractice (including false expense claims or misuse of valuables) ;
  - 4.4.11 Paying false (or inflated) invoices, either self-prepared or obtained through collusion with suppliers;
  - 4.4.12 Providing undue privileges to Suppliers, or granting business to favored suppliers, for kickbacks/favors;
  - 4.4.13 Accepting or seeking anything of material value from Suppliers of Expo;
  - 4.4.14 Non-compliance with established internal controls;
  - 4.4.15 Threat to staff health and safety;
  - 4.4.16 Discrimination on grounds of gender, race, disability, or age;
  - 4.4.17 Misuse of delegated powers or authority;
  - 4.4.18 Cover up in relation to any of the above matters; and
  - 4.4.19 Any similar or related Violation.

## **5 Authority of the Audit Committee**

- 5.1 All reported Violations will be forwarded to the Audit Committee by the Head of the Governance Department in line with Expo 2020 Whistleblowing procedures.
- 5.2 The Audit Committee shall be responsible for investigating, and making appropriate recommendations to the Director General, with respect to all reported Violations.

## 6 Protection of the Whistleblower

- 6.1 This Policy is intended to encourage and enable Expo 2020 employees, volunteers to raise Violations within Expo 2020 for investigation and appropriate action.
- 6.2 Accordingly, no director, volunteer, or employee who, in good faith, who reports a Violation shall be subject to retaliation or, in the case of an employee, adverse employment consequences.
- 6.3 Moreover, an employee or volunteer who retaliates against someone who has reported a Violation in good faith is subject to disciplinary actions as per Expo 2020 disciplinary policies.

## 7 Violation Reporting

- 7.1 Expo 2020 encourages employees to discuss the Violations with his/her Line Manager who as a response shall be responsible to report to the Head of the Governance Department. If the Whistleblower is not comfortable in reporting to his/her line manager, the Whistleblower shall report the matter directly to the Head of the Governance Department.
- 7.2 Based on the merit of the complaint and on consultation with the CEO, the Head of the Governance Department shall escalate to the Audit Committee Chairman with a copy to the Director General.
- 7.3 The Audit Committee shall in turn decide to commence investigations or otherwise.
- 7.4 The Whistleblower shall report Violations through the following methods
  - 7.4.1 **Direct Meeting:** The Whistleblower may opt to report a Violation to the Head of the Governance Department personally
  - 7.4.2 **Phone Call:** The Whistleblower may opt to report a Violation on **04 555 2424**
  - 7.4.3 **Email:** Whistleblower discovering / encountering a Violation can raise the concern by submitting an email to the email address **whistleblowing@expo2020.ae** (Head of the Governance Department will have access to the mailbox)
- 7.5 Whistleblowers reporting a known or suspected Violation shall provide the following information:
  - 7.5.1 Name, position and contact numbers of the Whistleblower (if willing);
  - 7.5.2 Full name and position of the person(s) being complained about / reported;
  - 7.5.3 Details of the Violation;
  - 7.5.4 Relevant/material facts and reasonable grounds for the Violation; and
  - 7.5.5 Evidence(s) that support the report (if any).

## 8 Investigation

- 9.1 Expo 2020 is committed to investigating all Violations that are reported. Upon receipt of the claim of Violations, the Audit Committee may respond to the Whistleblower, setting out the general plan of action by the Management.
- 9.2 Upon completion of the investigation, the Whistleblower may be informed of the results of the investigation as well as any corrective steps that are being taken.

## 9 Anonymous Complaints

- 10.1 Whistleblowers who opt to make an anonymous report due to fear or pressure especially for highly confidential and sensitive matters, may do so by detailing the suspected Violation in writing.

- 10.2 Although the investigators will try to exert all efforts to investigate on such complaints, proper investigations cannot be guaranteed since investigators cannot obtain further information from the Whistleblower and/or ascertain whether the report was made in good faith. Thus, it is preferable for Whistleblowers to reveal their identity to the Head of the Governance Department and measures will be taken to preserve confidentiality.

## 10 Confidentiality

- 11.1 All Expo 2020 employees have a duty of confidentiality. Any information received in the course of employment must not be disclosed to anyone outside of the Expo 2020 and must not be used for an Employee's own benefit or the benefit of others.
- 11.2 Any individual who reports or provides information as part of an investigation must maintain the confidentiality of that information, and of the investigation. Further, all information reported to the Head of the Governance Department and Audit Committee, irrespective of how it is received, must be considered confidential, and may not be disclosed or discussed with any other individual, other than for the purpose of conducting the investigation.
- 11.3 The Head of the Governance Department and Audit Committee will manage all reports in the strictest confidence to protect the rights of any party subjected under investigation.

## 11 Malicious Allegations

- 12.1 Whistleblowers are discouraged from making false and malicious allegations. Any malicious use of the Whistleblowing policy by Expo 2020 Employees or Volunteers will result in disciplinary action against the Whistleblower, up to and including termination of employment.