



The MGT Group

WHISTLE BLOWING
Policy & Procedures Handbook

Version 1.1
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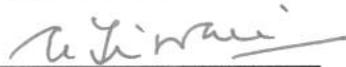
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APPROVAL

This Whistle Blowing Policy & Procedures Manual is hereby approved by The MGT Group's Ethics Officer "EO": Mr. Colonel C.S. Tiwari and Chief Executive Officer "CEO": Ms. Manju Puri

Ethics Officer "EO":

Name: Colonel C.S. Tiwari

Signature: 

Date: 30th MARCH 2011

Chief Executive Officer "CEO":

Name: Ms. Manju Puri.

Signature: 

Date: 30th MARCH 2011

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UPDATES & REVISIONS

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1. Introduction



The word “Whistle Blowing” in this Policy refers to the disclosure internally or externally by workers of wrong doings, misconduct, malpractice, as well as other illegal acts or omissions at work committed by their colleagues or superiors.

2. Policy statement



The MGT Group is committed to achieving the highest possible standards of service and the highest possible ethical standards in all of its practices. To achieve these objectives, it encourages freedom of speech. It also encourages staff to use internal mechanisms for whistle blowing and reporting any malpractice or illegal acts or omissions by its employees or ex-employees.

3. Eligibility



This policy applies to all employees, whether permanent, contract or temporary, regardless of their position in the company, with no exception.

4. Purpose



The MGT Group strongly urges you to bring to its attention any alleged wrongdoing, violation of ethical standards or legal concerns which may impact its business, its employees or its customers. The MGT Group’s policy provides that any person who becomes aware of any deviation from applicable law/regulation or The MGT Group’s policies and standards is obliged to bring it to The MGT Group’s attention. You have a duty to be vigilant and to inform The MGT Group if you suspect a possible violation of a law, regulation or The MGT Group’s ethical standard is occurring, has occurred or is likely to occur. You should not feel you need evidence of actual wrongdoing. It is sufficient that you have good reasons to believe that something might be amiss. Every matter will be seriously considered, and where appropriate, thoroughly investigated. Any failure to report wrongdoing may lead to disciplinary action.

This Policy outlines how you can raise such matters formally. If you are unsure whether your concern is covered by this Policy, or want assistance with your formal Disclosure, you can raise the matter with the Ethics Officer, whose contact details are set out below. He/she will be able to advise you accordingly. Matters falling within the categories set out below must be dealt with formally and cannot be raised anonymously. It is not enough to raise such issues with your line management or your colleagues. If, however you do so, they have a duty to raise such matters formally under the Policy.

You should use the formal route set out in this Policy to raise matters you believe fall into one of more of the following categories:

- A criminal offence of any kind has been committed, is being committed or is likely to be committed,
- A malpractice or illegal act(s) of any kind has been committed, is being committed or is likely to be committed,
- A person has failed, is failing or is likely to fail to comply with any legal obligation to which he or she is subject,
- A Bribe from customer(s), applicant(s), subcontractor(s) or anyone has been received, is being received or is likely to be received,
- An Unfair treatment of employees or customers of any kind has been committed, is being committed or is likely to be committed,
- A Suspected fraud, Fraud attempt, or fraud of any kind is has been committed, is being committed or is likely to be committed,
- A Disregard for laws or legislations, of any kind, particularly in relation to hiring, outsourcing and safety at work has been committed, is being committed or is likely to be committed,
- The environment has been, or is likely to be, damaged,
- The company’s internal controls has been breached, is being breached or is likely to be breached,
- An undue favour has been shown, is being shown or is likely to be shown over a contractual matter or to a job applicant.

- A breach of a code of conduct of any kind has been committed, is being committed or is likely to be committed,
- A miscarriage of justice of any kind has occurred, is occurring or is likely to occur.
- The health and safety of any individual has been, is being or is likely to be endangered.
- Information on any of the above or tending to show any of the above has been, is being, or is likely to be concealed,

The above list is for giving examples only and is not exhaustive.



The MGT Group will not tolerate any harassment or victimisation of a whistleblower (including informal pressures), and will treat this as a serious disciplinary offence, which will be dealt with under the Disciplinary Rules and Procedure.

5. Responsibility & Commitment



Each person working for The MGT Group must fully co-operate with The MGT Group efforts to maintain high standards of business conduct and ethics. This means not only complying with all applicable laws and regulations, but also embracing principles of honesty and fair dealing with colleagues, customers and others at all times. The responsibility of each individual to conduct The MGT Group business in a manner consistent with these principles is personal. It cannot be avoided by contrary instructions from a supervisor or by turning a blind eye.

6. Related policies and procedures



The MGT Group has a range of policies and procedures, which deal with standards of behaviour at work; they cover Discipline, Grievance, Harassment and Recruitment and Selection. Employees are encouraged to use the provisions of these procedures when appropriate. There may be times, however, when the matter is not about your personal employment position and needs to be handled in a different way, please refer to Condition 4 of this policy.

7. Policy Exceptions / Non Applicable Situations



Any matters, which fall outside of this policy, should be reported in accordance with the Ethical Standards and Conflict of Interest Policy. Where there is a Disclosure under this Policy, this Policy's reporting procedure takes precedence over any other reporting procedures at The MGT Group.

8. Ethics officer



The MGT Group have specified an individual to whom Disclosures must be made (this person is known as the "Ethics Officer"). Disclosures must be made in writing. The current designated Ethics Officer is Mr. Colonel C.S. Tiwari. The Ethics Officer will act as a co-ordinator for Disclosures to ensure that the Disclosure is referred to the relevant department for investigation, if required and will have direct access to the Chief Executive Officer "CEO" Audit Committee and the Legal department.

9. Role of Ethics Officer



Where concerns are not raised with the line manager, the Ethics Officer will be the point of contact for employees who wish to raise concerns under the provisions of this policy.

Where concerns are raised with him/her, he/she will arrange an initial interview, which will if requested be confidential, to ascertain the area of concern. At this stage, the whistleblower will be asked whether he/she wishes his/her identity to be disclosed and will be reassured about protection from possible reprisals or victimisation. He/she will also be asked whether or not he/she wishes to make a written or verbal statement. In either case, the Ethics Officer will write a brief summary of the interview, which will be agreed by both parties.

10. Role of the Chief Executive Officer “CEO”



The Ethics officer will report to The MGT Group’s Chief Executive Officer “CEO”, who will be responsible for the commission of any further investigation and co-ordination with the Audit Committee and the Legal department where required.

11. Whistle Blowing / Disclosure

The MGT Group have specified the following channels to receive the whistle blowing / disclosure (“The Disclosure”):

1- E-Mail:

You can send an e-mail and provide the Disclosure to corporate-ethics@mgtgroup.ae.

2- Phone:

You can call the Ethics hotline during working hours at: +971 4 339 1219 and provide the Disclosure your concern directly to the Ethics Officer.

3- Mail:

You can manually provide the Disclosure by printing, filling and signing the [Whistle Blowing Form](#) and mailing it to:

ETHICS OFFICER
The MGT Group
P.O. Box 4191
Dubai, UAE

If the Ethics Officer is absent and you think that the Disclosure cannot wait until his/her return you should raise the matter with the Chief Executive Officer “CEO”.

12. Following the Whistle Blowing / Disclosure

After you have made a Disclosure, the Ethics Officer will write to you and will arrange a meeting with you. You will normally receive written acknowledgement within 3 working days of receipt of your Disclosure and the meeting will usually take place within 5 working days of the Disclosure.

The purpose of the meeting will be to enable the Ethics Officer to establish confidentially whether the Disclosure is well founded and, if so, to which department the Disclosure should be referred. At this meeting you will be asked to identify any other individuals with knowledge of the matter who may also need to be interviewed.

If the Ethics Officer concludes that the Disclosure is not well founded, then no further investigation will be carried out. This decision will be final and will not be reviewed unless further evidence is produced in relation to the Disclosure. However, if after conducting a preliminary investigation the Ethics Officer considers that your Disclosure is well founded, he/she will decide which department is best placed to carry out any further investigation and will then refer the matter on to the relevant department (“the Department”).

You will be given the name of a person within the Department who will be your contact point during the investigation. You should not communicate with any other member of the Department about this Disclosure.

The Ethics Officer will meet with you normally within 10 working days of the Disclosure having been made to inform you of what steps have been taken and whether a further investigation is merited.

13. The investigation



The investigation may need to be carried out under the terms of strict confidentiality i.e. by not informing the subject of the complaint until (or if) it becomes necessary to do so. This may be appropriate in cases of suspected fraud. In certain cases, however, such as allegations of unfair treatment of employees or clients, suspension from work may have to be considered immediately. Protection of employees & clients is paramount in all cases.

- 9.1. The Ethics officer will offer to keep the whistleblower informed about the investigation and its outcome.
- 9.2. If the result of the investigation is that there is a case to be answered by any individual, the Disciplinary Rules and Procedure will be used.
- 9.3. Where there is no case to answer, but the employee held a genuine concern and was not acting maliciously, the Ethics Officer should ensure that the employee suffers no reprisals.
- 9.4. Only where intentional false allegations are made maliciously, will it be considered appropriate to act against the whistleblower under the terms of the Disciplinary Rules and Procedure.

14. Following the investigation



The Board of Directors will brief the Ethics Officer as to the outcome of the investigation. The Ethics officer will then arrange a meeting with the whistleblower to give feedback on any action taken. (This will not include details of any disciplinary action, which will remain confidential to the individual concerned). The feedback will be provided within the time limits (to be specified).

- 10.1. If the whistleblower is not satisfied with the outcome of the investigation, The MGT Group recognizes the lawful rights of employees and ex-employees to make Disclosures to prescribed persons (such as the Chief Executive Officer, Audit Committee, or Legal department).

15. Confidentiality

The Ethics Officer and the Department will keep the Disclosure as confidential as possible and will only disclose information to individuals on a need to know basis. These individuals may include, but will not be limited to, those named by you when making the Disclosure and any witnesses or employees who can provide further information in relation to the Disclosure.

Similarly, you must keep the Disclosure confidential. You must not discuss the Disclosure once made with any third party other than the Ethics Officer, the Department contact, your and your legal adviser. You must not attempt to carry out your own investigation.

16. Victimisation and/or Malicious Disclosures

The MGT Group's policy prohibits any retaliatory action against any employee for raising legitimate concerns or questions regarding such matters or for reporting suspected violations. The MGT Group will make every effort to ensure that you suffer no adverse repercussions from individuals under its control as a result of making a Disclosure. Anyone found to be victimising you will be subject to disciplinary action, up to and including dismissal.

However, if you are found to be making a Disclosure in bad faith or maliciously, you will be subject to disciplinary action, up to and including dismissal.

17. Records

The Ethics Officer will maintain notes of meetings, reports, recommendations and all other documents relating to Disclosures made under this Policy. Such documents will not, unless the disciplinary procedure is commenced against an individual who is suspected of acting maliciously or in bad faith, be kept on the individual's personnel file.

18. Complaints about Ethics Officer

If exceptionally you are not comfortable with reporting a matter to the Ethics officer or believe that your Disclosure is not being treated in an appropriate manner, you may wish to consult with The MGT Group's Chief Executive Officer "CEO" or the Audit Committee or the Legal department.

19. The Law



This policy and procedure has been written to take account of the UAE Federal Law No 7 of 1976, which protects private sector employees who report cases of corruption, graft, abuse of power, or abuse of resources are protected from recrimination or other negative consequences.

20. Specimen Forms

1. [Whistle Blowing Form](#)

