Whistle Blowing Policy and Procedures
Version (3)
- **RELEASE CONTROL SHEET**

<table>
<thead>
<tr>
<th>Document Title</th>
<th>Whistle Blowing Policy and Procedures</th>
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<tbody>
<tr>
<td>Version</td>
<td>3.0 (English)</td>
</tr>
<tr>
<td>Date</td>
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</tr>
<tr>
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<td>16</td>
</tr>
<tr>
<td>Author</td>
<td>Chief Legal and Compliance Officer and Group Chief Audit Executive</td>
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<tr>
<td>Next Review Date</td>
<td>May 2018</td>
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- **Document Approval Record**

  a. The Whistle Blowing Policy and Procedures is approved by the Board of Directors (BOD) in its meeting No. 05 held on 25/09/2017.

  b. Extract of the meeting minutes is available with the Board Secretary.

  c. On behalf of the Board, the Board Secretary signature hereby confirms that this document and its information mentioned above is approved by BOD:

  ![Signature](signature.png)

  BOD Secretary: Mohamed H. Shakweer

  25/09/2017
Acknowledgement and Approval Record

The signatories below have given their agreement to this document as far as it impacts to their area of responsibility:

<table>
<thead>
<tr>
<th>Department</th>
<th>Name and Title</th>
<th>Signature</th>
<th>Date</th>
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<tbody>
<tr>
<td>Legal &amp; Compliance</td>
<td>Mr. Joe Saliba (CLCO)</td>
<td></td>
<td>3.11.2017</td>
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<tr>
<td>Audit Department</td>
<td>Mr. Ala’a Beidas (GCAE)</td>
<td></td>
<td>3.11.2017</td>
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<td></td>
<td>Mr. Ahmad H. Kasem - DCEO</td>
<td></td>
<td>9/11/2017</td>
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Document Retention Revision and Disposal

The Whistle Blowing Policy and Procedures v4 shall be retained by CLCO and GCAE in the original in any secure form. A Release Control Sheet and a Revision Control Sheet shall also be prepared on each occasion of release/revision.
1. Circulation
1.1. This Whistle Blowing Policies and Procedures applies to all URC Employees, whether employed on permanent or temporary basis as contractors, consultants, auditors or persons acting in the name or on behalf of the Company, regardless of their position (hereinafter referred to as “Employees”). These Policies and Procedures also take into consideration any members of the public, customers, suppliers or any other third parties that are able to disclose/report any violations or risks.

2. Introduction
2.1. United Real Estate Company K.S.C.P. (hereinafter referred to as ‘URC’ or the ‘Company’) is committed to the highest possible standards of credibility, honesty, and accountability in order to enhance corporate governance and create a healthy environment based on an open and safe relationship, which encourages individuals to resort to the higher management in cases of violations of the Policies and Procedures (as defined hereinafter) of the Company.

2.2. The Whistle Blowing Policies and Procedures (the ‘Policies and Procedures’) provide all Employees with high standards of conduct and ethics. The Policies and Procedures aim to ensure that any violation or possible misconduct occurring internally and/or in relation to the Company and its business will be dealt with in a timely manner with utmost care and skill.

2.3. This Policies and Procedures aim to:
2.3.1. Urge Employees to report in good faith any noted unethical actions/behavior;
2.3.2. Secure confidentiality of an undisclosed source reporting any unethical actions.
2.3.3. Protect whistleblowers with credible information;
2.3.4. Increase the level of communication and transparency; and
2.3.5. Create an environment full of trust with, and maximum protection to, Employees, in order to raise their concerns without hesitation.

3. Definitions
3.1. Disclosure - any announcement or report made in sincerity of intention to demonstrate or reveal information or data that reports unethical or improper action/behavior.
3.2. Good faith – good faith is evident when the disclosure/report is made without malice or consideration of personal benefit and the employee has a reasonable basis to believe that the disclosure/report is true; provided, however, a disclosure/report does not have to be proven to be true to be made in good faith. Good faith is lacking when the disclosure/report is known to be malicious or false.
3.3. Investigator/Designated Official(s) - Chief Legal and Compliance Officer in collaboration with the Chief Audit Executive or other experts appointed by URC’s upper management, having appropriate expertise or related knowledge of the unethical behavior/misconduct and how to appropriately conduct investigations to resolve the highlighted concerns.
3.4. Physical Drop Box - boxes located within URC to drop the written whistleblowing concerns to maintain a degree of confidentiality.
3.5. Suspect - a person, against whom violation or evidence was reported during the course of investigation for unethical actions/behavior.
3.6. Virtual Drop Box – an online messaging system developed by the Management Information System Department (“MIS”) that has a specific feature to conceal the identity of the sender, his/her address and any related information (refer to Appendix 2).
3.7 Whistleblowing - a process, which entails disclosing/ reporting unethical actions/ behavior conducted internally and/ or in relation to the Company and its business. Such unethical actions/ behavior consists of illegal conduct, financial manipulations, danger to the public and/ or environment, health and safety issues, lack of moral principles, violation of Company policies or threat to the society or environment. This is an early stage warning system that enables the Company to find out when something is going wrong and someone is doing wrong in time to take necessary corrective action.

3.8 Whistleblower - any person(s) including employee, management, directors, service providers, members of the public, customers, other third parties, and other stakeholders of an institution who disclose/ report any form of unethical action/ behavior or dishonesty.

4. Purpose

4.1 Purpose of the current Policies and Procedures:

4.1.1 To be an official representation of the Company’s commitments to the highest standards of professional integrity, ethical behavior, honesty, decency, transparency and fair dealings in the course of its business.

4.1.2 To maintain an environment where Employees and other parties can act appropriately, without fear of retaliation. To maintain these standards, the Company encourages Employees who have concerns about suspected serious misconduct or any breach or suspected breach of law or regulation that may adversely impact the Company, to come forward and express these concerns in writing without fear of punishment or unfair treatment.

4.1.3 To support and encourage Employees to report and disclose improper or illegal actions/ behavior, and to fully investigate such reports and disclosures.

4.1.4 To encourage and support the Company’s Employees to address any complaints that allege acts or attempted acts of interference, reprisal, retaliation, threats or intimidation against Employees who report, disclosure or investigate improper or illegal activities and protect those who come forward to report such activities. The Company assures that all disclosures and/ or reports will be treated as strictly confidential, if so desired. Also, these Policies and Procedures aims to encourage and support colleagues to raise their concerns within the Company rather than ignored.

4.1.5 To detect and to prevent or deter improper activities. However, even the best systems of controls cannot provide absolute safeguards against irregularities. The Company has the responsibility to investigate allegations of suspected improper activities/ behavior and to take appropriate and necessary action.

4.1.6 To provide alternatives under transparency and sincerity of intention in order for colleagues to raise their concerns and issues to the Designated Official(s).

4.2 This Policy and Procedures are in compliance with the Company’s Code of Conduct and Ethics (the “Code of Conduct and Ethics”), where the process intends to address organizational accountability and individual responsibility to report crime and violations in the workplace immediately.
5. **Objectives**

5.1 Objectives of these Policies and Procedures are as follows:

5.1.1. To establish a formal route where informal routes are not appropriate;

5.1.2. To encourage individuals to bring to the Company’s attention concerns using formal routes;

5.1.3. To provide avenues for Employees to raise concerns and define a way to handle such concerns;

5.1.4. To ensure all Employees feel supported in disclosing/reporting in confidence matters they suspect may involve improper, unethical or illegal conduct, and be protected from punishment or unfair treatment for disclosing concerns in good faith and in accordance with these Policies and Procedures;

5.1.5. To encourage all improper, unethical or inappropriate behavior to be identified and challenged at all levels of the Company;

5.1.6. To provide clear procedures for reporting and handling such concern(s);

5.1.7. To reassure individuals that they can raise genuine concerns in good faith;

5.1.8. To proactively prevent and deter misconduct which could impact the financial performance and danger to the Company’s reputation;

5.1.9. To provide assurance that all reporting/disclosers will be handled seriously, treated as confidential and managed without fear of reprisal of any form;

5.1.10. To provide individuals with guidelines on how to raise such concerns; and

5.1.11. To help promote and develop a culture of openness, accountability and integrity.

6. **Scope:**

6.1 These Policies and Procedures are designed to enable Employees and other relevant individuals to report any perceived act of impropriety which shall not be based on mere speculation, rumors and gossips but on knowledge of facts. Reportable misconducts covered under these Policies and Procedures includes the following:

6.1.1. All forms of financial malpractices such as fraud, corruption, bribery, theft and concealment;

6.1.2. Failure to comply with legal obligations, statutes and regulatory directives;

6.1.3. Actions detrimental to health and safety or the work environment;

6.1.4. Any form of criminal activity;

6.1.5. Any form of offense or a breach to the Company’s Code of Conduct and Ethics;

6.1.6. Improper conduct or unethical behavior that undermines universal and core ethical values such as integrity, respect, honesty, accountability and fairness;

6.1.7. Undisclosed conflict of interests;

6.1.8. Other forms of corporate governance breaches;

6.1.9. Non-compliance with the Company’s or any of its subsidiaries’ internal policies, procedures and their internal controls;

6.1.10. Connected transactions not disclosed or reported in line with regulations;

6.1.11. Providing misleading information or false data regarding financial statements, records or audit reports of the Company and its subsidiaries;

6.1.12. Illegal disclosure of material information;

6.1.13. Misuse of delegated power and authority;

6.1.15. Sexual or physical abuse of staff, customers, prospective staff, service providers and
other relevant parties;
6.1.16. Racial, disability or other direct and/ or indirect discrimination and verbal abuse; and
6.1.17. Attempt to conceal any of the above listed acts.

6.2. The above listed reportable misconducts or concerns are not exhaustive. However,
judgement and discretion is required to determine misconduct that shall be reported
under these Policies and Procedures. The general guide in identifying reportable
misconduct is to report concerns which are repugnant to the interests of the Company
and the general public.

7. Timescale
7.1. In the event a Whistleblower does not submit the complaint/ concern anonymously, the
Designated Official(s) will seek to keep the Whistleblower informed of the progress of the
investigation and its likely timescale.
7.2. Investigations will be conducted as promptly and fairly as possible having regard to the
nature and complexity of the disclosed/ reported concern. It might not be possible to set
a specific time frame for the conclusion of investigation, since the diverse nature of
potential concerns may make it impracticable.
7.3. Designated Official(s) shall endeavor to resolve all concerns within four (4) weeks. Where
for any reason, a proper resolution is unable to be achieved within the specified time
frame; Chief Audit Executive shall report to the Chairman of the Audit Committee
accordingly.

8. Responsibilities of Whistleblower:
8.1. A Whistleblower’s role is to disclose/ report credible information in good faith and
honesty related to his/ her concerns; however, they are not required or expected to act as
investigators or finders of facts, nor are they required to determine appropriate remedial
action that may be of relevance to a specific case.
8.2. Whistleblowers shall not act independently in conducting investigation nor participate in
related investigative activities other than those specifically requested.
8.3. Whistleblowers have the right to disclose/ report their concerns anonymously; however,
the Company encourages them to disclose their names at all times when reporting such
issues/ concerns.
8.4. Whistleblowers, who disclose/ report their concerns in sincerity of intention, shall be
protected by the Company. The Company shall not discharge, demote, threaten, harass
or retaliate against such individuals and shall take appropriate reasonable actions to
protect them.
8.5. If a Whistleblower disclosed/ reported a concern in sincerity of intention and the
investigation resulted in a smooth innocent outcome, then no action shall be taken
against the reporting Whistleblower; and if the doubt remained in place, he/ she shall be
entitled to submit another report supported with appropriate relevant evidence.
8.6. If proven that the Whistleblower reported a concern for malicious purpose or for personal
benefit, disciplinary action shall be taken against the disclosing/ reporting individual.
8.7. The Whistleblower shall deliver the report to Designated Official(s) conducting the
investigation.
9. **Confidentiality, Harassment and Victimization**
   9.1. Where possible, the identity of the Whistleblower will be protected. There may be circumstances; however, where it will not be possible to proceed without revealing the Whistleblower’s identity, for example, if the Whistleblower’s evidence is required in the investigatory process, at a disciplinary or court hearing. Should this be the case, the matter will be discussed with the Whistleblower at the earliest opportunity. If the Whistleblower intends to agree to such; therefore, he/she shall be offered advice and support.
   9.2. The Company will not tolerate any harassment or victimization of a Whistleblower (including informal pressures) and will take appropriate action to protect the individual once he/she discloses/reports a concern in good faith and will treat such as a serious disciplinary offence which will be dealt with under disciplinary rules and procedures.
   9.3. It shall be noted that the need for confidentiality may prevent the Designated Official(s) from providing the specific details of the investigation or actions taken, to the Whistleblower.
   9.4. The Whistleblower shall treat any information about the complaint/investigation as strictly confidential.

10. **Responsibilities of Investigators/Designated Official(s):**
   10.1. Investigators/Designated Official(s) are required to conduct a process towards fact-finding and analysis. Throughout the investigation technical and other resources may be relied upon.
   10.2. All Investigators/Designated Official(s) must be independent (have no direct or indirect relation with the reported concern) and unbiased.
   10.3. Investigators/Designated Official(s) shall be fair, independent, exercise reasonable care and skill, ethical and comply with legal and professional requirements and standards.
   10.4. Investigators/Designated Official(s) are required to complete the investigation and provide recommendations to the Audit Committee, Chairman of the Board and the Executive Management Committee within ten (10) working days from the date finalizing the report.

11. **Responsibilities of Suspects:**
   11.1. Suspects shall co-operate with Investigators/Designated Official(s) during the investigation process and shall not interfere with the investigation.
   11.2. Evidence shall not be withheld, destroyed or interfered with, and witnesses shall not be influenced, coached, threatened or intimidated by suspects.

12. **Roles and Responsibilities of the Parties Involved**

<table>
<thead>
<tr>
<th>Whistleblower</th>
<th>Whistleblowers are expected to act in good faith and shall refrain from making false accusations when reporting his/her concern(s), and also provide further evidence at his/her disposal to aid in the investigation of the issues/concerns disclosed/reported.</th>
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<tbody>
<tr>
<td>Suspect</td>
<td>Suspect has a duty to cooperate with Investigators/Designated Official(s) during the period of investigation including providing relevant information, documents or other materials as may be required by the Investigator/Designated Official(s). The identity of the suspect shall remain confidential.</td>
</tr>
<tr>
<td>Investigator/ Designated Official(s)</td>
<td>The Chief Legal and Compliance Officer in collaboration with Chief Audit Executive are expected to handle all matters with high professionalism, confidentiality and promptness. Such individuals shall be independent and unbiased in carrying out the investigation. Designated Official(s) have the responsibility of acknowledging all concern(s) disclosed/ reported and reporting on the progress of the investigation to the Whistleblower. Investigators shall handle the report of investigation in line with the laid down disciplinary procedure as set out in the Company’s internal controls. Such Designated Official(s) shall on a quarterly basis provide to the Chairman a summary of all cases disclosed/ reported and the outcome of the investigation. Investigators shall refrain from discussing or disclosing matters under investigation.</td>
</tr>
<tr>
<td>Investigation Participants</td>
<td>Employees or other parties who are interviewed or asked to provide information have a duty to fully cooperate with the Investigators. Participants shall refrain from discussing or disclosing matters concerning the investigations.</td>
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13. **Company’s Commitments:**

13.1 All disclosed/ reported concerns shall be confidential and shall not reveal the Whistleblower’s identity, in cases where the Whistleblower so requests; however, the Whistleblower may be asked to be present as a witness.

13.2 Issues/ concerns relating to and/ or arising out of these Policies and Procedures shall be dealt with at all times in a sensitive and speedy manner.

13.3 The Company shall create a secure Physical Drop Box and Virtual Drop Box for any anonymous reporting/ tip-offs.

13.4 It is of importance to ensure that all Employees are familiar with the Company’s Whistle Blowing Policies and Procedures through awareness communication/ announcement.

13.5 The Whistle Blowing Policies and Procedures, and its amendment(s) (if applicable), shall be made accessible to all external parties to whom this policy applies by publishing the same on the company’s website.

13.6 Breach of any confidentiality obligation and requirement under these Policies and Procedures by any party involved in the investigation process of the allegations reported/ disclosed will expose such party to disciplinary action, as appropriate and deemed necessary for that particular instance by the Legal and Compliance Department.

13.7 Any disciplinary action shall be subject to the related approvals as stated in the approved Company Delegation of Authority (“DOA”).
14. **Anonymous Complaints and Malicious Allegations**

14.1. It is difficult for the Company to investigate anonymous disclosed/ reported concerns. It would be difficult to establish whether any allegations are credible and have been made in good faith; equally, it would be difficult to investigate properly.

14.2. If an investigation under these Policies and Procedures concludes that a disclosure/report has been made maliciously, in bad faith or with a view to personal gain, the Company reserves the right to take appropriate action, which may include disciplinary action as described herein.

15. **Whistle Blowing Procedures:**

15.1. These Policies and Procedures involves steps that shall be taken by the Whistleblower in reporting misconduct, and steps required for the investigation of the disclosed/reported misconduct.

15.2. All concerns shall be reported/raised by filling the attached herein Whistleblower’s Form and submitted either in hard or soft copy to Chief Legal and Compliance Officer (“CLCO”) and/or Chief Audit Executive.

15.3. If the Whistleblower feels uncomfortable to raise the matter in the above-mentioned form for whatever reason, the Whistleblower may anonymously report any concerns through the secured Physical Drop Box or Virtual Drop Box. Physical Drop Box and Virtual Drop Box shall strictly be accessible to CLCO and the Chief Audit Executive. From time to time, CLCO and the Chief Audit Executive shall jointly inspect the Physical Drop Boxes to check for concerns/complaints.

15.4. All concerns received by CLCO and the Chief Audit Executive, shall be reviewed and assessed within three (3) working days, after which such Designated Official(s) shall provide their brief recommendations prior to initiating any investigation.

15.5. CLCO and Chief Audit Executive shall notify the Risk Manager about the complaint/concern within three (3) working days after receiving such complaint/concern on whether they shall proceed with an investigation or not.

15.6. It is considered easier to take corrective actions on violations reported at an early stage.

16. **Investigation Procedures:**

16.1. The Designated Official(s) shall determine whether the disclosed/reported concern requires an investigation. In determining whether an investigation is required, the following factors shall be considered amongst any other factors that are relevant to the circumstances:

16.1.1. Who is the alleged wrongdoer?

16.1.2. How serious is the alleged wrongdoing?

16.1.3. Credibility of the concern.

16.2. Relevant suspects shall be informed of the allegations prior to a formal investigation and shall have the opportunity to provide their evidence during the investigation.

16.3. Unless there are compelling reasons not to do so, suspect shall be given the opportunity to respond to material findings contained in the investigation report. No allegations against suspect shall be considered justifiable unless there is decent factual evidence in support of the accusations.

16.4. There may be instances requiring external investigation by governmental agencies; however, complete confidentiality shall remain in place under the maximum
protection, where no one shall be aware of the Whistleblower’s involvement, unless the investigation requires the Whistleblower’s participation due to the nature of investigation or if required by the applicable laws or regulations.

17. **Investigation Results:**
   17.1 If the outcome of the investigation is determined as improper or unethical, the Investigator/ Designated Official(s) shall recommend to upper management of the Company to take disciplinary or corrective actions complying with Code of Conduct and Ethics, Disciplinary Procedures and Kuwait Labor Law in force.
   17.2 Any disciplinary action shall be subject to the related approvals as stated in the approved DOA.
   17.3 CLCO shall ensure that the recommended suitable disciplinary action is enforced accordingly.

18. **Internal and External Whistleblowing Procedural Steps**

| Step One - Raising concern(s) by the Whistleblower | The Whistleblower may raise concern(s) through any of the following (this can be done either by declaration or in confidence/ anonymously):
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<tr>
<td>a) Formal Whistle Blowing Form; or</td>
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<td>b) Physical Drop Box or Virtual Drop Box; or</td>
</tr>
<tr>
<td>c) Direct written letter to/ communication with the Designated Official(s).</td>
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| Step Two - Investigation of Concerns and Update on Progress of Investigation | Designated Official(s) shall commence investigation within three (3) working days, if they deem appropriate and so required.
|------------------------------------------------------------------------------|
| The purposes of investigation are to:
| a) Establish if a wrongdoing has occurred based on the concern(s) raised, and if so to what extent; and
| b) To minimize the risk of further wrongdoing, prevent any further loss of assets, damage to the Company’s reputation and if possible protect all sources of evidence. |
| If preliminary investigation shows that the concern falls within the Whistleblowing reportable concerns, then further investigation shall be carried out. When and where necessary, the Designated Official(s) shall provide an update of the progress of investigation to the Whistleblower if the concern falls within the reportable concerns as mentioned herein above, in the instances if the Whistleblower is disclosing/ not reporting anonymously. Finally, if the concern raised by the Whistleblower is frivolous or unwarranted, Designated Official(s) shall ignore such concern, if necessary apply disciplinary measures, which shall apply to individuals raising concerns out of malice. |
### Step Three – Report of Investigation and Action on Report

Designated Official(s) are required to complete the investigation and provide recommendations to the Audit Committee, Chairman of the Board and the Executive Management Committee within ten (10) working days from the date of finalizing the report.

Upon conclusion of investigation, Chief Audit Executive shall on a quarterly basis report to the Chairman of the Audit Committee on the reported investigations and their results.

All disciplinary action relating to the disclosure/report shall be in accordance with the Company’s Code of Conduct and Ethics.

### Step Four – Non-Satisfaction with the Result(s) of the Investigation(s)/ Action(s)

In the event that the Whistleblower is not satisfied with the extent of investigation and/or the action taken based on the outcome of the investigation, the Whistleblower is at liberty to report further.

### 19. Reporting

19.1. Chief Audit Executive shall on quarterly basis submit reports to the Chairman of the Audit Committee of the Company demonstrating all occurred violations since the last report, including the results of investigations.

19.2. In cases of urgent or non-urgent legal actions, Chief Audit Executive shall submit a detailed report to the Audit Committee in regards to the reported violation.

19.3. The same shall be communicated in a timely manner to URC’s Risk Management Department for information and record.

### 20. Records Keeping:

20.1. The Designated Official(s) shall maintain a log of all complaints, tracking their receipt, recommendation, investigation, actions taken, reports and all relevant information and documents thereof.

20.2. All documents produced during the process represent evidence that should be preserved, protected and retained in accordance with the Company’s Document Retention and Archiving Policy, which shall be included in the following amendment, and the applicable laws and regulations in force.

20.3. All records related to the violation reports shall be destroyed in cases where these records and investigations are not supported with sufficient evidence and the outcome of the investigation entailed no disciplinary or legal action.
Appendix 1

Whistle Blowing Report Form

Please provide the following details for any suspected serious misconduct or any breach or suspected breach of law or regulation that may adversely impact the Company and submit to the Designated Official(s) either directly, through Physical Drop Box or Virtual Drop Box. Please note that you may be called upon to assist in the investigation, if required.

*Note: Please follow the guidelines as laid out in the Whistle Blowing Policies and Procedures.*

<table>
<thead>
<tr>
<th>WHISTLEBLOWER’S CONTACT INFORMATION</th>
<th>(This section may be left blank if the Whistle blower wishes to be anonymous)</th>
</tr>
</thead>
<tbody>
<tr>
<td>FULL NAME/ IDENTIFICATION NUMBER</td>
<td></td>
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<tr>
<td>DESIGNATION</td>
<td></td>
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<tr>
<td>DEPARTMENT</td>
<td></td>
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<tr>
<td>CONTACT NUMBER</td>
<td></td>
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<tr>
<td>E-MAIL ADDRESS</td>
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<tr>
<th>SUSPECT’S INFORMATION</th>
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<tbody>
<tr>
<td>FULL NAME/ IDENTIFICATION NUMBER</td>
</tr>
<tr>
<td>DESIGNATION</td>
</tr>
<tr>
<td>DEPARTMENT</td>
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<tr>
<td>CONTACT NUMBER</td>
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<tr>
<td>E-MAIL ADDRESS</td>
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<tr>
<td>WITNESS(ES) INFORMATION (if any)</td>
</tr>
<tr>
<td>---------------------------------</td>
</tr>
<tr>
<td>FULL NAME/IDENTIFICATION NUMBER</td>
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<tr>
<td>DESIGNATION</td>
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<td>DEPARTMENT</td>
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<tr>
<td>CONTACT NUMBER</td>
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<tr>
<td>E-MAIL ADDRESS</td>
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**COMPLAINT:** Briefly describe the misconduct and/or improper activity and how you know about it. Specify what, who, when, where and how. In instances with more than one allegation, number each allegation and use as many pages as necessary.

1. What misconduct and/or improper activity occurred?

2. Who committed the misconduct and/or improper activity?

3. When did the misconduct and/or improper activity happen and when did you notice it?

4. Where did the misconduct and/or improper activity happen?

5. Is there any evidence to support the claim of misconduct and/or improper activity? *(If yes, please provide details)*

6. Are there any other parties involved other than the suspect stated above? *(If yes, please provide details)*

7. Are there any additional details or information which would assist in the investigation process? *(If yes, please provide details)*
8. Additional comments *(if any)*

<table>
<thead>
<tr>
<th>Date:</th>
<th>Signature <em>(Optional)</em>:</th>
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Note: *You SHOULD NOT attempt to obtain evidence for which you do not have a right of access since Whistle blowers are ‘disclosing/reporting parties’ and NOT ‘investigators’.*

<table>
<thead>
<tr>
<th>For Designated Official(s) Use</th>
<th>Report Number:</th>
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<tbody>
<tr>
<td>Received By/ Through</td>
<td>Received On:</td>
</tr>
<tr>
<td></td>
<td>Acknowledgement Sent On:</td>
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Investigation Required *(Yes/ No)*? *(In either instance, please provide reasons with details)*

<table>
<thead>
<tr>
<th>Investigation Performed By:</th>
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<tr>
<th>Investigation Outcome:</th>
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<tr>
<th>Action Taken/ Conclusion:</th>
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<tr>
<th>Reported to the Chairman of the Audit Committee On:</th>
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<tr>
<th>Signed Off By:</th>
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Appendix 2
Virtual Drop Box Link
https://portal.urc.com.kw/

Step 1: login to URC portal

Step 2: Submit new Complaint.

Step 3: type your complaint

Step 4: click Finish