



## Corporate Fraud and Whistleblower Policy

### Purpose

- To conduct its activities in accordance with the highest standards of integrity and ethics.
- To encourage the reporting of suspected fraudulent or dishonest use or misuse of Dasman resources or property.

### Scope

This policy addresses any suspected fraudulent or dishonest use of Dasman resources or property by employees, consultants, contractors, suppliers, or service providers and applies to those reporting such activities through the Whistleblower and Fraud Reporting Procedures. Fraudulent misuse involves deliberate actions or omissions intended to secure unauthorized personal benefit or gain.

Examples of such conduct include:

- Theft of assets.
- Forgery or wrongful alteration/destruction of documents or files.
- Unauthorized manipulation of systems or databases.
- Deliberate review or sharing of confidential files without proper permission.
- Misappropriation of resources or supplier relationships for personal gain.
- Approving or receiving payment for unreceived goods, unauthorized expenses, or unperformed services.
- Providing false or misleading information to the Board, management, or auditors.

This policy does not apply to employee complaints regarding workplace behavior or performance, which are handled under Human Resources policies

### Policy Reporting and Investigation

- Dasman Learning Community members (employees, consultants, contractors, suppliers, etc.) are expected to report suspected fraudulent or dishonest activity.

- Reports can be made to supervisors, management, or via anonymous whistleblower service. Written reports with identification are preferred for non-anonymous reports.
- Dasman will investigate reported concerns, except in cases where investigation is clearly unwarranted.
- All employees are expected to cooperate with investigations.
- The CEO reports quarterly to the Board Chairman and Audit/Compensation Committee Chair on the status of all whistleblower reports.

### **Confidentiality**

- Whistleblower reports are kept confidential and shared only with those directly involved in the investigation (Dasman personnel, external auditors, legal counsel, law enforcement, as needed).
- The identity of the whistleblower may be revealed if legal or disciplinary action is taken.
- Whistleblowers must maintain confidentiality regarding the report and investigation, except when assisting the investigation. Confidentiality may be required even after the investigation concludes.

### **No Retaliation against Whistleblowers or Witnesses**

- Retaliation against whistleblowers or those participating in investigations will not be tolerated; complaints of retaliation will be investigated.
- Dasman retains the right to take disciplinary action against individuals, regardless of whistleblower reports, if warranted.
- False or malicious reports (made in bad faith) may result in disciplinary action for the reporter and potential legal action from those falsely accused.

## DOCUMENT CONTROL

<b>COMPLIANCE</b>	
<i>Compliant with</i>	Local legislation

<b>AUDIENCE</b>	
<i>Internal</i>	All staff in Dasman Bilingual School

<b>VERSION CONTROL</b>	
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