

# INDIA GATEWAY TERMINAL PRIVATE LIMITED VIGIL MECHANISM POLICY

## ADDENDUM TO DP WORLD GLOBAL WHISTLEBLOWING POLICY DATED FEBRUARY 17, 2022

### 1 APPLICABILITY

In supersession to the existing Vigil Mechanism Policy of the Company approved by the Board on August 21, 2018, the revised DP World Global Whistleblowing Policy dated February 17, 2022 read with this Addendum is adopted by the Board of Directors of India Gateway Terminal Private Limited (“**Company**”) in its Board Meeting held on February 23, 2022. Addendum read with the DP World Global Whistleblowing Policy shall be collectively referred as “India Gateway Terminal Private Limited Vigil Mechanism Policy”

### 2 ADDENDUM

In addition to the reporting mechanism specified in the DP World Global Whistleblowing Policy dated February 17, 2022, the informant has a choice to report matters relating to the Global Whistleblowing Policy, in exceptional cases, to the Chairman of the Accounts and Finance Review Committee. The contact details of the Chairman of the Accounts and Finance Review Committee are as under:

Name of the personnel	Designation	Email Address
Mr. Sharad Verma	Chairman – AFR Committee	<a href="mailto:sharadverma@concorindia.com">sharadverma@concorindia.com</a>

### 3 ADMINISTRATION AND REVIEW OF THE POLICY

The Accounts and Finance Review Committee shall oversee the administration, interpretation, application and review of this policy, at any stage and shall report to the Board of Directors of the Company in relation to the steps taken in this regard.

**For India Gateway Terminal Private Limited**

**Rizwan Soomar**  
**Chairman & Director**  
**DIN: 02398970**

**NOTE: THIS ADDENDUM SHOULD BE READ IN CONJUNCTION WITH THE  
DP WORLD GLOBAL WHISTLE BLOWING POLICY DATED FEBRUARY 17, 2022**

# Whistleblowing Policy



DP WORLD

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## Introduction

- 1.1 Any modern and diverse organisation faces many risks, including the occurrence of incidents that can harm the company's reputation, assets and the welfare of its employees. It could be criminal activity, fraud (i.e. intending to obtain benefits through dishonesty or deception such as bribery, conflict of interest, etc.), trafficking, damage to property, ongoing breaches of human rights laws or specific individual violations (including discrimination or harassment). These incidents can arise out of improper behaviour or a deliberate violation of policies and need to be managed effectively to limit the impact to businesses and employees.
- 1.2 DP World Group (the Group) is committed to conducting its business with the highest standards of honesty and integrity. To facilitate the reporting of anything which may be contrary to that commitment, DP World has a globally accessible whistleblowing hotline to provide all stakeholders (as defined in Definitions and Terms' Section herein) with a free and confidential reporting mechanism.

## Purpose

- 2.1 This policy aims to provide the means and appropriate communications, and to encourage and provide stakeholders the confidence and guidance to report all genuine suspected wrongdoing, dishonesty and fraudulent matters, in a timely manner. In accordance with the policy procedures, DP World will investigate these concerns in an effective and confidential manner, giving appropriate protection to the identity of the informant as required.
- 2.2 This policy presumes that such reports of wrongdoing will be made in good faith and not maliciously, recklessly or for personal gain. Any such reports that are not made in good faith, may be subject to action under DP World disciplinary procedures or applicable laws.
- 2.3 Where a concern involves or relates to a personal Human Resources issue or grievance, the local DP World Employee Handbooks provides procedures and details for the appropriate steps for employees to follow.
- 2.4 For the purposes of this policy, the definitions of 'whistleblowing and 'whistleblower', as well as other relevant terms, are set out under Section 'Definitions and Terms' herein.

## Scope

- 3.1 This policy is applicable to all stakeholders. It is publicly available on the intranet and internet.
- 3.2 We encourage the application of this policy amongst all business partners and joint ventures where DP World is a minority shareholder.

## Policy

### Reporting Information:

- 4.1 In line with DP World's Fraud policy and Code of Ethics, all employees are required to act honestly and always with the highest levels of integrity and ethics when conducting business for the Group. They also have the responsibility to report any policy breach, any suspected fraud or any other wrongdoing in a timely manner to the appropriate team or to the Head of Fraud Risk Services.

- 4.2 In turn, Management is expected to be alert, recognise risks, be aware of indicators of wrongdoing or corrupt acts, respond to any sign or report of such, whilst ensuring the confidentiality and protection procedures outlined in this policy.
- 4.3 All persons are strongly encouraged to report any concerns as directed, in as much detail as possible, in line with this policy. Since it is likely the concerns relate to the conduct of DP World staff, and therefore might present a difficult and personal conflict for the informant, there are multiple methods of reporting available.

#### Reporting Mechanisms:

- 4.4 The following methods are available:

##### **Whistleblowing Hotline - DP World Website (Internet)**

If you have witnessed any corruption or wrongdoing that affects DP World business, or may violate laws, particularly including with respect to Human Rights violations, Human Trafficking, drugs, contraband, Illegal Wildlife Trafficking (IWT) or any other form of trafficking, and you are unable or unwilling to take this problem (if you are an employee) to your line manager, you can contact, 24/7, the secure Whistleblowing hotline in complete confidence via the links found in company websites. These links give you the option of choosing the preferred language for your report. All reported information is treated in the strictest confidence and will be investigated by the appropriate team. Informants can remain anonymous, and the external provider will not identify them to DP World if requested.

##### Whistleblowing Hotline - Intranet

The global Connexions intranet, and most of the local or regional intranets of subsidiaries and associates, provide links to the same reporting website as above.

Phone Reports to the hotline can be made in many countries where DP World has a presence by dialling a freephone number and speaking to an operator, in most cases in the whistleblower's preferred language. The number is displayed on posters on company premises and in intranets and websites.

##### Letter

Please write your information in a detailed letter and send to:

DP World  
Group Internal Audit Department  
Attention: Head of Fraud Risk Services  
PO Box 17000  
Jebel Ali Free Zone  
Dubai, UAE

##### Direct Reporting

All staff have the option of reporting direct to their respective business unit line manager, or please approach the Head of Fraud Risk Services or a member of the Fraud Risk Services Team within Group Internal Audit at:

Group Internal Audit Department  
4th Floor, Building 17  
DP World  
Jebel Ali Free Zone  
Dubai, UAE

## Protection/Confidentiality:

- 4.5 This policy is written with all the provisions for confidential and anonymous reporting, as it is important for staff to feel secure in this reporting environment. Subject to country laws, whistleblowers have the option to remain anonymous or to identify themselves.
- 4.6 Any report or information received through the above mechanisms will be kept confidential, and any details pertaining to any possible matter of fraud or other wrongdoing, will only be conveyed to those people who require the knowledge in the proper performance of their office or function.
- 4.7 It is globally understood that 'whistleblowers' can be negatively portrayed as someone who is 'informing on their own', is a 'spy', or that they might be revealing information that has significant and serious repercussions for the accused. As such, they might be fearful for reporting information in the worry of being subject to repercussions and retaliation such as intimidation, harassment, dismissal or even violence from their colleagues or superiors.

DP World acknowledges this concern and will not tolerate retaliation of any kind relating to informing parties. They will also support staff who raise genuine concerns in good faith under this policy, even if the information is not established as a fraud or other wrongdoing. Staff must be assured that they will not be victimised or disadvantaged in reporting a breach and any person who considers they are being victimised or disadvantaged because of such reporting, should in the first instance contact the Head of Fraud Risk Services.

- 4.8 Where evidence is found to suggest that efforts had been undertaken by any other person, to identify the reporting party of 'whistleblowing' information, that person will be subject to disciplinary action, as deemed appropriate.
- 4.9 If any reporting party believes they have become the subject of any retaliation, they are entitled to submit a formal retaliation complaint. This should be made within 6 months of the initial retaliation, or if multiple occasions, within 6 months of the last incident and will be investigated by the relevant People Department.

## Investigation:

- 4.10 Strict confidentiality and objectivity concerning the complainant and the information will be maintained at all stages of the investigation, in accordance with the Fraud Risk Services Procedures Manual.
- 4.11 Information reports will be individually categorized depending on the information received and the level of fraud or other wrongdoing identified. All reports will initially be investigated by the Fraud Risk Services team or delegated personnel. The outcome and any recommendations for actions will be documented in accordance with the Fraud Management Framework.
- 4.12 Feedback on the investigation outcome may be given to the complainant, but only if contact details are provided to Fraud Risk Services. However, DP World cannot guarantee the outcome of the investigation is the result the whistleblower might be seeking, nor does it undertake to provide a report to the whistleblower beyond confirmation that a conclusion was reached.
- 4.13 For further clarity on fraud information reporting and investigations, please refer to DP World Fraud Policy.

## Records and Monitoring:

- 4.14 DP World Fraud Risk Services shall retain all records relating to the reports for a period in accordance with company document retention policies and/or country laws as applicable. Access to these records is strictly restricted to authorised management and staff under the guidance of the Head of Fraud Risk Services and relevant authorities.
- 4.15 The performance of the whistleblowing hotline is overseen by the DP World Audit and Risk Committee through regular reporting.

## Policy Administration:

- 4.16 The Head of Fraud Risk Services is responsible for the policy administration, and its review annually, with approval by the DP World Audit and Risk Committee.

## Related Standards, Policies and Processes

- 5.1 This policy should be read in conjunction with the following policies:
- DP World Global Fraud Policy
  - DP World Anti-Bribery Policy
  - DP World Code of Ethics
  - Human Rights Policy
  - Human Rights Statement
  - Modern Slavery & Human Trafficking Policy
  - Vendor Code of Conduct

## Definitions and Terms

In this Policy the following definitions apply, unless the context requires otherwise:

<b>Audit and Risk Committee</b>	a committee comprising non-executive Directors that ensures the integrity of the financial reporting and audit process and oversees the maintenance of sound internal control and risk management systems.
<b>Conflicts of Interest</b>	may take many forms, actual or perceived, but generally arises when a person could use his or her position to a) influence the Group's business decisions in ways to give improper advantage or financial benefit to oneself and/to others, or b) to obtain for oneself and/or others a financial benefit beyond the compensation he or she is authorized to receive for performing his or her responsibilities.
<b>Fraud</b>	means an intentional dishonest act or omission carried out with the purpose of deceiving, inducing a course of action or the making of false statements, orally or in writing, with the objective of obtaining money or other benefits from the Group, or of evading a liability to the Group. Fraud is not restricted to monetary or material benefits. This definition includes monetary gain and any benefit that could be gained from the Group.
<b>Group</b>	refers to DP World, its subsidiaries and any company or entities managed or operated by them.

<b>Group Internal Audit</b>	refers to an independent body established by The DP World Limited Board of Directors with oversight by the DP World Limited Board Audit and Risk Committee.
<b>Investigation</b>	a process designed to gather and analyse information, to determine whether a fraud incident report is substantiated, or if any dishonest or unethical acts have occurred and if so, the party or parties responsible.
<b>Management</b>	this includes all Executive Management of the Group at every level and location, this includes but is not limited to, SVPs, VPs and Heads of Departments or Divisions.
<b>Malicious</b>	an unfounded and untrue report made that is characterized by malice, hatred, and disregard or to be deliberately harmful or spiteful.
<b>Recklessly</b>	where an act has taken place in such a manner that the party carrying out the act is indifferent to or disregarding of the consequences. Some form of loss is usually associated with acts of recklessness. Recklessly also means being neglectful, careless, thoughtless and unconcerned.
<b>Stakeholder</b>	in this policy context means any employee, (direct and indirect), partner, customer, any person or entity involved in the Group's supply chain, as well as members of the public who wish to express any sort of concern about the Group's business integrity.
<b>Whistleblower</b>	a person, who is, or represents, a stakeholder and who raises a genuine concern in 'good faith' and discloses information of suspected wrongdoing.
<b>Whistleblowing</b>	<p>the disclosure of information which relates to suspected wrongdoing, and not information disclosed maliciously, recklessly or for personal gain. This may include:</p> <ul style="list-style-type: none"> <li>○ Criminal activity</li> <li>○ Miscarriages of justice</li> <li>○ Danger to health and safety</li> <li>○ Damage to the environment</li> <li>○ Failure to comply with any legal or professional obligation or regulatory requirements</li> <li>○ Bribery</li> <li>○ Financial fraud or mismanagement</li> <li>○ Negligence</li> <li>○ Breach of DP World internal policies and procedures including breaches concerning Human Rights and any form of trafficking.</li> <li>○ Conduct likely to damage DP World's reputation</li> <li>○ Unauthorised disclosure of confidential information</li> <li>○ The deliberate concealment of any of the above matters.</li> </ul>

## History

<b>Version Number</b>	<b>Review Date</b>	<b>Summary of Changes</b>
5.0	February 2022	Updates to reflect the change in whistleblowing hotline service provider, and other changes in reporting.

This Policy has been developed by Fraud Risk Services and is subject to annual review.

Approved by: Group Chairman and CEO  
Fraud Risk Services  
Revision Number: 5.0  
Revision Date: February 2022

**ALL QUERIES IN RELATION TO THIS  
POLICY SHOULD BE DIRECTED TO  
THE HEAD OF FRAUD RISK SERVICES AT**

[EBS@dpworld.com](mailto:EBS@dpworld.com)