

WHISTLEBLOWING POLICY

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1. Introduction

Pakistan Single Window (“the Company”) is committed to conduct its operations with honesty and integrity. The Company is dedicated to conduct its affairs and working with all stakeholders including employees, suppliers, customers, and contractors in a manner which is lawful, ethically responsible and reflects the Company’s values. Towards this end, PSW has adopted the General Code of Conduct (“the Code”), which lays down the principles and standards that should govern the actions of the Company and its employees. All members of staff are expected to maintain high standards in accordance with the applicable laws and the Code.

In pursuance of the applicable Laws, Regulations, Rules and the Code, any actual or potential violation of the Code, howsoever insignificant or perceived as such, would be a matter of serious concern for the Company. Since the role of the employees in pointing out such violations cannot be undermined, consequently, a Whistleblowing Policy and Protection Mechanism is being developed.¹

The Policy encourages employees or contractors or any person to report promptly suspected occurrence(s) of any unethical, illegal or inappropriate event without retribution in order to prevent them in future. The whistleblowing protection mechanism encourages and enables all concerned to raise concerns within the Company rather than overlooking a problem or ‘blowing the whistle’ outside.

2. Purpose

- a) To ensure that all cases of suspected wrongdoing and misconduct are reported and managed in a timely and appropriate manner.
- b) To encourage identification and reporting of all improper or unethical or inappropriate behavior at all levels of the Company.
- c) To provide clear procedures for reporting such matters in a confidential manner and taking corrective measures.
- d) To administer and manage all disclosures in a timely, consistent, and professional manner.
- e) To inspire confidence in all employees and other associated individuals to question and raise concerns in the best interests of the Company.
- f) To provide assurance that all disclosures will be taken seriously and to reassure a whistleblower for protection against all possible forms of reprisals or victimization.

3. Scope

“Whistleblowing” means disclosure of information by any employee or contractor or any person where they reasonably believe that one or more of the following event(s) / matter(s) is / are transpiring, or transpired in the past or is / are likely to transpire in the future:

¹ Rule 5 (7) n of the Public Sector Companies (Corporate Governance) Rules, 2013

- civil unlawful or criminal act;
- mismanagement of Company resources;
- any act detrimental to the interest or reputation of the Company or leading to a conflict of interest situation;
- failure to comply with any legal and regulatory obligation;
- any act of fraud, theft or corruption;
- actual or potential improprieties in financial and other matters;
- Reporting incorrect financial data intentionally;
- Unauthorized / illegal use of sensitive corporate data; misuse or unauthorized disclosure of confidential information;
- any violation of the Code, Policies, SOPs or applicable laws;
- any violation of applicable health, safety and environmental standards;
- unauthorized changes in the PSW systems and / or any of its allied components (by whatever name called);
- any act that undermines the Company's operations and objectives;
- deliberate concealment or any attempt to conceal any of the above referred event(s) / matter(s).

** The above list of event(s) / matter(s) is not exhaustive*

This Policy does not apply to employee's career related issues such as promotions, increments, transfers, relocations, trainings, etc. for which a grievance redressal mechanism in line with the approved HR Policy may be used.

4. Policy Statement and Applicability

4.1 Any improper, unethical, or inappropriate behavior within the Company is unacceptable, and this is supported and endorsed at the highest level.

4.2 This Policy applies to all stakeholders including employees, management, directors, vendors (such as contractors, suppliers, consultants, agents with whom the Company has agreements in place), customers and any person associated with the Company. The Company shall make this policy known to all stakeholders.

4.3 All stakeholders are encouraged to disclose and communicate any concerns relating to ethical, safety, environmental or other possible breaches of compliance.

5. Protection and Support for the Whistleblower

5.1 The Company encourages openness and will support staff raising genuine concerns in good faith under this Policy even if the claim turns out to be untrue or presumptuous except as provided in Section 8.3 below.

5.2 Complete confidentiality of whistleblowers shall be maintained, and they will be protected from any form of retaliation or victimization for genuinely held concerns that are raised in good faith.

6. Procedure

6.1 Any employee may raise any concern / complaint in writing with their line manager or a senior manager in the department. The concerned line manager or the senior manager shall forward a copy of the concern / complaint to the Chief Internal Auditor.

6.2 Any concern / complaint may be lodged directly with the Chief Internal Auditor in writing on the Disclosure of Concern (Annexure A) or by calling on +92-51-9211127. Whistleblower will be asked to formalize their concerns / complaint in writing either before or after the first meeting. Alternatively, the concern / complaint may be lodged by using the independent “Speak Out” email address speakout@psw.gov.pk.

6.3 Information listed below should be included in the concern / complaint as far as practicable:

- an outline of the known or suspected wrongdoing;
- details about what, when, where and how it occurred;
- list of names of those suspected of being involved (both within or outside the Company);
- a list of the names of anyone who may have relevant information.

6.4 The whistleblower will not be expected to prove a suspected or actual wrongdoing. However, the whistleblower will be expected to provide evidence to the Internal Audit Department if in case the whistleblower is in possession of any proof / evidence relating to the suspected or actual wrongdoing.

6.5 The Internal Audit Department will contact the whistleblower and may schedule a meeting if required. Provided that complete confidentiality relating to the details of the whistleblower shall always be maintained.

6.6 The whistleblower has the option of maintaining complete anonymity when reporting a violation (whether suspected or actual). Anonymous complaints shall be considered at the discretion of the Audit Committee upon recommendation of the Chief Internal Auditor keeping in view the seriousness of the issues raised and likelihood of confirming the suspected or actual violation from reliable sources. However, anonymous reporting is not encouraged as it makes investigating the concern / complaint difficult.

7. Investigation of Disclosure

7.1 An initial assessment shall be conducted by the Internal Audit Department and a preliminary report including recommendation of the Chief Internal Auditor will be presented to the Audit Committee and the Chief Executive Officer as the case may be. The Audit Committee will decide on the best course of action and whether an investigation is warranted, and the form it should take keeping in view the seriousness of the issues raised and likelihood of confirming the

suspected or actual violation from reliable sources. If an investigation is considered necessary, an investigative team may be appointed by the Audit Committee including personnel with experience of operating workplace procedures or specialist knowledge of the subject matter.

7.2 The purpose of the investigation is to:

- identify the root cause(s) of wrongdoing(s) / violation(s);
- establish if wrongdoing(s) / violation(s) have occurred, and if so to what extent; and
- minimize risk of further wrongdoing(s) / violation(s), prevent any further loss of assets, damage to reputation and to protect all sources of evidence by proposing corrective and preventive controls.

7.3 The final investigation report that provides the findings, basis of findings, conclusion and recommendations will be submitted to the Audit Committee for review and consideration. If an investigation concludes that an improper or unethical act has been committed, the Audit Committee shall recommend appropriate disciplinary or corrective action as deemed appropriate for approval of the Board. Where it is concluded that a criminal activity has taken place, appropriate legal action may be initiated in accordance with the applicable legal framework upon recommendation of the legal adviser / experts appointed by the Board in this regard. However, if an investigation concludes that no improper or unethical act has been committed, Audit Committee shall recommend to the Chief Executive Officer to communicate the same across the Company to maintain reputation of the accused.

7.4 If the whistleblower is not satisfied with the investigation or its conclusion, they may approach the Chairman Board directly along with reasonable justifications.

8. Reporting in Good Faith

8.1 A whistleblower will be provided with complete protection for reporting any suspected or actual violation if it is made in good faith and in the best interests of the Company.

8.2 If whistleblower believes that they are being subjected to a detriment within the workplace as a result of raising concerns under this procedure, they should inform the Internal Audit Department immediately. The Internal Audit Department will be authorized to take appropriate measures / actions for protecting the whistleblower against any form of reprisal.

8.3 However, reporting of violation(s) with malicious intent or to cause distress, anger, or irritation or on account of any personal rivalry will render the whistleblower liable to disciplinary action.

9. Record Keeping

9.1 Chief Internal Auditor will produce a quarterly report documenting all concerns and the actions taken to resolve them for the review of the Audit Committee and the Chief Executive Officer as the case may be as per Annexure B.

9.2 Records of all whistleblowing concerns, investigations and reports are to be retained for a period of at least ten years.

10. Amendments

The Company reserves the right to change or withdraw all or any part of the Policy at any time. Any changes to the Policy shall be reviewed and recommended by the Audit Committee for approval by the Board of Directors.

11. Administration

The Audit Committee is responsible for overseeing the whistleblowing policy and protection mechanism while the Chief Internal Auditor is responsible for the implementation of the Policy and matters incidental thereto. The Board of Directors of the Company also commits to support the Audit Committee in managing the policy, as far as practicable, for the best interest of its varying stakeholders.

Annexure A
Disclosure of Concern

Instructions: This form must be submitted to the Chief Internal Auditor for reporting concerns / complaints in line with the Whistleblowing Policy.

Policy / Procedure Reference	Date of Occurrence	Location of Occurrence
Wrongdoing: Provide an outline of the known or suspected wrongdoing.		
Detailed Description: Describe the occurrence; mention what happened, where it happened, when it happened, how the occurrence was discovered, name and designation of all the people involved (whether internal or external), any other relevant details. State facts only. Avoid opinion and judgement.		
Names: List names of those suspected of being involved (both within and outside the Company).		
Relevant information: Provide a list of the names of anyone who may have relevant information.		

Initiator Information (Optional but preferred; will be kept confidential as far as is reasonably practicable).

Name

Signature

Date

Internal Audit Signature

Date

Note: This document shall be retained in original with the Internal Audit Department.

Annexure B**Quarterly Report on Whistleblowing concerns / complaints to the Audit Committee and the Chief Executive Officer**

Name of Whistleblower	Nature of violation(s)	Against (Name of employee)	Total Amount involved in violation(s) (PKR)	Outcome of the probe or investigation	Comments on Whistleblower protection