




دلالة القابضة  
DLALA HOLDING

**Dlala Brokerage and Investment Holding Company**

**Policies and Procedures**


# **Stakeholder Rights**

 دلالة القابضة DLALA HOLDING	<b>DLALA HOLDING</b>	
	<b>POLICIES, STANDARDS, GUIDELINES, AND PROCEDURES</b>	
	Policy and Procedures	

## Contents


1. Introduction .....	4
1.1 Policy Statement .....	4
1.2 Purpose .....	4
1.3 Scope / Applicability .....	4
1.4 Review of the Manual.....	4
1.5 Custodian of Manual.....	4
2. General Principles for Stakeholder Management.....	5
2.1. Understand .....	5
2.2. Communicate .....	5
2.3. Trust.....	5
2.4. Collaborate.....	5
3. Responsibilities .....	6
3.1. Board .....	6
3.2. Executive Management: .....	7
4. Policies and Practices toward Stakeholders.....	8
4.1. Information to stakeholders .....	8
4.2. Policies and Practices toward Shareholders .....	8
4.3. Policies and Practices toward Employees .....	12
4.4. Policies and Practices towards Customers.....	13
4.5. Policies and practices toward Suppliers and Creditors.....	13
4.6. Policies and Practices towards Competitors .....	14
4.7. Policies and Practices towards Regulators.....	14
4.8. Policies and Practices towards Community.....	15
4.9. Mechanism of Complaints or Disputes between Company and Stakeholders .....	15
5. Procedures.....	16
5.1. Identification of Stakeholders: Shareholders (shareholders register from Qatar Central Securities Depository (QCSD)) .....	16
5.2. Identification of Stakeholders: Non-Shareholders .....	16
5.3. Establishment of Complaint / Whistleblowing Channels.....	17
5.4. Resolution of Complaints, Disputes or Appeals against DH.....	18
5.5. Whistleblowing Procedures .....	18
5.6. Publishing Publicly Available Information on Company Website .....	19

Name of Document <b>Stakeholder Rights</b>	Issue Date <b>&lt;Date Issued&gt;</b>	Version <b>1.0</b>	Classification	<b>&lt;Doc No&gt;</b> <b>2 of 22</b>
---	--	-----------------------	----------------	---

 دلالة القابضة DLALA HOLDING	<b>DLALA HOLDING</b>	
	<b>POLICIES, STANDARDS, GUIDELINES, AND PROCEDURES</b>	
	Policy and Procedures	

5.7. Honoring Requests to Access Non-Published Information .....	19
5.8. Management of Regulator Relationships.....	19
6. Abbreviations and Definitions .....	21
6.1. Definitions, Key Terms, and Acronyms .....	21
6.2. Review Record.....	21
6.3. Approval Record .....	21
6.4. Revision Record.....	22
6.5. References.....	22
6.6. Related Procedures, Guidelines, and Standards.....	22

Name of Document <b>Stakeholder Rights</b>	Issue Date <b>&lt;Date Issued&gt;</b>	Version <b>1.0</b>	Classification	<b>&lt;Doc No&gt;</b> <b>3 of 22</b>
---	--	-----------------------	----------------	---

 دلالة القابضة DLALA HOLDING	<b>DLALA HOLDING</b>	
	<b>POLICIES, STANDARDS, GUIDELINES, AND PROCEDURES</b>	
	Policy and Procedures	

## **Stakeholder Rights**

### **1. Introduction**

#### **1.1 Policy Statement**

*Dlala Brokerage and Investment Holding Company (“DH” or the “Company”) recognizes the rights of its stakeholders, acknowledges their importance and also recognizes the benefits of its stakeholders' input on the overall strategy of its business, governance and operations. DH has defined the Stakeholder Rights Policy and Procedures in order to be in adherence with the regulations as laid out by Qatar Financial Markets Authority (QFMA) established by virtue of Law No. (33) of 2005 and its amendments.*

#### **1.2 Purpose**

*The purpose of the Stakeholders Rights Policy and Procedures (the “Manual”) is to outline guidelines and standards to promote good relations between DH and its stakeholders by laying down general principles for stakeholder management and the responsibilities of DH towards those stakeholders.*

#### **1.3 Scope / Applicability**

*The Stakeholder Rights Manual of DH provided hereinafter shall come into force as of the date in which it is approved by the Company’s BOD.*

*This Manual is applicable to the Board, Executive Management and all DH employees. The provisions of the Manual are fundamental and must be briefed to and adhered to by all employees. Wherever the provisions of this Manual contradict with any newly issued statutory or regulatory requirements, the statutory and regulatory requirements will take precedence over the provisions of this Manual until the Manual is properly updated and approved.*


#### **1.4 Review of the Manual**

*This Manual shall be reviewed periodically, based on evolving trends and applicable regulations governing stakeholder management, to ensure its coverage, relevance and suitability for the purpose.*

#### **1.5 Custodian of Manual**

*The Board Secretary is the custodian of this Manual and is responsible to manage revisions to the Manual.*

Name of Document <b>Stakeholder Rights</b>	Issue Date <b>&lt;Date Issued&gt;</b>	Version <b>1.0</b>	Classification	<b>&lt;Doc No&gt;</b> <b>4 of 22</b>
---	--	-----------------------	----------------	---

 دلالة القابضة DLALA HOLDING	<b>DLALA HOLDING</b>	
	<b>POLICIES, STANDARDS, GUIDELINES, AND PROCEDURES</b>	
	Policy and Procedures	

## 2. General Principles for Stakeholder Management

DH has laid down the following principles and guidelines for effective stakeholder management

### 2.1. Understand

- Dynamically and routinely identify the stakeholders that influence and are influenced by DH and analyze and seek to understand their expectations and interests in the decisions that affect them directly.
- Be accountable to those who are impacted by DH and those that have an impact on DH, ensuring that minorities are provided the same opportunity for involvement as other stakeholders;
- Prioritize the issues raised by the stakeholders as relevant.

### 2.2. Communicate

- DH guarantees access to information by establishing direct and efficient communication channels, actively providing clear, understandable and accurate information to different stakeholders;
- Consult and listen, proactively and continuously, to the concerns, interests and expectations of stakeholders, prepare consultation plans and communication strategies tailored to the corresponding category of different stakeholders;
- Respond to the relevant issues identified by stakeholders within a reasonable time, given the category of the stakeholders involved and the severity of the issue identified.


### 2.3. Trust

- Establish a transparent relationship with stakeholders, to ensure that they know and understand DH's objectives;
- Inform stakeholders about the economic, environmental and social impacts of DH that might have a significant impact on them;
- Respect the opinions and rights of stakeholders, treating them fairly, without discrimination, with respect for diversity and their legal rights;
- Provide guarantee and adequate comfort to the stakeholders of DH that actions are based on the values, policies and ethical principles of DH.

### 2.4. Collaborate

- Integrate the relevant contributions from various stakeholders towards DH strategy;
- Work in partnership to build solutions and in establishing strategic partnerships that produce positive results for both parties.

Name of Document <b>Stakeholder Rights</b>	Issue Date <b>&lt;Date Issued&gt;</b>	Version <b>1.0</b>	Classification	<b>&lt;Doc No&gt;</b> <b>5 of 22</b>
---	--	-----------------------	----------------	---

 دلالة القابضة DLALA HOLDING	<b>DLALA HOLDING</b>	
	<b>POLICIES, STANDARDS, GUIDELINES, AND PROCEDURES</b>	
	Policy and Procedures	

### 3. Responsibilities

The overall responsibility in implementing this Manual fall within the authority of the Executive Management. Roles and responsibilities mentioned within this section shall be performed by the related functions taking into consideration DH's Delegation of Authorities.


#### 3.1. Board

- Board shall recognize the important role that stakeholders play towards the achievement of DH's long-term strategy and sustained growth. The Board is committed to continually uphold the rights of its stakeholders and ensure that stakeholders' interests are adequately considered in the legal and business decisions that DH will take.
- The Board as a whole has the responsibility for ensuring that a satisfactory dialogue/ communication with stakeholders, including shareholders, takes place. <sup>1</sup>
- Board shall ensure that a communication policy<sup>2</sup> is developed that governs and regulates communication in accordance with the principle of timely, accurate and continuous disclosure of material information on DH's activities (including its non-financial matters), in order to promote a fair and balanced view;
- Board shall adopt a structured process in managing its relationship with its stakeholders. Such process shall define the protocols that will be followed in communicating with stakeholders, level and degree of information that can be divulged, and defining a structure / timeframe in responding to any concerns raised by stakeholders.
- Board shall ensure that the 'Tone at the Top' clearly lays down that the transactions and dealings with stakeholders are always transparent and in the best interest of DH and the involved stakeholders.
- Board shall monitor and manage stakeholder relationships and issues in order to ensure the effectiveness of the implementation of the Stakeholders Policies by the Executive Management.
- The Board shall ensure that communication strategies are in place suitable to each group of stakeholders. The communication strategies shall build understanding and close communication with stakeholders in order to gain correct perception and lead to a good relationship with and trust from stakeholders.
- Board shall ensure that the Risk Management Framework incorporates policies and procedures to anticipate, identify and prioritize risks from stakeholder engagement to prepare a response plan and manage Stakeholder communication constructively.
- Board shall ensure that a framework is developed to systematically monitor and evaluate the overall quality of the stakeholder communication. Stakeholders shall be clearly identified, categorized and prioritized taking into consideration their:
  - i. Relationship with DH in order to be able to analyze the comprehensive direct or indirect risks and impacts to them;
  - ii. Perspectives, interests and expectations;

<sup>1</sup> Considering Article 11.5 of QFMA Governance Code for Companies & Legal Entities Listed on the Main Market.

<sup>2</sup> Refer Communication Policy of DH for further details

Name of Document	Issue Date	Version	Classification	<Doc No>
<b>Stakeholder Rights</b>	<b>&lt;Date Issued&gt;</b>	<b>1.0</b>		<b>6 of 22</b>


 دلالة القابضة DLALA HOLDING	<b>DLALA HOLDING</b>	
	<b>POLICIES, STANDARDS, GUIDELINES, AND PROCEDURES</b>	
	Policy and Procedures	

- iii. *Level of influence; and*
- iv. *Willingness to engage with DH.*

### **3.2. Executive Management:**

- *Coordinate with the following personnel / department within DH, in order to manage the communication with the stakeholders;*
  - i. *Marketing and Communication department for managing complaints and appeals raised by stakeholders*
  - ii. *Legal Department for managing disputes with / between stakeholders*
  - iii. *Investor Relations Officer for managing requests, communications, complaints, appeals and other matters for Investors*
  - iv. *Board Secretary for any other matters with regard to stakeholders in general, which are not covered by the other departments stated within i, ii and iii clauses above.*
- *Adhere to the Board-defined structured process in managing its relationship with its stakeholders complying with the protocols in communicating with stakeholders, level and degree of information that can be divulged, and agreed structure/ timeframe in responding to any concerns raised by stakeholders;*
- *Maintain sufficient contact with major stakeholders to understand their issues and concerns and ensure that the views of stakeholders are communicated to the Board.*
- *Carry out first-level review of communication received from stakeholders and provide advise on how it should be addressed;*
- *Ensure that all communication to stakeholders is drafted in a manner which is clear, concise, and easily understood;*
- *Monitor the relationship with stakeholders and ensure that all stakeholders requests or communication are addressed in a timely and efficient manner. Provide timely updates to the Board of Directors on outcome of the monitoring*
- *Implement the communication strategies, methods, formats, and procedures suitable to each group of stakeholders.*
- *Perform the Stakeholder communication through a range of channels which may include, but not limited to, the following:*
  - i. *DH's Annual General Assembly;*
  - ii. *Annual Reports;*
  - iii. *Corporate Governance Reports;*
  - iv. *Regular trading updates and market/investor briefings;*
  - v. *DH's official website; and*
  - vi. *Other forms of media releases.*
- *Disclose information accurately, transparently, and comprehensively in order to ensure that the stakeholders receive sufficient, consistent, and timely information.*
- *Ensure the timely update to DH's website to reflect latest investor relation information including all pertinent press releases, financial reports, Board-related updates, governance aspects and other disclosures as required.*

Name of Document <b>Stakeholder Rights</b>	Issue Date <b>&lt;Date Issued&gt;</b>	Version <b>1.0</b>	Classification	<b>&lt;Doc No&gt;</b> <b>7 of 22</b>
---	--	-----------------------	----------------	---

 دلالة القابضة DLALA HOLDING	<b>DLALA HOLDING</b>	
	<b>POLICIES, STANDARDS, GUIDELINES, AND PROCEDURES</b>	
	Policy and Procedures	

- *Ensure that the direct line as provided (and included on DH's website and press releases where applicable) to stakeholders who may have queries or require further information is being properly managed and the laid down procedures are being followed for escalations, appeals etc.*
- *All information provided to stakeholders via any other form of communication must reflect publicly known information. In the provision of information, no insider information shall be disseminated, or the information disclosed shall not demonstrate a preference to one stakeholder over another.*

## **4. Policies and Practices toward Stakeholders**

### **4.1. Information to stakeholders**

#### **4.1.1. Shareholders' Right of Access to Information**

- *DH's Articles of Associations and by-laws shall include procedures of access to Information in order to provide stakeholders with sufficient, consistent, and timely information. DH shall check and update the Information regularly, and provide the shareholders with all information they deem important, using new and modern technology, that shall enable the shareholders to exercise their rights fully.<sup>3</sup>*
- *Shareholders shall be entitled to receive copies or access, not limited to, the following information:*
  - *Shareholders' register;*
  - *Board Members' register;*
  - *Articles of Association and by-laws of DH;*
  - *Instruments creating a charge or right on DH's assets; and*
  - *Related party contracts and any other document the QFMA may decide upon payment of a prescribed fee*

#### **4.1.2. Information to Non – Shareholders**

- *Each Stakeholder of DH may request the information related to his interest by attaching a proof of capacity, and DH shall provide the requested information in a timely manner and in a way that does not threaten the others' interests or prejudice the Company's interest<sup>4</sup>.*

## **4.2. Policies and Practices toward Shareholders**

### **4.2.1. Shareholders in General**


*DH places great emphasis on the interests of its shareholders. Accordingly, the executives and employees as well as the Board of Directors, are committed to carrying out business in line with the*

<sup>3</sup> 'Articles of Association' and 'Article (31) - QFMA Governance Code for Companies & Legal Entities Listed on the Main Market'

<sup>4</sup> Article (38) – QFMA Governance Code for Companies & Legal Entities Listed on the Main Market.

Name of Document	Issue Date	Version	Classification	<Doc No>
<b>Stakeholder Rights</b>	<b>&lt;Date Issued&gt;</b>	<b>1.0</b>		<b>8 of 22</b>



 دلالة القابضة DLALA HOLDING	<b>DLALA HOLDING</b>	
	<b>POLICIES, STANDARDS, GUIDELINES, AND PROCEDURES</b>	
	Policy and Procedures	

*principles of good corporate governance and its own business philosophy to ensure maximum benefits and long-term economic value for shareholders.*

*To ensure proper treatment of shareholders, DH has set forth the following guidelines<sup>5</sup>:*

- *To operate in accordance with DH's corporate vision and corporate governance principles with honesty and prudence, and without conflict of interest, while creating good returns for shareholder's funds in a sustainable manner;*
- *To establish efficient measures for internal control, internal audit, and risk management;*
- *To disclose DH's significant information, financial reports, and operating results on an accurate, complete, timely, transparent, and reliable basis through easily accessible channels to consistently keep shareholders abreast of the Company's operating performance.*
- *All shareholders shall be provided with adequate information about the rights attached to all series and classes of shares before they purchase the same. They shall also be provided adequate information (e.g. qualifications, experience, etc.) on candidates for the Company's Board to enable them to have an informed decision.*
- *All shareholders shall be provided with pre-emptive right to subscribe to the new shares.<sup>6</sup>*

#### **4.2.2. Shareholders' Rights related to General Assembly**

- *DH shall ensure that Shareholder's rights related to General Assembly, voting to board member elections, dividend distribution, and major transactions shall be covered in the Articles of Association.<sup>7</sup>*
- *Shareholders who own at least 10% of DH's capital shall be entitled to request for a General Assembly to be convened.<sup>8</sup>*
- *Shareholders holding at least 25% of DH's capital shall be entitled to invite to an Extraordinary General Assembly meeting.<sup>9</sup>*
- *DH shall not put any limitations on minors and restricted members represented by their legal representatives, from attending the General Assembly and casting their votes.<sup>10</sup>*
- *Shareholders shall in writing and upon a power of attorney, be entitled to appoint another shareholder who is not a Board member to attend the General Assembly meeting on his behalf; provided that such shareholder by proxy not to be owner of more than (5%) of the company's shares.<sup>11</sup>*

<sup>5</sup> Governance Charter of Dlala

<sup>6</sup> Article (195) – Commercial Companies Law

<sup>7</sup> Article (32) – QFMA Governance Code for Companies & Legal Entities Listed on the Main Market.


<sup>8</sup> Article (124) – Commercial Companies Law

<sup>9</sup> Article (138) – Commercial Companies Law

<sup>10</sup> Article (128) – Commercial Companies Law

<sup>11</sup> Article (128) – Commercial Companies Law

Name of Document	Issue Date	Version	Classification	<Doc No>
<b>Stakeholder Rights</b>	<b>&lt;Date Issued&gt;</b>	<b>1.0</b>		<b>9 of 22</b>

 دلالة القابضة DLALA HOLDING	<b>DLALA HOLDING</b>	
	<b>POLICIES, STANDARDS, GUIDELINES, AND PROCEDURES</b>	
	Policy and Procedures	

- *DH shall enable shareholders to raise questions / inquiries to the Board members who shall be committed to give corresponding answers.<sup>12</sup>*

#### **4.2.3. Facilitating Means of Effective Participation in the General Assembly**

- *DH shall choose the most appropriate place and time of the General Assembly and shall use relevant new and modern technologies in communicating with shareholders in order to facilitate the effective participation shareholders in the General Assembly.<sup>13</sup>*
- *DH shall enable shareholders to know the matters listed on the agenda and any new matters accompanied by sufficient Information that enable them to make their decisions and shall also enable them to peruse the General Assembly minutes.*
- *DH shall disclose the results of the General Assembly immediately upon finishing and send a copy of such minutes to the Authority immediately upon approval.*

#### **4.2.4. Shareholders' Voting Rights**

- *DH shall ensure that shareholders are entitled to number of votes equal to their number of shares.<sup>14</sup>*
- *DH shall not put any limitations or take any action that might hamper the use of the shareholder's voting right. The shareholders shall be afforded all possible assistance as may facilitate to exercise of the right to vote, using the new and modern technologies.<sup>15</sup>*

#### **4.2.5. Shareholders' Rights pertaining to Election of Board Members**

- *DH shall assist the shareholders in implementing their rights in relation to the Board Members Election. General shareholder meetings shall allow for equitable treatment of all shareholders and shareholders shall be afforded all possible assistance as may facilitate to exercise the right to cast votes.<sup>16</sup>*
- *DH shall comply with disclosure requirements relating to Board members' candidates and inform the shareholders in sufficient time all the information of all candidates and their knowledge and practical experiences as in their Curriculum Vitae before the date determined for convening the General Assembly.*

#### **4.2.6. Shareholders' Rights to Dividend Distribution**

- *The Company's Articles of Associations shall determine - without prejudice to the Company's ability to fulfill its obligations to third parties - the minimum percentage of net dividends that*

<sup>12</sup> Article (132) – Commercial Companies Law


<sup>13</sup> Article (33) – QFMA Governance Code for Companies & Legal Entities Listed on the Main Market.

<sup>14</sup> Article (128) – Commercial Companies Law

<sup>15</sup> Article (34) – QFMA Governance Code for Companies & Legal Entities Listed on the Main Market.

<sup>16</sup> Article (35) – QFMA Governance Code for Companies & Legal Entities Listed on the Main Market.

Name of Document	Issue Date	Version	Classification	<Doc No>
<b>Stakeholder Rights</b>	<b>&lt;Date Issued&gt;</b>	<b>1.0</b>		<b>10 of 22</b>

 دلالة القابضة DLALA HOLDING	<b>DLALA HOLDING</b>	
	<b>POLICIES, STANDARDS, GUIDELINES, AND PROCEDURES</b>	
	Policy and Procedures	

should be distributed to shareholders. The Board has laid down Dividends Appropriation Policy for the distribution of dividends to all Shareholders eligible for receiving Appropriation of Dividends.<sup>17</sup>

#### 4.2.7. Shareholders' Equal Rights

- DH shall uphold the equitable treatment of all holders of shares falling under the same class, and between holders of different classes of shares without prejudice to the rights of shareholders of those classes which have priority in ranking.
- Ensure DH's Articles of Associations and by-laws include procedures and guarantees needed for all shareholders to exercise their rights. The rights, in particular, rights to dispose of shares, obtain the determined dividends, attend the General Assembly and participate in its deliberations and voting decisions, as well as the right to access to information and request it with no harm to DH's interests.<sup>18</sup>

#### 4.2.8. Access to Shareholders' (Ownership) Register

- DH shall submit, monthly, an application to Qatar Central Securities Depository to get an updated copy of shareholders register and keep in its custody.<sup>19</sup>

#### 4.2.9. Minority Shareholders<sup>20</sup>

- Minority shareholders shall be protected from abusive actions by, or in the interest of, controlling shareholders acting either directly or indirectly, and shall be accorded effective means of redress. DH's minority shareholders shall also be adequately protected in the event of approval of major transactions where the said minority shareholders have voted against such major transactions.
- General shareholder meetings shall allow for equitable treatment of all shareholders.
- The Company's Articles of Associations shall include a specific mechanism for the protection of shareholders' rights in general and Minorities in particular in the event that the Company conducted major transactions that might harm their interests or prejudice the ownership of the Company's capital. In all cases, the Company must disclose its capital structure, any agreement concluded thereto, and the shareholders who own, directly or indirectly, (5%) or more of the shares.

#### 4.2.10. Liquidation Process

- DH's Articles of Association shall detail procedures regarding liquidation of the company.<sup>21</sup>

<sup>17</sup> Refer 'Articles of Association', 'Dividends Appropriation Policy of DH', 'Article (189) of Qatar Commercial Companies Law' and 'Article (36) of QFMA Governance Code for Companies & Legal Entities Listed on the Main Market'.


<sup>18</sup> Article (29) – QFMA Governance Code for Companies & Legal Entities Listed on the Main Market.

<sup>19</sup> Article (30) - QFMA Governance Code for Companies & Legal Entities Listed on the Main Market

<sup>20</sup> Article (37) of QFMA Governance Code for Companies & Legal Entities Listed on the Main Market

<sup>21</sup> Article (306) – Commercial Companies Law

Name of Document	Issue Date	Version	Classification	<Doc No>
<b>Stakeholder Rights</b>	<b>&lt;Date Issued&gt;</b>	<b>1.0</b>		<b>11 of 22</b>

 دلالة القابضة DLALA HOLDING	<b>DLALA HOLDING</b>	
	<b>POLICIES, STANDARDS, GUIDELINES, AND PROCEDURES</b>	
	Policy and Procedures	

- *The General Assembly is entitled to approve the Balance Sheet, Profit and Loss account and the report of the liquidation work, in case the liquidation lasts for more than one (1) year.<sup>22</sup>*
- *At the end of the liquidation process, the liquidator shall submit a final statement of liquidation work to the General Assembly. The General Assembly is entitled to approve the final report after which the liquidator shall declare the completion of liquidation.<sup>23</sup>*
- *The liquidator shall pay the debts of DH after deducting the liquidations costs, including the liquidator's expenses, in the following order<sup>24</sup>:*
  - *The amounts payable to the employees of DH.*
  - *The amounts payable to the State.*
  - *The rent due to the landlord of any rented premises of DH.*
  - *Other amounts due according to their priority pursuant to the applicable laws.*

### **4.3. Policies and Practices toward Employees**

*DH firmly believes that employees are its most valuable assets and a vital contributing factor to its success.*

*DH treats employees fairly with concern for their needs. The goals are to foster a good relationship between it and employees, to promote ongoing development of employees' skills and potential, and to provide job security and career advancement.*

*The guidelines are as follows:*

- *To recruit employees through a fair and efficient selection system and employment conditions to find "smart and ethical" employees having strong qualifications and integrity to join DH;*
- *To treat employees with sensitivity and fairness while paying due respect to their personal rights and protecting these rights from being violated;*
- *To support and respect the right of employees to express their opinions independently;*
- *To provide channels for employees to file grievances and report any act of impropriety in violation of DH's Code of Conduct<sup>25</sup> as well as to protect the complainant from retribution or penalty related to filing a complaint;*
- *Encourage employees to use the whistleblowing line<sup>26</sup> whenever there is a breach to employee's rights, a breach of DH's code of conduct, or there is any form of abuse;*
- *Employees are to be indemnified in the event of any breach or abuse;*
- *To provide employees, at all levels and in every field of work, sufficient and continuous professional development appropriate for their duties and responsibilities;*
- *To promote and encourage working as a team to create unity and to raise employees' awareness about work discipline;*

<sup>22</sup> Article (316) – Commercial Companies Law


<sup>23</sup> Article (319) – Commercial Companies Law

<sup>24</sup> Article (313) – Commercial Companies Law

<sup>25</sup> Refer Code of Conduct of DH for further details

<sup>26</sup> Refer Whistleblowing Policy of DH for further details

Name of Document	Issue Date	Version	Classification	<Doc No>
<b>Stakeholder Rights</b>	<b>&lt;Date Issued&gt;</b>	<b>1.0</b>		<b>12 of 22</b>

 دلالة القابضة DLALA HOLDING	<b>DLALA HOLDING</b>	
	<b>POLICIES, STANDARDS, GUIDELINES, AND PROCEDURES</b>	
	Policy and Procedures	

- To evaluate employees' performance and provide fair remuneration based on the suitability, capability, and competence of each individual;
- To provide fair and appropriate benefits to employees. The benefits will be constantly improved to keep them at par with those of leading companies in the same industry;
- Ensure that health and safety measures are in place to protect employees from any hazardous risks.
- To raise awareness and promote employees' occupational health and safety while maintaining a congenial work environment that enables employees to feel like being part of a family;
- Encourage and support employee work life balance;
- Provide channels where important information can be disclosed to employees to keep them informed of the operations and operating results of DH.

#### **4.4. Policies and Practices towards Customers**

DH aims to ensure that its customers receive maximum benefits and complete satisfaction in terms of quality and fair price. DH also aims to develop and maintain a sustainable relationship with customers.

The guidelines are as follows:

- Deliver services that address the needs of consumers and the general public and to play a part in contributing to better quality of life and the sustainable development of society;
- Constantly drive innovation to provide high quality, high value-added services that meet the needs of customers in multiple ways;
- Store customers' information safely and systematically and refrain from abusing such information;
- Provide services at reasonable rates;
- Implement a quality management system that matches international standards;
- Set up means / channel to assist customers with product information, advice, and solutions to problems, while also handling complaints, to ensure customers' highest satisfaction;
- Ensure customers are ethically treated and all services offered are in line with local and international regulations, with no intents of fraud or embezzlement;
- Encourage customers to use the Whistleblowing line whenever there is a breach to their rights or any form of abuse; and
- Compensate customers in the event of violating their rights which are set by regulations and protected by contracts.


#### **4.5. Policies and practices toward Suppliers and Creditors**

DH has a policy to treat its suppliers and creditors fairly and transparently with a commitment to strictly comply with all contractual obligations and all promises to them.

The guidelines are as follows:

- Enter into contract with suppliers and creditors legally, fairly, and transparently without taking advantage of the other contracting party;

Name of Document <b>Stakeholder Rights</b>	Issue Date <b>&lt;Date Issued&gt;</b>	Version <b>1.0</b>	Classification	<b>&lt;Doc No&gt;</b> <b>13 of 22</b>
---	--	-----------------------	----------------	--

 دلالة القابضة DLALA HOLDING	<b>DLALA HOLDING</b>	
	<b>POLICIES, STANDARDS, GUIDELINES, AND PROCEDURES</b>	
	Policy and Procedures	

- Refrain from resorting to dishonest means or concealment of any information that might harm DH's suppliers and creditors;
- Strictly abide by any term or condition stated in any contract entered with suppliers and creditors;
- Pay suppliers and creditors on time as per the agreed terms;
- Establish clear procurement policies and procedures;
- Refrain from demanding or accepting any improper benefits from its suppliers and creditors;
- Refrain from disclosing information of suppliers and creditors to others without their prior consent;
- Refrain from dealing in any business with any supplier and creditor that carries out illegal acts or acts against public order and good morals;
- Deal with reputable suppliers who have robust credentials;
- Procure from suppliers who provide the best value for money;
- Encourage suppliers and creditors to use the Whistleblowing line whenever there is a breach to their rights or any form of abuse; and
- Compensate suppliers and creditors in case of violation of their rights which are set by regulations and protected by contracts.

#### **4.6. Policies and Practices towards Competitors**

DH has a policy to treat competitors fairly within the framework of honest competition. DH is committed to carrying out business fairly in compliance with the law and with concern for trade ethics.

The guidelines are as follows:

- Operate under a fair competition framework and applicable laws ethically and transparently and to refrain from taking advantage of competitors unlawfully;
- Refrain from obtaining confidential information through fraudulent or improper means;
- Refrain from violating the intellectual property rights of competitors;
- Refrain from attacking and destroying competitors' reputations by defaming them with any false statement; and
- Promote and support free trade and avoid entering into any agreement with competitors that may reduce or restrict competition.

#### **4.7. Policies and Practices towards Regulators**


DH places great importance on regulators as stakeholders of the Company.

DH has developed internal control systems and compliance frameworks to ensure adherence with the applicable laws and regulations, with regular monitoring to assess its compliance.

The guidelines are as follows:

- Strictly comply with applicable laws and regulations;
- Refrain from influencing regulator officers to abet and collude in improper acts;
- Participate in meetings to share ideas, and provide technical assistance on a continuous basis;
- Receive visits from regulators; and

Name of Document <b>Stakeholder Rights</b>	Issue Date <b>&lt;Date Issued&gt;</b>	Version <b>1.0</b>	Classification	<b>&lt;Doc No&gt;</b> <b>14 of 22</b>
---	--	-----------------------	----------------	--

 دلالة القابضة DLALA HOLDING	<b>DLALA HOLDING</b>	
	<b>POLICIES, STANDARDS, GUIDELINES, AND PROCEDURES</b>	
	Policy and Procedures	

- Receive comments, suggestions, or complaints from regulators.

#### 4.8. Policies and Practices towards Community

DH conducts business with commitment to human rights and fairness to all stakeholders, and with concern for social responsibility. DH encourages its employees and other concerned parties to be good citizens contributing to communities and society.

DH shall do its part in community development and promotion, and the environment preservation through effective and meaningful Corporate Social Responsibility<sup>27</sup>.

The guidelines are as follows:

- To support and provide needed assistance to society and communities;
- To support public welfare activities/projects to enable people in local communities and society at large to have better quality of life;
- To promote and support activities at conferences, in education, and sustaining scientific research as appropriate;
- Disclose information regarding business operations transparently and verifiably;
- Disclose information in the annual report, sustainability report, articles and news releases, as well as in the form of electronic documents and information;
- Collaborate with the agencies concerned to foster a relationship with the community and promote community involvement;
- Receive comments, suggestions, or complaints from the concerned parties to find means for collaboration and to meet the needs of all stakeholders.

#### 4.9. Mechanism of Complaints or Disputes between Company and Stakeholders


- The Board shall lay down the mechanism that defines procedures of the stakeholders' appeals against the decisions and actions of DH officials and Senior Executive Management, and other procedures to receive and consider their complaints, proposals and notifications regarding all aspects affecting DH's interests and funds. The mechanism shall state the confidentiality of content of such complaint, proposal or notification, and shall protect the applicant, and shall ensure adherence to the timelines to decide on appeals and response to complaints and proposals<sup>28</sup>.
- The Board shall establish (in writing) clear and appropriate reporting lines and communication channels with stakeholders (both shareholders and non-shareholders), including a whistleblowing line<sup>29</sup> and other forms of communication channels for online requests, complaints, proposals, notifications etc.
- There shall be a clear demarcation between a complaint, dispute or appeal against DH decisions and whistleblowing issues raised by stakeholders.

<sup>27</sup> Article (39) – QFMA Governance Code for Companies & Legal Entities Listed on the Main Market.

<sup>28</sup> Article (38) – QFMA Governance Code for Companies & Legal Entities Listed on the Main Market.

<sup>29</sup> Refer Whistleblowing Policy of DH for further details

Name of Document	Issue Date	Version	Classification	<Doc No>
<b>Stakeholder Rights</b>	<b>&lt;Date Issued&gt;</b>	<b>1.0</b>		<b>15 of 22</b>

 دلالة القابضة DLALA HOLDING	<b>DLALA HOLDING</b>	
	<b>POLICIES, STANDARDS, GUIDELINES, AND PROCEDURES</b>	
	Policy and Procedures	

- *DH has established separate channels for posting issues, complaints, disputes or appeals against a decision of DH (a designated Email ID) and for blowing the whistle against malpractices, misconduct or violation to DH Code of conduct (Refer Whistleblowing policy).*
- *Board shall ensure that there is a mechanism in place to ensure protection to the stakeholder (employees, customer, supplier) who posts a complaint or blows the whistle against malpractices or misconduct, as the case may be.*

## 5. Procedures

### 5.1. Identification of Stakeholders: Shareholders (shareholders register from Qatar Central Securities Depository (QCSD))


SI.No	High Level Procedures	Responsibility
1	<i>Initiate the steps to obtain the updated copy of shareholders register from QCSD (on a monthly basis).</i>	Investor Relations Officer
2	<i>Send an application to QCSD requesting for the updated shareholders register.</i>	Investor Relations Officer
3	<i>Receive the updated copy of the shareholders register from QCSD.</i>	Investor Relations Officer
4	<i>File the updated copy of the shareholders' register as per the record retention guidelines of DH.</i>	Investor Relations Officer

### 5.2. Identification of Stakeholders: Non-Shareholders

SI.No	High Level Procedures	Responsibility
1	<i>On a periodic basis (Semi-Annually), inform Marketing and Communications department to obtain a list of stakeholders that influence and are influenced by DH.</i>	Board Secretary
2	<i>Send out communication to all the user departments requesting for a list of stakeholders they deal with.</i>	Marketing and Communication Department
3	<i>Provide the list of stakeholders to Marketing and Communications department, within the stipulated timeline.</i>	User department
4	<i>Consolidate and analyze the list of stakeholders received from various user departments.</i>	Marketing and Communication department

Name of Document <b>Stakeholder Rights</b>	Issue Date <b>&lt;Date Issued&gt;</b>	Version <b>1.0</b>	Classification	<b>&lt;Doc No&gt;</b> <b>16 of 22</b>
---	--	-----------------------	----------------	--




 دلالة القابضة DLALA HOLDING	<b>DLALA HOLDING</b>	
	<b>POLICIES, STANDARDS, GUIDELINES, AND PROCEDURES</b>	
	Policy and Procedures	

Sl.No	High Level Procedures	Responsibility
5	Categorize the stakeholders based on: <ul style="list-style-type: none"> <li>▪ Nature of their interest with DH</li> <li>▪ Level of influence on DH</li> <li>▪ Level of risks and impact to DH</li> <li>▪ Level and degree of information that can be divulged to each category of stakeholder</li> <li>▪ Common expectations and willingness to engage with DH</li> </ul>	Marketing and Communication department
6	Finalize and forward the list to Board Secretary for review and approval.	Marketing and Communication department
7	Review and approve the list of stakeholders.	Board Secretary
8	Present the finalized list of stakeholders to the Board of Directors.	Board Secretary

### 5.3. Establishment of Complaint / Whistleblowing Channels

Sl.No	High Level Procedures	Responsibility
1	Establish appropriate channels for reporting the following: <ul style="list-style-type: none"> <li>▪ Stakeholders' (customers, suppliers, shareholders and others) complaints and appeal against decisions of DH officials and Senior Management – (designated email ID)</li> <li>▪ Whistleblowing - (designated email ID)</li> </ul>	Internal Audit
2	Communicate details of the channels established with all relevant stakeholders.	Internal Audit
3	Check the Inclusion of details of the established reporting channels in all standard stakeholder communications and related documents (such as content in DH website, invoices raised by DH, memos issues by DH, other external communication to external stakeholders etc.)	Internal Audit

Name of Document <b>Stakeholder Rights</b>	Issue Date <b>&lt;Date Issued&gt;</b>	Version <b>1.0</b>	Classification	<b>&lt;Doc No&gt;</b> <b>17 of 22</b>
---	--	-----------------------	----------------	--

 دلالة القابضة DLALA HOLDING	<b>DLALA HOLDING</b>	
	<b>POLICIES, STANDARDS, GUIDELINES, AND PROCEDURES</b>	
	Policy and Procedures	


#### 5.4. Resolution of Complaints, Disputes or Appeals against DH

Sl.No	High Level Procedures	Responsibility
1	Receive complaint, dispute, appeal against DH through defined channel or portal.	Marketing and Communication department
2	Identify the nature of complaint or dispute and enter the details of complaints into the complaints / dispute register.	Marketing and Communication department
3	Assign the case to appropriate departments <ul style="list-style-type: none"> <li>▪ For appeal communication and decision making - Marketing and Communication department</li> <li>▪ For complaints and disputes - Legal department</li> </ul>	Marketing and Communication department
4	Relevant departments handling the appeal or disputes in conjunction with the other user departments, analyze the matter and contacts the stakeholder for resolution.	Marketing and Communication department / Legal department
5	Take appropriate decisions and resolve the reported issue after discussion with the stakeholders.	Marketing and Communication department / Legal department
6	Communicate the finalized resolution with the stakeholder.	Marketing and Communication department / Legal department
7	Notify the Marketing and Communications department of the resolution.	Legal department
8	Update the complaints / dispute register with date of resolution and decision.	Marketing and Communication department
9	Review of the dispute register on a periodic basis (once a month) and present the same to the Board of Directors.	Board Secretary

#### 5.5. Whistleblowing Procedures

Refer Whistleblowing Policy of DH for detailed procedures.

Name of Document <b>Stakeholder Rights</b>	Issue Date <b>&lt;Date Issued&gt;</b>	Version <b>1.0</b>	Classification	<b>&lt;Doc No&gt;</b> <b>18 of 22</b>
---	--	-----------------------	----------------	--

 دلالة القابضة DLALA HOLDING	<b>DLALA HOLDING</b>	
	<b>POLICIES, STANDARDS, GUIDELINES, AND PROCEDURES</b>	
	Policy and Procedures	

## 5.6. Publishing Publicly Available Information on Company Website

Refer Communication Policy of DH for detailed procedures.

## 5.7. Honoring Requests to Access Non-Published Information

SI.No	High Level Procedures	Responsibility
1	Receive application from stakeholder along with proof of capacity (on the appropriate channel / portal), to access non-published information.	Communication channel owner *
2	Review the request received for adequacy of reasoning and compare the same with the defined communication strategy, to understand whether the requester is entitled to such information.	Communication channel owner
3	Send the details of information requested to the Board Secretary for approval.	Communication channel owner
4	Review the request and update the unpublished information register with details of stakeholder to whom the information is disseminated.	Board Secretary
5	Share the required information to the relevant stakeholders through appropriate channel.	Communication channel owner

\* Note: Communication channel owner can be from Marketing and Communications department or the Investor Relations Officer


## 5.8. Management of Regulator Relationships

SI.No	High Level Procedures	Responsibility
1	Receive document request or information regarding the date and time of inspection / visit.	Authorized Point of Contact
2	For document requests: Collate the requested information and documents from relevant user departments and forward the same to the Regulator via email / other channels.	Authorized Point of Contact

Name of Document <b>Stakeholder Rights</b>	Issue Date <b>&lt;Date Issued&gt;</b>	Version <b>1.0</b>	Classification	<b>&lt;Doc No&gt;</b> <b>19 of 22</b>
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Sl.No	High Level Procedures	Responsibility
3	<i>For inspection / visits: Collate relevant information and documents from user departments and keep them ready for inspection.</i>	<i>Authorized Point of Contact</i>
4	<i>Present relevant information and documents to the Regulator during inspection.</i>	<i>Authorized Point of Contact</i>
5	<i>Receive inspection report from the Regulator.</i>	<i>Authorized Point of Contact</i>
6	<i>Disseminate inspection report along with relevant recommendations for implementation to the user departments.</i>	<i>Authorized Point of Contact</i>
7	<i>Implement the recommendation within agreed timelines and report to the Authorized Point of Contact.</i>	<i>User department</i>
8	<i>Review and approve the changes made.</i>	<i>Authorized Point of Contact</i>
9	<i>Provide update to the Regulator on the status of implementation of observations.</i>	<i>Authorized Point of Contact</i>

 دلالة القابضة DLALA HOLDING	<b>DLALA HOLDING</b>	
	<b>POLICIES, STANDARDS, GUIDELINES, AND PROCEDURES</b>	
	Policy and Procedures	

## 6. Abbreviations and Definitions

### 6.1. Definitions, Key Terms, and Acronyms

Board / Board of Directors	<ul style="list-style-type: none"> <li>Board of Directors of Dlala Brokerage and Investment Holding Company</li> </ul>
DH	<ul style="list-style-type: none"> <li>Dlala Brokerage and Investment Holding Company</li> </ul>
Major Transactions (as defined in QFMA)	<ul style="list-style-type: none"> <li>Any transaction or series of linked or related transactions aiming to own, sell, lease, exchange, or otherwise dispose of (except for establishing guarantees) assets of the Company or assets to be acquired by the Company or transactions which would change the essential nature of the Company business; or those whose gross value exceeds (10%) of the lesser of either the Company's market value or the net value of the Company's assets according to the latest announced financial statements</li> </ul>
QFMA / Code	<ul style="list-style-type: none"> <li>Regulations as laid out by Qatar Financial Markets Authority (QFMA) established by virtue of Law No. (33) of 2005 and its amendments.</li> </ul>
Stakeholders	<ul style="list-style-type: none"> <li>Stakeholders are persons or groups of persons who are directly or indirectly affected by DH's business operations, as well as those who may have interests in it, or have abilities to influence it such as but not limited to shareholders, employees, customers, creditors, competitors, regulators and community.</li> <li>As per QFMA Governance Code for Companies &amp; Legal Entities List on the Main Market, Stakeholders are defined as follows "Any person who has an interest in the Company based on a right or a legal position, such as shareholders, employees, creditors, customers, suppliers, and others".</li> </ul>


### 6.2. Review Record

Ver	Date	Reviewed by	
		Name	Title

### 6.3. Approval Record

Ver	Date	Approved by	
		Name	Title

Name of Document <b>Stakeholder Rights</b>	Issue Date <b>&lt;Date Issued&gt;</b>	Version <b>1.0</b>	Classification	<b>&lt;Doc No&gt;</b> <b>21 of 22</b>
---	--	-----------------------	----------------	--

 دلالة القابضة DLALA HOLDING	<b>DLALA HOLDING</b>	
	<b>POLICIES, STANDARDS, GUIDELINES, AND PROCEDURES</b>	
	Policy and Procedures	

#### 6.4. Revision Record

Ver	Name	Date	Revision Description

#### 6.5. References

#### 6.6. Related Procedures, Guidelines, and Standards

Type	Document Number	Description	Hotlink
Policy	XXXXX	Whistleblowing Policy	
Policy	XXXXX	Communication Policy	
Policy	XXXXX	Code of Conduct	
Policy	XXXX	Governance Charter	
Policy	XXXX	Dividends Appropriation Policy	
Standard	N/A	QFMA Governance Code for Companies & Legal Entities List on the Main Market.	
Law	N/A	Commercial Companies Law	

*P = Procedure; G = Guideline; S = Standard*

Name of Document <b>Stakeholder Rights</b>	Issue Date <b>&lt;Date Issued&gt;</b>	Version <b>1.0</b>	Classification	<b>&lt;Doc No&gt;</b> <b>22 of 22</b>
---	--	-----------------------	----------------	--