

“APPROVED”

By decision of the Board of Directors

Non-profit Joint Stock Company

“M.Kh. Dulaty Taraz University”

Minutes No. _____

Dated “__” _____ 2025

REGULATION

**On the System of Appeals, Hotline Operations, and Protection of
Whistleblowers
at the Non-Commercial Joint Stock Company
“Dulaty University”**

Chapter 1. General Provisions

1.1. This *Regulation on the System of Appeals, Hotline Operations, and Protection of Whistleblowers* (hereinafter – the *Regulation*) has been developed in accordance with the *Anti-Corruption Policy*, the *Law of the Republic of Kazakhstan “On Combating Corruption”*, the *Labor Code of the Republic of Kazakhstan*, the *International Standard ISO 37001:2025 “Anti-Bribery Management Systems”*, as well as the *Charter* and internal regulatory documents of the *Non-Commercial Joint Stock Company “Dulaty University”* (hereinafter – the University).

1.2. The purpose of this Regulation is to establish the procedures for the functioning of the appeal and hotline system, ensure the protection of whistleblowers and witnesses, and create an effective mechanism for detecting, preventing, and addressing corruption offenses, violations of law, academic integrity, labor and business ethics within the University’s operations.

1.3. The objectives of the appeal system are to:

1. provide employees, students, and other interested parties with the opportunity to submit appeals (including anonymous ones) regarding violations;
2. ensure objective, impartial, and timely consideration of received appeals;
3. identify and prevent corruption, ethical, and labor rights violations;
4. protect whistleblowers and witnesses from any form of pressure, retaliation, or discrimination;
5. foster a culture of zero tolerance toward corruption and violations of business and academic ethics within the University.

1.4. Examples of Violations:

1) Bribery and Corruption:

- Illegal remuneration;
- Fraud;
- Coercion;
- Extortion;
- Collusion;
- Abuse of power.

2) Accounting Violations:

- Errors or distortions in accounting records;
- Financial mismanagement;
- Falsification of documents;
- Unauthorized use of University funds.

3) Inequality in Employment and Labor Practices:

- Illegal student admissions without a full document package;
- Nepotism or favoritism in hiring;
- Breach of competitive procedures for appointments;
- Discrimination;
- Workplace pressure or obstruction of career advancement without objective grounds.

4) Threats to Health, Safety, and the Environment:

- Violation of sanitary norms in dormitories or academic buildings;
- Fire safety negligence;
- Damage to property or health;
- Theft.

5) Information Leaks:

- Unauthorized access to “Platonus” and alteration of grades;
- Disclosure of personal data of students or employees;
- Transmission of confidential data (e.g., tender results or internal reports) to third parties;
- Using official information for personal gain.

6) Violations of Academic Integrity:

- Cheating or plagiarism in coursework, theses, or research papers;
- Falsification of research results;
- Irregularities in examinations or grading;
- Forgery of academic transcripts or diplomas;
- Unauthorized grade changes by faculty or registrar staff.

7) Violations of Corporate Ethics:

- Disrespectful or humiliating treatment of colleagues or students;
- Abuse of official position to exert pressure;
- Harassment or psychological coercion;
- Ignoring lawful requests or obstructing the compliance officer’s work.

1.5. This Regulation applies to all University employees and students, as well as to external partners, contractors, and any other persons interacting with the University.

1.6. Definitions:

- **Anonymous appeal:** a report submitted without identifying the whistleblower.
- **Confidential appeal:** a report where the identity of the whistleblower is known to the compliance officer but not disclosed.
- **Appeal:** a written, verbal, or electronic report about violations of law, corruption, academic or business ethics, or labor rights.
- **Open appeal:** a report with the whistleblower's name officially stated.
- **Complaint:** a written or verbal report regarding a violation of rights or interests.
- **Hotline:** communication channels for reporting (phone, messengers, website, trust boxes).
- **Whistleblower:** a person submitting a report of violations.
- **Internal investigation:** a set of actions to establish facts, verify the allegations in the report, and identify responsible persons.
- **Compliance service (compliance officer):** an authorized person or structural unit responsible for receiving, registering, reviewing, and monitoring appeals and ensuring the protection of whistleblowers.

1.7. This Regulation is mandatory for all University employees and students.

Chapter 2. Principles of the Appeal System

2.1. The appeal and hotline system operates on the following principles:

- **Legality:** All actions related to the receipt, registration, and review of appeals must comply with the legislation of the Republic of Kazakhstan, international standards, and the University's internal regulations.
- **Confidentiality:** Information about the whistleblower and the contents of the report is protected and cannot be disclosed without consent, except where required by law.
- **Anonymity:** Whistleblowers may submit anonymous appeals, which must be reviewed on equal terms with open ones.
- **Protection from Retaliation:** The University guarantees no adverse consequences for whistleblowers or witnesses who act in good faith — including protection from dismissal, disciplinary penalties, salary reduction, or other forms of discrimination.
- **Objectivity and Impartiality:** Appeals are reviewed without conflicts of interest, bias, or external pressure.
- **Timeliness and Completeness:** Appeals are considered within set deadlines, with all necessary verification measures and justified responses.
- **Accessibility:** Communication channels (hotline, email, messengers, anonymous boxes, etc.) are open and available to all University staff, students, and partners.

- **Proportionality of Response:** Measures taken must correspond to the nature and severity of the identified violations.

2.2. The principles outlined in this Chapter are binding for all participants in the appeal review process and are ensured by the University within the compliance system.

Chapter 3. Channels for Submitting Appeals and Complaints

3.1. The University establishes and maintains various channels for submitting appeals and complaints to ensure accessibility, efficiency, and convenience for applicants.

3.2. The following channels are available for submitting appeals:

- **Hotline** — a dedicated phone number, including messenger services (WhatsApp, Telegram, etc.), providing quick and direct communication;
- **Email** — an officially designated address for receiving appeals;
- **Anonymous submission boxes** — either physical boxes or electronic forms (online), allowing applicants to leave messages without disclosing personal data;
- **Written appeal** — submission of a paper-based statement addressed to the Compliance Officer;
- **Personal appeal** — an oral report delivered directly to the Compliance Officer.

3.3. All listed channels must allow both open and anonymous submissions.

3.4. The University guarantees that the reporting channels:

1. operate on a continuous basis;
2. are supervised by the Compliance Service;
3. are protected from unauthorized access or interference;
4. exclude any possibility of disclosing the whistleblower's identity without consent.

3.5. Information about available reporting channels shall be communicated to employees, students, and other interested parties via the University's official website, information boards, mailings, and other accessible means.

3.6. Responsibility for the organization of the reporting channels and timely response to incoming messages rests with the University's Compliance Officer.

Chapter 4. Procedure for Registration and Processing of Appeals

4.1. All appeals submitted through the established channels are subject to mandatory registration in the *Appeal Logbook* of the University's Compliance Service.

4.2. Each appeal shall be registered on the day of receipt with a unique registration number, indicating the date and time of receipt, the submission channel, and a brief description of the message.

4.3. When registering appeals, the following must be ensured:

1. confidentiality of information regarding the whistleblower;
2. for anonymous appeals, the mark "anonymous" is entered;
3. protection of data from unauthorized access.

4.4. The initial verification of the appeal is carried out by the Compliance Officer within **five (5)** working days from the date of registration. Based on the verification results, the appeal may be:

1. subject to verification or a formal internal investigation;
2. forwarded to the Ethics Council or the relevant commission for further review;
3. submitted to the Human Resources Department if disciplinary action is warranted;
4. referred to competent state authorities in cases of suspected corruption offenses;
5. closed with a documented and reasoned decision if no further action is required.

4.5. The review of appeals must be completed within **thirty (30)** calendar days from the date of registration, unless otherwise specified by the legislation of the Republic of Kazakhstan.

4.6. During the review process, the following actions may be taken:

1. requesting additional documents or information;
2. interviewing employees, students, or other persons;
3. initiating an internal review or investigation.

4.7. Upon completion of the review, the whistleblower (if not anonymous) shall receive a written or electronic response on the outcome within the period specified by this Regulation.

4.8. The Compliance Officer bears personal responsibility for the completeness and timeliness of appeal registration, as well as for the accuracy of the *Appeal Logbook* records.

Chapter 5. Conduct of Inspections and Internal Investigations

5.1. Grounds for Initiating an Inspection or Investigation

An inspection or internal investigation shall be initiated in the following cases:

1. upon receipt of an appeal containing information on possible violations of the legislation of the Republic of Kazakhstan, academic or business ethics, labor duties, or facts of corruption offenses;
2. upon detection of signs of violations during internal audit, monitoring, or control activities;
3. upon instructions from the University Rector, the Board of Directors, or competent state authorities.

5.2. Procedure for Appointment

The decision to conduct an inspection or internal investigation is made by the Compliance Officer within the scope of his/her authority.

A commission may be appointed for the investigation, with its composition approved by the Rector's order.

If necessary, independent experts, representatives of the HR Department, Legal Department, or external auditors may be involved.

5.3. Time Limits

A fact-finding inspection shall be conducted within **15 calendar days** from the date of the decision.

An internal investigation shall be conducted within **30 calendar days**, with a possible extension of no more than **15 days** by the Rector's decision where objective reasons exist.

5.4. Results of Inspections and Investigations

Upon completion, a final document (act, memorandum, or report) shall be prepared and include:

1. a description of the facts established during the inspection;
2. an assessment of the credibility of the information provided;
3. conclusions on the presence or absence of violations;
4. proposed response measures — disciplinary actions, corrective measures, or referral of materials to competent authorities.

Chapter 6. Protection of Whistleblowers and Witnesses

6.1. The University shall ensure protection of whistleblowers and witnesses who in good faith report facts of corruption, legal violations, breaches of academic or business ethics, or labor rights.

6.2. Whistleblowers and witnesses are guaranteed:

1. confidentiality of identity and information contained in the appeal, except where disclosure is expressly required by law;
2. anonymity where the appeal is submitted without personal data;
3. immunity from any form of retaliation or discrimination, including dismissal, demotion, salary reduction, restriction of training opportunities, or deterioration of working or study conditions;
4. the right to be informed of the results of appeal review (for non-anonymous submissions);
5. the right to protection in cases of pressure or threats from the subjects under investigation or other interested parties.

6.3. Employees of the University who engage in harassment, retaliation, or unauthorized disclosure of personal data of whistleblowers or witnesses shall bear disciplinary, administrative, or criminal liability in accordance with the laws of the Republic of Kazakhstan.

6.4. If cases of pressure, threats, or discrimination are identified, the University shall:

1. take immediate measures to stop such actions;
2. notify competent authorities if offense indicators are present;
3. restore the violated labor, academic, or other rights of the affected individual.

6.5. Whistleblowers and witnesses shall not be liable for information provided in good faith, even if the facts are later unconfirmed.

Liability applies only in cases of knowingly false reporting, as provided by the law of the Republic of Kazakhstan.

6.6. The Compliance Officer is responsible for monitoring the implementation of measures for the protection of whistleblowers and witnesses.

Chapter 7. Response Measures and Follow-Up Actions

7.1. Based on the results of an appeal review, inspection, or internal investigation, the University shall take measures proportionate to the nature and severity of identified violations.

7.2. Response measures include:

1. disciplinary actions against employees found responsible (remark, reprimand, severe reprimand, dismissal, or other measures under the Labor Code of the Republic of Kazakhstan);
2. annulment or correction of unlawful decisions, orders, or actions;
3. restoration of violated rights of students, employees, or other persons;
4. organizational or administrative measures to eliminate identified violations and prevent recurrence;
5. referral of information and materials to competent state authorities when signs of offenses are present;
6. submission of proposals to improve the University's internal processes, procedures, and regulations.

7.3. Decisions on response measures shall be taken by the Rector or authorized bodies (Board of Directors, Ethics Council) based on the investigation report.

7.4. Applied measures shall be documented in an official act (order, directive, or Board decision) and recorded in accordance with the established procedure.

7.5. When an appeal is found to be substantiated, the University shall, within a reasonable time:

1. rectify the identified violations;
2. notify the whistleblower (if not anonymous) of the actions taken.

7.6. If an appeal is found unsubstantiated, a reasoned written response indicating the grounds for rejection shall be provided (except in anonymous cases).

7.7. In cases of systemic violations or repeated appeals on similar issues, the Compliance Service shall prepare an analytical report with proposals for corrective and preventive measures and submit it to the Rector and Board of Directors.

Chapter 8. Monitoring and Reporting

8.1. The University shall conduct continuous monitoring of the functioning of the reporting and hotline system in order to assess its effectiveness, ensure timely identification of violations, and improve response mechanisms.

8.2. Monitoring includes:

1. Regular analysis of the number, nature, and content of received reports;
2. Identification of recurring violations and systemic issues;
3. Evaluation of the timeliness and quality of report handling;
4. Analysis of corrective measures taken and their effectiveness;
5. Preparation of proposals to improve the internal regulatory framework and organizational processes.

8.3. The University Compliance Officer shall maintain the following registers:

1. Register of incoming reports;
2. Register of conducted inspections and internal investigations.

8.4. Reporting on the functioning of the reporting system shall be prepared by the Compliance Officer on a regular basis:

- **Quarterly** – for the Rector;
- **Annually** – for the University’s Board of Directors.

8.5. The report shall include:

1. Statistical data on received and reviewed reports;
2. Analysis of the causes and conditions of identified violations;
3. Information on corrective and preventive actions taken;
4. Recommendations for improving the anti-corruption and compliance system.

Chapter 9. Responsibility and Control of Implementation

9.1. Knowingly false reports shall entail disciplinary, administrative, or criminal liability.

9.2. Control over the implementation of this Regulation shall rest with the University’s Anti-Corruption Compliance Service, which:

1. Organizes and coordinates the reception and review of reports;
2. Conducts internal control over the completeness and objectivity of report handling;
3. Initiates official inspections and investigations when violations by responsible persons are detected;
4. Submits regular reports to the Rector and the Board of Directors of the University.

9.3. The Board of Directors of the University exercises overall supervision of the functioning of the reporting system, evaluates its effectiveness, and decides on measures to improve the University’s anti-corruption compliance system.

Chapter 10. Final Provisions

10.1. This Regulation shall be reviewed at least once every three years, or earlier – in the event of amendments to the legislation of the Republic of Kazakhstan, the ISO 37001 international standard, or when improvements to the internal compliance system are required.