

**Policies and Procedures for Whistleblowing in
Abdullah Al-Othaim Markets Company**



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Chapter One: Preliminary Provisions

First: Introduction:

- a) Abdullah Al-Othaim Markets Company is committed to the highest possible standards in terms of credibility, honesty, accountability, and the creation of an environment based on open communication and security, which makes individuals reassured when resorting to officials in cases that are believed to involve violations of policies and standards.
- b) The policies and procedures for whistleblowing require all employees of the company to adhere to high standards of behavior and professional ethics. This policy ensures that any potential violation, danger, or misconduct that individuals, the company, or any of its customers and employees may be exposed to, is reported early and dealt with it appropriately.

Second: Definitions:

The following words and phrases have the meanings indicated in front of each of them, unless the context requires otherwise:

- a) Whistleblowing-The procedure followed in reporting unethical acts within the company, which includes, for example, wrongful acts, illegal behavior, or financial practices bad things such as fraud, fraud, forgery, threats to the public or the environment, or any violation of the company's policies, regulations and laws prevailing in the Kingdom of Saudi Arabia.
- b) Whistleblower - person who discloses the violations under this policy, including:-
 - Members of the Board of Directors and Executive Management and equivalents.
 - Company employees.
 - Contractors and sub-contractors
 - Consultants
 - Interns
 - Job applicants
 - Customers
 - Audience
- c) **Disclosure** - Any report or advertisement made in good faith that discloses or shows information that may prove immoral or improper activity.
- d) **The reported person**- is a person against whom or in connection with whom a violation disclosure process is made evidence during an investigation.
- e) **Investigator** - An employee of the management, external or internal auditors, consultants or other experts (to be appointed by the company's management) and this person has appropriate experience to investigate the reported violation.

Third: The Aim of the Policy

- To urge employees to report any violation of which they are aware.
- Provide a confidential means for employees to report violations.
- Protect individuals who report in good faith about violations.
- Improving the level of communication and transparency.

Chapter Two: Scope

- a) This policy applies to all permanent and temporary employees of the company who work under contracts and any consultants or persons acting in the name or on behalf of the company regardless of their position and without exception risks.
- b) The reporting policy aims to discover violations, address them and limit their impact. Such violations include, but are not limited to:
 - Improper practices or matters arranged in the financial reports.
 - Behavior that constitutes a violation or breach of morals
 - Health and safety risks, including risks to clients/public as well as other colleagues.
 - Damage to the environment.
 - Unauthorized use of company funds and financial misconduct.
 - Potential fraud and corruption activities.
 - Non-disclosure of conflict of interest cases.
 - Obtaining undue benefits or rewards from third parties for the purpose of giving an advantage.
 - Violation of the company's rules of ethics.
 - Deficiencies in or non-compliance with the control systems and internal policies of the company or any of its subsidiaries.
 - Misleading information or false statements made by or to a director, officer or associate of the Company or any of its subsidiaries in connection with a matter contained in financial records, reports or audit reports.
 - Disclosure of confidential information illegally.
 - Misuse of powers and authority.
 - Deviation from full and fair reporting of the company's consolidated financial position.
 - "Conspiracy of silence" (concealment) in relation to any of the aforementioned matters
 - Committing any violation of the laws and regulations in force in the Kingdom of Saudi Arabia in connection with the company's business, directly or indirectly.

Chapter Three: Purpose

- a) This policy is an official confirmation of the company's commitment to the highest standards of professional integrity, ethical behavior, transparency, and fair dealing in the conduct of its business.
- b) This policy aims to provide a means to deal with the real concerns that whistleblowers may have while at the same time providing the necessary protection them from retaliation, harassment or disciplinary action.
- c) This policy aims to encourage and enable colleagues to raise their concerns and concerns within the company rather than ignoring the problem or “whistleblowing” outside the company.
- d) Further, the purpose of this policy is to provide a means through which Associates in particular can raise their legal concerns to their immediate management or to designated persons provided that the breach is reported in good faith, where they have reasonable grounds to believe that the breach has been committed Acts of fraud and/or corruption within the company.
- e) This policy is consistent and in line with the corporate values and codes of conduct of the company, and then this process aims to deal with transparency and accountability at the organizational level and individual responsibility by encouraging individuals to report crimes and violations in the workplace in a responsible and ethical manner.

Chapter Four: Responsibilities of the whistleblower

- a) The role of the whistleblower is to report with reliable information, and the whistleblower is not required or expected to act as an investigator or researcher facts, nor is it required to specify the appropriate corrective or corrective action that may be warranted in a particular case.
- b) Whistleblowers shall not act on their own initiative in conducting any investigative activities, nor shall they be entitled to participate in any investigative activities other than those requested.
- c) A whistleblower may report anonymously, however, the Company encourages a whistleblower to put his/her name on the reported report or matter wherever possible.
- d) The Company will provide protection to any whistleblower who reports in good faith or any employee, who makes any disclosure, and the Company will not terminate the service of this person, transfer him to a lower position, threaten, harass or retaliate against him, and it will take appropriate measures to ensure his protection.
- e) If the reporting person reports a concern in good faith, but without it being confirmed through the investigation, no action will be taken against the reporting person. If the concerns and doubts persist, he has the right to file another violation report and try to confirm it.
- f) Ensure that the communication has been received by those concerned with the investigation of the violation.

Chapter Five: The Company's Obligations

- a) All reports and concerns should be dealt with confidentially, with every effort being made not to disclose the identity of the whistleblower if he wishes to do so, however the reporting person may have to appear at the appropriate time as a witness in the matter.
- b) Issues and matters that are disclosed under this policy must be always dealt with in a sensitive and prompt manner, at the discretion of the person responsible for the reports.
- c) The company should set up a box to receive complaints - an external email - the Internet system - a fixed phone to report violations / warnings without disclosing the identity.
- d) Ensure that all workers and employees of the company are fully aware of the policy of reporting violations.

Chapter Six: Communications Protocol

- a) The whistleblower must raise all reports and concerns to his direct manager/supervisor using the attached form or in writing or by e-mail. If the whistleblower feels uncomfortable about raising the matter to his line manager, for any reason, he can raise the matter according to the nature of the matter reported to:
 - Human Resources Director.
 - Director of the Internal Audit Department.
 - Chief Executive Officers.
 - Director of the Department of Legal Affairs.
 - Any other person / committee specified by the company management for this purpose.
- b) The whistleblower may report his concerns and concerns without disclosing his identity through the means of reporting.

- **A box for receiving** complaints is located in the General Administration of (The Markets Company), and it is securely closed, and it is not opened except by a representative of the Internal Audit Department.
 - **An external email** is sent to those concerned without showing the sender's name. A copy of the complaint email is sent to each of the audit manager, risk manager, human resources manager, and legal affairs director.
 - **The Internet system** puts a link on it that is available to employees, and it is sent to those concerned above, with the possibility of reserving the right not to show the sender's data.
 - **Landline Telephone** A landline telephone line is allocated to the Secretary of the Internal Audit Department through which the complaint/communication data is received and recorded.
- c) All communications received in accordance with the above reporting methods must be directed to the internal audit management team within 3 working days for review and investigation.
- d) The earlier the violation is reported, the easier it will be to take the appropriate measures.

Chapter Seven: Investigations

- a) Each report or concern/fear must be reviewed by the recipient of the report, who must notify the Internal Audit Department of the report and recommendations.
- b) The internal audit management team determines whether the concern is a source of concern that requires an investigation or not, and submits that decision to the executive management in the event that that decision is to conduct an investigation. When determining whether an investigation should be conducted or not in one of the reports, the matter shall be referred to an investigation committee to be formed by the Chief Executive Officer, with at least three members, including a human resources representative, a representative for legal affairs, and another person; He has experience in investigation work, and before carrying out the investigation, the following factors should be taken into consideration, among others, that are appropriate in light of the circumstances:
- How serious is the alleged error?
 - What is the availability of evidence in the communication that can be relied upon?
 - To what extent is it possible to continue verifying the authenticity of the communication and examining the complaint?
- c) Whistleblowers should be notified of the alleged allegations at the beginning of the formal investigation and given the opportunity to express their views and opinions during the investigation.
- d) Unless there are compelling reasons to do so, the whistleblower will have the opportunity to respond to the material findings contained in the investigation report, and the allegation against the reported person will not be supported unless there is good evidence to support this allegation.
- e) There may be cases that require an external investigation by specialized government agencies, but one can be completely reassured that the whistleblower's identity will be kept secret and the highest levels of protection will be provided for him. This is due to the nature of the investigation, or if there is a need to do so by virtue of the law or the system. It may be necessary, in exceptional cases that require this, to disclose the identity of the whistleblower, and it is possible that this will happen in accordance with the legal procedures and by virtue of the applicable law, and this will be done in coordination with the whistleblower.

Chapter Eight: Responsibilities of Investigators

- a) Investigators should take procedures aimed at fact-finding and analysis.
- b) Technical and other resources may be utilized as necessary to complete the investigation.
- c) All investigators must be independent and impartial, both in practice and in the eyes of others.
- d) Investigators are committed to fairness, objectivity, accuracy, ethical behavior, and legal and professional standards.
- e) The investigators are committed to completing the investigation into the report and issuing the procedures as soon as possible, as required by the case, and as a maximum, the decision is issued within three working days of completing the investigation procedures and collecting the necessary evidence.

Chapter Nine: Responsibilities of the Reporters

- a) The whistleblowers are obligated to cooperate with the investigators during the course of the investigation, and they are also obligated not to interfere in the investigation or try to obstruct it in any way.
- b) No evidence should be prevented, destroyed or tampered with, nor should witnesses be influenced, directed, threatened or intimidated by the whistleblower.

Chapter Ten: Investigation Results

Investigation results

If the results of the investigation concluded that an improper or immoral act was committed, the investigator recommends to the company management to take the disciplinary or corrective action that the company may deem appropriate in accordance with the rules of conduct, the disciplinary schedule and procedures, and the labor law.

Report Preparation

- a) The Internal Audit Department shall submit a report to the Audit Committee and the Chief Executive Officer on a regular basis on all the processes of reporting violations referred to since the last report, along with the results of the investigations, if any.
- b) In the event of a need to take urgent legal or illegal measures, the Internal Audit Department submits a detailed report to the Audit Committee and the Chief Executive Officer on the reported violation.

records

- All records and investigations of violations shall be kept for five (5) years
- All records related to reports that are not supported by evidence are canceled and investigations are closed without taking disciplinary or legal action.

Chapter Eleven: Implementation and Amendment of the Policy

- a) The provisions of the policy shall be implemented as of the date of its approval by the Board of Directors of the company or whomever he delegates.
- b) Any amendment to this policy shall be approved by the Board of Directors of the company or whomever he delegates in that regard, in a manner that does not contradict the rules of this policy or any other policy related to it.

**Policies and Procedures for Whistleblowing in
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Violation Report Form

Information of the reporting person (this part can not be filled in if the reporter does not wish to disclose his identity)

Name, job number
position
Administration
phone number
E-mail

Reported information (offender)

Name, job number
position
Administration
phone number
E-mail

Witness information (if any)

Name, job number
position
Administration
phone number
E-mail

The nature and type of violation

The date the violation was committed

The place/location of the violation

Are there data or documents that prove the violation?

Names of the participants in the violation / any other information or details

Signature:

Date: