



Complaints and Whistleblowing Policy

Saudi Networkers Services Company

To submit a complaint or report violations, you may contact us via the following email address :
report@saudinetworkers.com



Approved by	Company Board of Directors
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Introduction:

This policy aims to establish a mechanism that allows the Company's employees or stakeholders to be aware of the procedures to be followed in presenting their complaint or reporting practices, violations or abuses through creating secure communication channels between the whistleblower and the Company in order to receive and process reports within the Company regarding any violations committed, being committed or about to be committed for the purpose of combating fraud, embezzlement, corruption issues and illegal, unethical or unprofessional behavior of the Company. In addition, this policy also includes standards and responsibilities for receiving and investigating complaints and reports on the results of the investigation alongside with providing adequate protection for the whistleblower. Hence, the main objectives of this policy can be summarized as follows:

- 1- Encouraging all employees and concerned parties to confidently report any acts that are suspected to include fraud, misconduct, unprofessional conduct, or corruption.
- 2- Eliminate or reduce acts of fraud, misconduct and corruption at the Company level.
- 3- Reassure the whistleblower and provide them with the necessary protection from any possible harm.
- 4- Dealing with all reported cases of fraud, misconduct and corruption in a timely, appropriate and professional manner and ensuring that all reports will be dealt with seriously and in full confidentiality.
- 5- Demonstrating the keenness of the Company's management to fight fraud, misconduct and corruption.

Article (1): Definitions

- **Policy:** Complaints and Whistleblowing Policy .
- **Violation:** Any fraud, corruption, collusion, coercion, illegal behavior, misconduct, financial mismanagement, financial or accounting abuses, conflict of interest, any misconduct, irregular or unethical practices, or any other violations to the applicable laws and instructions, or the concealment of any of the foregoing, whether occurring or likely to occur.
- **Stakeholders:** Everyone who has an interest with the Company, such as employees, creditors, clients, suppliers, shareholders and society.
- **Unethical Acts:** Intentional or unintentional acts and practices that are contrary to good ethics, detrimental to the interests and reputation of the Company, or inconsistent with approved business standards or professional conduct.
- **Whistleblower:** A person who reports a violation or unethical acts in relation to the Company.
- **Report:** The communication and contact made by the whistleblower in order to disclose or clarify information that may establish or indicate fraud, misconduct or corruption.
- **The Company:** Saudi Networkers Services Company.
- **Board of Directors:** The Board of Directors of the Company.



- **Executive Management or Senior Executives:** The persons responsible for managing the day-to-day operations of the Company, proposing strategic resolutions and implementing them, such as the Chief Executive Officer, his deputies and the Chief Financial Officer.
- **Audit Committee:** The Audit Committee of the Company.
- **Articles of Association:** The Articles of Association of the Company, and the internal bylaws and policies of the Company.
- **Fraud, Misconduct and Corruption:** Any act intended to obtain an illegal direct or indirect benefit by the perpetrator, his assistance to others or with the intention of causing a loss to another party. Violations of "fraud, misconduct or corruption" include a wide range of cases of misconduct by employees, managers, and executives, including theft of supplies and manipulation of financial statements. However, the common violations include misappropriation of assets, corruption, false statements, false overtime, theft, embezzlement, use of the Company's property for personal benefit, misuse of payrolls and taking sick leaves without any right to them.
- **Reporting Channels:** The communication channels may be the whistleblowing system, email and hotlines through which the whistleblower can present his report.

Article (2): Scope of Application

- 1- This policy applies to any violation or suspected violation by the employees, shareholders, advisors, suppliers, contractors, external agencies dealing with the employees of such agencies, and/or any other parties having a business relationship with the Company.
- 2- The necessary investigations shall be carried out regardless of the period of service of the reported person, his position / designation or his relationship with the Company.

Article (3): Obligations of the Company Towards its Employees and Stakeholders

- 1- Urging its employees and stakeholders to report any violation in relation to the Company, whether inside or outside it, that is related to the Company.
- 2- Raising awareness and reassurance of the Company's employees and stakeholders about the confidentiality of the identity of the whistleblower and the information included in the report for all stages of processing the report.
- 3- Providing protection for whistleblowers from any action against them in accordance with this policy.
- 4- Urging its employees and stakeholders not to hesitate to report any violations because they are not sure of the validity of the report and whether this allegation can be proven or not, and that all employees and stakeholders of the Company are expected to refrain from rumors, irresponsible behavior and false allegations, and if this allegation is in good faith but this allegation is not proven in the investigation, no action will be taken against the whistleblower.
- 5- Providing its employees and stakeholders with information on all whistleblowing channels, through the specified means.



- 6- Raising awareness and urging its employees and stakeholders and their responsibility to report any violations in relation to the Company of any kind.

Article (4): Receiving Reports

The Audit Committee and/or the assigned person shall be the entity to which the reports received by the Company are referred to, and it shall investigate and deal with them as it deems appropriate in the interest of the Company. The Audit Committee and/or the assigned person shall periodically present the cases received alongside with the procedures and results thereof to the Board of Directors.

Article (5): Whistleblowing Cases

The Company shall urge its employees and stakeholders to report what may guide it to correct the error or procedure, detect violations or promote values. Moreover, whistleblowing may be on any of the following cases:

- 1- Financial and administrative corruption, which are represented in any illegal exploitation of financial and non-financial resources or administrative organization in the Company.
- 2- Violation of the laws, regulations, instructions and policies to be followed in accordance with the scope of work of the Company.
- 3- Violations related to the environment, health and safety in the scope of work site, which include any negative behavior that may harm the environment or the workplace or threaten the safety of any human being.
- 4- Inappropriate behaviors in contrary to the public order, Islamic etiquette, and good customs and traditions.
- 5- Misuse of the resources and property of the Company or its assets and the like.
- 6- Abuse of power and authority or making any resolution that is not in the interests of the Company.
- 7- Passing irregular operations for the Company's business, circumventing laws or covering up legal errors.
- 8- When there is a conflict of interest in any of the business or contracts carried out by the Company and not disclosed in a regular manner.
- 9- Obtaining undeservedly benefits.
- 10- Disclosing confidential information in an irregular manner.
- 11- Concealment of bad faith or intentional negligence, destruction of official documents, or concealment of fraudulent financial reports.
- 12- Gross negligence that may result in damage to the Company.
- 13- Covering up any of the previously mentioned violations and the like.



Article (6): Obligations of the Whistleblower

The whistleblower shall take the following into account:

- 1- Investigate the credibility of reporting as much as possible by avoiding rumors and allegations that are not based on a real basis, and make his report when he has real and reasonable suspicion data.
- 2- Avoiding malicious reports for the purpose of distorting the reputation of others, entrapping them, retaliating, or undermining confidence in the Company, its employees, or stakeholders.
- 3- Exert the necessary care to investigate the accuracy of the reporting and clarify all the details in relation to the report as much as possible that would lead to discover the case of the violation and attach everything that would give details and evidence of the violation as much as possible.
- 4- Quickly reporting the violation as soon as possible.
- 5- Maintain full confidentiality of the report in order to achieve the general interests of the Company.
- 6- Taking responsibility for malicious allegations if proven for the purpose of discrediting or harming the Company, one of its employees or stakeholders.

Article (7): Obligations of the Company Upon Receipt of the Report

Upon receiving a violation report, the Company shall comply with the following:

- 1- Dealing with any report with the necessary seriousness, whatever the nature of the report, its information, or the size of its impact and importance. are
- 2- Taking all measures to protect the whistleblower and not to harm him in accordance with this policy.
- 3- Inform the whistleblower of the receipt of his report, and the decision reached, if possible.
- 4- Taking the necessary measures for the violation if it is proven.
- 5- Taking the interest of its employees and stakeholders into account.
- 6- Referring reports to the competent authority regarding the work of control and investigation, whether inside or outside the Company.
- 7- The Company shall take the period of keeping reports and related documents of recordings in accordance with the regulations and instructions into account.
- 8- Establishing a register of reports and the related records.

Article (8): Obligations of the Company Towards the Whistleblower

- 1- The Company shall be committed to protecting non-malicious whistleblowers from any retaliatory action that may be issued by the Company's employees against the whistleblower.
- 2- An anonymous whistleblower, who did not mention his identity and name, and that the Company was unable to identify, is not entitled to claim the protection covered under this policy.
- 3- The Company shall not disclose any information about the whistleblower, with the exception of the competent authorities, such as the investigation authorities and the judicial authorities.



Article (9): Channels and Processing of the Reports Received by the Company

The channels of reporting shall be through the e-mail of the Company and the report shall be directly presented to the Chairman of the Audit Committee or the assigned person, and the whistleblower may optionally present the report to the Audit Committee or one of its members.

- **Objective Processing of Reports :**

The Company shall deal with the reports received by it under the internal instructions approved by the Audit Committee that ensure objective and progressive processing and drawing up a corrective action plan. The report shall be classified in accordance with the type of processing for each report in proportion to the administrative structure of the Company.

- **Stages of Reports Processing:**

The reports processing procedures shall be as follows:

- 1- Receiving the report.
- 2- Conducting a pre evaluation.
- 3- Identifying the verification plan.
- 4- Documenting the justification supporting the processing decision.
- 5- The decision taken for processing.
- 6- Following up the implementation of the decision.
- 7- Records Keeping.

Article (10): Final Provisions

- 1- This policy shall be effective as of the date of its approval.
- 2- The Board of Directors has the right to interpret or clarify the provisions of this policy.
- 3- The Audit Committee shall supervise the implementation of this policy.
- 4- This policy may not be amended, unless upon the decision of the Board of Directors.
- 5- This policy shall not be considered a substitute for the provisions of the Law, and in the event of any conflict between it or any paragraph or article thereof and the Law, the provisions of the Law shall prevail and the other paragraphs or articles shall remain in force.
- 6- The Audit Committee shall review the policy periodically or when necessary and make the necessary amendments to it in order to improve and develop it to reach the best practices and keep abreast of any changes that may occur to the law.
- 7- The Company may publish this policy or a summary thereof on its website, or through any other means it deems appropriate.