

Whistleblowing policy and protection of whistleblowers



Introduction

The Policy and Procedures for Reporting Violations, hereinafter referred to as "the Policy," obligate the Central Agricultural Cooperative Society in the Kingdom, hereinafter referred to as "the Society," its board members, executives, and employees to adhere to high standards of personal ethics while performing their duties and responsibilities. This Policy ensures the early reporting of any serious violation, risk, or potential misconduct that may affect the Society, stakeholders, or beneficiaries, and ensures proper handling of such reports. All individuals working for the Society are expected to maintain honesty and integrity in their duties and comply with all applicable laws and regulations. This Policy aims to encourage all those working for the Society to report any risks or violations and assure them that doing so is safe, acceptable, and free of liability.

Scope

This Policy applies to everyone working for the Society, whether they are board members, executives, employees, volunteers, or consultants, regardless of their position within the Society, without any exception. Stakeholders, including beneficiaries, donors, and others, can also report any risks or violations.



Violations

Misconduct includes any criminal or financial violations, breaches of any legal, legislative, or internal regulatory requirements, or any actions that pose a risk to health, safety, or the environment. Reportable violations include, but are not limited to:

#	Violation
1	Illegal conduct (including bribery or corruption) or misconduct.
2	Financial misconduct (including false expense claims, misuse of valuable items, money laundering, or support to suspicious entities).
3	Failure to disclose conflicts of interest (such as using one's position in the Society to promote personal interests or the interests of others over the Society's interests).
4	Potential fraud (including losing, concealing, or destroying official documents).
5	Committed, ongoing, or potential criminal offenses of any kind.
6	Non-compliance with policies, internal controls, or incorrect application thereof.
7	Receiving undue benefits or rewards from an external entity for granting that entity undue preferential treatment.
8	Illegal disclosure of confidential information.
9	Manipulation of accounting data.
10	Threats to employee health and safety.
11	Violation of professional conduct rules and unethical behavior.
12	Abuse of powers or legal authorities.
13	Silence and cover-up conspiracies regarding any of the above matters.



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Assurances

This Policy aims to provide an opportunity for everyone working for the Society to report violations and ensure they are not subjected to retaliation or harm as a result. The Policy ensures that the whistleblower is not at risk of losing their job, position, or social status within the Society or facing any form of punishment for reporting any violation, provided that the report is made in good faith and the whistleblower has sincere and reasonable suspicions. It does not matter if it later turns out that they were mistaken. To protect the whistleblower's personal interests, this Policy guarantees anonymity upon request, unless otherwise required by law. Every possible and appropriate effort will be made to maintain the confidentiality of the whistleblower's identity. However, in certain cases, it may be necessary to reveal the whistleblower's identity to address the report, such as disclosing identity before a competent court. The whistleblower must maintain the confidentiality of their report and not disclose it to any employee or other person. They must also refrain from conducting any investigations themselves regarding the report. The Policy ensures the whistleblower is not harmed for reporting violations according to this Policy.



Reporting Procedures

1. It is preferable to report violations early to facilitate appropriate timely action.
2. Although the whistleblower is not required to prove the accuracy of their report, they must be able to demonstrate that the report was made in good faith.
3. Reports should be submitted in writing using the attached form, either through the Society's postal address or email.

Handling Reports

The action taken regarding any report under this Policy depends on the nature of the violation. It may require an informal review, internal audit, or formal investigation. The following steps are followed in handling any report:


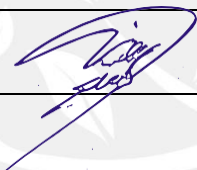
- The responsible person or committee reviews the report and informs the Chairman and the executive responsible for the Society (if the report is not against the latter) within a week of receiving the report.
- An initial review is conducted to determine whether an investigation is necessary and what form it should take. Some reports can be resolved without an investigation.
- The whistleblower is provided with an acknowledgment of receipt of the report and a reference number for follow-up within 10 days.



- If the report is unjustified, no further investigation will be conducted. This decision is final and not subject to reconsideration unless additional evidence regarding the report is provided.
- If the report is based on reasonable and justified grounds, it is referred to the Violations Committee to investigate and make appropriate recommendations.
- The Violations Committee must complete the investigation and issue recommendations within ten working days of receiving the report.
- The Violations Committee submits its recommendations to the Chairman for approval.
- Disciplinary actions resulting from the violation are determined according to applicable policy and labor law.
- If possible, the whistleblower is provided with information about any investigation conducted. However, the whistleblower is not to be informed of any disciplinary or other actions resulting from the investigation, as the Society has confidentiality obligations towards other individuals.
- The Society is committed to handling the reporting of any violation fairly and appropriately but does not guarantee that the handling of the report will align with the whistleblower's preferences.



Governance Committee Approval

Signature	Name	
	Eng. Khaled Abdulmohsen Al-Bata	1
	Mr. Saud Mohammed Abdulrahman Al-Nasser	2

