Alkhaleej Training and Education
الخليج للتدريب والتعليم

Whistleblowing and Whistleblower Protection Policy

This Policy was approved by the Company's Board of Directors on 08/06/2026

Table of Contents

Introduction:

Alkhaleej Training and Education Company is committed to the highest standards of transparency, integrity, and ethical and professional conduct, and to full compliance with the laws and regulations applicable in the Kingdom of Saudi Arabia. The Company also recognizes the importance of enabling employees and all stakeholders to report potential violations that may harm its interests or conflict with its policies and values, thereby promoting a work environment founded on transparency, accountability, and integrity.

This Policy has been prepared pursuant to Article 81 of the Corporate Governance Regulations issued by the Capital Market Authority under Resolution No. (8-16-2017), dated 16/5/1438H, corresponding to 13/02/2017, as amended by the Capital Market Authority Board under Resolution No. (8-5-2023), dated 25/06/1444H, corresponding to 18/01/2023, which provides that: "Based on a proposal by the Audit Committee, the Board of Directors shall establish the necessary policies or procedures to be followed by stakeholders (including Company employees) when submitting complaints or reporting violations.

Definitions and Terminology:

- **Whistleblower:** A person who reports a violation, voluntarily provides information, or submits evidence giving reasonable grounds to believe that a violation has occurred or may occur within the Company, in breach of any applicable laws, regulations, or related legislation, or that may identify those responsible.
- **Employees:** Individuals employed by the Company under employment contracts, including employees at all job grades.
- **Stakeholders:** All parties connected with the Company and its business, including employees, creditors, customers, suppliers, and the community .
- **Corruption:** Abuse of authority.
- **Fraud:** An intentional act involving deception to obtain a financial benefit or an advantage arising from a position, resulting in financial or non-financial loss.
- **Violation:** Any improper conduct, act, or practice that conflicts with applicable laws, regulations, ethical values, or Company-approved policies, regardless of its type or severity. Violations include administrative, financial, or criminal misconduct; breaches of statutory obligations or internal regulatory requirements; and any act that may create risk or cause harm to the Company, its employees, or its stakeholders
- **Unlawful Act:** Any act, omission, or conduct that violates applicable laws, regulations, rules, or accepted financial or administrative practices within the organization
- **Reporting:** The process followed to report a violation within the Company and provide evidence giving reasonable grounds to believe that a violation has occurred or may occur under any applicable laws, regulations, related legislation, or internal policies and procedures, or to identify those responsible
- **Reporting Channel:** The channel designated in this Policy for reporting a violation.
- **Disclosure:** Any good-faith report that discloses or reveals information that may substantiate the occurrence of a prohibited activity.
- **Verification:** The process of establishing whether a violation occurred or identifying the person responsible
- **Investigation:** The administrative process through which unlawful conduct is examined. It may include questioning the alleged offender, confronting that person with other Company-affiliated individuals, and taking all measures necessary to complete the investigation.
- **Protection:** The procedures, measures, and safeguards implemented where appropriate to protect a whistleblower or witness who may be exposed to risk or harm.
- **Offender:** A person who violates any applicable law, regulation, related legislation, or internal Company policy or procedure.

Policy Objectives:

This Policy aims to establish a clear framework and mechanism enabling Company employees and stakeholders to understand the procedures for submitting complaints or reporting violations. It establishes secure and reliable communication channels between whistleblowers and the Company to receive and process reports concerning violations that have occurred, are occurring, or are reasonably feared, including fraud, embezzlement, corruption, or other unlawful, unethical, or unprofessional conduct. This Policy provides a secure and confidential mechanism that facilitates reporting within the workplace through a clear governance framework, ensures reports are handled effectively and fairly, and supports the early detection and appropriate remediation of misconduct. The Policy seeks to::

- **Promote** a culture of integrity, accountability, and compliance within the Company.
- **Provide** secure and confidential channels for reporting violations while protecting the whistleblower's identity.
- **Provide** whistleblowers with the necessary protection against retaliation or discrimination arising from a report.
- **Ensure** that reports are assessed and verified, referred for investigation, and addressed through appropriate action in accordance with approved laws and regulations

Scope of Application:

This Policy applies to all sectors and departments involved in receiving and processing reports within the Company, including, without limitation:

- Company employees and workers, whether full-time or part-time.
- Trainees, consultants, and contractors.
- Suppliers and external partners.
- Any party having a direct or indirect relationship with the Company.

Responsibility for Policy Implementation and Oversight:

The Governance and Compliance Department is responsible for implementing this Policy, while the Audit Committee is responsible for monitoring and overseeing compliance with it.

Reportable Violations:

Reportable violations include, without limitation:

- **Regulatory and Legislative Violations**

Including failure to comply with government laws and regulations or internal policies and procedures, or their improper application.

- **Financial and Administrative Corruption and Misuse of Resources**

Such as financial manipulation, false expense claims, or use of Company assets for personal benefit.

- **Fraud, Forgery, and Data Manipulation**

Including forgery, concealment or destruction of documents, manipulation of accounting records, or provision of misleading information.

- **Conflicts of Interest and Unauthorized Disclosure**

Such as failure to disclose a conflict of interest, abuse of position for personal gain, or unlawful disclosure of confidential information.

- **Abuse of Authority and Unethical Conduct**

Including misuse of authority, favoritism, discrimination, harassment, or any practice that violates professional standards of conduct.

- **Risks to the Safety of Individuals and Property**

Such as gross negligence, verbal or physical assault, or any act that may affect the safety of employees, trainees, or assets.

Reporting Channels:

Alkhaleej Training and Education Company provides the following channels for receiving stakeholder complaints or reports and handling them in strict confidence:

- **Email:** whistleblowing@alkhaleej.com.sa
- **Online Portal:** Whistleblowing Report – Alkhaleej

Confidentiality of Information:

The Company shall maintain the confidentiality of all information provided by a whistleblower and shall not disclose the whistleblower's identity without written consent unless disclosure is required by a court order or legal requirement. This Policy encourages individuals, whenever possible, to identify themselves when submitting a report, while respecting an employee's wish to remain anonymous. The Company shall handle reports with the utmost confidentiality and shall disclose a whistleblower's identity only in the following circumstances:

- Where disclosure is required under applicable laws or regulations.
- Where it is necessary to engage a lawyer or qualified certified public accountant, strictly confidentially and only to the extent necessary.
- If Alkhaleej Training and Education Company is compelled to disclose a whistleblower's identity in circumstances other than those stated above, the matter will be discussed with the whistleblower in advance, with confirmation that no arbitrary or retaliatory action will be taken against them.

All individuals involved in the reporting and investigation process must maintain strict confidentiality regarding any information or disclosures accessed during the investigation.

Whistleblower Protection:

- The Company is committed to providing whistleblowers with full protection against any retaliatory or discriminatory practice arising from their reporting of violations. Such practices include, without limitation, exclusion, threats, dismissal, arbitrary transfer, denial of promotion, withholding of salary, or any other form of harm or psychological or professional abuse.

- If any person is found to have retaliated against a whistleblower, the Company will take the necessary action against that person, including opening a formal investigation and holding the person accountable under the Labor Law and other applicable laws and regulations, thereby maintaining a safe work environment founded on transparency and compliance.

Report Handling Procedures:

- **Receipt of Report:** Reports are received through the designated channels.
- **Preliminary Assessment:** The Governance and Compliance team conducts an initial review to assess the seriousness of the report.
- **Verification:** The report is reviewed professionally and impartially within seven business days.
- **Investigation:** The Legal Affairs Department begins the investigation immediately upon referral by the Governance Department.
- **Action Taken:** Appropriate action is taken based on the investigation.
- **Documentation:** All reports and investigations are documented in accordance with confidentiality and privacy requirements.
- **Notification of the Whistleblower:** Where possible, the whistleblower is informed of the outcome without compromising confidentiality.

Report Acceptance Criteria:

The Company values all reports submitted in good faith, provided that the whistleblower relies on facts or serious and reasonable indicators supporting the belief that the disclosed information constitutes a reportable violation. Reports or allegations that lack a factual or evidentiary basis, are made in bad faith, rely on deliberately misleading information, or are intended to harm others will not be considered.

Distinction Between Reports and Complaints:

A distinction must be made between a report and a complaint as follows:

First: Report: A report is a disclosure of information concerning violations or unlawful activities suspected of occurring within the Company. A matter is treated as a report where the following conditions are met**:**

- **The** reported violation involves a threat or breach that may affect the Company, its customers, or any related party.
- **Submitting** the report does not result in a direct personal benefit to the whistleblower.
- **The whistleblower** has a reasonable concern that they may face arbitrary action as a result of submitting the report.

In such cases, the report shall be submitted in accordance with this Policy.

Second: Complaint: A complaint is a matter raised by an employee concerning a specific incident involving conduct by a particular employee or department and falling within the scope of misconduct. A matter is treated as a complaint where the following conditions are met:

- The incident is internal and specific, arises from a particular employee or department, and falls within the scope of misconduct.
- The purpose of the complaint is to address and correct the incident, and the Company remains committed to protecting the complainant against retaliation.

In such cases, the employee must submit the complaint to the competent parties in accordance with the Company's approved Human Resources Policy.

Responsibilities:

- **Whistleblower:** Responsible for ensuring that the report contains a complete and clear description of the relevant incident and includes documents or evidence concerning acts or practices that violate any applicable law in the Kingdom or the Company's internal regulations.
- **Executive Management:** Monitors implementation of this Policy and ensures whistleblower protection.
- **Governance and Compliance Department:** Receives and assesses reports, verifies their credibility, refers them to the Legal Affairs Department for investigation, and submits periodic reports to the Audit Committee.
- **All Employees:** Must comply with this Policy and report any known violation.

Review and Update:

This Policy shall be reviewed periodically (once every three years or as needed) by the Governance and Compliance Department to ensure its effectiveness and efficiency. It shall be approved by resolution of the Company's Board of Directors based on the Audit Committee's recommendation and observations.

Publication and Entry into Force:

This Policy enters into force on the date of its approval by the Board of Directors and supersedes any prior policies or procedures that conflict with its provisions.

Document Issuance Details:

Item	Description
Document Name	Whistleblowing and Whistleblower Protection Policy
Edition	First
Status	Effective
Document Prepared By	Governance and Compliance Department
Document Reviewed By	External Governance and Compliance Consultant
Approving Authority	Company's Board of Directors
Audit Committee Review Date	21/04/2026
Board Review Date	07/06/2026
Approval Date	08/06/2026