



## Whistleblowing Policy and Protection of Whistleblowers

Al Hilal Charity Foundation (1077)



## **Introduction:**

The Whistleblowing Policy and Procedures (hereinafter referred to as the "Policy") of Al Hilal Club Foundation (hereinafter referred to as the "Foundation") requires members of the Board of Trustees, the Executive Director, employees, volunteers, and anyone working for the Foundation to adhere to high standards of personal ethics while performing their duties and responsibilities.

This Policy ensures that any misconduct, serious risk, or potential wrongdoing that may affect the Foundation, its stakeholders, or beneficiaries is reported at an early stage and handled appropriately. It also requires all individuals working for the Foundation to observe honesty and integrity and comply with all applicable laws and regulations.

The Policy aims to encourage all those working for the Foundation to report any risks or violations, assuring them that doing so is safe, acceptable, and will not result in any liability.

## **Scope:**

This Policy applies to all individuals working for the Foundation, including Board members, executive management, employees, volunteers, and consultants, regardless of their position and without exception. It also allows stakeholders such as beneficiaries, donors, and supporters to report any risks or violations.

## **Violations:**

Wrongdoing includes any criminal or financial misconduct, breach of legal or regulatory obligations, internal policies, or any action that poses a risk to health, safety, or the environment.

Reportable violations include, but are not limited to:

- Illegal conduct (including bribery or corruption) or misconduct.
- Financial misconduct (including false expense claims, misuse of assets, money laundering, or support for suspicious entities).
- Failure to disclose conflicts of interest (e.g., using a position for personal gain or favoring others over the Foundation's interests).



- Fraud risks (including loss, concealment, or destruction of official documents).
- Committing or attempting to commit criminal offenses of any kind.
- Failure to comply with internal control policies and procedures or improper application thereof.
- Receiving undue benefits or rewards from external parties in exchange for preferential treatment.
- Unauthorized disclosure of confidential information.
- Threats to employee health and safety.
- Violation of professional conduct and unethical behavior.
- Abuse of authority or legal powers.
- Concealment or silence regarding any of the above matters.

### **Whistleblowing Procedure:**

1. Reports should be made as early as possible to facilitate appropriate action.
2. The whistleblower is not required to prove the allegation but must demonstrate that the report is made in good faith.
3. Reports must be submitted in writing (using the attached form) through:
  - Postal Address: P.O. Box 22544, Riyadh 11416
  - Email: foundation@alhilal.com

### **Handling of Reports:**

The action taken regarding any report depends on the nature of the violation and may include informal review, internal audit, or formal investigation. The following steps apply:

1. The Administrative Officer, upon receiving the report, shall inform the Chairman of the Board of Trustees and the Executive Director (unless the report concerns the Executive Director) within one week.
2. A preliminary review shall be conducted to determine whether an investigation is required and its appropriate form. Some reports may be resolved without investigation.
3. The whistleblower shall receive an acknowledgment of receipt and a contact reference number within 10 days.
4. If the report is found to be unjustified, no further investigation will be conducted, and the decision shall be final unless new evidence is presented.



5. If the report is found to be reasonable, it shall be referred to a committee formed by the Chairman of the Board of Trustees for investigation and recommendation.
6. The committee must complete the investigation and issue its recommendation within 10 working days from referral.
7. The Vice Chair of the Board shall submit recommendations to the Chairman for approval.
8. Disciplinary actions shall be determined in accordance with this Policy and applicable labor laws.
9. Where possible, the whistleblower may be informed of investigation progress. However, details of disciplinary actions or confidential matters shall not be disclosed.
10. The Foundation shall ensure fair and appropriate handling of all reports but does not guarantee alignment with the whistleblower's expectations.

### **Safeguards and Protection:**

This Policy ensures that all individuals may report misconduct without fear of retaliation, harm, dismissal, or any form of punishment, provided the report is made in good faith and based on reasonable suspicion—even if later proven incorrect.

The identity of the whistleblower will remain confidential unless disclosure is required by law. All reasonable efforts will be made to protect confidentiality. However, in certain cases (e.g., legal proceedings), disclosure may be necessary.

The whistleblower must also maintain confidentiality and not disclose the report or conduct independent investigations. The Policy strictly prohibits any form of retaliation or harm against whistleblowers for reporting concerns under this Policy.

