



REPORTING NON-COMPLIANT PRACTICES

RIYADH CABLES GROUP

APPROVED BY THE BOARD OF DIRECTORS PURSUANT TO RESOLUTION BY CIRCULATION DATED
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Definitions

The words and expressions mentioned in these Regulations shall have the meanings assigned to them in the Corporate Governance Regulations of Riyadh Cable Group Company and the Corporate Governance Regulations issued by the Board of Directors of the Capital Market Authority.

1) Objective

In accordance with the firm values of the company and its subsidiaries from which it proceeds when conducting its business and activities, whether individuals or a team, it seeks through this policy to promote ethical values and principles, team spirit, teamwork, and organizational culture at all times, thus enhancing its operations and activities. The values and hallmarks of the company are evident in the fact that it is a group of highly skilled individuals who make informed decisions, are determined, and constantly seek knowledge through good example, and support the dynamism of teamwork, team spirit, mutual trust, tolerance, solidarity and care. The organizational culture in the company fosters a culture of integrity, commitment, determination, and effort.

However, we recognize that all organizations face from time-to-time risks that may arise due to the management and conduct of their activities that may cause some mistakes, or due to inadvertent misconduct, and we believe that it is our duty to take appropriate measures to identify such situations and try to address them by promoting a culture of openness and accountability within the Organization, and we believe that we can help prevent such situations from occurring. We expect all those involved in this policy to maintain high standards of conduct and professional ethics in accordance with our Code of Conduct, and to report any violations that fall short of these Fundamental Principles. The aim of this policy is to ensure that employees and all persons concerned have the confidence and confidence to raise any matters of real importance without fear of officials or subsequent reprisals, on the understanding that any matters they may raise will be taken seriously and investigated appropriately and confidentially.

The following guidelines outline the procedure by which concerned persons, including employees, can report concerns about malpractice occurring in the workplace:

2) Personnel responsible for implementing the policies

The Board of Directors has overall responsibility for the Company's Group Policy in the field of whistleblowing or corruption, but delegates the responsibility for its supervision and implementation on a daily basis to the Whistleblowing Officer who is specially appointed for this responsibility, and the Audit Committee is responsible for monitoring and reviewing the implementation of this Policy and any recommendations for change in the Company that come after investigating complaints under this Policy.

All stakeholders are responsible for the success of this policy and should ensure that steps are taken to detect any wrongdoing or misconduct that may come to their attention. If there are any inquiries or questions about the content or application of this policy, you must contact the whistleblower to clarify and respond to the necessary inquiries.

3) Who is covered by the policy?

This policy applies to all individuals working for the Company at all levels and grades including the executive management team, senior managers and employees (including

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permanent, temporary and part-time employees), as well as to interns, customers, members of the public, agency employees, external consultants, suppliers and vendors (collectively, referred to as "concerned" in this policy) who may become aware of any kind of irregularity, misconduct or illegal practices within the organization either from While witnessing or being notified about these behaviors and practices (as confidential information) which may occur within the categories described below.

4) What reports are covered?

This policy should be applied if there is a genuine concern that there are reasonable grounds to believe that:

1. Suspected theft or fraud.
2. A crime has already been committed, is being committed, or is likely to be committed.
3. The person has failed, may fail, or is likely to fail to comply with his legal obligations whether derived from statutes, regulations or contracts.
4. The health and safety of any individual is threatened, threatened, or likely to be at risk of death.
5. The environment is being damaged, is being damaged, or is likely to be damaged.
6. Intentionally conceal, or possibly concealed, any of the above.

Specific concerns that may fall within the terms of this Policy, and in the course of the Company's business, include, for example: Violation of the Group's code of conduct and ethics, breach of confidentiality, financial fraud, infringement or breach of health and safety requirements. In general, this policy covers acts and abuses that may be considered illegal, contrary to established policies or procedures or outside the scope of an individual's authority, conflicts of interest or any actions that may damage the reputation of the company.

Concerns should be reported or disclosed in good faith, and false, false and malicious accusations are prohibited under this policy. If there are doubts as to whether the matters of concern and concerns fall within the scope of the reports covered under this Policy (e.g., doubts and uncertainties about a breach of law, or conduct beyond authority), such concerns should be reported to the reporting officer in accordance with the procedures set out below.

5) How is the notification made?

Potential and/or actual fraud cases or activities must be reported through direct contact with an independent member of the Audit Committee or whoever the Audit Committee appoints for this purpose (the competent employee), noting that other channels such as reporting by phone and email may be introduced.

Thereafter, the Company's Group, its employees and subsidiaries must formalize their reporting to the whistleblowing officer by submitting their report and concerns in writing, and any person raising concerns (whistleblowing) must state that they are using the whistleblowing policy and specify whether they wish their identity to remain confidential. The whistleblower will ask these whistleblowers to formalize their concerns in writing before or after their participation. The report will be received by the whistleblower in writing and subsequent actions will be retained.

All formally written reports should be addressed to the whistleblower officer, should include (if possible) a clear understanding of the matter being raised, should be factual events and not merely speculative, and the date, time and period of the suspected report and its nature,

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the circumstances of the allegation, the location of the prosecution, the name or names of the accused, and the whistleblower involved in the incident should be stated.

6) Investigate the communication

The Company is committed to investigating reports in full, fair, prompt and confidential manner where circumstances permit. After the report has been formally submitted in writing, the whistleblower (or any other person working in his or her place) acknowledges receipt of the report and appropriate arrangements will be made to examine the report and initiate an investigation.

The length and scope of the examination depends on the subject matter of the communication. In most cases, the competent officer will conduct a preliminary assessment of the report to determine whether there are grounds for a detailed investigation or whether the report is based, for example, on false or malicious information, and based on the initial assessment, the competent officer may delegate, consult or seek guidance from the relevant departments of the company and its subsidiaries, (for example, if the communication relates to a financial matter, it should consult the financial department, and if it relates to health and safety, it should Consult a health and safety officer, etc.). Accordingly, after preliminary examination and evaluation, the competent officer may either recommend that the report be closed or that a detailed investigation be conducted. However, if the report relates to personal matters between employees, the Human Resources Department will be delegated to consider them and submitted to the Grievance Committee if necessary, and the results will be reported to the Audit Committee upon completion of these matters and the closure of its files by the competent employee.

In any case, a report will be submitted to the Audit Committee, which in turn will inform the Board of Directors of the summary of the results of reports and irregularities in the periodic reports submitted by the Audit Committee to the Board during the year. In case of dissatisfaction with the investigation or its results, the whistleblower must write directly to the Secretary of the Board of Directors of the Company detailing the reported concerns and the Secretary of the Board shall submit the written complaint to the Grievance Committee.

If a lengthy investigation is necessary, the whistleblower shall appoint an investigator or investigation team, including persons with experience in workplace management procedures or specialized knowledge of the subject matter of the report. The investigation team will also make recommendations for change so that the risk of recurrence of any misconduct or breach detected is minimized. The Review Committee will then be responsible for reviewing and implementing these recommendations (where appropriate).

If the initial assessment of the results of the investigation warrants an investigation of senior employees from the Company's group and subsidiaries, the Audit Committee should appoint a special committee to investigate.

At the discretion of the competent officer, it is appropriate and practical to keep whistleblowers informed of what is happening and new developments in the course of the investigation. However, the need for confidentiality may prevent the company from providing specific details of the investigation or the actions taken.

7) Anonymity

The Company and its subsidiaries understand that reports of certain matters made under this Policy may involve highly confidential and sensitive matters, and that whistleblowers may prefer to report something anonymously, so the Company may not be able to guarantee that all anonymous allegations will be investigated. It is difficult to investigate properly, if the investigator is unable to obtain further information, express an opinion or ascertain whether the report was made in good faith, it is preferable for the whistleblower to disclose their identity to the relevant officer, and measures can be taken to maintain the confidentiality of the whistleblower and protect them by anonymity if appropriate (see below on maintaining confidentiality).

All reports will be treated confidentially, and the identity of the whistleblower will not be revealed, except in rare cases that require external investigation by the relevant Government Authorities.

Only those whose knowledge is needed will know or participate in the investigation.

The Company understands that there may be matters that cannot be dealt with internally, and you will need to notify and involve third parties either during or after the investigation, and the Company will seek to notify whistleblowers if the investigation is to be referred to an external authority, although the Company may need to make such a referral without the knowledge or consent of the whistleblower whenever the Company deems it appropriate.

8) Confidentiality

Every effort will be made to keep the identity of the person reporting under this policy confidential, and until at least a formal investigation is initiated so that the investigation process is not disturbed and jeopardized. Therefore, the whistleblower, the nature of the violation and the identity of those involved are expected to be kept strictly confidential. However, there may be circumstances in which it is necessary, due to the nature of the investigation, to reveal the identity of the whistleblower. This may occur in connection with investigations or related disciplinary or legal proceedings. If the Company considers such circumstances to exist, the Company will do its best to notify whistleblowers that their identity is likely to be disclosed and will take all reasonable steps to protect such persons from any harm or retaliation as a result of their reporting the violation. While it is necessary for the whistleblowers to participate in the investigation because they have made the report, their identity will be kept as confidential as possible, but it is possible that the identity of the whistleblowers may be known to third parties during the investigation.

9) Protection and support of whistleblowers:

Any relevant person who reports in good faith any concerns under this procedure should not suffer any harm as a result of such reporting, including unjustified disciplinary action or harm. If whistleblowers believe that they are experiencing harm within the workplace as a result of revealing their concerns under this procedure, they must inform the relevant employee immediately. Employees who report or retaliate against them will be subject to disciplinary action under this policy.

If an investigation under these procedures concludes that the notification was made with malicious intent, damage, bad faith or personal gain, the whistleblower will be subject to

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disciplinary action. Persons who choose to report in ways other than those mentioned in this policy, without following these procedures, may not receive the above protection.

10) Appreciation

Based on the nature and seriousness of the communication submitted, the competent employee may recommend the appropriate method for assessing the person who reported the violation to the Audit Committee for approval. The mechanism and method of estimation will be determined by the Group CEO and Director of Human Resources, provided that it is approved by the Group Remuneration and Nomination Committee. This applies only if the whistleblower discloses his full identity and assists in the investigation by providing proofs and evidence. However, this policy reaffirms that when any notification occurs with the aim of harming or maliciously harming others, in bad faith, or with the aim of achieving personal gain; The whistleblower will be subject to disciplinary action.

11) Reviewing, Amending and this Policy:

The Board of Directors reviews this policy periodically and as often as necessary to ensure that it is in line with the rules and regulations and that it meets the requirements of different stakeholders.