BMC
Batterjee Medical College

Whistleblowing Policy

DOCUMENT ISSUE

This document shall be amended by releasing a new edition of the document in total. The document issue history sheet below records the history and issue status of this document.

Issue No.	Issue Date	Revision(s)	Page(s)	Sign-off	
				Role	Signature
1	04/26	Initial the first version	All	Head of Compliance	Alwaleed Almalki

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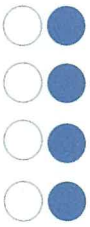


Whistleblowing Policy

PURPOSE

The purpose of this Policy is to:

- **Establishing Secure Channels:** To create dedicated, confidential, and tamper-proof lines of communication between whistleblowers and the specific units responsible for handling reports.
- **Early Detection & Prevention:** To identify and stop violations that have already occurred, are currently in progress, or are being planned.
- **Combatting Financial Crime:** To provide a robust defense against fraud, embezzlement, and corruption that could threaten the institution's stability.
- **Enforcing Ethical Standards:** To eliminate unlawful, unethical, or unprofessional conduct, ensuring every employee adheres to the highest code of integrity.
- **Protecting the Institution:** To safeguard BMC's reputation and financial health by addressing internal issues before they escalate into public or regulatory crises.
- **Promoting Transparency:** To foster a culture where employees feel safe and empowered to report wrongdoing without fear of retaliation.

POLICY APPLICATION

- All Personnel: Every employee, executive, and Board member.
- Third Parties: Contractors, vendors, consultants, and service providers.
- Former/Prospective Staff: Former employees and job applicants.
- All Entities: All BMC branches, subsidiaries, and departments.
- Reportable Acts: Covers all illegal, unethical, or unprofessional acts—specifically Bribery, corruption, fraudulent acts, Safety and Data Privacy violations.

DEFINITIONS

The following definitions are for any specific terms used within the policy to ensure clarity.

- **Institution:** Batterjee Medical Colleges (BMC).
- **Compliance Unit:** BMC's compliance function/department, where the head and compliance staff are solely responsible for compliance-related tasks and responsibilities.
- **Whistleblower:** Any employee or stakeholder who reports any incidents suspected of involving violations.
- **Fraud:** Any intentional act aimed at obtaining an unlawful benefit or causing a loss to another party. This can occur through the exploitation of technical or documentary means, relationships or social tactics, misuse of functional powers, or by deliberately neglecting or exploiting weaknesses in systems or standards, either directly or indirectly.
- **Embezzlement:** The act of dishonestly withholding, diverting, or misappropriating assets (money, property, or data) by a person to whom such assets have been entrusted, for their own use or for any purpose other than the one intended.
- **Corruption:** The misuse of entrusted power or position to obtain an undue advantage, benefit, or privilege for oneself or for others.

- **Bribery:** Offering, promising, giving, authorizing, requesting, agreeing to receive or accepting anything of value to or from another person or entity – whether directly or indirectly (e.g., through a Third Party) – in breach of any Applicable Law, in order to:
  • improperly obtain or retain business.
  • obtain an improper personal or business advantage.
  • improperly influences the performance of a function or induces or rewards someone to act in a way that is contrary to applicable laws or rules or that is without honesty and integrity.
- **Related Party:** Includes, but is not limited to, family (spouse, parents, grandparents, children/stepchildren, brothers, sisters, uncles, aunts, cousins, and in-laws), close friends, business partners, or business associates.
- **Representative:** A contractor, consultant, agent or seconded staff undertaking duties of a similar nature to Employees; a business partner or service provider; or any other person or party who is authorized to represent or act on behalf of BMC in any capacity.
- **Stakeholder:** Any person who has an interest in BMC, including employees, students, creditors, vendors, contractors and suppliers.
- **Third Party:** Any individual or organization that provides any form of goods or services to BMC or has any contractual relationship. This includes, but is not limited to, the following:
  i. vendors/suppliers.
  ii. distributors/resellers.
  iii. advisors and consultants (tax, legal, financial, business).
  iv. haulers/shippers/logistics providers.
  v. service providers (supply chain management, storage, maintenance, processing).
  vi. contractors/subcontractors.
  vii. investors.
  viii. marketing and sales agents.
  xii. recipients of corporate sponsorships or charity.
- **Laws:** All applicable statutes, regulations, ministerial decisions, regulatory instructions, and accreditation requirements applicable to BMC operations.
- **Instructions:** All binding regulations, rules, principles, frameworks, guidelines, and circulars issued by relevant regulatory bodies, in exercise of their role as a regulatory and/or supervisory authority, and other competent entities.

POLICY STATEMENTS

The policy and procedures for reporting violations of BMC require the members of the Board, BMC Deanship and all the employees of the institution to adhere to high standards of personal ethics business practices, openness & transparency, honesty, accountability, professionalism, and duty of care while working and exercising their duties and responsibilities. This policy assures that any violation, serious risk, or potential misconduct that the institution, stakeholders or beneficiaries may be exposed to is reported early and dealt with appropriately. All those who work for BMC must observe the rules of honesty and integrity while performing their responsibilities and abide by all applicable laws and regulations. This policy aims to encourage everyone who works for BMC to report any risks or violations and reassure them that doing this is secure and acceptable and does not involve any liability.

1. **BMC's obligations towards its employees and stakeholders**

1.1. Urging its employees and stakeholders to report any violation related to BMC, whether inside or outside it.

1.2. Raising awareness and reassurance of BMC's employees and stakeholders about the extent of the confidentiality of the identity of the whistleblower and the information contained in the reported matter during all stages of investigating the reported matter.

1.3. Protecting the whistleblower without any fear of being harassed, assaulted or adversely impacted on his/her functional grade, dismissal, disciplinary action, retaliation, suspension, threats, or any other means of discrimination or retaliation.

1.4. Urging its employees and stakeholders not to hesitate to report any violations because they are not sure of the authenticity of the reported matter and whether this allegation can be proven or not; and that all employees of BMC and stakeholders are expected to refrain from rumors, irresponsible behavior, and false allegations. If the whistleblower acted fairly and in good faith when reporting what is believed to constitute, on reasonable grounds, a fraud or immoral act, the whistleblower will not be exposed to any risks such as loss of employment or exposure to any form of damage from reporting the incident, even if there is no evidence of infringement in the subject of the whistleblowing.

1.5. Providing its employees and stakeholders with tools, means of contact, and channels for reporting violations, through the means specified for that.

1.6. Promoting and encouraging its employees and stakeholders in their responsibility to report any violations related to BMC.

2. **Receiving whistleblowing**

2.1 The Compliance Unit shall be responsible for the preliminary assessment and coordination of investigations. Where appropriate, investigations shall be conducted in coordination with Internal Audit or an independent investigation body.

2.2 The CEO and/or BoT's designated committee shall be informed and involved in oversight for material or sensitive cases.

2.3 The Compliance Unit will submit reports periodically to the CEO on the cases received, procedures, and the investigation results relating to whistleblowing matters.

3. **Reporting Violations**

BMC must urge its employees and stakeholders to report any matter of concern to what may guide BMC to correct the mistakes or procedures, uncover violations, or enhance the institution's values. This policy shall be used if there are genuine concern and reasonable grounds for believing that the following is occurring:

3.1. Financial and administrative corruption, which is represented in any unlawful exploitation of the financial and non-financial resources of the institution. It is deemed that offense will be caused; this shall be discussed with the Compliance Unit, who shall be satisfied that there is good reason to invoke an exception.

3.2. Violation of laws, regulations, instructions, and policies that must be followed according to BMC's regulations and objectives.

3.3. Violations related to the environment, health, and safety in the spatial scope of work, which include any negative behavior that harms the environment or the workplace or endangers the health and safety of any individual.

3.4. Inappropriate behavior that violates public order, Islamic morals, and orthodox customs and traditions.

3.5. Misuse of the institution's resources and property or its assets and the like.

3.6. Abuse of authority and power or taking a decision that is not in the interests of BMC.

3.7. Processing illegal operations at BMC's academic and administrative business, circumventing regulations, or covering up regulatory mistakes.

3.8. Existence of a conflict of interest in any of the business or contracts carried out by BMC that has not been appropriately disclosed.

3.9. An act of fraud, usually for personal gain, and bribery in breach of the Group's policies.

3.10. Disclosure of confidential information in an illegal manner.
3.11. Concealment with bad faith, intentional negligence, destruction of official documents, or concealment of fraudulent financial reports.
3.12. Serious or gross negligence may harm the institution.
3.13. Covering up any of the above -mentioned violations and the like.
3.14. Any action that violates the applicable laws, regulations and laws.

4. Commitments of the Whistleblower

The person reporting a violation must observe the following:

4.1. To seek credibility, as much as possible, when reporting a whistle-blow by avoiding rumors and allegations that are not based on reasonable ground, and to report immediately once real grounds and reasonable suspicion data are available.

4.2. Avoiding malicious reports for defaming others, causing them to harm, retaliation, or undermining confidence in the institution or its employees or stakeholders.

4.3. Exercising the necessary care by providing accurate information and reports and clarifying all the details related to the report as much as possible that would lead or guide the case of the violation and attaching all possible evidence and facts that may give more details and support the case.

4.4. Accelerate whistleblowing of violation at the earliest occasion.

4.5. The whistleblower must maintain confidentiality in a manner that protects the integrity of the investigation and the interests of BMC.

4.6. Accepting the responsibility for malicious allegations if proven for discrediting or harming BMC or one of its employees or stakeholders.

5. BMC obligations upon receiving the violation report

Upon receiving a whistleblowing of a violation, BMC is committed to the following:

5.1. Dealing with any communication with the necessary seriousness, whatever the nature of the communication, its information, the size of its influence and its importance.
5.2. Take all measures to protect the whistleblower and not harm him/her, according to what is stated in the policy.
5.3. The reporter's statement of receipt of the whistleblower communication, and the decision reached, if possible.
5.4. Take the necessary measures toward the violation, whenever proven.
5.5. Considering the interests of its employees and stakeholders.
5.6. Assign the whistleblowing reports to the competent investigation and control authorities, whether inside or outside the institution.
5.7. BMC considers the retention period for keeping the whistleblowing reports and their supporting documents in accordance with the regulations and instructions.
5.8. Establish a whistleblowing reporting tool and the reports relating to whistleblowing matters.

6. BMC obligations towards Whistleblower

6.1 BMC is obliged to protect the whistleblower of non -malicious reports from any retaliation action that may be taken by BMC's employees against the whistleblower.
6.2 Anonymous whistleblowing reports shall be accepted and assessed in accordance with this Policy.
6.3 Where[AA1.1] the identity of the whistleblower is not known, BMC will not be able to provide direct protective measures; however, all reports will be handled with the same level of seriousness, confidentiality, and objectivity.
6.4 BMC shall not disclose any information or identity about the whistleblower, except to the judicial or investigating authorities.

7. **Channels and Processing of Whistleblowing Received by BMC**
Taking into consideration what is stated in paragraph 5 of Article (3) of this policy, the channels of whistleblowing are according to the following:

7.1. The Head of Compliance is assigned responsible for receiving the whistleblowing through (BMC_SpeakUP@bmc.edu.sa)

7.2. A relevant key forum has the right to review all whistleblowing submitted through defined channels and to ensure the completion of the legal procedures in dealing with this whistleblowing.

PROCEDURE

8. **Whistleblowing Processing and Investigation Procedures**
BMC will handle the incoming whistleblowing cases according to the internal procedures approved by the Audit Committee, which include objective investigation and progressive escalation to conclude a corrective action plan. Each whistleblowing report will be classified according to the treatment plan related to it in line with BMC's organizational structure.

9. **Stages of processing the whistleblowing**
In all cases, the following steps shall be followed in handling any report:

9.1. Receiving the whistleblowing report and material: Upon receipt of communications, the Head of Compliance reviews the content of the report and shall identify any missing supporting evidence required from the whistleblower.

9.2. Initial evaluation: An initial review is conducted to determine whether an investigation should take place and what form it should take, and some reports can be resolved without the need for an investigation.

9.3. Determine the verification and investigation plan:

9.3.1 The whistleblower shall be provided within 10 days with a notification of the receipt of the whistleblowing report. If, after the Compliance Unit consideration, it is found that it is incorrect, no further investigation is conducted unless additional evidence is submitted regarding the whistleblowing report.

9.3.2 if the whistleblowing report is based on reasonable and justified data, the Compliance Unit must complete the investigation of the report and issue recommendations.

9.3.3 Timelines of closing investigation and the recommendations may vary depending on the complexity, severity, and nature of the case. The Compliance Unit shall ensure timely handling while maintaining investigation quality and integrity.

9.4. Documentation of the justifications supporting the treatment decision, then the Compliance Unit submits its recommendations to the CEO in order to obtain the required approvals and referral of the whistleblowing report to the competent authority.

9.5. The decision taken to treat the matter: The disciplinary measures resulting from the violation shall be determined according to the policy and the applicable labor law, whenever possible.

9.6. Follow up the implementation of the decision: The whistleblower shall not be informed of any disciplinary or other measures that may result in BMC breaching its confidentiality obligations towards another person.

9.7. Record keeping: The Compliance Unit shall preserve and archive the whistleblowing reports and include them in confidential files, and they shall be constantly updated.

10. Final Provisions

10.1 The relevant key forum oversees the implementation of this policy.

10.2 BMC publishes this policy or a summary of it on its website and through any other means it deems appropriate.

10.3 Waiver of prosecution in the event of not holding enough evidence against the alleged violator in the whistleblowing matter, in reflection of maintaining and protecting the institution's rights by taking the appropriate measures to do so.

10.4 The Internal Audit Department is authorized to review the corrective actions taken to rectify the reported violations.

11. Governance & RACI Framework

11.1 Process RACI Matrix - Governance, Policy Ownership & Institutional Obligations

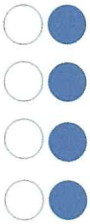
LEGENDS	**R:** Responsible **A:** Accountable **C:** Consulted **I:** Informed	CEO	Compliance Head /Unit	HR Dept	Internal Audit	All BMC Staff
1	Approval of the Whistleblowing Policy	A	R	I	I	I
2	Overseeing implementation of the Whistleblowing Policy	A	R	I	C	I
3	Setting the culture of safe reporting — no fear of retaliation	A	R	C	I	I

LEGENDS	R: Responsible A: Accountable C: Consulted I: Informed	CEO	Compliance Head /Unit	HR Dept	Internal Audit	All BMC Staff
4	Urging employees & stakeholders to report violations	I	A/R	C	I	I
5	Raising awareness & providing reporting channels to all staff	I	A/R	C	I	I
6	Publishing policy or summary on BMC website & communications	I	R	I	I	I
7	Establishing & maintaining the whistleblowing reporting tool	I	A/R	I	I	I
8	Submitting periodic reports to CEO on cases received & outcomes	I	A/R	I	I	I
9	Reviewing corrective actions taken to rectify reported violations	C	A	I	R	I
10	Annual policy review & revision	C	A	I	R	I

11.2 Process RACI Matrix - Whistleblowing Report Intake & Investigation Lifecycle

LEGENDS	R: Responsible A: Accountable C: Consulted I: Informed	CEO	Compliance Head \ Unit	HR Dept	Internal Audit	Whistleblower
1	Receiving report via BMC_SpeakUP@bmc.edu.sa — Head of Compliance	I	A/R	I	I	I
2	Initial evaluation: determine if investigation is required	I	A/R	I	C	I
3	Notifying whistleblower of receipt within 10 working days	I	A/R	I	I	I

LEGENDS	R: Responsible A: Accountable C: Consulted I: Informed	CEO	Compliance Head \ Unit	HR Dept	Internal Audit	Whistleblower
4	Determining verification & investigation plan	I	A/R	I	C	I
5	Completing investigation & issuing recommendations in a timely manner	I	A/R	I	C	I
6	Documenting justifications supporting the treatment decision	I	A/R	I	C	I
7	Submitting recommendations to CEO for approval & referral	C	R	I	I	I
8	Determining disciplinary measures per HR policies, Code of Conduct & labour law	I	C	R	I	I
9	Following up on implementation of the decision	I	A	I	C	I
10	Preserving & archiving whistleblowing reports in confidential files	I	A/R	I	I	I
11	Retaining reports per regulatory retention requirements	I	A/R	I	I	I
12	Assigning reports to competent investigation authorities	C	A/R	I	I	I



11.3 Process RACI Matrix - Whistleblower Protection & Confidentiality Obligations

LEGENDS	R: Responsible A: Accountable C: Consulted I: Informed	CEO	Compliance Head/ Unit	HR Dept	Line Management	All BMC Staff
1	Protecting whistleblower from retaliation, dismissal or discrimination	I	A/R	C	C	I
2	Maintaining confidentiality of whistleblower identity throughout	I	A/R	C	I	I
3	Not disclosing identity except to judicial/investigating authorities	I	A/R	I	I	I
4	Acknowledging receipt & communicating decision where possible	I	A/R	I	I	I
5	Ensuring good-faith reporters are shielded from employment loss	A	R	C	C	I
6	Not informing whistleblowers of disciplinary outcomes	I	A	C	I	I
7	Handling all reports with seriousness regardless of size	I	A/R	I	I	I
8	Waiver of prosecution where insufficient evidence against alleged violator	C	A/R	I	I	I
9	Holding malicious reporters accountable for false allegations	C	A/R	C	I	I
10	All staff: acting in good faith, avoiding rumours & reporting promptly	I	A	I	C	R

COMPLIANCE AND ENFORCEMENT

Non-compliance with applicable laws, regulations, and internal policies may expose the BMC and individuals to regulatory, legal, and reputational risks.

Disciplinary measures arising from such non-compliance shall be governed by BMC's approved Human Resources policies, Code of Conduct, and applicable laws and regulations.

The Compliance Unit is responsible for identifying, assessing, escalating, and reporting compliance breaches in accordance with this Policy, but does not impose disciplinary sanctions.

REVIEW AND REVISION

This Policy shall be reviewed periodically, and at least annually, or upon any significant regulatory or organizational change, by the Compliance Officer to assess its continued effectiveness and alignment with applicable and emerging laws and regulatory instructions.

Approved revisions shall be documented and communicated to all relevant stakeholders.

ATTACHMENTS

- None.

DOCUMENT CONTROL

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