



شركة الديار المتحدة للتجارة والمقاولات
Diyar United Company for Trading & Contracting

Document No:

ACWPP - 01

Issue No.

2

Revision No.

2

Review No.

2

Department:

Management

Title:

Anti-Corruption and Whistleblower Policy and
Procedure

Issue date

06.04.2025

Revision date

09.08.2026

Review date

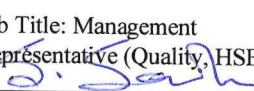
09.08.2026

Page 1 of 15

REVISION HISTORY

Revision	Description of Change	Author	Reviewed By	Approved By	Effective Date
01	Document title revised from Anti-bribery to Anti- Corruption. Terminology revised to Anti-Corruption	AC Committee	Ahmad Marouf	Dr. Mohammed Marouf	01-03-2022
02	Clause 4.8 revised to include Special case of government officials as per Cisco requirements	AC Committee	Ahmad Marouf	Dr.Mohammed Marouf	08-03-2022
03	Added Signature Block	MR [Q,H&S]	MR [Q,H&S]	President	28/03/2024
Issue 2	Whole Document: The Anti-Corruption Code and Policy, Whistleblower Policy, and Anti-Corruption and Whistleblower Procedure are merged into a single document. Signature Block: - Move Mariam Hyder Ali, Senior HR Manager, to "Prepared and Maintained by" - Add Mustafa Sharaf, Chief Executive Officer, under "Reviewed by"	MR [Q,H&S]	MR [Q,H&S]	President	06/04/2025
01	Added Clause: 4.8 Corrupt Behavior 4.8.1 Code of Conduct Against Corruption 4.12 Inbound (Acceptance) and Outbound (Offering and Provision) 7.0 Procedure - New clause 7.1 & 7.2 Add Clause 8.0 Reference Documents	MR [Q,H&S]	MR [Q,H&S]	President	07/07/2025
02	Signature Block: Dr. Mohammed Marouf – President to Ahmad Marouf – Managing Partner	MR [Q,H&S]	MR [Q,H&S]	President	09/08/2026



Prepared and maintained by 	Name: Mujahid Karim Chohan Job Title: Quality Assurance Manager	Reviewed by	Name: Mustafa Sharaf Job Title: Chief Executive Officer 	Approved by	Name: Ahmad Marouf 
	Name: Mariam Hyder Ali Job Title: Senior HR Manager 		Name: Seema Sawhney Job Title: Management Representative (Quality, HSE) 		Job Title: Managing Partner

 شركة الديار المتحدة للتجارة والمقاولات Diyar United Company for Trading & Contracting	Document No: ACWPP - 01			
	Issue No. 2	Revision No. 2	Review No. 2	Department: Management
Title: Anti-Corruption and Whistleblower Policy and Procedure	Issue date 06.04.2025	Revision date 09.08.2026	Review date 09.08.2026	Page 2 of 15

Anti-Corruption Code

CONTENTS

Anti-Corruption Code

1. Purpose
2. Scope
3. Definition
4. Policy

Whistleblower Policy and Procedure

1. Whistleblower Policy
2. Purpose
3. Diyar's Corporate Complaints Procedure, Whistleblower Policy
4. Responsibility and Monitoring
5. Definitions
6. Protection
7. Procedure
8. Effective Date

1.0 Purpose

This document outlines Anti-Corruption Code of Conduct to be followed by the DIYAR United Company (DUC).

This code has been designed to deter wrongdoing and to promote Honest and Ethical conduct in the organization.

The purpose of this Code of Conduct is to ensure that all Diyar United Company (DUC) employees, contractors, and representatives adhere to a uniform standard of ethical behavior in all areas of business where corruption risks exist.

2.0 Scope

This policy applies to all businesses within DIYAR including all Subsidiary companies. The code of conduct stands mandatory to all employees, workers and all persons engaged on behalf of Diyar United to carry out our professional services.

3.0 Definition

3.1 Code of Conduct

A code of ethics is a set of guidance that defines acceptable behavior for members of a business or organization.

3.2 Ethics

"Business Ethics" is defined as the critical, structured examination of how people & institutions should behave in the world of commerce. In particular, it involves examining appropriate

 شركة الديار المتحدة للتجارة والمقاولات Diyar United Company for Trading & Contracting	Document No: ACWPP - 01			
	Issue No. 2	Revision No. 2	Review No. 2	Department: Management
Title: Anti-Corruption and Whistleblower Policy and Procedure	Issue date 06.04.2025	Revision date 09.08.2026	Review date 09.08.2026	Page 3 of 15

constraints on the pursuit of self-interest, or (for firms) profits, when the actions of individuals or firms affects others.

3.3 **Bribe**

A "bribe" is the direct or indirect offer, authorization, gift or promise to give anything of value to a Government Official or other person, with the intent to obtain or retain business or gain an improper advantage.

3.4 **Corruption**

The misuse of entrusted power for private gain encompassing a variety of issues, including bribery, conflicts of interests, extortion, embezzlement and fraud.

4.0 Policy

DIYAR manages and operates its businesses with integrity, honesty and sustainability.

DIYAR does not involve or engage itself with any person, business, organization or business practice which involves or appears to involve bribery or corruption in any form or which would or may involve or appear to involve impropriety or illegitimacy, regardless of scale or circumstances. As top management of Diyar we pledge and commit for zero tolerance towards corruption.

Our Code has been reasonably designed to deter wrongdoing and to promote the following:

4.1 **Honest & Ethical Conduct**

Diyar employees are expected to act and perform their duties ethically and honestly and with the utmost integrity. Honest conduct is considered to be a conduct that is free from fraud or deception.

4.2 **Conflicts of interest**

Diyar employees must never use or attempt to use their position with the Company to obtain improper personal benefits or accept money or anything else of value, from any person or entity where it is designed to influence an action or to obtain an improper advantage.

Diyar has a policy of zero tolerance of corruption.

This policy applies to all of the company's operations, including those conducted by any of Diyars representatives and business partners.

Any personnel who is aware of a conflict of interest, or is concerned that a conflict might develop, is required to discuss the matter with a higher level of management.

4.3 **Disclosure**

 شركة الديار المتحدة للتجارة والمقاولات Diyar United Company for Trading & Contracting	Document No: ACWPP - 01			
	Issue No. 2	Revision No. 2	Review No. 2	Department: Management
Title: Anti-Corruption and Whistleblower Policy and Procedure	Issue date 06.04.2025	Revision date 09.08.2026	Review date 09.08.2026	Page 4 of 15

Senior Management are responsible for ensuring that the disclosure in the Company's periodic reports is full, fair, accurate, timely and understandable.

Any Diyar personnel shall not knowingly misrepresent, or cause others to misrepresent, facts about the Company to others, whether within or outside the Company, including to the Company's independent auditors, governmental regulators and self-regulatory organizations.

4.4 **Compliance**

It is the Company's policy to comply with all applicable laws, rules and regulations, and international conventions in the countries in which Diyar operates or with which Diyar's personnel, or other representatives may otherwise come into contact. It is the personal responsibility of each employee to adhere to the standards and lack of knowledge about applicable rules and regulations is never an excuse.

It is never in the interest of Diyar to violate this policy. Compliance with this policy is mandatory and failure to comply will be a disciplinary offence.

4.5 **Reporting**

Diyar shall take all appropriate action to stop any known misconduct by fellow employees that violate this Code.

Diyar is committed to maintaining the highest levels of integrity and honesty amongst its workforce and takes very seriously any form of malpractice that is identified in the name of the organization. As an organization, our values are to be fair and transparent across all business channels and our Whistleblower Policy is designed to further strengthen our culture of ethics and reliability.

The Company has developed a whistleblowing policy that specifies guideline for reporting any suspicious or violating conduct committed, so that the necessary remedial action may be taken in a timely manner.

We encourage our employees and business partners to report any serious concerns – that show any malpractices, unethical conduct, fraudulent or illegal practices through our dedicated whistleblower E-mail (whistleblowing@diyar.me) / Anonymous Suggestion Boxes / Direct approach to line manager or Compliance Team.

We assure that all the reports will be thoroughly reviewed by Diyar's Human Resources Team, and the identity of the reporter will be kept confidential, unless express permission is given. Anonymous complaints may be difficult to follow-up and verify if the person complaining is not prepared to give his or her name at a later stage.

TO REPORT ANY SUSPICIOUS BEHAVIOUR OR ACTIVITY (ILLEGAL, UNACCEPTABLE OR UNDESIRABLE), PLEASE COMPLETE THE FORM ATTACHED AND SEND IT WITH THE SUPPORTING DOCUMENTS BY ONE OF THE FOLLOWING WAYS:

 شركة الديار المتحدة للتجارة والمقاولات Diyar United Company for Trading & Contracting	Document No: ACWPP - 01			
	Issue No. 2	Revision No. 2	Review No. 2	Department: Management
Title: Anti-Corruption and Whistleblower Policy and Procedure	Issue date 06.04.2025	Revision date 09.08.2026	Review date 09.08.2026	Page 5 of 15

- By hand to Head office | BT Tower, Khaled Bin Waleed Street- Sharq, Kuwait. P.O.Box 3985- Safat 13040
- By email: whistleblowing@diyarme.com
- Anonymous Suggestion Boxes
- Direct approach to line manager or Compliance Team

4.6 **Accountability**

Any violation of this Code may result in disciplinary action, including termination, and if warranted, legal proceedings against the employee. Also failure to report a suspicion or occurrence of corruption will be taken seriously by Diyar and may result in disciplinary action.

4.7 **Fair Dealing**

We have a history of succeeding through honest business competition. We do not seek competitive advantages through illegal or unethical business practices. Each employee should endeavor to deal fairly with the Company's customers, service providers, suppliers, competitors and employees.

No employee should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any unfair dealing practice. Any employee who makes a disclosure or raises a concern under the whistleblower policy will be protected.

4.8 **Corrupt Behavior**

Includes any act of offering, giving, requesting, or accepting anything of value, such as money, gifts, services, favors, or other benefits, with the intent to improperly influence a business decision, gain an unfair advantage, or secure preferential treatment. Such conduct may occur directly or indirectly through third parties.

All forms of bribery, kickbacks, and activities that may create an actual or perceived conflict of interest are strictly prohibited. Employees shall avoid any action that could compromise, or appear to compromise, their professional judgment, independence, or the Company's reputation.

The following table provides examples of acceptable (low risk, reasonable) and unacceptable (high risk, prohibited) practices to guide employees in identifying and avoiding corrupt behavior:

 شركة الديار المتحدة للتجارة والمقاولات Diyar United Company for Trading & Contracting	Document No: ACWPP - 01			
	Issue No. 2	Revision No. 2	Review No. 2	Department: Management
Title: Anti-Corruption and Whistleblower Policy and Procedure		Issue date 06.04.2025	Revision date 09.08.2026	Review date 09.08.2026
		Page 6 of 15		

Category	Acceptable (Low Risk, Reasonable)	Unacceptable (High Risk, Prohibited)
Promotional Items	Low-value branded items (e.g., pens, mugs, USB drives, T-shirts) with company or vendor logo	Expensive branded goods (e.g., designer bags, high-end electronics)
Meals & Refreshments	Occasional, modest meals linked to a legitimate business meeting	Lavish or frequent meals, unrelated to legitimate business discussions
Event Tickets	Modest-value tickets where the host attends (e.g., local tech expo, small conference)	High-value tickets (e.g., concerts, sports VIP boxes) especially if host does not attend
Corporate Giveaways	Seasonal greetings cards, small snack boxes, calendars	Expensive seasonal gifts (e.g., gold items, luxury hampers, high-value electronics)
Travel & Accommodation	Reasonable, pre-approved travel linked to work (e.g., attending a conference as a speaker)	All-expense-paid luxury trips, vacations, or trips for family members
Discounts & Vouchers	Small-value discount vouchers for company products/services (if part of a published program)	Personal discounts or vouchers not available to the public
Cash & Cash Equivalents	Never acceptable	Any form of cash, gift cards, or cryptocurrency
Charitable Donations	Company-approved charitable donations made transparently	Donations to entities suggested by suppliers/customers in exchange for business

4.8.1 Inbound & Outbound Activities

Inbound activities refer to any gifts, entertainment, hospitality, travel, or personal favors received by the company or its employees from external parties such as vendors, clients, or partners.

Outbound activities refer to any such items or benefits offered or provided by the company or its employees to external parties.

Both inbound and outbound activities can pose corruption risks if they create, or appear to create, improper influence or obligations that affect business decisions. Therefore, documenting clear policies and procedures around these activities is essential to prevent bribery and maintain transparency and integrity in business relationships.

Activity	Inbound (Acceptance) – What is Acceptable	Outbound (Offering/Provision) – What is Acceptable	Unacceptable (Inbound & Outbound)
Gifts	Accept occasional low-value promotional items (pens, calendars)	Provide modest branded items as tokens of appreciation	Accepting or offering expensive, cash, or cash-equivalent gifts
Entertainment	Attend reasonable, business-related events	Host or sponsor modest events with legitimate business purpose	Lavish or frequent entertainment that can influence decisions
Hospitality	Accept meals linked directly to business discussions, reasonable in value	Offer reasonable meals or refreshments during meetings	Excessive or extravagant hospitality, unrelated to business
Travel	Accept business-related travel with prior approval and modest expenses	Offer travel only for valid business reasons, with approval	Luxury trips, personal vacations, or travel for family members
Personal Favors	Accept minor, customary gestures (e.g., help with technical questions)	Provide assistance or favors strictly related to business needs	Any personal favors that create obligation or influence business

4.9 Gift And Entertainment

Diyar is committed to conducting all business without undue influence. The Code requires us to exercise good judgment and practice moderation in giving and receiving business gifts and entertainment. Examples of other corrupt activities includes - travel and hospitality,

 شركة الديار المتحدة للتجارة والمقاولات Diyar United Company for Trading & Contracting	Document No: ACWPP - 01			
	Issue No. 2	Revision No. 2	Review No. 2	Department: Management
Title: Anti-Corruption and Whistleblower Policy and Procedure	Issue date 06.04.2025	Revision date 09.08.2026	Review date 09.08.2026	Page 7 of 15

facilitation, political donations, loans from clients/customers, community benefits and club membership, personal favors etc.

Employees are required to be aware that it is not acceptable to give, solicit or receive gifts, payments, services or other benefits that influence any business decision or that create the appearance of influencing any business decision.

We ensure that neither Diyar nor its employees pay any expenses for travel, lodging, gifts, hospitality, entertainment, or charitable contributions for government officials on Cisco's behalf. Government official' means: Any public or elected official or officer, employee (regardless of rank), or person acting on behalf of a Governmental Entity; and any party official or candidate for political office or any person acting on behalf of such party official or candidate for political office.

4.10 Areas with Exposure of Corruption

The essential elements of anti-bribery laws consist of a payment, offer, or promise of anything of value to any person in a position to influence a purchase decision. It is also granting of favor while knowing that all or part of such payment will be passed on to persons influencing purchase decisions.

There are few limitations on what can be regarded as “anything of value”. In addition to cash or some other form of monetary consideration it can be almost any form of direct or indirect benefit.

The areas below are identified as examples of areas with potential risk for corruption:

1. Sales

Diyar only competes in fair business and shall not be included in unethical or illegal activities.

2. Gifts, hospitality, and expenses

Shall be transparent, proportionate, and modest in nature. An employee shall not accept or solicit a gift of any kind from a client. Giving unauthorized gifts to clients is not permitted.

3. Acceleration payments

Diyar does not permit acceleration payments.

4. Procurement, contracting and purchasing

All Diyar representatives who are involved in the procurement activities with a supplier shall comply with Diyar's procedures covering the selection, evaluation, and management of suppliers.

5. Human resource

All Diyar representatives involved in HR must follow company procedures for selection, evaluation, promotion, and termination, ensuring decisions are merit-based and free from favoritism or conflicts of interest.

 شركة الديار المتحدة للتجارة والمقاولات Diyar United Company for Trading & Contracting	Document No: ACWPP - 01			
	Issue No. 2	Revision No. 2	Review No. 2	Department: Management
Title: Anti-Corruption and Whistleblower Policy and Procedure	Issue date 06.04.2025	Revision date 09.08.2026	Review date 09.08.2026	Page 8 of 15

6. Government and Public Official Interactions

Never offer or provide anything of value to influence official decisions, ensure all expenditures, communications, and engagements are accurately documented and approved in advance, and comply with the Anti-Corruption and Whistleblower Policy and Procedure.

7. Third-Party Intermediaries

Conduct thorough due diligence prior to engagement, ensure all agreements include explicit anti-corruption clauses, and continuously monitor third-party performance, payment arrangements, and compliance.

8. Charitable and Political Contributions

All contributions must be approved by top management and the legal department, and must not serve as a vehicle for bribery, favoritism, or personal gain.

9. Conflict of Interest

A *Conflict of Interest* occurs when an employee's personal interests (financial, family, or other) could improperly influence — or appear to influence — their professional judgment, decisions, or actions in the best interest of the company. This includes situations where there is a risk of bias, favoritism, or misuse of position for personal gain.

Type	Acceptable (Low Risk)	Unacceptable (High Risk / Prohibited)
Internal – Personal Relationships in Workplace	Being friends with colleagues while maintaining professional boundaries	Directly supervising or evaluating a family member or close friend
Internal – Secondary Roles	Volunteering for internal committees outside of your department	Holding an internal role that allows personal benefit from procurement, hiring, or promotions
Internal – Use of Company Resources	Limited personal use of email/internet as per policy	Using company resources (software, data, equipment) for personal projects or side business
External – Academic Activities	Teaching approved courses or workshops in a non-competing area	Teaching for or advising a competitor without disclosure
External – Donations & Sponsorships	Supporting charities approved by the company	Making donations at the request of a supplier or client in exchange for business

4.11 Anti-Corruption

As top management of Diyar we pledge and commit for zero tolerance towards corruption. Diyar is committed to abiding by all laws and regulations to prevent bribery and corruption and thus we encourage our employees to comply with all applicable anti-bribery and anticorruption laws.

Corruption can take many forms, and can include behaviors like:

Public servants demanding or taking money or favors in exchange for services, politicians misusing public money or granting public jobs or contracts to their sponsors, friends and families, corporations bribing officials to get lucrative deals etc.

As Diyar Employees it is your duty to refrain from providing monetary benefits to any entity private or government.

 شركة الديار المتحدة للتجارة والمقاولات Diyar United Company for Trading & Contracting	Document No: ACWPP - 01			
	Issue No. 2	Revision No. 2	Review No. 2	Department: Management
Title: Anti-Corruption and Whistleblower Policy and Procedure	Issue date 06.04.2025	Revision date 09.08.2026	Review date 09.08.2026	Page 9 of 15

Whistleblower Policy and Procedure

1.0 Whistleblower Policy

Diyar is committed to maintaining the highest levels of integrity and honesty amongst its workforce and takes very seriously any form of malpractice that is identified in the name of the organization. As an organization, our values are to be fair and transparent across all business channels.

2.0 Purpose

The purpose of this procedure is to provide further guidance to the standards of conduct regarding corruption as set out in the Ethical and Anti-bribe Code.

3.0 Diyar's Corporate Complaints Procedure, Whistleblower Policy

If you need to report an incident you shall contact your manager and discuss the incident with him/her. Section 6.9.2 in Human Resource procedure.

If for various reasons this is problematic, you shall follow the recommendations in the Diyar's Anti-Corruption and Whistleblower Code, Policy, and Procedure published on Diyar's website www.diyarme.com

4.0 Responsibility and Monitoring

The Executive Director HR is responsible for the maintenance and implementation of this policy and related governing documents. The Anti-Corruption Committee, top management, and the compliance function are also responsible for monitoring and enforcing this policy. Feedback on this policy can be discussed with the EDHR, as your feedback will be welcomed.

Diyar has introduced a variety of controls across the organization in order to monitor compliance with this policy and related governing documents to highlight any failures to comply. Monitoring and audits apply to all anti-corruption activities within Diyar and other business relationships.

5.0 Definitions

Whistleblowing is attracting management's attention to information about potentially illegal and/or unethical practices, also known as wrongdoing.

Wrongdoing involves any unlawful or illegal behavior and can include:

- An unlawful act, which may be civil or criminal.
- Failure to comply with any Company policy.
- Knowingly breaching local laws or regulations of any country.
- Unprofessional conduct.

 شركة الديار المتحدة للتجارة والمقاولات Diyar United Company for Trading & Contracting	Document No: ACWPP - 01			
	Issue No. 2	Revision No. 2	Review No. 2	Department: Management
Title: Anti-Corruption and Whistleblower Policy and Procedure	Issue date 06.04.2025	Revision date 09.08.2026	Review date 09.08.2026	Page 10 of 15

- Questionable accounting, fraud or auditing practices.
- Practices likely to cause physical harm or damage to a person or to property.
- Failure to rectify or take reasonable steps to report a matter likely to cause a significant and avoidable cost or loss to the Company.
- Abuse of power or authority for any unauthorized or purpose.
- Unfair discrimination such as discrimination based on age, race, gender, religion, sexual orientation, marital or maternity status, political opinion, or ethnic background in the course of the employment or provision of services.
- Conflicts of interest.

This is not an exhaustive list but rather examples of the kind of conduct, which might be considered wrongdoing.

6.0 Protection

Diyar is committed to upholding ethical values and will safeguard employees who refuse to participate in activities they believe pose significant risks, such as fraud, corruption, or violations of laws and regulations. This commitment includes protections for individuals making protected disclosures, ensuring they are free from harassment, disciplinary action, or any negative consequences, while fostering a secure environment for reporting concerns and maintaining integrity within Diyar.

The Company will not tolerate any attempt on the part of anyone to apply sanctions or to discriminate against any person who has reported to the Company a serious and genuine concern that they have regarding an apparent wrongdoing. Any such victimization will be dealt with swiftly and with strict disciplinary consequences.

Any employee who makes a disclosure or raises a concern under this policy will be protected if the employee:

- Discloses the information in good faith.
- Believes it to be substantially true.
- Does not act maliciously nor makes false allegations.
- Does not seek any personal or financial gain.

7.0 Procedure

7.1. Whistleblower Procedure

7.1.1 Any employee, third party, vendor, or external party identifies suspicious activity or misconduct.

7.1.2 Report can be submitted via:

- Email: whistleblowing@diyarme.com
- Suggestion box
- Directly to a manager
- Directly to the Compliance Team

7.1.3 A formal email is sent to the complainant (if identity is known) acknowledging receipt.

 شركة الديار المتحدة للتجارة والمقاولات Diyar United Company for Trading & Contracting	Document No: ACWPP - 01			
	Issue No. 2	Revision No. 2	Review No. 2	Department: Management
Title: Anti-Corruption and Whistleblower Policy and Procedure	Issue date 06.04.2025	Revision date 09.08.2026	Review date 09.08.2026	Page 11 of 15

7.1.4 If the report is anonymous, an internal note is recorded.

7.1.5 Tracking number assigned for the report.

7.1.6 Review of Report Content. Check if basic details are provided:

- Parties involved
- Nature of allegations
- Evidence submitted (if any)

7.1.7 Ensure the reviewer or Compliance Officer has no conflict of interest.

7.1.8 Evaluate potential risk to the company:

- Financial risk
- Reputational risk
- Legal implications

7.1.9 If insufficient information, request additional data (if possible).

7.1.10 Document the preliminary findings in a Preliminary Assessment Report.

7.1.11 Validation Decision: Is the Report Valid?

If No:

- Send a Justification Email to the complainant (if identity known) explaining why the case is closed.
- Close the case formally in the tracking system.
- Archive all documentation.

If Yes:

- Proceed to a formal investigation.

7.1.12 Appoint an Investigation Officer/Team.

- Prepare a Terms of Reference (ToR) for the investigation outlining:
 - Scope
 - Timeline
 - Investigators
- Conduct interviews.
- Gather documentary evidence.
- Maintain strict confidentiality.

7.1.13 Prepare a Final Investigation Report including:

- Background
- Investigation method
- Findings
- Conclusions
- Recommended actions

7.1.14 Submit to Top Management / Compliance Committee.

7.1.15 Management reviews recommendations and decides:

- Disciplinary action (warning, suspension, termination)

 شركة الديار المتحدة للتجارة والمقاولات Diyar United Company for Trading & Contracting	Document No: ACWPP - 01			
	Issue No. 2	Revision No. 2	Review No. 2	Department: Management
	Issue date 06.04.2025	Revision date 09.08.2026	Review date 09.08.2026	Page 12 of 15

- Corrective action (training, policy revision)

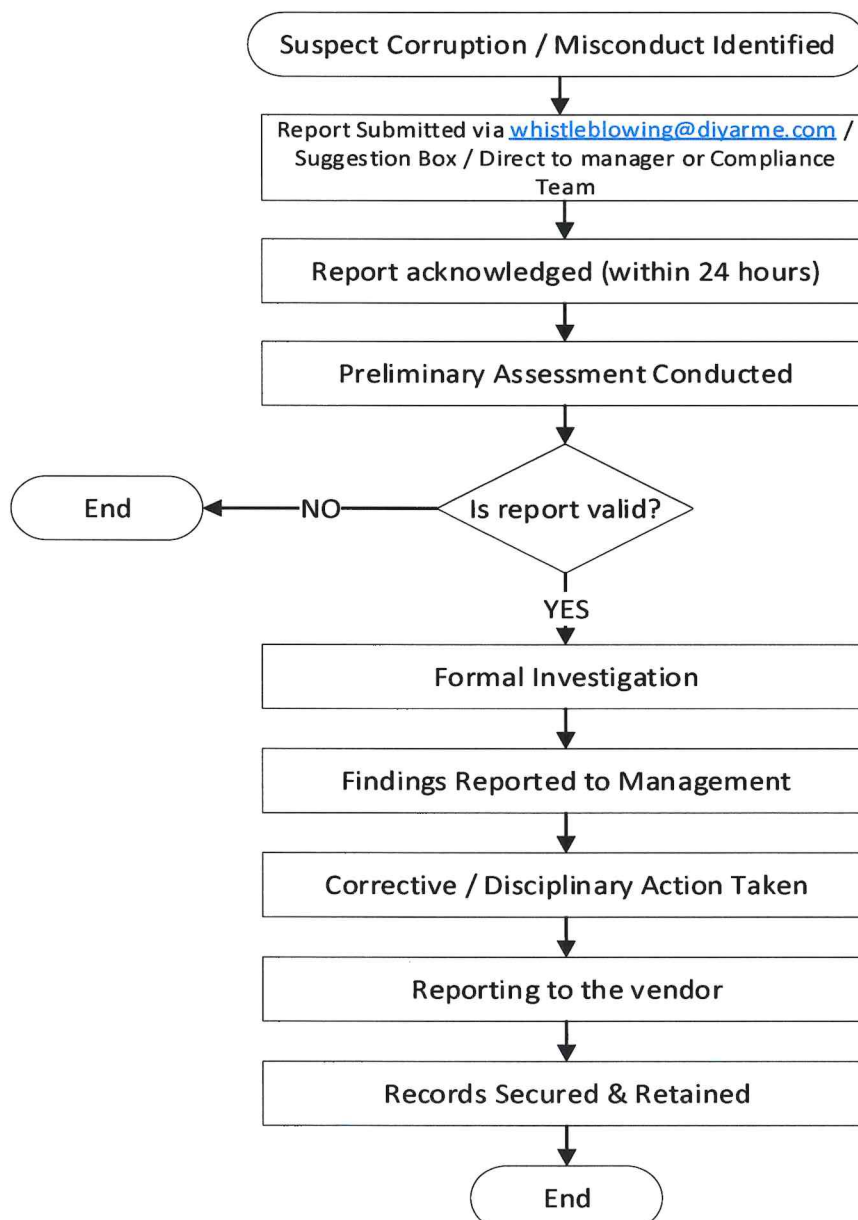
7.1.16 As part of our commitment to ethical business practices and in accordance with our contractual obligations and compliance requirements of our vendors i.e Cisco, Microsoft etc. We will formally inform the vendors through the appropriate compliance channels that a case of corruption has been Identified, investigated and substantiated following our internal compliance procedures.

We take these matters seriously and expect all partners to uphold the highest standards of integrity and transparency.

7.1.17 Document actions taken.

7.1.18 All records related to the report, investigation, and outcome are:

- Secured in a restricted access location.
- Retained for a minimum of 5 years (or as per legal retention requirements).
- Accessible only to authorized personnel.

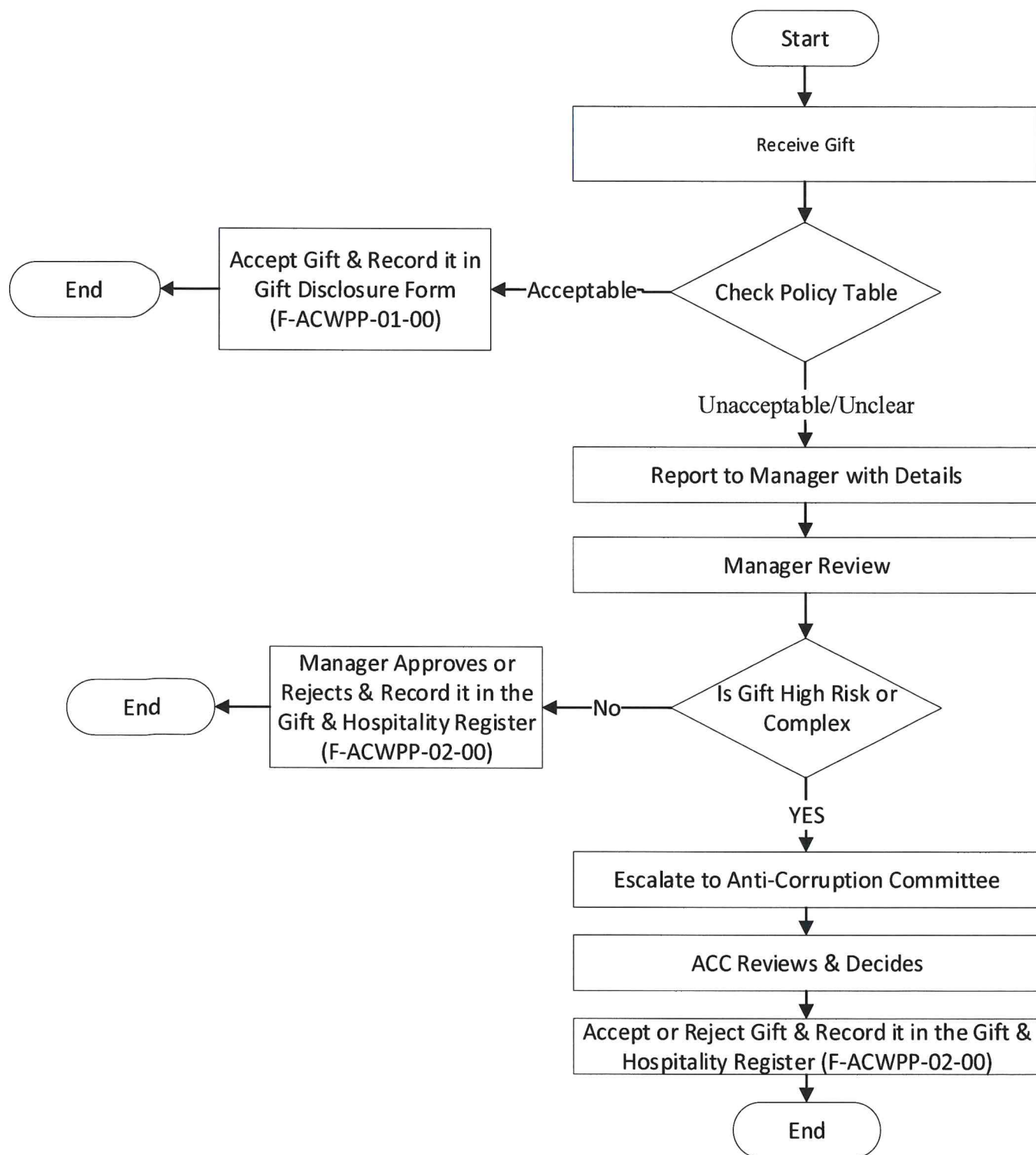


 شركة الديار المتحدة للتجارة والمقاولات Diyar United Company for Trading & Contracting	Document No: ACWPP - 01			
	Issue No. 2	Revision No. 2	Review No. 2	Department: Management
Title: Anti-Corruption and Whistleblower Policy and Procedure	Issue date 06.04.2025	Revision date 09.08.2026	Review date 09.08.2026	Page 13 of 15

7.2 Gift Acceptance Procedure

- 7.2.1 Employee receives a gift from an external party.
- 7.2.3 Employee checks if the gift is acceptable (refer to 4.8 Acceptable vs. Unacceptable Gifts Table)
- 7.2.3 If gift is clearly acceptable, employee accepts the gift and records it in the Gift Disclosure Form (F-ACWPP-01-00).
- 7.2.4 If gift is unacceptable or unclear, employee reports to their manager immediately, providing full details.
- 7.2.5 Manager evaluates the gift and decides:
1. If straightforward and low risk, manager approves or rejects accordingly.
 2. If gift is of high value, complex, or raises compliance concerns, escalate to the Anti-Corruption Committee.
- 7.2.6 Anti-Corruption Committee Review:
- Reviews escalated cases.
 - Makes final decision on acceptance or rejection.
 - Advises on remedial actions if needed (e.g., return gift, disciplinary measures).
- 7.2.7 All steps, decisions, and approvals (manager and ACC) are logged in the Gift & Hospitality Register (F-ACWPP-02-00).

 شركة الديار المتحدة للتجارة والمقاولات Diyar United Company for Trading & Contracting	Document No: ACWPP - 01			
	Issue No. 2	Revision No. 2	Review No. 2	Department: Management
	Issue date 06.04.2025	Revision date 09.08.2026	Review date 09.08.2026	Page 14 of 15
Title: Anti-Corruption and Whistleblower Policy and Procedure				



 شركة الديار المتحدة للتجارة والمقاولات Diyar United Company for Trading & Contracting		Document No: ACWPP - 01			
Title: Anti-Corruption and Whistleblower Policy and Procedure		Issue No.	Revision No.	Review No.	Department:
		2	2	2	Management
		Issue date	Revision date	Review date	Page
		06.04.2025	09.08.2026	09.08.2026	15 of 15

8.0 Related Forms

No.	Form	Code
1	F-ACWPP-01-00	Gift Disclosure Form
2	F-ACWPP-02-00	Gift Hospitality Register

9.0 Effective Date

This policy is effective from **8th March 2022** and supersedes any other such policy previously in effect.

 شركة الديار المتحدة للتجارة والمقاولات Diyar United Company for Trading & Contracting	Document No: F/WBP/01-01			
	Issue No. 1	Revision No. 1	Review No. 4	Department Management
Title: Whistleblower Form	Issue Date 22.12.2021	Revision Date 20.09.2023	Review Date 09.08.2026	Page 1 of 2

Please provide the following details about any suspicious behavior or activity (illegal, unacceptable or undesirable) suspected or any violation or suspicion of violating the law or regulations that may negatively affect the company. Please note that you may be asked for assistance to complete the investigation, if necessary.

VIOLATION REPORTING IS TREATED WITH STRICT CONFIDENTIALITY

Please note, all the fields are mandatory except 'Witness information'

Reporting person information

Name : _____ Position : _____ Department: _____

Telephone : _____ Email: _____

Suspect's information

Name : _____ Position : _____ Department : _____

Witness information (if any)

Name : _____ Position : _____ Department : _____

Telephone : _____ Email: _____



 شركة الديار المتحدة للتجارة والمقاولات Diyar United Company for Trading & Contracting	Document No: F/WBP/01-01			
	Issue No. 1	Revision No. 1	Review No. 4	Department Management
Title: Whistleblower Form	Issue Date 22.12.2021	Revision Date 20.09.2023	Review Date 09.08.2026	Page 2 of 2

1. What is the violation / inappropriate activity that occurred?

2. Who is the perpetrator of this violation / inappropriate activity?

3. When did the event happen and when did you notice the event?

4. Where did the event happen?

5. Is there evidence that can be presented to us?

6. Is there another suspect party other than mentioned above?

7. Do you have any other information or details that would help us in the investigation?

8. Do you have other notes?