

GENERAL INSTRUCTION MANUAL

ISSUING ORG.

INTERNAL AUDITING

ISSUE DATE

11-01-2010

REPLACES

New

SUBJECT

**AUDIT COMMUNICATION/REPORTING PROCEDURES FOR
IRREGULARITIES**

APPROVAL

KDF

PAGE NO.

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CONTENT:

This General Instruction provides directions and methods of communication with which to report suspected irregularities in Saudi Aramco, and the Aramco community, as endorsed by the Board Audit Committee and approved by the Saudi Aramco Board of Directors. The text includes:

1. Reporting Responsibilities
2. Methods of Communication

1. REPORTING RESPONSIBILITIES

Employees at all levels are expected to bring to the attention of the General Auditor any situation which suggests the possibility of violations of any law or regulation applicable to the Company's operations, falsification of records or reports, violations of the Company's policies, and any other irregularities, including fraud, theft and matters relating to conflicts of interest of which they have knowledge.

Employees are also expected to be candid with the auditors and higher management at all times and not conceal information which could be interpreted by subordinates as a signal that Company policies and procedures, including accounting and control procedures, can be ignored whenever they are inconvenient.

2. METHODS OF COMMUNICATION

Employees can report their concerns to the General Auditor through the following methods.

- **eHotline**

An online reporting mechanism accessible through the Saudi Aramco network domain at <http://ehotline.aramco.com.sa>.

- **Email**

The General Auditor can be emailed at generalauditor.hotline@aramco.com.

- **Hotline**

Directly speak to an agent by calling [03 874 3333](tel:038743333) or by fax to [03 873 7775](tel:038737775)

Original signed by:

KHALID D. AL-FADDAGH

General Auditor