

BUSINESS GROUP CODE OF CONDUCT BUILDING RESPECT, TRUST AND CONFIDENCE



CODE OF CONDUCT

BUILDING
RESPECT,
TRUST AND
CONFIDENCE

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MESSAGE FROM OUR CHIEF EXECUTIVE

ARABIAN CONSTRUCTION COMPANY IS COMMITTED TO CONDUCTING BUSINESS WITH THE HIGHEST DEGREE OF ETHICS, INTEGRITY AND COMPLIANCES WITH APPLICABLE LAWS IN COUNTRIES THAT WE OPERATE.

Our Code of Conduct provides our Management and employees with the policies that govern ACC's business and the tools necessary to make sound business decisions.

The Code of Conduct is an extension of our values and beliefs that over the last 50 years shaped the way we work. We will continue to build respect, trust and confidence with our clients and people we deal with.

The Code of Conduct goes beyond complying with the Laws. ACC expects employees to be honest and conduct themselves with integrity and do their best to respect ACC values and beliefs.

Every ACC employee, regardless of their location is encouraged to read and understand our Code of Conduct and follow it every day.

If you suspect wrongdoing please speak up. There will be no reprisal against any employee reporting in good faith a suspected violation. If you are ever in doubt about a topic, please contact the person listed within this Code of conduct.

We are committed to building respect, trust and confidence.

MAHER MERHEBI
Chief Executive Officer



ACC'S VISION & VALUES

ACC's vision is to be the leading construction company in our chosen markets, sought after by potential clients and employees for our track record in reliable execution, cost-effectiveness, and world-class technical sophistication.

OUR CORE VALUES

We are driven by our values that ACC employees are committed to pursue to the best of their ability in everyday day life.



EXCELLENCE

We strive for excellence in quality, and we continuously innovate, utilizing advanced technologies.



COMMITMENT

We are fully dedicated to delivering our objectives through the most efficient use of resources.



TEAMWORK

We insist on mutual respect, cooperation, and mutual encouragement to achieve each individual's potential.



SUSTAINABILITY

We are committed to safeguarding all stakeholders, including especially the health and safety of our employees, society as a whole and the environment.



INTEGRITY

We act with reliability, honesty and fairness.



ACCOUNTABILITY

We are fully accountable for carrying out our responsibilities under the values and principles of ACC.

CODE PURPOSE

Our Code of Conduct consists of ACC standards and principles that set out how we conduct our business and what we value. The code provides a framework for ACC employees, and those who work with us, to ensure everything we do is in line with our values, legally compliant and ethically acceptable.

HOW TO BUILD RESPECT, TRUST AND CONFIDENCE

If you ever find yourself in a situation where you are unsure. Ask yourself the following questions:

- Is it illegal?
- Does it align with our values?
- What are the consequences of it?
- Am I comfortable with it?

RAISING YOUR CONCERNS

Our duty to do the right thing extends to speaking. If you suspect a potential breach of the code, please report it by contacting the responsible person as indicated in each subject being covered by the Code of Conduct.

APPLICATION OF THE CODE

01 OUR EMPLOYEES

The Code of Conduct applies to everyone at ACC. It is essential that everyone at ACC reads and understands the code and uses the principles outlined within it in everyday life, particularly if faced with ethical dilemmas. Failing to comply with this Code or ACC's policies could have severe consequences for the group and its people and could result in disciplinary or legal action.

02 OUR LEADERS

Our leaders set an example to others, demonstrating the highest levels of integrity. If you manage a team, you should ensure your team is aware of and understands the code and provide them with the support and advice required to apply the code and uphold its intent. Managers in charge should give Individuals guidance on how they can raise a concern about suspected breaches of the code, in addition to how such matters are dealt with by the company.

03 OUR SUPPLY CHAIN PARTNERS

We have high standards of working practice and ask those working on our behalf to share our values and follow our principles and practices.



OUR RESPONSIBILITIES TO OURSELVES & OUR COLLEAGUES

- Health, Safety & Wellbeing
- Human Rights & Welfare
- Treating People Fairly & Respectfully
- Conflicts of Interest

HEALTH, SAFETY & WELLBEING

OUR POLICY

ACC is committed to prioritizing the health, safety and wellbeing of our people, and those around us. Our fundamental belief is that everyone has the right to return home safely at the end of each working day, and we promote personal wellbeing. ACC has a well-developed HSE system certified under ISO 14001:2015 and 45001:2018

We are committed to effectively managing all aspects of health, safety and wellbeing and have robust systems and processes to comply with statutory requirements. We drive improvement in health, safety and wellbeing by creating a culture of care.

ACC STANDARD PRACTICES

- We work to industry-leading practices, believing that nothing we do is so important that we cannot take the time and effort to do it safely.
- Creating and maintaining an environment where care for our people and those who work with us is our top priority.
- Minimize the risk of injury or ill health and prevent unsafe working practices and conditions and promoting wellbeing.
- Use the correct PPE (Personal Protective Equipment) required by the tasks.
- Alert a supervisor or manager if we see unsafe behaviors and intervene if we see something dangerous or hazardous if it is safe to do so.
- Know what to do if there is an emergency.
- Report to work in a fit state to carry out our duties, free from the influence of alcohol, illegal drugs or other impairing substances.
- Remain aware that random testing for drugs and alcohol carried out by the group, and anyone found to be in breach of our policies will be removed from the workplace and could be dismissed.
- Lead by example, embracing our vision and values.
- Ensure we comply with all relevant Laws, policies and procedures.
- We don't carry out tasks we are not fit, trained or qualified to perform.
- We don't accept the idea that our work is inherently dangerous and accidents cannot be avoided.
- We don't condone or walk by unsafe practices.

HOW CAN I FIND OUT MORE?

For further information please contact the Group HSE Department Manager at Head Office, Abu Dhabi

Please refer to section Raising your Concerns.



HUMAN RIGHTS & WELFARE

OUR POLICY

ACC will always adhere to local and international laws, such as the UK's The Modern Slavery Act 2015 and other Laws and regulations where we do business.

We are committed to upholding human rights for our people and those who work with us, and we take steps to prevent slavery and human trafficking from taking place in our business ACC treats people with dignity and respect and creating a safe environment in compliance with the law. We recognize that the critical human rights areas our industry could be affected by are modern slavery and human trafficking among directly hired employees, agency workers, subcontractor operatives and our supply chain. ACC is committed to taking appropriate and proportionate steps specifically to mitigate the risk of these violations occurring within our business and our supply chain.

ACC STANDARD PRACTICES

- Prohibit the use of forced labor.
- Make all employees aware of their working hours, leave and entitlements of absence and other employment benefits.
- Comply with minimum wage and minimum age requirements.
- Aim only to engage with suppliers who have procedures in place to minimize the risk of recruiting forced or compulsory labor.
- Work with subcontractors who share our values.
- Lead by example, embracing our vision and values.
- Ensure we comply with all relevant Laws, regulation and policies.
- Ask if we are unclear about how to do the right thing.
- Speak up if we see or suspect wrongdoing.
- We don't employ people on a forced or compulsory basis or use child labour.
- We don't exploit our people or those who work with us or use child labour.

HOW CAN I FIND OUT MORE?

For further information please contact the Group Corporate HR Director at Head Office, Abu Dhabi.

Please refer to section Raising your Concerns.

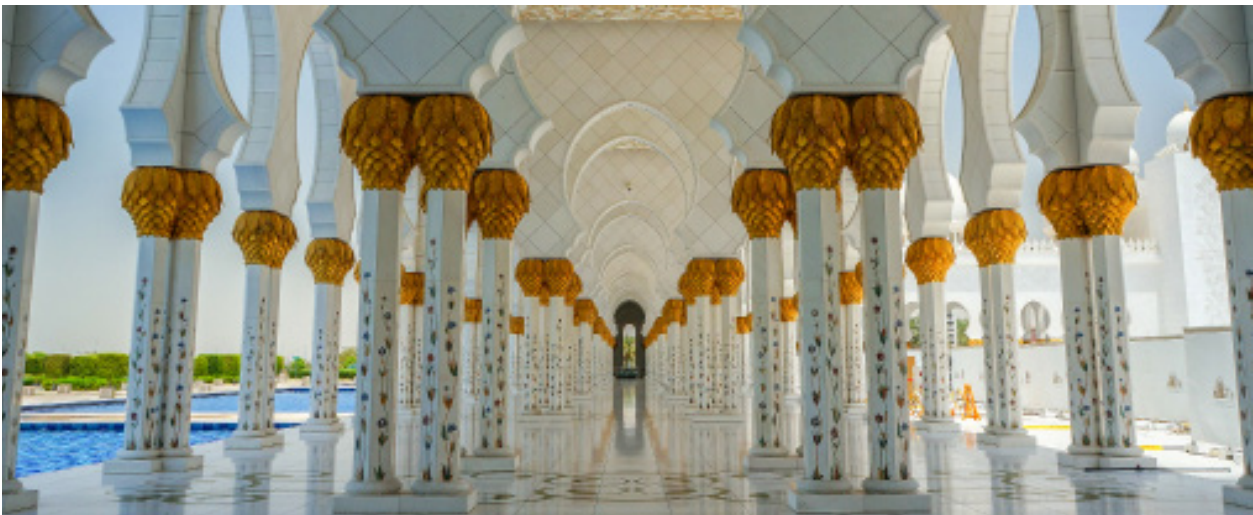


TREATING PEOPLE FAIRLY & RESPECTFULLY

OUR POLICY

We are an equal opportunities employer, and we enjoy, promote and value a diverse workforce. We operate an inclusive environment where everyone has an equal opportunity to achieve their potential. We do not accept any form of discrimination, bullying or harassment against our colleagues or those we work with us.

We draw on a diverse range of skills and talents and we believe that every employee is entitled to an equal right to opportunities. No individual or potential candidate receives more or less favorable treatment based on their age, race, color, religion, beliefs, nationality, national origin, ethnicity, gender, sexual orientation, marital or civil partnership status, disability, pregnancy or maternity, responsibility for dependents, political or personal convictions, membership of trade unions, or any other attribute.



ACC STANDARD PRACTICES

- Respect people's differences and treat everyone with dignity and respect.
- Create an inclusive culture in which everyone feels valued as an individual and is motivated to give their best in their job.
- Provide equality of opportunity to all current and potential employees across the employment cycle and treat individuals fairly and consistently.
- Ensure the people share the same values, behaviors and attitudes as our business.
- Appoint, promote and reward people based on merit.
- Ensure we comply with all relevant Laws, policies and procedures.
- We don't accept or encourage discrimination or treat anyone more or less favourable than another based on the characteristics described above.
- We don't make unwelcome advances on other individuals.
- We don't victimize individuals or groups.
- We don't behave in a way that is, or could be perceived as, unwelcome, malicious, offensive, discriminatory, intimidating, or derogatory, or share inappropriate jokes or offensive material.

WHAT BULLYING?

IS Bullying is offensive, intimidating, malicious or insulting behavior. It can be an abuse or misuse of power, which makes the recipient feel vulnerable, upset, humiliated or threatened. It can take many forms including derogatory remarks, insensitive jokes or pranks, insulting or aggressive behavior, shouting, swearing, ignoring or excluding people, making unreasonable requests, setting unrealistic deadlines or setting someone up for failure. It can be physical, verbal or non-verbal.

WHAT HARASSMENT?

IS Harassment involves subjecting someone to unwanted conduct, which has the purpose or effect of violating their dignity or creating an environment that is intimidating, hostile, degrading, humiliating, embarrassing or offensive to them. This can include unwanted physical contact, unwanted verbal conduct and unwanted non-verbal behavior.

HOW CAN I FIND OUT MORE?

For further information please contact the Group HR Department at Head Office, Abu Dhabi.

Please refer to section Raising your Concerns.

CONFLICTS OF INTEREST

OUR POLICY

We make decisions that represent the best interests of the company by avoiding situations where personal circumstances may conflict with the group. We declare potential conflicts of interest when they arise.

WHAT IS A CONFLICT OF INTEREST?

A conflict of interest is a situation where an individual or organization has competing or multiple interests (be they personal, business or financial) and serving one interest could work against another. If a conflict of interest arises, we notify our manager as soon as we become aware of it. Common examples:

- Nepotism – giving preferential treatment to relatives and close friends, often by hiring them.
- Self-dealing – when someone takes advantage of their position in an organization and acts in their interest rather than that of the body they represent.
- Gifts and hospitality – care should be taken to ensure this exchange is not inappropriate
- Outside employment – other employment or activity that is detrimental to the commercial interests of the company or can impact an employee's ability to discharge their duties and obligations effectively.

HOW CAN I FIND OUT MORE?

For further information please contact the Group HR Department at Head Office, Abu Dhabi.

Please refer to section Raising your Concerns.



ACC STANDARD PRACTICES

- Avoid direct and indirect conflicts between our interests and those of the group, its customers, suppliers and other stakeholders. We avoid situations where our motives could be questioned.
- Disclose potential conflicts of interest immediately, recording them on the relevant conflicts of interest register if required.
- Disclose to our line manager/supervisor if we know someone who holds influence in an organization we are working with.
- Declare any interests we have in other organizations.
- Gain prior consent from the business to take part in any employment or business venture outside of our employment with the group.
- Lead by example, embracing our vision and values.
- Ensure we comply with all relevant Laws, regulations, and policies.
- We don't inappropriately use our position, contacts or knowledge gained in a business context for personal profit or benefit, or to benefit friends, family or associates.
- We don't encourage the company to engage an individual or supplier who we know personally, unless it has been approved and fully qualified.
- We don't accept gifts or hospitality that either affect objectivity or impair our judgement, or that could be perceived to do so.
- We don't use the resource of the company for private purposes without prior specific permission.
- We don't make political contributions, including non-cash contributions such as the use of company facility, equipment, services or employee time.



OUR RESPONSIBILITIES TO OUR CLIENTS

- Quality and customer service
- Anti-Bribery and Corruption
- Gifts and entertainment
- Fraud and dishonesty
- Ensuring fair and open competition

QUALITY & CLIENT SERVICES

OUR POLICY

We give total commitment to all of our clients and exhibit professionalism and integrity, working to the highest standards possible. We work in partnership to deliver high-quality, sustainable solutions. ACC has a well-established business management system that evolved over the 50 years based on industry best practice. ACC management system is certified under ISO 9001:2015. Under the ISO 9001:2015, ACC has integrated the quality management system into the business management system, which is a further step forward of system maturity

Providing our clients with high-quality solutions and outstanding operations and service is key to the success of our business. We believe in demonstrating transparency, openness, honesty and, above all, demonstrating our values of Excellence, Teamwork, Integrity, Commitment, Sustainability and Accountability. It is only by working to these standards, and with these values, that our business can thrive.

ACC STANDARD PRACTICES

- Apply the principles and practices of business process management to ensure successful completion of projects.
- Monitor and control project performance level and continual improvement to earn the trust and confidence of our clients.
- Ensure compliance with contractual, applicable statutory and legal requirements.
- Communicate honestly and transparently and encourage feedback to enable continuous improvement.
- Work with professionalism, demonstrate competence where we can.
- Provide the highest standards of customer service
- Seek to develop long-lasting, value-adding relationships.
- Aim to resolve potential issues amicably as early as possible.
- Act respectfully and with integrity. Never include in an email or social media what you wouldn't want to be heard.
- Lead by example, embracing our vision and values.
- Ensure we comply with Laws, regulations and policies
- We don't knowingly neglect or breach contractual agreements.
- We don't act unprofessionally, dishonestly, or unfairly.
- We don't ignore customer feedback or fail to act on it.

HOW CAN I FIND OUT MORE?

For further information please contact the Group Quality Department Manager at Head Office, Abu Dhabi.

Please refer to section Raising your Concerns.



ANTI-BRIBERY & CORRUPTION

OUR POLICY

ACC follows various Laws, including anti-bribery Laws like the UK Bribery Act, 2010, the UAE's Federal Law no. 3 and the US Foreign Corrupt Practices Act. ACC is committed to upholding Laws relevant to countering bribery and corruption in all the jurisdictions in which we operate. The Group policy forbids employees and associated persons from offering or accepting bribes in any form – monetary or otherwise. Bribery and corruption are serious offences and anyone offering, giving, requesting or taking bribes, or exhibiting corrupt behavior, will be subject to disciplinary action which is likely to result in dismissal and potentially prosecution.

ACC STANDARD PRACTICES

- Use appropriate caution when accepting or offering gifts, entertainment and hospitality and follow the rules concerning pre-authorization and declaration.
- Declare hospitality or gifts given or received.
- Lead by example, embracing our vision and values ensure we understand and comply with all relevant laws, policies and procedures.
- We don't offer or make payments (or other favors) to someone if you suspect that this could influence them to misuse their position.
- We don't misuse or offer to misuse your position in connection with payments (or other favors) for yourself or others.
- We don't make political donations.
- We don't make charitable donations on behalf of the company without prior authorization.
- Do not offer or give financial or other advantages to foreign public officials to seek business gain.

HOW CAN I FIND OUT MORE?

If you see or suspect wrongdoing or you are unclear about a potential bribery or corruption, please contact Director Legal Department Corporate Head Office, Abu Dhabi

Please refer to section Raising your Concerns.



WHAT IS BRIBERY AND CORRUPTION?

We define bribery as the act of offering, giving, requesting or receiving money, goods or any form of advantage in exchange for an alteration of behavior. Bribery includes gifts, hospitality and the offer of employment, and does not need to benefit an individual personally. Corruption is an illegal, dishonest or fraudulent conduct by those in positions of power or authority. It can include blackmail, money laundering, extortion and conspiracy. Facilitation of payments or other benefits paid to encourage a person to do something that is illegal.

GIFTS & ENTERTAINMENT

OUR POLICY

We take care to ensure the gifts and hospitality we receive are disclosed to management are within reasonable limits. We never allow them to influence our decisions, and we never offer or accept gifts or hospitality that could be construed as excessive or as a bribe.

ACC STANDARD PRACTICES

- Take care to ensure gifts and hospitality, both given and received, are reasonable and within Group by Policy.
- Accurately record and disclose the exchange of gifts and hospitality, following the pre-approval process.
- Ensure corporate hospitality always includes representatives of the company to which we are giving or from which we are receiving the hospitality.
- Lead by example, embracing our vision and values.
- Ensure we comply with all relevant Laws, regulations and policies.
- We don't accept or offer gifts or hospitality if seen to influence decisions or create a preferential treatment or a sense of obligation.
- We don't accept or offer gifts or hospitality that prejudice, or could be seen to bias, our integrity or impartiality.
- We don't give or receive cash, a cash equivalent or gift vouchers to or from a third party – whatever the reason.
- We don't encourage or allow third parties to contribute to the company or internal social events.
- We don't make political donations.

WHAT IS ACCEPTABLE?

Entertainment and hospitality can include attendance at social events, functions, sports matches, theatres or other occasions such as business lunches or dinners, whether they have a business purpose or not, and whether received or offered. Gifts include any token of appreciation and gratitude, gift vouchers, physical gifts or other items of value whether received or offered. Exchanging gifts and hospitality can build goodwill and, in most cases, reasonable ordinary levels of hospitality intended to foster cordial business relationships are acceptable under the code and the law. Caution must be exercised, however, and anything that is seen to be 'lavish' or 'excessive', or anything that could lead to questioning the motive of the action, should not be accepted or offered.

HOW CAN I FIND OUT MORE?

If you see or suspect wrongdoing or you are unclear about a potential issue, please contact Group Corporate HR Director Head Office, Abu Dhabi

Please refer to section Raising your Concerns.



FRAUD & DISHONESTY

OUR POLICY

We operate with integrity, and none of our working relationships with clients, suppliers or partners should result in fraudulent or dishonest conduct. We will never initiate, engage in or condone any form of fraudulent, deceptive or dishonest behavior and are committed to operating in an open, honest and ethical manner.

ACC STANDARD PRACTICES

- Work in an open, honest and ethical manner.
- Comply with the contract terms for any project.
- Keep accurate records and accounts concerning work and expenses.
- Diligently check invoices, contracts and other official documents.
- Lead by example, embracing our vision and values.
- Ensure we comply with all relevant Laws, regulations and policies.
- Ask if we are unclear about how to do the right thing.
- Speak up if we see or suspect wrongdoing.
- We don't alter figures, letterheads, dates or information on documents in a way that could mislead.
- We don't mislead people we do business with or cause them to be misled by our actions or omissions.
- We don't proceed with transactions where we have suspicions of fraud.
- We don't record costs against different codes or projects to conceal or suppress actual costs.



HOW TO IDENTIFY FRAUD?

Sometimes the way other people behave can cause us to be concerned, below are some warning signs that may indicate potential fraudulent activity:

- Significant and unexplained changes in behavior.
- Transactions that take place at an unexpected time, are unusual in frequency or amount, or involve unexpected recipients.
- Internal controls not being properly enforced or being overridden.
- Discrepancies in accounting records, purchase orders or invoices, or unexplained items appearing in reconciliations.
- Missing documents, or only photocopied documents are available when an original is required.
- Inconsistent, vague or implausible responses to enquiries.
- Discrepancies between paperwork and verbal explanations.
- Missing inventories of physical assets.
- Excessive voids or credits.
- Alterations or other unusual inaccuracies in documents.
- A person appears to exercise excessive control of a process from start to finish, with no segregation of duties.
- A person is resistant to others taking over, seeing their work, or avoids taking time off.

WHAT FRAUD?

IS Fraud is a type of criminal activity in which someone uses deception or dishonesty for their gain or to cause a loss to another party. It can include deception by false representation, false accounting, forgery, failing to disclose information and abuse of position. Making false claims also qualifies as a fraud. This can include inflating claims as well as claiming for things we are not entitled to claim.

HOW CAN I FIND OUT MORE?

If you see or suspect wrongdoing or you are unclear about a potential issue, please contact Group Corporate HR Director or Director Legal Department Head Office, Abu Dhabi.

Please refer to section Raising your Concerns.

ENSURING FAIR & OPEN COMPETITION

OUR POLICY

We fully support free and open competition and do not condone any activity which might unfairly restrict the level of competition expected by clients, partners and subcontractors. We believe in open and free competition. ACC doesn't enter into any agreement with a competitor, supplier or client to influence the price or restrict the availability of any service.

We do not partake in bid-rigging, price-fixing, market sharing, cover pricing, or solicit information in competitors' bids. We do not condone blacklisting. We always gain information in a way that is legal, honest and fair, and never use or share information that has been solicited or obtained by inappropriate means or could be perceived to have been gained unethically. Anti-competitive behavior is likely to be a criminal offence, which could result in terminations, fines, and potential imprisonment.

HOW CAN I FIND OUT MORE?

If you see or suspect wrongdoing or you are unclear about a potential issue please contact Legal Department at Corporate Head Office, Abu Dhabi.

Please refer to section Raising your Concerns.



ACC STANDARD PRACTICES

- Submit tenders independently from and without any agreement or arrangement with our competitors.
- Exercise appropriate care when working with competitors (for example, when working as part of joint ventures and framework agreements).
- Agree – when collaborating with third parties – to restrict the use of commercial information to the purposes of that framework or joint venture, unless previously agreed by the Legal team.
- Inform others that confidential commercial matters that could affect competition cannot be discussed in our presence at trade meetings. If such discussions continue, we leave and request our departure is minutes of meeting.
- Treat competitively sensitive data such as current or future pricing agreements and intentions as confidential.
- We don't discuss prices, discounts, rebates, market share, sales prices, investments, or terms and conditions relating to delivery terms or warranties with a competitor.
- We don't initiate engage in or condone bid-rigging, price-fixing, market sharing, blacklisting, cover pricing or solicit information in competitor's bids.
- We don't enter into agreements or understandings with our competitors or other parties that restrict competition.
- We don't obtain information by illegal means.



OUR RESPONSIBILITIES TO COMMUNITY ENVIRONMENT & OUR SUPPLY CHAIN

-
- Being a good neighbor
 - Protecting the environment
 - Our responsibility to our supply chain

BEING A GOOD NEIGHBOR

OUR POLICY

We seek to make a positive impact in the communities in which we work and behave in a socially responsible manner, improving the image of our industry. We treat all people with respect, courtesy and consideration, even when we are away from work.

We always live up to our values, we believe in the positive impact of active engagement with the local community, assessing and addressing issues. We always take care of our responsibilities and validate with local authorities when deciding to support an organization on the group's behalf, and we record our efforts to allow us to demonstrate our commitment and promote the excellent work that we do.

ACC STANDARD PRACTICES

- Take pride in what we do and take care to protect ACC's reputation.
- Treat the public with courtesy and consideration, respecting the culture and customs of the communities.
- Strive to resolve disputes amicably.
- Support charitable donations that fit with our company values and beliefs.
- Record charitable giving appropriately.
- Validate with local authority before deciding to support a cause.
- Use social media with care, following the business' guidance.
- Refer calls from the press to Corporate HR Director, Head Office, Abu Dhabi.
- Lead by example, embracing our vision and values.
- Ensure we comply with all relevant Laws, regulations and policies.
- We don't make charitable donations if we believe they could be construed as improperly influencing another party with whom ACC has a business relationship.

HOW CAN I FIND OUT MORE?

For further information please contact Group Corporate HR Director Head Office, Abu Dhabi.

Please refer to section Raising your Concerns.



PROTECTING THE ENVIRONMENT

OUR POLICY

We aim to protect the environment and plan for its improvement and are committed to manage our environmental performance to minimize the impact of our business processes on the natural environment. We recognize that we have a crucial part to play through minimizing the environmental impact and carbon footprint of our operations to ensure the long-term sustainability of the products and services we provide.

ACC STANDARD PRACTICES

- Assess the environmental impact of what we are doing and incorporate sustainable environmental solutions where we can.
- Act responsibly to protect the environment.
- Act to protect local ecology and biodiversity, improve it where possible and seek ways to reduce our impact on our neighbors.
- Incorporate energy efficiency considerations into our operations.
- Endeavour to be efficient in the use of fuels, materials and water, and seek ways to reduce the amount of waste we generate.
- Lead by example, embracing our vision and values.
- Ensure we comply with all relevant Laws, regulations and policies.

ON PROJECT SITES WE ADDITIONALLY:

- Ensure suitable, adequate and effective risk assessments and method statements are implemented to protect the environment and biodiversity.
- Plan to effectively manage foreseeable environmental incidents.
- Implement, use and maintain control equipment to avoid environmental harm.
- Play our part in minimizing the amount of construction, demolition and excavation waste going to landfill.
- Manage hazardous materials effectively to avoid pollution and avoid contaminating watercourses.
- Provide sufficient resources, including training, where required, to ensure conformance with our policies and standards.
- Ensure staff and our supply chain understand their environmental responsibilities.
- Supervise, monitor and review site activities in line with our policies and standards waste environmental resources.
- We report environmental risks or incidents.

HOW CAN I FIND OUT MORE?

For further information Contact Group HSE Department Manager Head Office, Abu Dhabi.

Please refer to section Raising your Concerns.



OUR RESPONSIBILITY TO OUR SUPPLY CHAIN

OUR POLICY

We are committed to working closely with our supply chain to develop mutually beneficial relationships by promoting our practices and principles and treating them with fairness, respect, trust and transparency. Our aim at working collaboratively through an approach that consistently demonstrates shared values and excellent behaviors to provide mutual benefit and deliver excellence on behalf of our clients.

ACC is working in accordance to the following international standards:

- SA8000:2014 – Social Accountability
- ISO 14001:2015 – Environment Management System
- ISO 45001:2018 – Health and Safety
- ISO 9001:2015 – Quality Management System
- ISO 20400:2017 – Sustainable Procurement

ACC STANDARD PRACTICES

- Fairly select our supply chain, based on skill, competence and best value.
- Seek to ensure the relationships we build are effective, optimized and deliver enhanced benefits to all parties.
- Consider sustainability issues in the selection of our suppliers.
- Communicate honestly and transparently.
- Develop strong, sustainable relationships based on trust shared values and behaviors.
- Follow our procedures on bribery and corruption.
- Avoid conflicts of interest.
- Resolve disputes at the earliest stage.
- Strive to meet contractual obligations.
- Commit to paying our supply chain in line with our mutually agreed contract terms.
- Lead by example, embracing our vision and values.
- Ensure to comply with all relevant Laws, regulations and policies.
- We don't share confidential information.
- We don't hide conflicts of interest.
- We don't do anything that could compromise competition.

HOW CAN I FIND OUT MORE?


For further information please contact Supply Chain Department Manager, Head Office, Abu Dhabi.

Please refer to section Raising your Concerns.





OUR RESPONSIBILITIES TO OUR BUSINESS

- 
- Company Records, Accounts & Reporting
 - Preventing Money Laundering
 - Protecting Personal Data
 - Company Property, Resources and Information
 - Use of Information Technology

COMPANY RECORDS, ACCOUNTS & REPORTING

OUR POLICY

We ensure that we maintain accurate business records and that our financial statements and underlying documents are complete and reflect an accurate and fair view of the state of the business. Our robust system of internal controls has been designed to achieve this. We have appropriate internal controls in place. This is critical to our credibility and reputation and fulfils our legal and regulatory obligations

ACC STANDARD PRACTICES

- Keep accurate and complete records and accounts and report business transactions correctly, fairly and in a timely way.
- Ensure all expense claims and declarations relating to hospitality, gifts or expenses given to or received from third parties are accurately completed.
- Ensure invoices, statements, accounts and other records relating to dealings with clients, suppliers and other business partners are prepared and maintained accurately and completely.
- Ensure that the correct procedures are followed in relation to the incorporation of new companies and, where required, guidance from the Company Secretariat team is sought.
- File all appropriate regulatory returns and tax returns and make tax payments accurately and on time.
- Lead by example, embracing our vision and values.
- Ensure we comply with all relevant Laws, regulations and policies.
- We don't directly or indirectly falsify documentation, allow it to be forged, or alter figures, letterheads, dates or signatures in a way that could mislead.
- We don't misrepresent facts or data or cause anyone with whom we do business to be misled by our actions or omissions.
- We don't conceal or destroy documentation or records before any predetermined period.
- We never condone tax evasion or the facilitation of tax evasion in any form.

HOW CAN I FIND OUT MORE?

For further information contact
Chief Financial Officer, Head
Office, Abu Dhabi

Please refer to section Raising
your Concerns.



PREVENTING MONEY LAUNDERING

OUR POLICY

We comply with our regulatory responsibilities to anticipate and prevent any Group company being used for money laundering or terrorist financing. We never condone, facilitate or engage in money laundering and ensure we have the relevant controls in place to protect ourselves against money laundering.



HOW CAN I FIND OUT MORE?

For further information contact Chief Financial Officer, Head Office, Abu Dhabi

Please refer to section Raising your Concerns.



ACC STANDARD PRACTICES

- Remain vigilant to any transaction that could indicate money laundering or terrorist financing.
- Identify and assess the risks of the company being used for money laundering and terrorist financing purposes.
- Perform customer checks on plot sales to assess the risk posed by the customer; verify the customer's identity and check the identity of anyone else the customer may be buying the property for (the beneficial owners).
- Carry out checks on relevant joint venture partners.
- Report all suspicions or knowledge of money laundering or terrorist financing to the Chief Financial Officer, Head Office, Abu Dhabi.
- Review and monitor each customer's instructions, transaction and activity on an ongoing basis throughout the relationship with that customer.
- Monitor adherence to our processes and internal controls.
- Lead by example, embracing our vision and values.
- Ensure we comply with all relevant laws, regulations and policies.
- We don't accept large cash payments without prior clearance from the Chief Financial Officer, Head Office, Abu Dhabi.
- We don't discuss any suspicions with the customer or their representatives. To do so would be 'tipping off'.
- We don't knowingly do business with anyone we believe to be involved in money laundering.
- We don't conceal or misrepresent money that may be the proceeds of criminal activity.

PROTECTING PERSONAL DATA

OUR POLICY

We take care when recording data about others in all forms. We respect other people's privacy and treat their personal information with confidence. We have all the necessary controls in place to monitor ongoing compliance with data protection and privacy laws.

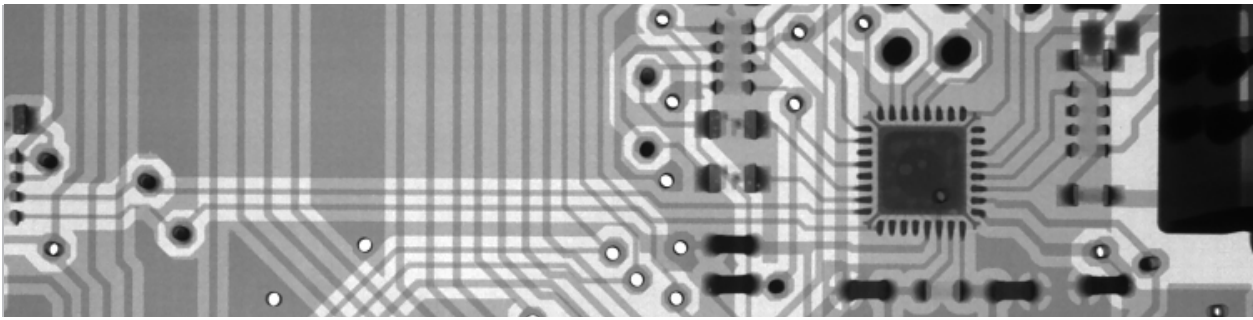
We must only use this information in the way that has been authorized and in compliance with applicable Laws and regulations of country of business operation.

For business operation in Europe ACC will comply with the Data Protection Act 2018 and GDPR (General Data Protection Regulation). This includes only using and storing such information when we need to, to do our work. It includes names, addresses, phone numbers, dates of birth, national insurance numbers, job titles and photographs or anything that can be linked back to a person. We treat this data confidentially, and we remember that it could be acquired by the concerned individuals or groups under the Request sections of the GDPR. We are required to disclose, amend, stop using or even delete information held on individuals if a legitimate request is made.

ACC STANDARD PRACTICES

- Have the appropriate consent to process personal data and process it fairly, lawfully and following the rights of data subjects under the act.
- Source data solely for specified and lawful purposes, in a manner that is adequate, relevant and not excessive to the purpose for which it is acquired.
- Keep data accurate, secure and up-to-date and delete the data when no longer used in line with the agreed retention period.
- Protect data, both on IT systems and hard copies, against unauthorized or unlawful processing, accidental loss, disruption and damage.
- Ensure data is only ever shared on a need-to-know basis or with the consent of the individual involved.
- Have the appropriate consent to process personal data and process it fairly, lawfully and following the rights of data subjects under the act.
- We don't keep data for longer than is necessary.
- We don't check references without seeking permission beforehand.
- We don't transfer data to other countries without adequate protection.





OUR KEY PRINCIPLES OF HANDLING PERSONAL DATA

- Lawfulness, fairness and transparency – personal data must be processed lawfully, legally and in a transparent manner.
- Purpose limitation – collected only for specified, explicit and legitimate purposes.
- Data minimization – it should be adequate, relevant and limited to what is necessary for the purposes for which it is processed.
- Accuracy – reasonable care taken to keep the data up to date.
- Storage limitation – data should not be kept in a form which permits identification of data subjects for longer than is necessary.
- Integrity and confidentiality – it should be processed in a manner that ensures appropriate security of the personal data.
- Accountability – we should be able to demonstrate compliance with all the fundamental principles above, using appropriate measures.

REPORTING BREACHES

A personal data breach means a breach of security leading to the accidental or unlawful destruction, loss, the alteration, unauthorized disclosure of, or access to, personal data. Besides, it includes violations that are the result of both accidental and deliberate causes.

When a security incident takes place, you should quickly establish whether a personal data breach has occurred and, if so, take steps to address it immediately.

HOW CAN I FIND OUT MORE?

For further information, please contact Group Corporate HR Director Head Office, Abu Dhabi.

Please refer to section Raising your Concerns.

COMPANY PROPERTY, RESOURCES & INFORMATION

OUR POLICY

We take care of company property and resources and use them responsibly, safely, securely. We respect the intellectual property and information belonging to the group and other organizations and use it in line with laws, regulations and policies. We act responsibly when using company assets, safeguarding them in a manner that befits the property in question.



HOW CAN I FIND OUT MORE?

For further information, please contact Group Corporate HR Director Head Office, Abu Dhabi.

Please refer to section Raising your Concerns.



ACC STANDARD PRACTICES

- Protect Group property and resources from damage, theft, loss, misuse, fraud and destruction. Treat company assets and resources with care, and data confidentially.
- Seek advice from the Legal team when naming new businesses, products or services or when dealing with patents or other intellectual property rights.
- Take care to avoid the indirect disclosure of such information to unauthorized people through overheard conversations or documents that could be viewed.
- Minimize waste and use company property and resources efficiently.
- Ensure we comply with all relevant Laws, regulations and policies.
- We don't abuse our privileges or any assets or resources in our possession and we don't use any confidential information from previous employment.
- Use the company's assets or information for personal use, unless agreed with a line manager/supervisor or stated in a Group policy.
- We don't copy documents, reports, videos, software or similar items if we do not hold the copyright to them unless we have written authorization to do so.
- We don't disclose confidential information unless we have written authorization or share information that could be harmful to the group and organizations it works with.
- We don't discuss or share confidential documents or leave them where unauthorized persons may access them.
- We don't disclose confidential information without consent to any person, firm or other body relating to the affairs of the group, its suppliers, customers or trade secrets, either during employment by the group or after the termination of employment.

USE OF INFORMATION TECHNOLOGY

OUR POLICY

This policy is to outline the acceptable use of computer equipment at ACC. These rules are in place to protect the employee and the company. Inappropriate use exposes the company to risks including malicious attacks, compromise of network systems and services, and legal issues. Effective IT security is a team effort involving the participation and support of every employee. It is the responsibility of every computer user to know these standard practices.

IT includes Internet and Intranet related systems, including but not limited to computer equipment, software, operating systems, storage devices, network accounts providing e-mail, web browsing, and FTP, are the property of Arabian construction Company. These systems are to be used for business purposes in serving the interests of the company and its clients during normal operations.

Users of IT company systems should have no expectation of privacy while using company-owned or company-leased equipment. Information passing through or stored on company equipment can and will be monitored. Users should also understand that the company maintains the right to monitor and review Internet use and e-mail communications. ACC owns company information that is used on IT devices provided as well as company information used via personnel devices.



ACC STANDARD PRACTICES

- Use strong complex passwords and change them every 2 months.
- Make sure you have antivirus installed and updated successfully.
- Make sure your data is properly backed up on company servers.
- Accessing, using or sharing company proprietary information only to the extent it is authorized and necessary to fulfill an assigned duty.
- Exercising good judgment regarding the reasonableness of personal use of company Internet, intranet and honoring acceptable use of network and e-mail.
- We respect copyright Laws regarding protected commercial software or intellectual property.
- Use email and social media messages responsibly and cautiously, and double-check we are emailing the correct content and recipient(s).
- Scrutinize the details of the sender of emails/ messages we receive and remember that fraudsters can mimic the sender details of people we know.
- Exercise caution when clicking on links or opening attachments within emails.
- Use the appropriate email signature including our name, job title, business unit name, address and relevant contact numbers.
- Forward our emails to a colleague when away or set up an out of office response.
- Retrieve mail/ messages regularly and reply promptly.
- Lock our workstations when away from them.
- Report loss, theft and damage of IT equipment or company proprietary information
- Ensure we understand and comply with all relevant laws, policies and procedures.
- Minimize unnecessary network traffic and not overloading with excessive data.

WHAT IS UNACCEPTABLE USE OF IT

- Abuse or misuse the systems and equipment provided to us.
- Procure or download software, tools or applications without consulting IT.
- Send or forward junk content (emails, messages, images or videos)
- Share passwords with other employees.
- Use IT to display, store, generate or send to others material which is illegal or may be regarded as offensive.
- Use IT for gambling, sport view, entertainment or any content out of our duty.
- Open files received from internet without performing virus scan.

HOW CAN I FIND OUT MORE?

For further information contact Group IT Department Manager Head Office, Abu Dhabi.

Please refer to section Raising your Concerns.

EXPORT CONTROL LAWS AND INTERNATIONAL SANCTIONS

OUR POLICY

ACC complies with all export and import laws and regulations that apply to us wherever we do business.

Many countries impose restrictions on exports and other dealings with certain countries, entities, and individuals, including foreign nationals

These laws are extremely complex and apply to intercompany and intracompany transactions; transactions with suppliers, equipment manufacturers; dealings with alliance, joint venture, or consortium partners; and disclosures of certain transactions to ACC employees.

In addition, the U.S. economic sanctions laws prohibit ACC from engaging in business activities with specified sanctioned countries, individuals, and entities. Violations of these laws can result in serious penalties, including fines, revocation of permits to export, and imprisonment.



ACC STANDARD PRACTICES

- If your work involves the shipment of commodities, technologies, technical data, equipment, or software across international borders, make sure you are familiar with the information and guidance concerning export control laws.
- Make sure that every import, temporary import, export, or re-export of commodities, technical data, software, permanent plant equipment, construction equipment, and other equipment complies with all relevant local or international trade laws and rules, including customs regulations
- Avoid inadvertent violations of these complex laws by seeking guidance from the ACC Legal Department or the export-import compliance manager within the corporate Procurement organization before entering into an activity
- Stay up to date on the frequently changing sanctions and embargo laws by consulting with the Legal Department before entering into any transaction that might involve sanctions concerns

HOW CAN I FIND OUT MORE?

For reference, the following sites can be referred to for the latest information with respect to sanctions and Export Control Laws

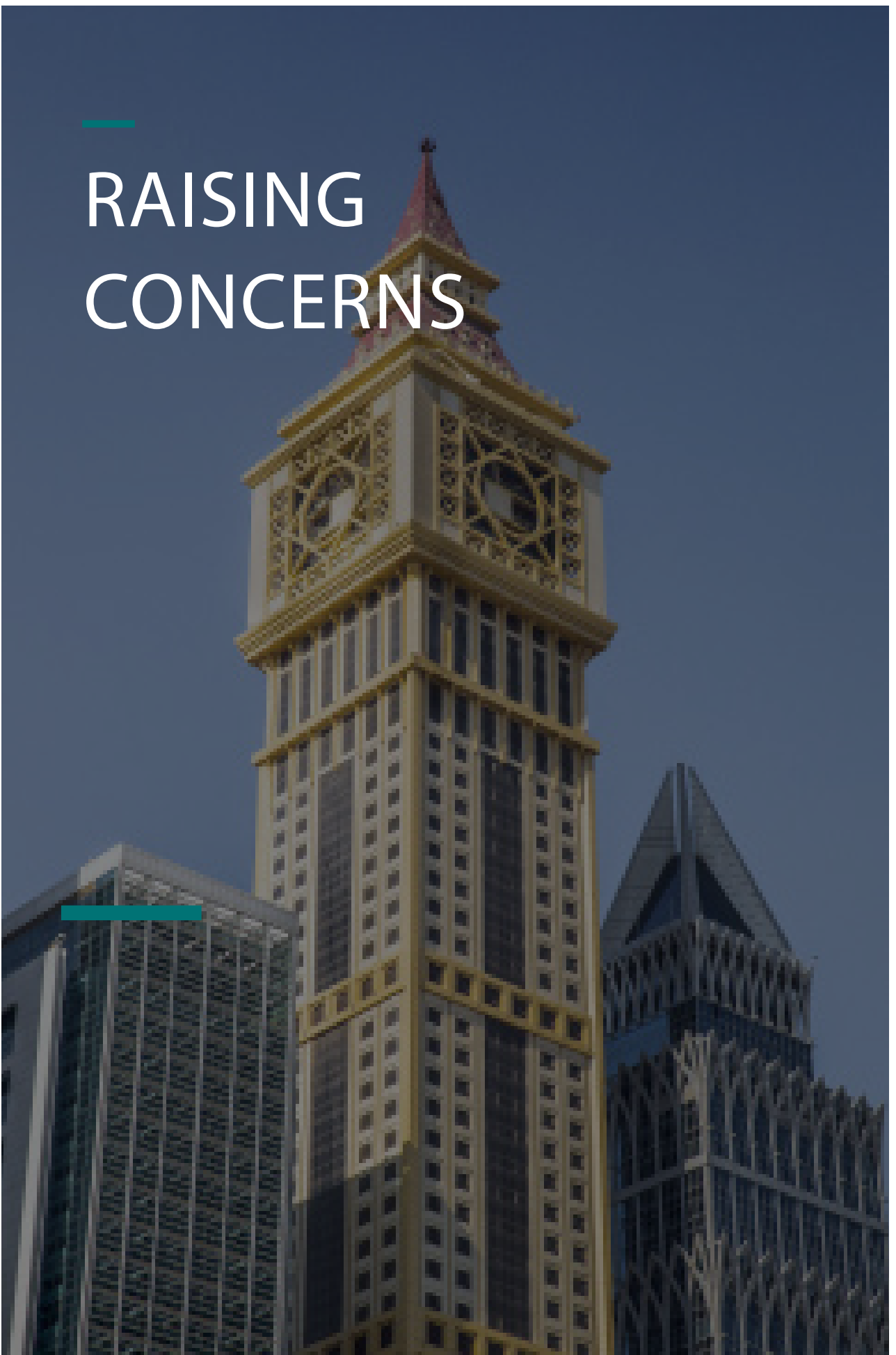


The United Arab Emirates Targeted Financial Sanctions
<https://www.uaieic.gov.ae/en-us/un-page?p=1#>

United Nations Security Council Consolidated List <https://www.un.org/securitycouncil/content/un-sc-consolidated-list>

The UK Sanctions List
<https://www.gov.uk/government/publications/the-uk-sanctions-list>

RAISING CONCERNS



RAISING CONCERNS

OUR POLICY

As well as having a duty to do the right thing, it is also essential that you speak up if you see or suspect wrongdoing or any breaches of the code or our policies and procedures. Raising a concern could not only protect the group and employees from legal action, but it could also save lives and it is the best action that you can do to protect the company.

HOW TO SPEAK OUT

In most cases, your line manager should be your first port of call. If you prefer not to speak with your line manager talk with your department head/director, or liaise with the department specified in the corresponding section of the code. In the vast majority of situations, concerns can be resolved informally.

WHO SHOULD I CONTACT?

For further information, please contact Group Corporate HR Director or Director Legal Department Head Office, Abu Dhabi by e-mail: BGCC@accsal.com



YES WHAT CAN I REPORT

- Bribery, corruption, fraud.
- Criminal offences and failure to comply with legal obligations.
- Concealment or misrepresentation of company information.
- Compromises of health, safety and environment.
- Incidents related to drugs or alcohol.
- Breaches of company policies or this Code of Conduct.
- Alleged or actual acts of harassment, discrimination, victimization, bullying, modern slavery or other acts/omissions where the grievance procedure is felt to be inappropriate.

NO WHAT SHOULDN'T BE REPORTED TO A LINE MANAGER/SUPERVISOR

Concerns relating to bribery, corruption, fraud, money laundering or anti-competitive activity should be reported to ACC Director of Legal Department or Corporate HR Director, Head Office, Abu Dhabi. They should not be dealt with at the project or business unit level. This is because steps can be taken at Group level to protect the business under the relevant legislation. Any suspicions must be reported quickly.

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Business Group Code of Conduct
Building Respect, Trust and Confidence