

ANTI-BRIBERY AND CORRUPTION POLICY

POLICY INTRODUCTION:

HM UNITED CONTRACTING COMPANY WLL CORE VALUES:

- ❖ Acting ethically and with integrity is fundamental to the way in which we want to do business at HM United Contracting Co. Operating within a culture of openness and honesty, and behaving with respect for others, means that we can trust each other to work in the best long-term interests of the HM United Contracting Co.
- ❖ We take a zero-tolerance approach to bribery and corruption and are committed to: (a) acting professionally, ethically and with integrity in all our business dealings and relationships wherever we operate; and (b) to implementing and enforcing effective systems to counter bribery and corruption.
- ❖ We are committed to upholding all laws relevant to countering bribery and corruption in all the territories in which we operate. We will also comply with the standards set out in QATAR law, including the Bribery Act, in respect of our conduct both in the QATAR and elsewhere.
- ❖ You should read this Policy in conjunction with the HM United Contracting Co. Business Integrity & Ethics Code.

POLICY AIMS:

- ❖ This Anti-Bribery and Corruption Policy sets out the HM United Contracting Co. CO. approach on anti-bribery & corruption and details the responsibilities of all HM United Contracting Co. employees and related third parties to observe and uphold that approach. It also provides information and guidance on how to recognize and deal with bribery and corruption issues. The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for us or under our control. It is vital that all HM United Contracting Co. employees and related third parties (see below) read, understand, and act upon this Policy.

WARNING:

- ❖ This Anti-Bribery & Corruption Policy sets out the anti-bribery and corruption standards for all HM United Contracting Co. employees and certain third parties (see below). It is vital that all HM United Contracting Co. employees and such third parties read, understand, and act upon this Policy.

THIS POLICY APPLIES TO YOU	This Policy covers all HM United Contracting Co. employees, directors, officers, consultants, contractors, agents, representatives, business partners, sponsors, interns, casual workers, seconded workers, and agency workers
STATUS OF POLICY	This Policy forms part of your contract of employment / terms of engagement and is effective from date of issue. We are entitled to amend this Policy any time without prior notice.
BREACH OF POLICY	Breach of this Policy could result in disciplinary proceedings and, potentially, dismissal and/or prosecution.

BREACHES OF POLICY / CRIMINAL SANCTIONS:

- ❖ Any employee who breaches this policy could face disciplinary action, which could result in dismissal for misconduct or gross misconduct. We will terminate our relationship with any third party working on our behalf if they breach this policy.
- ❖ It is a criminal offence for a QATAR company and/or its subsidiaries to offer, promise, give, request, or accept a bribe. As an employer if we fail to prevent bribery, we can face an unlimited fine, exclusion from tendering for QATAR public contracts, and damage to our reputation. We therefore take our legal responsibilities very seriously. We face similar sanctions in many other territories.
- ❖ Individuals are also subject to QATAR laws on anti-bribery and corruption, the laws of the territories in which they are based, and potentially various other jurisdictions as well. In the QATAR, individuals found guilty of bribery and/or corruption can be punished by up to ten years' imprisonment and/or a fine.
- ❖ HM United Contracting Co. will always cooperate with the relevant authorities in relation to any substantiated allegations of bribery and/or corruption including helping in the prosecution of HM United Contracting Co. employees and third parties.

DEFINITIONS:

❖ IN THIS POLICY:

- **Advantage** means a financial advantage such as money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or anything else of value.
- **Bribery** means offering, promising, giving, or accepting any Advantage, to induce the recipient or any other person to act improperly in the performance of their functions, or to reward them for acting Improperly, or where the recipient would act Improperly by accepting the Advantage.

- **Corruption** means the abuse of entrusted power or position for private gain.
- **Employee** means all HM United Contracting Co. employees, directors, officers, consultants, contractors, agents, representatives, business partners, sponsors, interns, casual workers, seconded workers, and agency workers.
- **Facilitation Payments** means monetary payments (also known as 'back-handers') which are typically small, unofficial payments made to secure or expedite a routine or necessary action (for example by a government official).
- **Improperly** means the improper actions of a person where they act illegally, unethically, or contrary to an expectation of good faith or impartiality, or where they abuse a position of trust - the improper acts may be in relation to any business or professional activities, public functions, acts in the course of employment, or other activities by or on behalf of any organization of any kind.
- **Kickbacks** means 'kickbacks and other payments made in return for a business favor or advantage.
- **Third Party** means any individual or organization you come in to contact with during the course of your work for HM United Contracting Co. and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisers, representatives and officials, politicians and political parties.

WHAT YOU MUST NOT DO:

BRIBERY

- ❖ It is not acceptable for you, or someone on your behalf, to:
 - Give, promise to give, or offer, any payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given.
 - Give or accept a gift or hospitality during any commercial negotiations or tender process if this could be perceived as intended or likely to influence the outcome.
 - Accept a payment, gift, or hospitality from a Third Party that you know, or suspect is offered with the expectation that it will provide a business advantage for them or anyone else in return.
 - Accept hospitality from a Third Party that is unduly lavish or extravagant under the circumstances.

- Offer or accept a gift to or from government officials or representatives without the prior approval of your General Manager.
- Threaten or retaliate against another individual who has refused to commit a Bribery offence or who has raised concerns under this policy; and/or, engage in any other activity that might lead to a breach of this policy.

FACILITATION PAYMENTS AND KICKBACKS:

- ❖ It is not acceptable for you, or someone on your behalf, to make or accept Kickbacks and/or Facilitation Payments. You must avoid any activity that might lead to a facilitation payment or kickback being made or accepted by us or on our behalf, or that might suggest that such a payment will be made or accepted. If you are asked to make a payment on our behalf, you must always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. You shall always ask for a receipt which details the reason for the payment. If you have any suspicions, concerns, or queries regarding a payment, you shall raise these with your General Manager.

DONATIONS:

- ❖ HM United Contracting Co. does not make contributions to political parties, and it is therefore not acceptable for any Employee to make any political donation on behalf of the HM United Contracting Co.
- ❖ HM United Contracting Co. will only make charitable donations that are legal and ethical under local laws and practices. It is not acceptable for any Employee to make any charitable donation on behalf of the HM United Contracting Co. without the prior written consent of the relevant General Manager. Any charitable donation more than SAR 1000 will additionally require the approval of the General Manager.

GIFTS, HOSPITALITY, AND EXPENSES:

- ❖ You are allowed to give and/or receive reasonable and appropriate hospitality or entertainment to or from Third Parties, for the purposes of:
 - Establishing or maintaining good business relationships.
 - Improving or maintaining our image or reputation; and / or.
 - Marketing or presenting our products and/or services effectively.
- ❖ Any such gift accepted from, or given to, a Third Party must meet the following requirements:
 - It must meet the requirements set out in the GROUP GIFTS & ENTERTAINMENT POLICY.

- It must not be made with the specific intention of influencing a Third Party to obtain or retain business or a business advantage, or to specifically reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favors or benefits.
- It must be made in HM United Contracting Co's name, not in your name.
- It must not include cash or a cash equivalent (such as gift certificates or vouchers).
- It must be appropriate in the circumstances, taking account of the reason for the gift, its timing and value (for example, in the QATAR it is customary for small gifts to be given at RAMADAN).
- It must be given openly, not secretly; and, It must comply with any applicable local law.

EXAMPLES:

Offering a bribe:	<i>You offer a potential client ticket to a major sporting event, but only if they agree to do business with us.</i> This would be an offence as you are making the offer to gain a commercial and contractual advantage. We may also be found to have committed an offence because the offer has been made to obtain business for us. It may also be an offence for the potential client to accept your offer
Receiving a bribe:	<i>A supplier gives your nephew a job but makes it clear that in return they expect you to use your influence in our organization to ensure we continue to do business with them</i> It is an offence for a supplier to make such an offer. It would be an offence for you to accept the offer as you would be doing so to gain a personal advantage
Bribing foreign Officials:	<i>You arrange for the business to pay an additional 'facilitation' payment to a foreign official to speed up an administrative process, such as clearing our equipment through customs.</i> The offence of bribing a foreign public official is committed as soon as the offer is made. This is because it is made to gain a business advantage for us. We may also be found to have committed an offence

WHAT YOU MUST DO:

NEXT STEPS

- ❖ You must ensure that you read, understand and comply with this Policy.
- ❖ You are required to avoid any activity that might lead to, or suggest, a breach of this Policy.
- ❖ You must notify your Divisional Compliance Officer or the HM United Contracting Co. Whistle-Blowing Hotline as soon as possible if you believe or

suspect that a conflict with this Policy has occurred, or may occur in the future - for example, if any of the 'red-flag' issues outlined below were to occur in relation to a HM United Contracting Co. employee or any third party with which HM United Contracting Co. does business (as appropriate):

POTENTIAL RED FLAG ISSUES:

<i>Improper business practices</i>	You become aware that an employee / third party engages in, or has been accused of engaging in, improper business practices.
<i>Reputation for paying bribes</i>	You learn that an employee / third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a 'special relationship' with foreign government officials.
<i>Request for 'commissions'</i>	A third party insists on receiving a commission or fee payment before committing to sign up to a contract with us or carrying out a government function or process for us.
<i>Cash payments</i>	An employee / third party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made.
<i>Non-standard payment arrangements</i>	A third-party request that payment is made to a country or geographic location different from where the third party resides or conducts business.
<i>Additional payment request</i>	A third party requests an unexpected additional fee or commission to "facilitate" a service.
<i>Lavish entertainment</i>	An employee / third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services, or you are offered an unusually generous gift or offered lavish hospitality by a third party.
<i>Payments to waive legal violations</i>	A third party requested that a payment is made to 'overlook' potential legal violations.
<i>Requests for employment</i>	An employee / third party requests that you provide employment or some other advantage to a friend or relative.
<i>Non-standard invoices</i>	You receive an invoice from a third party that appears to be non-standard or customized.
<i>Use of side-letters</i>	An employee / third party insists on the use of side letters or refuses to put terms agreed in writing.
<i>Excessive commission payments</i>	You notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided.

Non-standard use of agents

An employee / third party requests or requires the use of an agent, intermediary, consultant, distributor, or supplier that is not typically used by or known to HM United Contracting Co..

Note: this list is not intended to be exhaustive and is for illustrative purposes only.

MAINTENANCE OF WRITTEN RECORDS AND TRAINING:

- ❖ You shall maintain financial records and observe HM United Contracting Co. internal controls so that HM United Contracting Co. will have evidence of the business reason for making payments to third parties.
- ❖ You must declare and keep a written record of all hospitality or gifts given or received and comply with the procedures set out in the HM United Contracting Co. Gifts & Entertainment Policy.
- ❖ You shall ensure that, where it is a part of your role, all accounts, invoices, and other records relating to dealings with third parties including suppliers and customers are prepared with strict accuracy and completeness. No 'off-book' accounting will be permitted.
- ❖ Where you have managerial responsibility you shall ensure that training on this policy forms part of the induction process and is also provided periodically for all employees (as appropriate) that report to you (whether directly or indirectly).
- ❖ You must communicate HM United Contracting Co.'s zero-tolerance approach to bribery and corruption to all suppliers, contractors and business partners for which you are responsible at the outset of HM United Contracting Co.'s business relationship with them and as appropriate thereafter.

HOW TO RAISE A CONCERN?

- ❖ You are encouraged to raise concerns about any issue or suspicion of bribery or corruption at the earliest possible stage.
- ❖ If you are offered a bribe, or are asked to make one, or if you believe or suspect that any bribery, corruption or other breach of this policy has occurred or may occur, you must notify your Divisional Compliance Officer or the HM United Contracting Co. Whistle-blowing Hotline as soon as possible.
- ❖ If you are unsure about whether a particular act constitutes bribery or corruption, you must raise it with your manager or your Divisional Compliance Officer or contact the HM UNITED Contracting Co. Hotline.
- ❖ We understand that potential Whistle-blowers are sometimes worried about possible repercussions. We will support any HM United Contracting Co. employee who raises genuine concerns under this policy, even if they turn out to be mistaken and treat their concern as confidential (where possible). Whistle-blowers must not suffer any detrimental treatment (for example, dismissal, disciplinary action, threats or other unfavorable treatment) as a result of raising a concern. Any HM United

Contracting Co. employee involved in retaliation towards a Whistle-blower will be subject to disciplinary action.

RELATED GROUP POLICIES AND OTHER DOCUMENTS:

BECP 03	Business Ethics & Conduct Policy
GHP 06	Gifts and Entertainment Policy

CONTACT DETAILS:

Contact	Email
Vice president	vp@hmuccqa.com
Divisional Compliance Officer	marketing@hmuccqa.com
Whistle-blowing Hotline Compliance Manager	info@hmuccqa.com +974 71605030

RESPONSIBILITY FOR THIS POLICY:

- ❖ The Audit Committee of HM United Contracting Co. Plc. has overall responsibility for this Policy and for reviewing the effectiveness of actions taken in response to concerns raised under this Policy. The HM United Contracting Co. General Counsel is responsible for the implementation and day-to-day operation of this Policy. Management at all levels are responsible for ensuring those reporting to them understand and comply with this Policy and are given adequate and regular training on it.

Dr. Hassan Mohamed
Vice President

