

Code of Business Conduct and Ethics



December 2022

Document Version History

Version	Date	Change Description
1	8 January 2015	Initial Release – Part of HR Policies Manual
2	21 December 2022	<ul style="list-style-type: none"> • Application of Corporate Governance • Issue as a separate document • Expand and elaborate existing policies • Address matters not already formalized • Consolidate Ethics and Business Conduct matters covered in different policies

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1. Introduction

The Mannai Group is a conglomerate operating with a single set of values that we call the “Mannai Way”. We work with an array of leading, globally recognized brands and international partners across our businesses. As we evolve, our collective and individual commitment to Mannai’s way of doing business drives everything we do. We have the responsibility to understand why we do things through the “Mannai Way”, what we focus on through our Strategy and how we work together through our values, behaviours and conduct.

The “Mannai Way” acts as the guidepost and benchmark for every decision. We want the Company to be clearly recognized as a standard of excellence by making sure customers are delighted, the local economy is well served, shareholders’ expectations are met, good long-term relationships exist with suppliers, and team members are engaged. The trust that these stakeholders place with the Company and our own standard of ethical behaviour are fundamental to everything we do.

This Code of Business Conduct and Ethics (the Code) can guide us about how we do the things we do. This Code, reinforces the importance of conducting business within the framework of professional standards, laws and regulations, together with our own policies and standard operating procedures. It outlines the expected values and behaviours and holds us accountable to be open-minded and responsive to give our best in everything that we do.

Continuous success and growth come with new challenges and expectations. As the Company grows, we are also exposed to greater legal and regulatory risks. Our greater visibility means that Employees and representatives of the Company are under constant scrutiny and it becomes important to protect and enhance our reputation. The Company is committed to ensuring that businesses are run in a proper, responsible, transparent and ethical way and that we conduct our business with the highest standards of integrity and honesty. The Company expects all its Employees to maintain the same standards in everything they do.

The Code is the Company’s commitment to go above and beyond just complying with laws and regulations and also to follow best practices and standards of business conduct. It is intended to help maintain a culture of responsibility, professionalism, honesty and accountability. Consistent application of the Code can protect the Company and its Employees from financial and legal risks and will serve to further strengthen Company’s reputation. All Employees must conduct themselves accordingly and seek to avoid even the appearance of improper behaviours.

The reputation of the Company, is dependent on how we all individually embody the Mannai Way. So, let’s work together to build trust and to achieve standard of excellence.

2. Purpose

The purpose of this Code is to formalize the set of rules outlining the norms, rules, and responsibilities or proper practices of an Employee or the Company. This helps Employees live up to the Company values and key principles of the Company and respect the best interest of the Company and its stakeholders. This Code is a mutual commitment between the Company and its Employees and provides the expectations to guide their behaviour and actions.

3. The Mannai Way

The Company aims to live up to its vision and mission. All employees of the Company are encouraged to practice "The Mannai Way", the code by which the Company serves its clients, principals, stakeholders, as well as the community where it operates.

The Mannai Way of doing business is defined as follows:

- **Shareholders:** Meet the expectations of shareholders by delivering consistent long-term value and high standards of corporate governance.
- **Customers:** Exceed customer expectations through quality, efficiency, honesty and courtesy.
- **Business Partners:** Develop long-term relations and build competitive advantage for business partners by delivering best solutions to its customers.
- **Leadership:** Treat everyone equally with fairness and integrity, empowerment and motivation to get results.
- **Teams:** Practice open and clear communication, show respect, be helpful and create a stimulating environment where people are proud to work.
- **Community:** Contribute to the local economy and adhere to practices that support our natural environment.

4. Scope

The Code is applicable to all Employees and stakeholders of the Company. Stakeholders include consultants, suppliers, vendors and partners who have access to the Company's confidential, business and proprietary information in order to perform their duties.

5. Definitions

1. **Company:** Mannai Corporation QPSC and all subsidiaries listed under its sectors, that are partially/fully owned by Mannai corporation and operating inside Qatar.
2. **Employee:** A person whose has signed an Employment Contract with the Company and whose name is entered in Oracle and provided with an access card bearing an Employee number.
3. **Code of Business Conduct and Ethics (The Code):** A set of rules outlining the norms, rules, and responsibilities or proper practices of an Employee or the Company.
4. **Ethics:** Moral principles that govern a person's behaviour or the conducting of an activity.
5. **Integrity:** The quality of being honest and having strong moral principles that you refuse to change.
6. **Discrimination:** The act of making unjustified distinctions between human beings based on the groups, classes, or other categories to which they are perceived to belong. People may be discriminated on the basis of race, gender, age, religion.
7. **Conflict of Interest:** A situation in which an Employee is in a position to derive personal benefit from actions or decisions made in their official capacity.
8. **Insider Trading:** Refers not only to the purchase or sale of the Company's equity and debt securities, but also to the purchase or sale of puts, calls, or other options with respect to such securities. Such trading is deemed to be done by an insider whenever he/she has any beneficial interest, direct or indirect, in such securities, regardless whether they are actually held in his/her name.

9. **Insiders:** Any person, due to the position, became acquainted with Information not available to the public. Such information could affect attraction or reluctance of dealers in the securities of the Company or other companies in which the Company or shareholders have interest or could affect the Company's ability to meet its obligations. Insiders could be the Board Members, Senior Executive Management, Employee of the Company, or any company of its group and others who have access to such information due to contractual, professional or other relations.
10. **Public Information:** Information shared by the Company through its website, social media channels, press releases, or official publications.
11. **Intellectual Property (IP):** A category of property that includes intangible creations of the human intellect.
12. **Data Privacy:** The ability of a person to determine for themselves when, how, and to what extent personal information about them is shared with or communicated to others. This personal information can be one's name, location, contact information, or online or real-world behaviour.
13. **Money Laundering:** A process aimed at legalizing money obtained from an illicit source, or that involves concealing the original source of those moneys so that they appear to have been obtained from a legitimate source using various methods with which it is not possible to identify the source of those funds. It is the conversion or transfer of money with the knowledge that they are proceeds of a crime with the intention of concealing or disguising the illegal source of that money, or helping any person who committed this crime to escape from the legal consequences of his/her actions.
14. **Misconduct:** Any Conduct which is perceived by Management to be against the Company's Code of Conduct and Ethics or in any way contravenes Laws or accepted standards of ethical behaviour.
15. **Health, Safety and Environment (HSE):** Refers to a branch, or department, within a company that is responsible for the observance and protection of occupational health and safety rules and regulations along with environmental protection.

6. Responsibility

6.1 Board of Directors

- a) Approve the Code.
- b) Delegate and oversee the implementation and consistent application of the Code.
- c) Promote the fulfilment of the Code.
- d) Set the tone at the top by ensuring that their actions are consistent with the Code.
- e) Ensure a line of reporting to it by the Compliance department.

6.2 Chief Executive Officer

- a) Foster a culture of compliance and ethics through personal leadership.
- b) Periodically review the Compliance activities in relation to the Code.
- c) Be consulted as the ultimate escalation level for conflicts around this Code.
- d) Delegate development and implementation of the Code.
- e) Approve investigation and decisions regarding possible violations of the Code.

6.3 Risk, Compliance & Internal Audit Department

- a) Manage and support the development and implementation of the Code.
- b) Assist in the awareness, training, implementation and compliance of this Code.
- c) Disseminate the Code guidelines.
- d) Assess compliance with the Code.
- e) Report to the CEO and the Board regarding compliance of this code.
- f) Be the first line of escalation for any breach of this code.

6.4 Human Resources and Administration Department

- a) Assist in awareness and implementation of the Code as part of Employee induction.
- b) Communicate and obtain acknowledgement from new Employees on the Code, Non-competition policy and non-disclosure undertaking forms.
- c) Assist in administration and assessing compliance with the Code related to HR matters.
- d) Take actions against violators according to the applicable policies and laws.

6.5 Legal Department

- a) Create awareness related to legal, contractual and regulatory matters for relevant stakeholders.
- b) Communicate effectively and timely with relevant stakeholders for changes and updates in applicable legal and regulatory requirements.
- c) Advise and assist in assessing compliance with the Code related to legal and regulatory matters.

6.6 General Managers, Vice Presidents, Senior Managers and Managers

- a) Promote a culture of integrity within your teams by making the right decisions.
- b) Ensure that the Employees they manage know and understand the Code and comply with it.
- c) Create a healthy, safe and constructive work environment by treating Employees, customers, suppliers and stakeholders with fairness, equality and respect.

6.7 Employee

- a) Comply with the guidelines of the Code
- b) Stay informed and adhere to the laws, regulations, professional standards and Company Policies.
- c) Conduct business with honesty, integrity and in a manner that protects the Company's reputation.
- d) Promptly report all known or suspected violations of law, this Code or the Company Policies.
- e) Fully cooperate with investigations into potential violations.
- f) Seek guidance and advice if anything is not clear.
- g) Promptly complete annual declarations required by the Code.

7. Policy Statements

1. If a Law conflicts with a policy in this Code, you must comply with the Law.
2. The Code reflects the Company's commitment to high standards of business conduct and ethics – acting in a manner that is responsible, fair, consistent and legal.
3. The Code must be followed in both written word and spirit. The Company will be judged not only by its competence and success in conducting business, but also on its integrity.
4. Every Employee has access to the Code of Conduct and Ethics and is required to confirm when they join the Company that he/she has received a copy, has read and understood its contents and will comply with it. Re-confirmation will also be required periodically as and when major changes are made to the Code of Conduct and Ethics.
5. Every Employee is required to sign a non – Disclosure Undertaking and Non – Competition Policy prior to start of employment. This binds the Employee to keep confidential secrets and to make prompt and full disclosure to the Company of any situation which may involve a conflict of interest.
6. Employees are required to respect their works' privacy and avoid disclosures of any information concerning the Company.

7. All Employees shall maintain the privacy and integrity of all matters related to the Company. This includes maintaining confidentiality, taking precautions to protecting all documents, files and matters related to the Company from unauthorized disclosure or access to unauthorised individuals / Employees.
8. The Employee shall not keep or make copies of correspondence, documents, papers and records and any relevant information concerning the Company. Even if such copies are kept for official purposes all such information must handed over to the Company when the Employee leaves the Company.
9. Every Employee needs to be honest and should not to make any deliberate false or deceptive claims about matters and circumstances related to the Company that might lead to conflict of interest.
10. All Employees should uphold the values of equality, tolerance and respect for others.
11. All Employees should strive to achieve the highest quality, effectiveness, dignity and professional competence while discharging their required duties and services.
12. Employee who violates the standards in this Code will be subjected to investigation by the Management and may lead to disciplinary action, including possible dismissal as per Law. Furthermore, violations of this Code may also be deemed as violations of the Law which may result in civil or criminal penalties for the Employee, Managers and/or the Company.
13. To report an issue or an unethical behaviour discreetly, please refer to the Company's Whistle-blower Policy.
14. All Employees shall review the Code and acknowledge their understanding and adherence in writing on an annual basis.

8. The Guiding Questions

The Company expects all its Employees to behave in a responsible and principled way and follow the Code in word and spirit.

Hence, Employees should consider the following questions when they perform their duties and responsibilities:

1. Is my action Legal, Ethical and in line with the Company values?
2. Will my action impact the Company's Reputation?
3. Would I and others feel comfortable if my action is reported in the Media?

9. Key principles of the code

The principles and expectations for ethical business conduct that should guide Employees' actions are:

9.1 UPHOLD THE LAW

The Company's commitment to integrity means complying with laws, rules and regulations. Employees must understand the Company's policies, laws, rules and regulations that apply to their specific roles.

9.1.1. Compliance with Laws, Rules and Regulations

Employees shall be aware of and conduct business, operations and activities in full compliance with applicable laws and regulations. If Employees are unsure of whether a contemplated action is permitted by law or the Company Policy, they should seek the advice from their manager or from the Legal Department.

9.1.2. Insider Trading

The Company has issued the rules and procedures regulating insider's trading of Company securities. Employees and stakeholders are expected to abide by these rules and procedures and become fully aware of all the legal and administrative requirements regarding their respective holdings and dealings in the Company securities.

Insider Trading is deemed to be done by an insider whenever he/she has any beneficial interest, direct or indirect, in equity or debt securities, including those for puts, calls or other options with respect to such securities and includes the following prohibited acts:

1. Dealing in securities of the Company involves making or offering to make with any person, or inducing or attempting to induce any person to enter into or offer to enter into any agreement for or with a view to acquiring, disposing, subscribing for or underwriting securities of the Company.
2. Tipping is a form of insider trading and is not allowed and permitted. It involves an insider communicating either directly or indirectly inside information to other person(s) when the Insider knows or should reasonably know that the other person would or is likely to use that information to deal in securities or to induce a third party to deal in the securities of the Company.
3. Trading of price-sensitive information is illegal. This information could affect attraction or reluctance of dealers in the securities of the Company or other companies in which the Company or the shareholders have interest, or could affect the Company's ability to meet its obligations. The following are considered price-sensitive information:
 - Periodical Financial results of the Company
 - Declaration of dividends
 - Any major expansion plans or execution of new projects
 - Amalgamation, mergers and acquisitions
 - Disposal of the whole or substantial part of the Company.
4. Non-public information relating to the Company is the property of the Company and the unauthorized disclosure of such information is forbidden. In the event any officer or Employee of the Company receives an inquiry from outside the Company that relates to material non-public information, the inquiry should be referred to the Company's Legal Department.

9.1.3 Anti-bribery and corruption

The policy of the Company is that its business shall be conducted in compliance with the laws, rules and regulations of the State of Qatar relating to anti-bribery and corruption. The Company or its Employee(s) or officers shall not, directly or indirectly, in the name of, on behalf of, or for the benefit of the Company, offer, pay, promise to pay, or authorize the payment of any money or offer, give, promise to give or authorize the giving of anything to:

1. Any official, agent or Employee or any government or governmental agency, or official, Employee or agent thereof, for the purpose of influencing any act or decision of such person in their or their official capacity, or for the purpose of inducing such persons to use their official capacity to influence any act or decision of their government or any instrumentality thereof;
2. Any private person, in order to obtain or retain business, or provide a business advantage related to any business opportunity in any way violate any provision of the said Laws either locally or globally.

9.1.4 Anti-Money Laundering and Terrorism Financing

Money laundering is the concealment of the origins of illegally obtained money by converting it into a legitimate source. It is the policy of the Company to comply with all Anti Money Laundering (AML) and Counter-Terrorism Financing (CTF) laws and regulations. In Qatar the relevant legislation is Law No. (20) of 2019 on Combating Money Laundering and Terrorism Financing.

The Company and its Employees shall refrain from doing or participating in the following acts:

- Conversion or transfer of funds, knowing that they are proceeds of a crime or an act of participation in the said crime; with a view to concealing or disguising the illicit source of funds or assisting any person involved in the commission of the crime to evade the legal consequences of his/her actions
- Concealment or disguise of the true nature, source, location, disposition, movement, ownership or the rights of funds, knowing that they are the proceeds of a crime.
- Acquisition, possession or use of funds, knowing, at the time of receipt thereof, that they are proceeds of a crime.
- Participation in, association with or conspiracy to commit, attempt, or aid, abet, facilitate, counsel in, cooperate in, or contribute to the commission of any of the acts stipulated in this Article.

9.1.5 Health & Safety

It is critical for the Company to safeguard the health and safety of its Employees, guests, contractors and service providers. The Company is committed to maintaining a safe and healthy working environment and aims to have zero safety related incidents.

The Company HSE Policy, Procedures and Guidelines are designed to educate Employees on safety in the workplace and their responsibilities. These documents can be accessed from the Intranet or obtained from the HSE Section.

9.1.6 Free and Fair Competition

All non-public information about the Company are considered confidential information. All confidential information is not permitted to be used or shared for trading purposes. In order to participate in fair competition or dealings:

- The Company seeks to outperform its competition fairly and honestly. The Company seeks competitive advantages through superior performance, never through unethical or illegal business practices.
- Stealing proprietary information, possessing trade secret information that was obtained without the owner's consent, or inducing such disclosures by past or present Employees of other companies is prohibited.
- No Employee should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other illegal trade practice.
- No Employee is permitted to engage in price fixing, bid rigging, allocation of markets or customers, or similar illegal anti-competitive activities.

(Please refer to Appendix C – Free and Fair Competition Policy)

9.1.7 Non-Compete requirements

Non-compete requirements are necessary to avoid any competition between the Employee and the Company. These put restrictions on the Employee from working for a competitor in the same market or starting up another business in the same field or industry. To comply with these requirements, therefore:

- The Employee shall not, without the prior consent (which shall not be unreasonably withheld) of the Concerned Department Head and the GMHR, perform other services for any client of the Company, to which Employee was introduced in the course of, or as a result of, performing his/her role.
- The Employee shall not solicit or induce, any Employee or consultant to leave his/her employment or consultancy with the Company for any reason whatsoever.

(Please refer to Appendix D – Non-Compete Policy)

9.1.8 Personal Data Privacy

In the regular course of business, the Company collects Personal Data from its Employees, website users, job applicants, customers, suppliers, contractors and other third parties. The Company is committed to foster the confidence and trust of its stakeholders in the way it handles & protects their personal information by operating in line with applicable laws, regulations and high standards of ethical conduct. Unauthorized access, use or distribution of personal information violates the Company policy and legal requirements.

In Qatar the relevant legislation is Law No. (13) of 2016 Concerning Privacy and Personal Data. The Company Data Privacy Policy is designed to educate Employees on requirements of personal data privacy. The policy can be accessed from the Intranet or obtained from the Risk, Compliance and Internal Audit Department.

(Please refer to Appendix E– Non-Disclosure Undertaking)

9.2 CONDUCT BUSINESS WITH INTEGRITY

All Employees should work with integrity, honesty and transparency and should never seek to influence anyone's decisions or actions through unethical or illegal means.

9.2.1 Honesty and Integrity

Honesty and Integrity are important values that bring out success in doing business. Having these qualities means consistent and uncompromising adherence to strong moral and ethical principles and values. Therefore, Employees are expected to:

- Deal honestly and fairly with each other, suppliers, customers, government officials and all other third parties and shall not make or disseminate false or misleading information.
- Shall not solicit favours from customers for the benefit of themselves, family members, friends or any other party.
- By virtue of his/her position, an Employee may have access to money, information, goods, and documents that belong to the Company or its customers. The following actions are considered, without limitation, a breach of this Code:
 - Stealing.
 - Unauthorized borrowing.
 - Converting these items to private use / personal benefit.
 - Gaining unauthorized access to information.

9.2.2 Accountability and Competence

Accountability is one's willingness to accept responsibility or to account for one's actions. Competence on the other hand is the Employee skills, behaviours and suitability for a given role.

To demonstrate accountability and competence, the Employees shall:

- Take personal responsibility for their actions and decisions.
- Place success of the organisation above personal interest.
- Attain and maintain proper level of technical and professional competence.

9.2.3 Financial Controls and Disclosures

Financial controls are the Policies and Procedures put into place by a business or organization to track, manage and report its financial resources and transactions. Financial controls are essential to the success of any business. These controls supply current, relevant and accurate financial data that allows

the business to track the progress and evaluate the effectiveness of the business strategy or plan. Financial controls ensure that shareholders receive return of investments.

Disclosure of financial results is necessary to keep the shareholders informed on the performance of the business. Disclosure is also required by the regulatory authorities.

- All of the Company's books, records, accounts and financial statements must be maintained in reasonable detail, retained as per the applicable laws, appropriately reflect the Company's transactions, promptly disclosed and conform both to applicable legal requirements and to the Company's system of internal controls.
- Employees shall not make entries, alterations or deletions in the records that are false, misleading or which would obscure the true nature of any transaction.
- Expenses must be incurred for business purposes and the supporting documents should clearly reflect these.
- Employees should request reimbursement for business-related expenses in accordance with their entitlement and related policies and procedures.

9.2.4 Relationship/ Agreements with Suppliers /Agencies and Consultant

Vendor/Supplier relationship plays an important role in determining the success of the Company. Maintaining a good relationship with suppliers, agencies and consultants based on trust and transparency is essential to grow the business. Therefore:

- The Company must build its relationships with suppliers and agencies based on legal, efficient and fair practices.
- The Company and its Employees must not deal with governments, companies and banks who are subject to economic sanctions (also refer Guidelines for Transactions with Countries & Individuals Subject to Economic Sanctions, Embargo, and Restrictive Measures). The Guideline can be accessed from the Intranet or obtained from the Legal Department.
- All purchases whether by way of tender/Contracts/Purchase Orders should only entered by strictly adhering to the Policy for Legal, Insurance & Credit Management review and approval. The Policy can be accessed from the Intranet or obtained from the Legal Department.
- Agreements with agents of sales representatives/ consultants should state clearly the services to be performed for the Company, the amount to be paid and all other relevant terms and conditions. Payments must bear a reasonable relationship to the value of the services rendered.
- All payments and transactions must be supported by documentary evidence.
- Purchases should be in line with the Company policy and the following should be avoided:
 - Purchasing items not required within the Company operation.
 - Expenditures for items and services not received.
 - Purchases on obviously inflated pricing structures.
 - The authorization and use of or payment to outside service provider that are either not according to prior arrangement or for charges that are in excess of market conditions as they prevail at the moment of purchase.

9.3 AVOID CONFLICT OF INTEREST

Each Employee has the primary responsibility towards the Company and must not be involved in any activity or transaction which may give rise to, or be seen to give rise to, a conflict between the Employee's own personal interest and that of the Company activities.

9.3.1 Conflict of Interest

Conflict of interest is a situation in which an individual's personal interests could compromise his / her judgement, decisions or actions in the workplace. To avoid contemplating on how to deal with transactions or arrangement with possible conflict of interest Employees must not engage in activities which could give rise or could be perceived to give rise to a conflict of interest. A conflict of interest may arise in a number of ways as shown below (The list is not exhaustive and, in case of doubt, the advice of employee's department / Legal department/ Compliance department should be sought):

- Holding a financial interest or working, directly or indirectly, for the Company's supplier, customer or competitor.
- Entering into business relationships on behalf of the Company's with related parties or companies controlled by related parties.
- Using the Company premises or facilities for personal business.
- Conveying to others or using for own benefit, non-public information acquired during employment.
- Engaging in any activity which may interfere with Employee's duties and responsibilities at the Company.

Should an event occur or a conflict of interest arise which an Employee needs to declare, it is the Employee's responsibility to declare the conflict and refrain from participating in the activity or transaction.

9.3.2 Gifts and entertainment

Exchange of gifts, accepting solicitations and giving representations or entertainment are practices during the course of normal business relationships. These practices are often subject to abuse thus compromising the ethical conduct of Employees within the Company. Hence, the below guidelines should be followed.

- The Company seeks to do business on a fair and equitable basis. It is generally acceptable practice that during the course of normal business relationships, there will be reasonable business entertainment and exchange of small gifts. But these gifts or frequency of the entertainment offered or received should not be excessive. Receiving and giving gifts and hospitality is a risk-sensitive practice that may be seen as an unfair advantage and can be the cause of an ethical breach or even corruption.
- Employees shall not offer, accept, or agree to offer / accept any gift or consideration of any kind which is, or could reasonably be interpreted as being an inducement for doing any act that show favour or disfavour to any person in relation to any dealing with the Company.
- Gift or entertainment may be accepted / given if it:
 - Business related
 - Is of modest value (e.g. Less than QR 500)
 - Does not affect or influence the business decision
 - Appropriate as to frequency, time and place
 - Is of professional nature (e.g. diary, calendar, business lunch for all key customers, etc.)
 - Complies with applicable rules and regulations
- In all circumstances, a process of receiving and giving gifts should be followed to ensure transparency and help demonstrate compliance with Company's policies.
 - All gifts and entertainment offered or received of value more than QR 500 must be approved by respective General Manager and registered.
 - Billings or invoices of all gifts offered of value more than QR 500 must be attached while registering.
 - The registration shall be made through employee's e-service within 7 days of gift receiving / giving.

- Below are the examples of gifts and entertainment that are prohibited to be offered / accepted:
 - Cash
 - Financial instruments (shares, bonds)
 - Anything illegal such as prohibited drugs or substance
 - Promise of employment / business
 - Funding political parties or religious groups
 - Promotional items where an individual rather the customer is the beneficiary
 - Goods, services offered free of charge or at a value that gives undue advantage to the buyer
 - Any form of bribe or anything with the intention to influence someone in his/her official capacity or for obtaining a business advantage

9.4 PROTECT COMPANY PROPERTY AND INFORMATION

Employees are responsible for acting in the best interest of the Company and safeguarding The Company's assets and confidential information obtained during employment. Information gives the Company a competitive advantage, thus, must be protected. Property or assets owned by the Company are regarded as having value to meet debts, commitments and future economic benefits. As such, Employees are expected to follow the below guidelines:

9.4.1 Intellectual Property

- Any written, visual, or other materials produced by an Employee during his/her employment with the Company are considered to be specifically produced for use by the Company and by others authorized solely by the Company.
- The Company unconditionally and irrevocably owns all intellectual property rights, including but not limited to copyrights, trademarks, patents, and trade secrets created and/or applied for during employment. The Company is entitled to fully exploit the results of any materials which an Employee produces during his/her employment.

9.4.2 Protection and Proper Use of Group Assets

- All Employees should protect the Company's assets and ensure their efficient use. All Group assets are to be used for legitimate company purposes.
- All Employees are prohibited from using the Company's office space, machinery, supplies, stationery, and the Company publications for personal purposes.

Any suspected incident of fraud or theft should be immediately reported for investigation.

9.4.3 Confidentiality of Information

- Confidential information must be protected from any unauthorized use, disclosure or distribution.
- Employees must maintain the confidentiality of proprietary information entrusted to them by the Company or its customers or suppliers, etc., except when disclosure is required by Laws or regulations. Proprietary information includes all non-public information that might be of use to competitors or harmful to the Company or its customers or suppliers if disclosed. The obligation to preserve proprietary information continues even after employment ends. Confidential information includes, but is not limited to:
 - Non-public information
 - Business plans, proposals and strategies
 - Policies, procedures, manuals and practices of the Company
 - Customers information
 - Pre-patent or pre-copyright material

- Financial information
- Technological data, processes, or prototypes
- Access to confidential information should be on a “need-to-know” basis and must be authorized by relevant information owner.

9.4.4 Usage of Social Media

- Employees are permitted to share the Company information only if it is Public Information.
- Employees are advised to comply with the following guidelines:
 - Avoid social media communications that might be misconstrued in a way that could damage the Company’s goodwill and business reputation, even indirectly.
 - Do not comment on anything related to legal matters, litigation, or any parties that the Company may be in litigation with.
 - Avoid posting, commenting on, or participating in any social media activity around a sensitive topic that is considered to be a crisis situation.
 - Do not post confidential information related to your co-workers or the Company’s customers, clients, business partners, suppliers, vendors or other stakeholders without their written permission.

9.4.5 Use of Information Technology and the Internet:

- An Employee shall not use the Company’s systems to download or distribute any illegal software or programs or spread any electronic virus or worm that may infect the network and/or email system.
- Email must be used with duty of care and should not have inappropriate content.
- The Company's computer resources should not be used to violate the laws.
- Displaying, downloading, archiving, distributing or editing any kind of images or documents with obscene, sexual or pornographic connotations on the Company's computer resources is prohibited.
- The Company reserves the right to remove or block access to certain websites, chatting sites or file storage devices.
- Employees should not open and oblige to emails from unknown sources.

9.4.6 Public Statements

- Employees, other than those specifically authorized, are not permitted to give interviews to the media (radio, press, television, etc.) or make public statements about any aspect of the Company or its operations.
- Employees are also not permitted to allow the media to photograph the interior of the Company premises.

9.4.7 Unclaimed Property (Lost and Found)

Should an employee find a lost item or property within the Company premises, he/she shall follow the below actions:

- Any found unclaimed property has to be turned to (Lost and Found) at Facilities Section. The finder will get a claim receipt against the item.
- The Lost and Found Employee will make every attempt to contact the owner through email, telephone or address if located on/in the item.
- In order to claim a lost item at Lost and Found, the owner must describe as closely as possible the lost item. If Lost and Found has the item and ownership is established as well as possible, the owner signs out for the item.
- If the item was not claimed during one month, the finder may claim it after one month from the date of handing the item over to the Lost and Found Staff.

- A log of Employees with missing items should be created. This log should include name, email or phone number, lost item description.

9.5 ACT PROFESSIONALLY AND RESPECT OTHERS

Employees should conduct themselves professionally and with personal integrity, both in and out of the workplace, reflecting the Company values.

9.5.1 Non-discrimination and a Harassment-Free Workplace

- The Company is firmly committed to providing equal opportunity in all aspects of employment and does not tolerate any discrimination based on race, colour, religion, sex, ethnicity, age, gender, marital status, or physical or mental disability.
- All employment and business decisions should be based on individuals' qualifications and performance.
- The Company is committed to Qatarization, which states that, with equal competencies, preference is always given to Qatari Citizens.
- Sexual or any other kind of harassment, intimidation or bullying -on any grounds- of Employees by each other, customers, or other third parties is not tolerated.
- The following examples are to give an indication of what could constitute harassment, intimidation or bullying:
 - Insensitive jokes or rude comments relating to sex, race, religion, disability, colour, appearance, ethnic background
 - Abusive, aggressive, threatening or insulting words or behaviour
 - Unnecessary body contact
 - Displays of sexually offensive or racially abusive material
 - Requests for personal favours
 - Speculation about a person's private life
 - Threat of dismissal, loss of promotion, etc. for refusal of sexual favour
 - Deliberate, unnecessary exclusion from conversations or ignoring an individual
 - Constantly setting unrealistic/unachievable targets and deadlines which go beyond setting high standards - for example expecting the performance of an individual to match that of someone two or three grades more senior

9.5.2 Dress Code

The Company always takes great pride and benefits from the professional behaviour and image projected by its Employees. The Company requires that employees dress neatly and appropriately at all times and maintain adequate personal hygiene. Employees should use sound judgement when it comes to selecting the work attire. Below are few broad guidelines to follow:

- All clothing should be clean, ironed and in good shape.
- All Employees should maintain an acceptable level of bodily hygiene to ensure that interactions with other staff and clients remain positive and pleasant.
- Work clothes should be professional, which means that they should not be too revealing or casual.
- Employees should cover visible tattoos when possible and practical.

In general, the dress code for Employees is business casual. However, sales and marketing staff that have direct contact with the Company's clients should follow a dress code of business professional during client visits and meetings. Technical staff that is busy with hardware repairs and installations are allowed to wear more casual attire, such as jeans, and should also make use of the overalls provided by the Company for this purpose.

9.5.3 Drugs and Alcohol

The summary detailed below defines the Company policy, to which Employees are asked to adhere, on drugs (including Employee testing), alcohol and customers' procedures.

Drugs

- The potentially serious and dangerous impact of drug-related incidents must be continuously recognized.
- Employees are prohibited from the possession or use of narcotic substances whilst at work, unless properly prescribed by a medical practitioner.
- Employees may use medically prescribed and/or over the counter drugs in therapeutic dosage as long as such drugs do not impair the ability to work and travel safely and provided that the use of such drugs has been declared to the appropriate management personnel.
- The Company may require Employees who are reasonably believed to have a drugs-related problem to undergo medical examination and any subsequent treatment recommended by a doctor.
- The Company also reserves the right to ask its Employees to undergo drug testing on a regular or random basis at, or by an independent medical facility.
- Drug abuse or contravention of this policy may render the Employee liable to summary dismissal.

Alcohol

- Company offices, sites, and any other workplaces under the control of the Company are to be DRY.
- The Company may require Employees who are reasonably believed to have an alcohol –related problem to undergo medical examination and any subsequent treatment recommended by a doctor.
- Being inebriated at work, at any time or in any location is considered to be an act of gross misconduct and will render the Employee liable to summary dismissal. "At Work" includes traveling to and from a place of work, and at all times when assigned to and directly involved in a field project, even when off duty.

Customers' Procedures

- Many customers operate prohibited substance search procedures for individuals (and their personal effects) whilst on, entering or leaving their premises. Additionally, customers may undertake random drug and /or alcohol testing on those who are working on their projects. It is thus Company policy that its Employees and contractors must cooperate fully with such customer procedures.
- Should a customer provide verifiable evidence that an Employee or contractor has been in possession of a non-prescribed narcotic substance or that their work performance has been impaired through drug or alcohol abuse, it will be considered a breach of the Company policy and will render that person liable to summary dismissal or termination of contract.

9.5.4 Discipline

As a team member, Employee is expected to accept certain responsibilities, follow acceptable business principles in matters of conduct, and exhibit a high degree of integrity at all times. This not only involves sincere respect for the rights and feelings of others, but also demands that he/she refrain from

any behaviour that might be harmful to him/herself, peers, Company, or that might be viewed unfavorably by current or potential customers or by the public at large. As Employee conduct reflects on the Company, consequently, Employee is encouraged to observe the highest standards of professionalism at all times.

Types of behaviour and conduct that the Company considers inappropriate include, but are not limited to, the following:

- Falsifying employment or other Company records;
- Soliciting or accepting gratuities from suppliers, contractors, or clients;
- Excessive absenteeism or tardiness;
- Excessive, unnecessary, or unauthorized use of Company property and supplies, particularly for personal purposes;
- Reporting to work under the influence of drugs or alcohol, and the illegal manufacture, possession, use, sale, distribution or transportation of drugs or alcohol;
- Bringing or using alcoholic beverages on the Company property or using alcoholic beverages while engaged in Company business off the Company's premises;
- Fighting or using obscene, abusive, or threatening language or gestures;
- Theft of property from co-workers, customers, or the Company;
- Unauthorized possession of firearms in Company premises or while on Company business;
- Disregarding safety or security regulations;
- Insubordination;
- Failing to maintain the confidentiality of Company, customer, or client information.

10 Seeking Guidance

The Company may issue additional guidance or a separate policy and procedure on any areas covered in this Code if mandated by regulations, management requirement or business need. All related policies can be found on Company Intranet.

All Employees are responsible for familiarizing themselves with the Code of Conduct & Ethics and the Company Policies.

If any Employee is unsure of the legal, ethical or reputational implications of a situation, he/she is encouraged to raise the matter to the Direct Manager who, can if necessary, seek guidance from the authorised person.

If any Employee is uncomfortable discussing this with his/her Direct Manager, he/she can discuss his/her question/s or concern with the Risk, Compliance and Internal Audit Department or with the Senior General Manager – Human Resource and Administration who may subsequently seek consultation or refer it to another authorised person

Additionally, Employee can contact the following departments:

1. Legal Department: For legal issues such as local laws & regulations, sanctions, antitrust and contractual wording in agreements.
2. HSE: For issues related to health, environment, safety and security.
3. Group Accounts and Finance Department: For financial controls and disclosures issues.

11 Reporting Violations

- Employees should express concern when significant violations of this Code of Conduct & Ethics by other Employees are detected and should report to their Department Manager and/or Senior General Manager – Human Resource and Administration or he/she can refer to the Company Whistle-blower Policy and Procedures to understand how he/she can report unethical behaviour.
- The Company maintains a whistle-blowing process which can be used by all Employees or stakeholders to report suspected violation of laws, regulations, the Code, standard of good practice or Company Policies. The Whistle-blowing Policy and Procedures can be accessed from the Company Website. Any person who raises concern or makes report in good faith shall not be penalised directly or indirectly. All whistle-blowing reports shall be undertaken as confidential.
- The report can also be submitted by internal mail, email (compliance@mannai.com.qa).
- The Company will take every report seriously and Compliance function will lead an investigation into the reported event and take appropriate action, if required.
- When reasonable cause proves that a particular situation or course of action may be in violation of the Code, the appropriate action against the Employee will be taken.

Annual Declaration

- To help ensure compliance with this Code of Conduct and Ethics, the Company requires that all Employees review the Code of Conduct and Ethics and acknowledge their understanding and adherence in writing on an annual basis.
- The Company may require periodic re-signing to ensure all Employees remain aware of the requirements and obligations under this policy.
- The following statements shall be declared:
 - Annual declaration of understanding of the Code
 - Annual declaration relating to receipt of gifts, entertainment and conflict of interest

Reporting gifts or entertainment received / given




All Employees shall register the details of gifts or entertainment received or given with an amount over QR 500 shall report it through Employee e-service within 7 days receiving / giving the gift or entertainment. The below details should be incorporated as applicable:

Nature (Gift / Hospitality)	Description	Given / Received	From / To	Date Received / Given	Estimated Value (QR)	Attachment (Invoice / Receipt / Acknowledgment)

12 Appendices

- A - Annual declaration of understanding of the Code
- B - Annual declaration relating to receipt of gifts, conflict of interest and reporting of violations
- C - Free and Fair Competition Policy
- D - Non-Competition Policy
- E - Non-Disclosure Undertaking

Approvals

Michael Deeter CEO	
Santhosh Krishnamoorthy CFO	
H.E. Sheikh Khalifa Bin Abdulla Al Thani Chairman – Audit Committee	
H.E. Sheikh Suhaim Bin Abdulla Al Thani On behalf of Board of Directors	