
ANTI-BRIBERY AND CORRUPTION POLICY

The logo for 'dar' is displayed in a light blue, lowercase, sans-serif font. The background of the page features a complex, white, grid-like pattern of lines that curves and flows across the page, creating a sense of depth and movement.

<i>Version</i>	<i>Author</i>	<i>Issue Date</i>	<i>Revision Detail</i>
1	Teymour Salaam	6 March 2017	Policy introduced
2	Teymour Salaam	18 December 2017	Process updates


MESSAGE FROM THE CHAIRMAN

Dar Al-Handasah (Shair and Partners) is one of the most progressive organisations in the Middle East, Africa and Asia regions. We are committed to adhering to the highest standards of ethical behaviour in the conduct of our business across the globe. We have a zero tolerance of bribery or corruption in the public and private sectors.

We are committed to planning, designing and engineering sustainable enhancements to existing environments, and in fostering long-term relationships with our clients, founded in trust and ethical business practices. We strive to exceed the expectations of our clients and the communities we serve through honesty, integrity, technical excellence, and with the pride that we have in our work.

Bribery and corruption, regardless of where such bribery takes place in the world, can expose Dar Al-Handasah, its employees and its business partners to severe reputational harm as well as criminal prosecution. Adherence to this Anti-Bribery and Corruption Policy will ensure that we will remain true to the core principles guiding our business relationships.

The Board of Dar Al-Handasah Consultants Shair and Partners Holdings Ltd (DIFC) has approved a Compliance and Anti-Bribery and Corruption Policy Statement and is introducing this Anti-Bribery and Corruption Policy, not only to ensure that Dar Al-Handasah complies with the anti-corruption laws and conventions applicable to its worldwide operations, but to continue to be a leader in best business practices.



.....

Talal Shair

CONTENTS

1	ABOUT THIS POLICY	2
2	PROHIBITION OF BRIBERY	4
3	FACILITATION PAYMENTS.....	5
4	GIFTS, HOSPITALITY AND TRAVEL	6
5	CHARITABLE CONTRIBUTIONS AND SPONSORSHIP	7
6	POLITICAL CONTRIBUTIONS.....	9
7	HIRING AND VISAS.....	10
8	RISK ASSESSMENT AND DUE DILIGENCE	11
9	PAYMENTS.....	12
10	ACCURATE BOOKS AND RECORDS.....	13
11	REPORTING SUSPICIOUS ACTIVITY	14
12	TRAINING	15
13	SEEKING GUIDANCE	16
14	MONITORING AND UPDATES.....	17

APPENDIX 1 - DEFINITIONS

APPENDIX 2 - LIST OF DAR AL-HANDASAH COMPANIES

APPENDIX 3 - RAISING CONCERNS

APPENDIX 4 - GIFTS, HOSPITALITY AND TRAVEL PROCEDURE

APPENDIX 5 - RISK ASSESSMENT AND DUE DILIGENCE PROCEDURES

1 ABOUT THIS POLICY

The meaning of technically defined terms (being the words underlined and italicised) used in this Policy are set out in **Appendix 1**.

1.1 Application

1.1.1 This Policy is aimed at providing all individuals working for or on behalf of Dar Al-Handasah with common guidelines in relation to their daily decisions and activities. It sets forth basic standards that have been approved by the Board of Dar Al-Handasah Consultants Shair and Partners Holdings Ltd (DIFC) and is a framework for what Dar Al-Handasah considers to be the minimum guideline of responsible ethical conduct. It is not exhaustive. As a Director, employee or Associated Person, you should always strive to exercise good judgment, care and consideration in any and all of your business activities regardless of whether such activity is specifically addressed in this Policy.

1.1.2 This Policy applies to:

- (A) all individuals working for or on behalf of Dar Al-Handasah (whether permanent, fixed or temporary);
- (B) Directors, other officers and senior management; and
- (C) any Associated Person.

1.2 Expectations

1.2.1 You are required to comply with this Policy and anti-bribery and corruption laws of the countries in which Dar Al-Handasah operates or in which you otherwise act on behalf of the organisation.

1.2.2 You are required to certify annually that you have read and understood this Policy. Your signed certification will be recorded on the 'Policy Certification Form' available on the Dar Al-Handasah intranet, from the Compliance Officer or from your Dar Al-Handasah contact. The signed form will be held by the Compliance Officer for Dar Al-Handasah.

1.2.3 You are required to report any suspected or observed violations of anti-bribery and corruption laws, of this Policy or any other Dar Al-Handasah policy. Reports should be made as described in section 11 of this Policy.

- 1.2.4 You will not suffer any demotion, penalty or other adverse consequences for reporting in good faith or refusing to engage in Bribery, even if such refusal may result in Dar Al-Handasah losing business.

1.3 Consequences

- 1.3.1 It is a criminal offence to offer, promise, give, request, or accept a Bribe. Individuals found guilty can be punished by imprisonment and/or a fine.
- 1.3.2 If Dar Al-Handasah fails to prevent Bribery it can face an unlimited fine, debarment from tendering for contracts and damage to its reputation.
- 1.3.3 Failure to comply with this Policy by any individual working for or on behalf of Dar Al-Handasah (including Associated Persons) may result in disciplinary action or termination.

1.4 Responsibility for this Policy

- 1.4.1 The Board of Dar Al-Handasah Consultants Shair and Partners Holdings Ltd (DIFC) has overall responsibility for ensuring that this Policy complies with Dar Al-Handasah's legal and ethical obligations.
- 1.4.2 Dar Al-Handasah's Compliance Officer has primary day to day responsibility for implementing this Policy and monitoring its use and effectiveness. **Mr Teymour Salaam is Dar Al-Handasah's Compliance Officer**. He can be contacted on:
T: +971 4 306 0000
teymour.salaam@dar.com
- 1.4.3 Certain activities, as set out in this Policy, require consultation with or permission from the Compliance Officer. You should contact the Compliance Officer if you need advice or have any questions or concerns about this Policy, in consultation with your Head of Department or the Director to whom you report where appropriate.
- 1.4.4 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.
- 1.4.5 Dar Al-Handasah's Directors and other managers intend to foster a "culture of integrity" to create a "top-down" message and commitment that Bribery is never acceptable and that the requirements of this Policy are strictly adhered to.

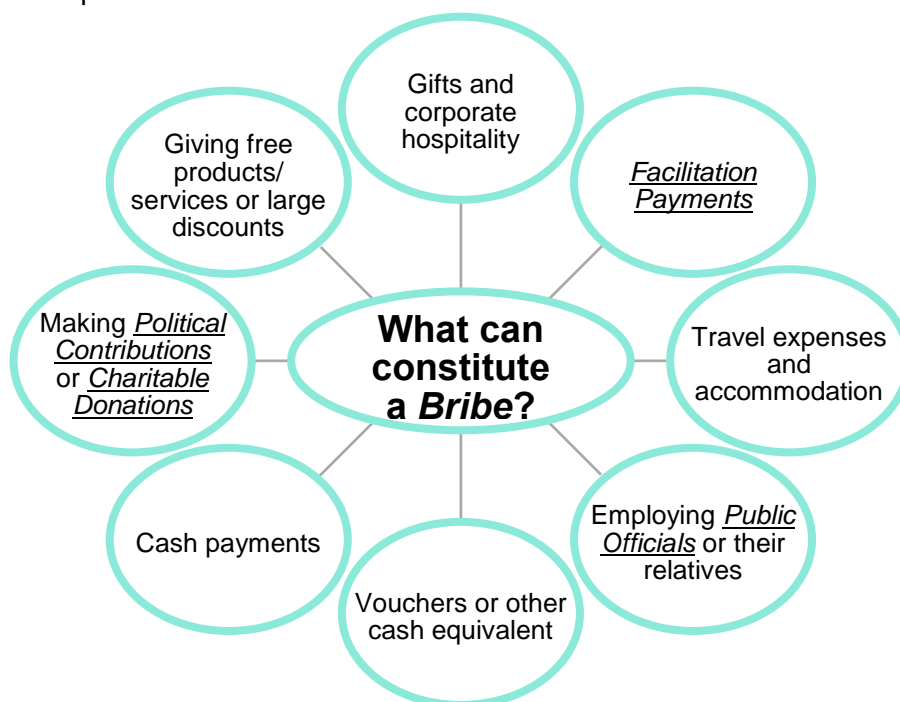
2 PROHIBITION OF BRIBERY

Dar Al-Handasah prohibits bribery and corruption in any form

The meaning of technically defined terms (being the words underlined and italicised) used in this Policy are set out in **Appendix 1**.

2.1 **You must not** seek, solicit, offer, promise, give or demand, arrange or receive any Bribe to:

- obtain or retain business or other improper advantage for Dar Al-Handasah;
- improperly influence a business decision or Public Official;
- compromise independent judgment;
- induce or reward improper performance; or
- obtain any personal benefit or benefit for your family, friends, associates or acquaintances.



There is no minimum and/or maximum amount for corrupt gifts or payments and it does not matter if you use company resources or personal funds.

The issue is whether a benefit is given which is intended to, or may look like it would, improperly influence the actions (or inaction) of a third party, in favour of Dar Al-Handasah.

3 **FACILITATION PAYMENTS**

The meaning of technically defined terms (being the words *underlined and italicised*) used in this Policy are set out in **Appendix 1**.

You must not make ***Facilitation Payments*** even if nominal in amount or use any ***Associated Person*** or other business partner to make such payments on behalf of Dar Al-Handasah.

If you have any doubts and suspect a payment may constitute a ***Facilitation Payment*** you should immediately consult your Head of Department or the Director to whom you report directly or the Compliance Officer.

4 GIFTS, HOSPITALITY AND TRAVEL

The meaning of technically defined terms (being the words underlined and italicised) used in this Policy are set out in **Appendix 1**.

- 4.1 The practice of gift giving, corporate hospitality and paying for travel is common and can be seen as a legitimate means of consolidating a business relationship. The giving or receiving of nominal gifts, hospitality or travel which are bona fide, reasonable and proportionate, with a legitimate business justification, can be acceptable.
- 4.2 Bona fide business purposes include gifts, hospitality or travel directly related to the promotion, demonstration, or explanation of products or services, or the execution or performance of a contract with the party involved.
- 4.3 Lavish gifts, hospitality or travel, however, can be inappropriate and may be used to improperly influence or manipulate, and can give rise to criminal liability regardless of local practice or custom.
- 4.4 You must comply with the Gifts, Hospitality and Travel Procedure which is enclosed at **Appendix 4** to this Policy. Generally, gifts, hospitality and travel:
- given to or received from a Public Official must be approved by the Compliance Officer; and
 - given to or received from non-public officials are value-limited per the terms set out in **Appendix 4**.
- 4.5 Dar Al-Handasah absolutely **prohibits** the giving or receiving of gifts, hospitality or travel and the paying of expenses where it might improperly influence, or be perceived to improperly influence, a business decision (for example, during a contract/ tender process).
- 4.6 Any gifts, hospitality or travel given must be given or received openly and transparently, and be properly recorded in Dar Al-Handasah's books and records. See **Appendix 4** for further guidance.
- 4.7 Any potential breaches of Dar Al-Handasah's Gifts, Hospitality and Travel Procedure should be reported in accordance with section 11 below.
- 4.8 Gifts of cash or cash equivalents (e.g. gift certificates, loans, stock and stock options) should **never** be given or accepted.
- 4.9 Any reimbursement of travel or accommodation or payment should be made directly to the appropriate public or private entity and not to the individual concerned. Payment to an individual should not be made without authorisation from the Compliance Officer and any requests to pay an individual directly should be reported to the Compliance Officer, in each case, in consultation with your Head of Department or the Director to whom you report where appropriate.

5 CHARITABLE CONTRIBUTIONS AND SPONSORSHIP

The meaning of technically defined terms (being the words underlined and italicised) used in this Policy are set out in **Appendix 1**.

- 5.1 Dar Al-Handasah believes strongly in its corporate social responsibility programmes and in making a positive contribution to society. For years, we have extended our support for organizations in the fields of education, culture, society, health, and the environment. Our people have also been active in reaching out to our communities to create possibilities for growth.
- 5.2 However, Charitable Donations and Sponsorship must not be a subterfuge for Bribery or be contrary to applicable laws.
- 5.3 You must not use funds or assets of Dar Al-Handasah to make direct or indirect payments, loans, donations, gifts, or advantages to any charity or member of a research organisation for the purpose of obtaining or retaining business for Dar Al-Handasah or improperly influencing a business decision.
- 5.4 Unless you are a Director, you must obtain the prior written approval of a Director, your Head of Department or the Compliance Officer to make a Charitable Donation or Sponsorship on behalf of Dar Al-Handasah if:
- it is or is likely to be above US \$1,000; or
 - will or is likely to be given more than once per calendar year to the same organisation; or
 - is requested by a Public Official or Associated Person or their family.
- 5.5 Prior approval must be sought using the template 'Charitable Donations and Sponsorship Pre-Approval Form' available on the Dar Al-Handasah intranet, from the Compliance Officer or from your Dar Al-Handasah contact in respect of such donations or sponsorships.
- 5.6 In determining whether to approve donations or sponsorships, consideration will be given to (1) the purpose of the payment; (2) whether the payment is consistent with Dar Al-Handasah's internal guidelines on charitable giving; (3) whether the payment is at the request of a Public Official; (4) whether a Public Official is associated with the charity and, if so, whether the Public Official can make decisions regarding Dar Al-Handasah's business in that country; and (5) whether the payment is conditional on receiving business or other benefits.
- 5.7 Directors are not required to obtain approval in respect of making a Charitable Donation or Sponsorship, on behalf of Dar Al-Handasah. However, the Compliance Officer must be notified if a Charitable Donation or Sponsorship is made which would trigger the approval requirements at paragraph 5.4 above and the applicable Director

is satisfied that the Charitable Donation or Sponsorship can be made having considered the points set out in paragraph 5.6 above.

6 **POLITICAL CONTRIBUTIONS**

The meaning of technically defined terms (being the words *underlined and italicised*) used in this Policy are set out in **Appendix 1**.

The making of any *Political Contribution* of any sort with any of Dar Al-Handasah's funds or assets, or on behalf of or as a representative of Dar Al-Handasah, is **strictly prohibited**. If you receive a request for a *Political Contribution* from any person, you should report it to your Head of Department or the Director to whom you report directly or the Compliance Officer immediately.

7 HIRING AND VISAS

The meaning of technically defined terms (being the words underlined and italicised) used in this Policy are set out in **Appendix 1**.

- 7.1 Dar Al-Handasah has in place human resources policies that ensure all hiring decisions are made on the merits, and be based on the qualifications of the candidate for the position.
- 7.2 Internships and employment are not to be provided to gain an improper business advantage.
- 7.3 All hiring decisions, including of Public Officials, their family, or anyone recommended by a Public Official must be done strictly in accordance with Dar Al-Handasah's human resources policies.
- 7.4 Dar Al-Handasah will only sponsor visas of persons who are not employees for a genuine business reason. Visa sponsorship for Public Officials, their family and known associates requires the approval from a Director, following consultation with the Compliance Officer where additional guidance is necessary.

8 RISK ASSESSMENT AND DUE DILIGENCE

The meaning of technically defined terms (being the words underlined and italicised) used in this Policy are set out in **Appendix 1**.

- 8.1 If an Associated Person working with or engaged by Dar Al-Handasah commits a Bribery offence anywhere in the world, their action could effectively cause Dar Al-Handasah to also have committed an offence. Dar Al-Handasah's ability to have oversight and control over Associated Persons is therefore very important.
- 8.2 The offence an Associated Person could trigger for Dar Al-Handasah is that it failed to prevent Bribery. If this accusation were made against Dar Al-Handasah, it is possible that the only defence available to it is that it had 'adequate policies and procedures' in place and that these were implemented. Adequate policies and procedure are essentially policies and procedures designed to prevent Bribery by all of Dar Al-Handasah representatives and partners, including Associated Persons.
- 8.3 This section 8 and the corresponding Appendix 5 specifically focuses on the procedures necessary to ensure Dar A-Handasah is protected against the risk of an offence being committed as a result of Associated Persons' activity on its behalf.
- 8.4 **Responsibility for risk assessment and due diligence**
- 8.4.1 Prior to engaging with Associated Persons (or, in respect of existing Associated Persons, before renewing any business arrangement) **the team leading the engagement** must ensure and document that appropriate due diligence is carried out and sufficient measures are put in place to prevent Bribery. In this regard, the **Risk Assessment & Due Diligence Procedures**, a copy of which is at **Appendix 5** to this Policy, must be complied with.
- 8.4.2 The **team leading the engagement** will be identifiable by reference to the Director who is ultimately responsible for approving the engagement and the risk assessment and due diligence procedures should be carried out by the Appointed Contact within that team. The Appointed Contact should submit the results of the risk assessment and due diligence as part of the request for approval by the Director who is ultimately responsible for approving the engagement.
- 8.5 The outcome of the risk assessment and the due diligence will inform the final decision on whether to engage with each potential Associated Person identified and the terms that need to be put in place to mitigate any Bribery and corruption related risk identified in relation to the engagement.

9 PAYMENTS

The meaning of technically defined terms (being the words underlined and italicised) used in this Policy are set out in **Appendix 1**.

9.1 You must report suspicious payments

9.2 Fees payable to any third party shall be an appropriate remuneration for legitimate services effectively rendered. Unless specifically authorised by a Director **no payment should be made or delivered:**

- in cash (other than documented petty cash disbursements);
- with corporate cheques payable to "cash", "bearer" or third-party designees of the party entitled to the payment;
- to any other person or entity other than third party in question;
- to a Public Official without review of the payment by the Compliance Officer;
- to an individual, entity, or account outside of the third party's country of residence; or
- where there is reason to believe that any part of the payment to the third party may be passed on as a Bribe or other inducement.

9.3 Cheque requests must contain a complete explanation of the purpose of, and authority for, the payment. The explanation must accompany all documents submitted in the course of the issuing process. The explanation must be kept on file at the paying location.

9.4 Payments for purchase orders or invoices must be made in accordance with Dar Al-Handasah's financial control policies.

10 ACCURATE BOOKS AND RECORDS

The meaning of technically defined terms (being the words *underlined and italicised*) used in this Policy are set out in **Appendix 1**.

- 10.1 **No false or misleading entries should be made in Dar Al-Handasah's books and records for any reason.**
- 10.2 All employees must do their part to ensure that Dar Al-Handasah's books and records accurately and fairly reflect, in reasonable detail, Dar Al-Handasah's transactions.
- 10.3 All contracts and other documents must accurately describe the transactions to which they relate.
- 10.4 No payment should be approved without adequate supporting documentation, and no payment should be made with the intention or understanding that all or part of any such payment is to be used for any purpose other than that described by the document supporting the payment.
- 10.5 Dar Al-Handasah intends to ensure that its internal accounting system and controls act to detect potential *Bribery* payments or other inappropriate payments.
- 10.6 All cash payments, including **per diem payments**, must be made in accordance with the relevant local Dar Al-Handasah office policy and applicable law.

11 REPORTING SUSPICIOUS ACTIVITY

The meaning of technically defined terms (being the words *underlined and italicised*) used in this Policy are set out in **Appendix 1**.

11.1 You can make a formal report orally or in writing

- You should make a report to the Compliance Officer or your Head of Department or the Director to whom you report directly.

11.2 Your report will be handled with the upmost confidentiality

- If you wish to make a confidential report, you can raise concerns by following Dar Al-Handasah's procedure at **Appendix 3** to this Policy.
- Dar Al-Handasah will make all proper efforts to protect the confidentiality of individuals who raise concerns and keep them informed of developments as appropriate.

11.3 You will not suffer any detriment by making a report in good faith

- There will be no detriment to you as a result of reporting an actual or suspected breach of this Policy in good faith.
- You will not be blamed for speaking up nor for failing to speak up earlier.

11.4 Any attempt to deter individuals from raising concerns, or any subsequent retaliation against individuals who speak up, will be treated as a serious disciplinary offence

12 TRAINING

The meaning of technically defined terms (being the words *underlined and italicised*) used in this Policy are set out in **Appendix 1**.

- 12.1 Training in relation to this Policy shall be provided to all Dar Al-Handasah Directors, employees and, where identified as required by this Policy, risk assessment and due diligence to *Associated Parties*.
- 12.2 On-going training should be provided to appropriate employees annually to maintain vigilance against *Bribery* risks and threats to Dar Al-Handasah's business and professional processes and to keep them fully aware of the requirements under this Policy.
- 12.3 The Compliance Officer is responsible for organising the provision of training in respect of matters relating to this Policy and the procedures implementing it.
- 12.4 Appropriate training records should be kept to keep a record of those that have received training in respect of this Policy and the procedures implementing it.

13 SEEKING GUIDANCE

The meaning of technically defined terms (being the words *underlined and italicised*) used in this Policy are set out in **Appendix 1**.

- 13.1 You may encounter a difficult anti-bribery or corruption compliance situation while working for Dar Al-Handasah. Your common sense and good judgement, in combination with the guidance in this Policy and Dar Al-Handasah's other policies and procedures, may be sufficient to guide you to the right decision. However, if you require additional guidance on, or have any questions about, this Policy, a transaction you are entering into, or an *Associated Person* you are dealing with, then you should contact your Head of Department or the Director to whom you report directly or the Compliance Officer before proceeding with any transaction.
- 13.2 Examples that may provide further assistance are set out in the Anti-Bribery and Corruption training material made available to you by the Compliance Officer.

14 MONITORING AND UPDATES

The meaning of technically defined terms (being the words *underlined and italicised*) used in this Policy are set out in **Appendix 1**.

- 14.1 The Compliance Officer shall, on an annual basis:
 - review this Policy;
 - certify to the Board of Dar Al-Handasah Consultants Shair and Partners Holdings Ltd (DIFC) that Dar Al-Handasah is in compliance with this Policy; and
 - identify any exceptions and/or violations of this Policy.
- 14.2 The Compliance Officer shall keep detailed records of all of the above, such that, if required, they can be made available for inspection by investigators or regulators.
- 14.3 The Board of Dar Al-Handasah Consultants Shair and Partners Holdings Ltd (DIFC), guided by the Compliance Officer, shall audit and put in place internal control systems and procedures to ensure they are effective in countering *Bribery* and corruption.
- 14.4 Dar Al-Handasah's anti-bribery and corruption programme is an on-going process which is likely to be adapted over time, to ensure that it reflects any changes to legislation and is appropriate to the risks posed to Dar Al-Handasah's business as it evolves. You may access an updated version of this Policy on Dar Al-Handasah's intranet, from the Compliance Officer or as provided by your Dar Al-Handasah contact.
- 14.5 If you have any views as to how this Policy might be improved please do share them with the Compliance Officer.

APPENDIX 1 - DEFINITIONS

You should familiarise yourself with the meaning of the keywords below in order to understand your obligations under this Policy.

"Appointed Contact" means, in relation to:

- **prequalification and proposal preparation**, the Dar Al-Handasah proposal manager (or equivalent in relation any prequalification submission);
- **project work**, the Dar Al-Handasah project manager; and
- **any other non-project or proposal specific work**, the relevant Head of Department or a nominated Principal within the applicable Department or Regional Office.

"Associated Person" means all suppliers, service providers, agents, affiliates, representatives, intermediaries, distributors, contractors, project developers, joint venture partners (whether by contractual relationship, through equity investment, or in fact), consultants, advisors, brokers, lobbyists and any other person wherever located and providing services for, or on behalf of, Dar Al-Handasah.

"Bribe" and **"Bribery"** each means anything of value, including but not limited to any payment, request, gift, promise or offer of money or other advantage (of any kind, financial or otherwise), directly or indirectly made to or from any person in order to:

- obtain or retain business or secure any other improper advantage;
- influence (or act in a manner which could be perceived to influence) a Public Official or other person or private entity to act improperly in relation to a business or other decision;
- attempt to compromise independent judgement (or act in a manner that could be perceived in that way);
- induce or reward the improper performance of a function or activity; or
- obtain any personal benefit or benefit for your family, friends, associates or acquaintances other than your normal compensation.

Bribes can include money, vouchers or other cash equivalent, discounts, loans, benefits, gifts, hospitality, expenses, reciprocal favours, political or Charitable Donations, Sponsorship, employing Public Officials or their relatives, awarding a contract to a company connected to a

Public Official, awarding a contract to a particular company, or any other direct or indirect benefit, consideration or advantage.

"Charitable Donation" means any contribution made to a registered charity, other public welfare organisation or not-for-profit organisation.

"Dar Al-Handasah", "Dar Al-Handasah (Shair & Partners)", "we" "us" and "our" mean the entities listed at **Appendix 2** to this Policy.

"Directors" means the shareholders in Dar Al-Handasah Consultants Shair and Partners Holdings Ltd (DIFC) who are working partners of the business, leading and assisting in the management of regional operations and technical departments.

"Facilitation Payment" means payments which are unofficial and unauthorised, and which are intended to expedite or to secure the performance of a routine governmental action by a Public Official. Examples include: processing government papers such as visas or work permits, customs clearances, adequate police protection, or providing phone or water service. These are sometimes referred to as "grease," "speed," or "back-hander" payments, because they are not legitimately due to the payee.

"Policy" means this Anti-Bribery and Corruption Policy and its underlying procedures that implement the Policy and outline the steps that must be taken to ensure compliance with anti-bribery and corruption legislation.

"Political Contribution" includes any direct or indirect payments, loans, donations, gifts, advantages or benefits to a political party, member of any political party or candidate for any political office, political consultants or member of any "think tank" close to a political party.

"Public Official" means any domestic or foreign individual who: (a) holds a legislative, governmental, administrative or judicial position of any kind, including but not limited to any officer or employee of a government or of any governmental department, agency or instrumentality; (b) is an employee of any majority government-owned or controlled company; (c) exercises a public function or acts in an official capacity for, or on behalf of, any country or territory; (d) exercises a public function for any public agency or public enterprise of a country or territory; (e) is an official, employee, or agent of any public international organisation or political party; (f) is a candidate for public office; (g) acts in an official capacity for, or on behalf of, any government (or department, agency, or instrumentality thereof) or public international organisation or majority government-owned or controlled company, even if not employed directly by them; or (h) is an employee of a state-owned or state-controlled organisation, company, entity or funding body (such as a national export finance agency), which may include investors or certain bank executives. The employees of public international organizations – i.e., organizations that have nations or their governments as members, such as the African and Asian Development Banks, the European Union, the International Monetary Fund, the United Nations, the World Bank and the Organization of American States – are considered Public Officials.

"Sponsorship" means a business relationship between an organisation providing funds, resources or services to an individual, event or organisation which offers in return rights and association (e.g. advertising/raising profile) in return for the sponsorship investment.

APPENDIX 2 - LIST OF DAR AL-HANDASAH COMPANIES

This Appendix 2 shall be updated from time to time by the Dar Al-Handasah legal team.

Please check the Dar Al-Handasah intranet or consult with your Dar Al-Handasah contact or the Compliance Officer in order to ensure you have access to the most up to date version.

1. Dar Al-Handasah Consultants Shair and Partners Holdings Ltd (*DIFC*)
2. Dar Al-Handasah Consultants Shair and Partners Holdings Ltd (*Jersey*)
3. Dar AlHandasah Consultants Shair & Partners BSC (closed)
4. Dar Al Handasah Consultants (Shair & Partners) Beirut - Lebanon S.A.L.
5. Dar Al Handasah Consultants (Shair & Partners) S.A.L.
6. Dar Al-Handasah (Egypt) for Design and Technical Consultations Ltd
7. Dar Al-Handasah (Cairo) for Design and Technical Consultations
8. Dar Consultants (India) Private Ltd
9. Dar Al Handasah (Sha'ir & Partners) - Jordan
10. Dar Angola Consultoria Limitada
11. Dar Al Handasah Consultants (Shair & Partners) (*Saudi Arabia*)
12. Dar Al-Handasah Consultants Shair & Partners) (*Ivory Coast*)
13. Dar Al-Handasah Consultants Shair & Partners Senegal SA
14. Dar Al-Handasah Consultants Libya
15. Dar Al-Handasah Consultants Limited (*Nigeria*)
16. The Global For Engineering Studies S.a.l

17. Dar Al-Handasah Consultants Shair & Partners Ghana Limited
18. Talal Shair and Partners Co
19. Dar Al-Handasah Shair & Partners – Mauritania - SARL
20. Dar Al-Handasah Consultants Shair & Partners – Mozambique Lda
21. Dar Al-Handasah Consultants Niger SA
22. DAH Real Estates S.á.r.l.
23. Dar Al-Handasah Real Estates SAL
24. Dar Al-Handasah Consultants (Shair & Partners) Cameroon SARL
25. Dar Al-Handasah Al Maghrib SARL
26. British Isles Dar Consultants Ltd
27. Dar Al Iraq Consultants (Shair and Partners)
28. DAR Airport Project SPC Ltd
29. Dar Al-Handasah Consultants (Shair & Partners) (South Africa) (Pty) Ltd
30. Eurl Dar Al-Handasah Algerie
31. Dar Al-Handasah Consultants (Shair & Partners) India Private Ltd
32. Dar Al-Handasah Sdn Bhd
33. Perunding Jurutera DAH Sdn Bhd
34. Dar Muhensdisk Musavirilik AS
35. Dar Al-Handasah Turkmenistan

APPENDIX 3 - RAISING CONCERNS

The meaning of technically defined terms (being the words underlined and italicised) used in this Policy are set out in **Appendix 1**.

1. PURPOSE & SUMMARY

- Dar Al-Handasah is committed to maintaining the highest standards of honesty, openness and accountability and recognises that you have an important role to play in achieving this goal.
- Employees will usually be the first to know when someone connected with a transaction is doing something illegal or improper, but may feel apprehensive about voicing their concerns. This may be because they feel that speaking up would be disloyal to their colleagues or the organisation itself. Or it may be because they do not think that their concerns will be taken seriously, or because they are afraid that they will be bullied or dismissed. However, Dar Al-Handasah does not believe that it is in anyone's interests for employees with knowledge of wrongdoing to remain silent and they will not be penalised for drawing attention to such matters in good faith.
- Dar Al-Handasah takes all malpractice very seriously, whether it is committed by Directors, employees or Associated Persons. This document sets out a procedure by which you can report any concerns to us.
- Wherever possible, all information reported will be handled internally with the utmost confidentiality.

2. WHAT SORT OF ACTIVITIES SHOULD I REPORT USING THIS PROCEDURE?

- It is impossible to give an exhaustive list of the activities that constitute misconduct or malpractice but, broadly speaking, we would expect you to report the following:
 - criminal offences;
 - failure to comply with legal obligations;
 - miscarriages of justice;
 - actions that endanger the health or safety of employees or the public;
 - actions harmful to the business;
 - Bribery (active Bribery being offering, promising or giving a Bribe; passive Bribery being requesting, agreeing or accepting a Bribe);
 - inappropriate/excessive gratuities;
 - ethical issues;
 - being requested to do something that may be deemed to be inappropriate (such as to falsify or conceal figures, etc.);
 - actions that cause damage to the environment;
 - actions that are intended to conceal any of the above;

- actions of a fraudulent nature;
 - actions that offend, discriminate against or alienate any employees or business contacts; or
 - email, internet and e-business abuse.
- It will not always be clear that a particular action falls within one of these categories and you will need to use your own judgement. However, Dar Al-Handasah would prefer you to report your concerns rather than keep them to yourself.
 - If you make a report in the public interest, then, even if it is not confirmed by an investigation, your concern will be valued and appreciated and you will not be liable to disciplinary action. However if you make a false report, maliciously or for personal gain, or otherwise seek to abuse this procedure, then you may face serious disciplinary action.

3. HOW DO I MAKE A REPORT?

- You can make a report orally or in writing (e.g., by letter or email) and at any time, day or night. Dar Al-Handasah would normally expect you to raise your concerns internally to either:
 - your Head of Department or the Director to whom you report directly; or
 - the Compliance Officer.
- Which of these individuals is most appropriate will depend on the seriousness of the malpractice and who you think is involved. Please state if you want to raise the matter in confidence so that appropriate arrangements can be made.

4. DO I NEED PROOF OF WRONGDOING TO REPORT?

- Dar Al-Handasah does not expect you to have absolute proof of any misconduct or malpractice that you report. However, you will need to be able to explain the reasons for your concern.

5. WILL DAR AL-HANDASAH PROTECT MY IDENTITY IF I MAKE A REPORT?

- We will do everything possible to keep your identity secret, if you so wish. However, there may be circumstances (for example, if your report becomes the subject of a criminal investigation) wherein you may be needed as a witness. Should this be the case we will discuss the matter with you at the earliest opportunity.

6. HOW WILL MY REPORT BE INVESTIGATED?

- There are, of course, at least two sides to every story and we will need to make preliminary enquiries to decide whether a full investigation is necessary. If such an investigation is necessary then, depending on the nature of the misconduct, your concerns will be either:
 - investigated internally (by senior management or internal audit); or
 - referred to the appropriate external person (for example our external legal advisors, auditors or the police) for investigation.
- Subject to any legal constraints, we will inform you of the outcome of the preliminary enquiries, full investigation and any further action that has been taken.

7. WHAT CAN I DO IF I AM UNHAPPY WITH THE WAY MY REPORT HAS BEEN DEALT WITH?

- If you are unhappy with the outcome of an investigation we would prefer that you submit another report explaining why this is the case. Your concern will be investigated again if there is good reason to do so.
- However, it may be that you do not think that this is appropriate and wish to raise your concern with an external organisation, such as a regulator. It is open for you to do so provided you have sufficient evidence to support your concern.

- You are strongly encouraged to seek advice from one of the following before reporting your concern externally:
 - your Head of Department or the Director to whom you report directly; or
 - the Compliance Officer.
- While we cannot guarantee that we will respond to your report in the way that you might wish, we will try to handle the matter fairly and properly. By using this procedure, you will help us to achieve this.

APPENDIX 4 - GIFTS, HOSPITALITY AND TRAVEL PROCEDURE

The meaning of technically defined terms (being the words underlined and italicised) used in this Policy are set out in **Appendix 1**.

1. SUMMARY

- This procedure provides guidance on what is acceptable when offering and accepting gifts, hospitality and travel on behalf of Dar Al-Handasah. The key requirement is to protect Dar Al-Handasah from any claims of impropriety.
- You must abide by this Policy whenever you arrange travel for, have a meal with, give a gift to, or entertain, any person. In general, you must only provide or accept reasonable, proportionate and bona fide promotional expenses, gifts or corporate hospitality, and only where there is a genuine and proper business interest.

2. GENERAL GUIDELINES

- You must **never** offer, give or accept:
 - a gift, hospitality, or travel with the expectation that an improper advantage will be received, to reward an improper advantage already given or to influence a business decision improperly. If you consider that gifts are expected from you in order to secure business, you should stop all dealings immediately and promptly consult your Head of Department, the Director to whom you directly report or the Compliance Officer;
 - a gift, hospitality or travel to or from a Public Official, agent or representative to 'facilitate' or expedite a routine procedure. These are "Facilitation Payments" under section 3 of this Policy;
 - cash, or cash-equivalents (such as vouchers or gift certificates); or
 - a gift, hospitality or travel without properly recording it in the applicable gift, hospitality and travel register (if required under paragraph 6 below).
- All expenditure must be reasonable and appropriate in the circumstances, taking into account the purpose of the spending, the identity of the recipient and the anti-bribery and corruption principles set out in this Policy.
- Examples of gifts of **nominal value** include taxi fares, cups of coffee, modest meals and entertainment expenses, or company promotional items (such as items with Dar Al-Handasah logo).
- Examples of gifts that may be considered as having **more than** nominal value include tickets to sporting events or other entertainment, access to a private spectator box at sporting events or other entertainment, luxury items, accepting hospitality at corporate sponsored sporting events such as golf days, discounted products for personal use, use of facilities such as gyms and holiday homes and free or discounted travel. Widespread or frequent gifts of smaller items may also be considered of more than nominal value.

- Where you are not permitted to accept a gift, hospitality or travel under the terms of this procedure, you must politely return or decline it. By way of guidance a template 'Gift, Hospitality or Travel Refusal Form' is available on the Dar Al-Handasah intranet, from the Compliance Officer or from your Dar Al-Handasah contact. It is recommended that you speak to your Head of Department or the Director to whom you report directly in finalising the form of the refusal. Copies of such messages should be provided to the Compliance Officer, along with a description of the gift, hospitality or travel declined.

3. **NON-PUBLIC OFFICIALS**

- Unless you are a Director, the prior written approval of the Compliance Officer, your Head of Department or the Director to whom you report directly is required before any gift, hospitality or travel is offered, given or accepted:
 - with a value of more than US \$500 (per single gift, occasion or trip);
 - to or from the same person with an aggregate value of more than US \$1,000 per calendar year;
 - to or from the same person more than four times per calendar year.
- Such approval should be sought using the template 'Gifts, Hospitality and Travel Approval Form' available on the Dar Al-Handasah intranet, from the Compliance Officer or from your Dar Al-Handasah contact. The form is to be submitted to the applicable Director or Head of Department, who will confirm whether approval has been granted. The applicable Director or Head of Department may liaise with the Compliance Officer in relation to the request.
- Gifts, hospitality and travel requiring approval under this paragraph 3 must be recorded in the applicable Dar Al-Handasah gift, hospitality and travel register (see paragraph 6 below).
- Directors are **not** required to obtain approval for providing or receiving gifts, hospitality or travel to non-public officials. However, Directors are required to notify the Compliance Officer if they provide or receive a gift, hospitality or travel that exceeds the thresholds set out above and they are satisfied that the benefit is reasonable and not promised, offered or given with the intent of gaining an undue advantage.
- It is noted that a number of the companies with which Dar Al-Handasah does business, or wishes to conduct business, place strict obligations on their staff in respect of the acceptance of gifts, gratuities and hospitality which may supplement the provisions set out in the Policy.

4. **PUBLIC OFFICIALS**

- A number of jurisdictions have specific legislation regarding any gifts or hospitality that can be provided to Public Officials. For example, in the UAE statutory limits are placed on meals below the equivalent of AED 300 up to a maximum of 4 times per year, or gifts of a symbolic or promotional nature with Dar Al-Handasah's logo with a value less than AED 150.
- Accordingly, gifts and hospitality **MUST NOT** be provided to or received from a Public Official without approval from the Compliance Officer. Approval is to be sought by completing the template 'Gifts, Hospitality and Travel Approval Form' available on the Dar Al-Handasah intranet, from the Compliance Officer or from your Dar Al-Handasah contact. Unless you are a Director, the form is to be submitted to the applicable Director or Head of Department, who will confirm whether approval has been granted. The applicable Director or Head of Department may liaise directly with the Compliance Officer or the DIFC Board of Directors if appropriate and confirm the final response to you.
- Providing anything of value to a spouse or family member of a Public Official may also be viewed as improper and is discouraged. This requires approval from the Compliance Officer using the same form and process as outlined above, and will only be granted in exceptional circumstances.

5. TRAVEL AND ACCOMMODATION FOR PUBLIC OFFICIALS

- Prior to offering or receiving **any** travel or accommodation to or from a Public Official, written approval must be obtained from the Compliance Officer. Approval is to be sought by completing the template 'Gifts, Hospitality and Travel Approval Form' available on the Dar Al-Handasah intranet, from the Compliance Officer or from your Dar Al-Handasah contact. Unless you are a Director, the form is to be submitted to the applicable Director or Head of Department, who will confirm whether approval has been granted. The applicable Director or Head of Department may liaise with the Compliance Officer or the DIFC Board of Directors if appropriate in relation to the request. You should include a statement confirming the purpose, general itinerary and estimated expenses in the form.
- Accommodation for Public Officials should be reasonable and in accordance with the standards of the destination.
- Payments to cover expenses in excess of proportionate sightseeing or entertainment are prohibited, as are payments for any expenses of persons known to be an immediate family member or guest of a Public Official. Separate travel and accommodation shall not be provided to any person known to be an immediate family member or guest of a Public Official.
- To avoid creating even an appearance of impropriety, approved payments to or for the benefit of a Public Official must never be paid in cash or directly to a numbered, anonymous or personal account of a Public Official. Dar Al-Handasah requires that such payments should be made in a non-cash medium to the appropriate public or private entity that employs the Public Official and not to the individual concerned. If a request is made to pay it direct to an individual, this should be reported to the Compliance Officer, before any payment is made, who will then decide whether or not to authorise such payment.

6. GIFT, HOSPITALITY AND TRAVEL REGISTER

- You **must** record the details of any gift, hospitality or travel given or received in the applicable Dar Al-Handasah gift, hospitality and travel register as soon as reasonably practicable after it is given or received **if either of the following conditions apply**:
 - it is a gift, hospitality or travel given to or received from a non-Public Official which exceeded the limits under paragraph 3 above; or
 - it is **any** gift, hospitality or travel given to or received from a Public Official.
- Gifts, hospitality and travel to be recorded under this paragraph should be recorded in one of the two following categories of register:
 - **project work** must be recorded in the gift, hospitality and travel register maintained and held by the Appointed Contact for that project;
 - **any other non-project specific work** must be recorded in the gift, hospitality and travel register maintained and held by the Appointed Contact.
- Each register must be kept up to date and be made available for review by the applicable Head of Department or Director. Each register must be submitted to the Compliance Officer on a quarterly basis by the Director responsible for the relevant project, Technical Department or Regional Office (as applicable). External auditors and Dar Al-Handasah's internal auditor may also review the register.
- A template form of gift, hospitality and travel register is available on the Dar Al-Handasah intranet, from the Compliance Officer or from your Dar Al-Handasah contact.

7. FURTHER GUIDANCE

- You should be alert to the grey area between benefits that are acceptable and those that are not. It all depends on the facts. Whilst a gift worth US \$500 once a year might be considered to be innocuous (depending on the answers to the questions set out below), a gift of that value each week would most likely not be. It is a question of judgement in each case. Ask yourself, given the facts:

- Is the gift in cash or cash equivalents (e.g. gift certificates, loans, stock, stock options)?
- Is this gift or hospitality a "reward" for a business transaction?
- Could my acceptance or offer lead to an obligation or imply an obligation or compromise or be perceived to compromise independent judgment?
- Is this gift or hospitality excessive in value?
- Have gifts or hospitality been offered or accepted with undue frequency to this person?
- Does the gift or hospitality breach any rules of the public or private body to which the recipient is subject?
- Does the invitation or the event coincide with a key business decision such as a pending bid process, request for proposals, the renewal of an existing contract etc.?
- Is the proposed payment or benefit being paid/given to a Public Official or their immediate family?
- Would I be unhappy to see the details on the front page of a newspaper?
- Would my work colleagues consider my giving or accepting the benefit to be inappropriate?
- If the answer to any of these questions is **YES**, the gift or hospitality **MUST NOT** be offered or accepted and you should speak to your Head of Department or the Director to whom you report directly. If the applicable Head of Department or Director has any concerns or queries in confirming the final position as to whether the gift or hospitality should be offered or accepted they should consult with the Compliance Officer).

APPENDIX 5 - RISK ASSESSMENT AND DUE DILIGENCE PROCEDURES

The meaning of technically defined terms (being the words underlined and italicised) used in this Policy are set out in **Appendix 1**.

1. SUMMARY

- As set out in Section 8, before engaging with Associated Persons (or, in respect of existing Associated Persons, before renewing any business arrangement) the **team leading the engagement** must ensure and document that appropriate due diligence is carried out and sufficient measures are put in place to prevent Bribery.
- It is the responsibility of Appointed Contact within the **team leading the engagement** to comply with the procedures set out in this Appendix 5.
- The Appointed Contact and applicable Director are responsible for planning transactions in a manner that provides adequate time for the review, investigation and evaluation of the proposed engagement before the relevant deadlines expire.
- All risk assessments (together with the associated review, investigation and evaluation work) should be documented in writing and the memoranda documenting the results should be maintained by the Appointed Contact.

2. RISK ASSESSMENT

2.1 Timing of risk assessments

- **Before** entering into (or renewing) any business arrangement on behalf of Dar Al-Handasah, the Appointed Contact, in consultation with the relevant Director, Head of Department or the Compliance Officer, should:
 - carry out a risk assessment of the intended Associated Person's bribery and corruption risk profile using the risk assessment flowchart at paragraph 4 below;
- AND**
- consider whether the proposed transaction is affected by warning signs or "**red flags**", such as those set out at paragraph 3 below, that could suggest that improper payments are, or may be, taking place.
 - If there are concerns or queries regarding an engagement the applicable Director or Head of Department may liaise directly with the Compliance Officer or the DIFC Board of Directors as appropriate.
 - The risk assessments should be updated at least every 3 years (if the applicable Associated Person is still being engaged by Dar Al-Handasah), or whenever there is a change to the nature of the engagement or any "**red flags**" are identified. The identification of "**red flags**" and the action taken should be documented in the record of the risk assessment maintained by the Appointed Contact.

2.2 Outcome of risk assessments



If the risk assessment and review of the "red flags" indicates that no further due diligence is required the Associated Person can be engaged without the approval of the Compliance Officer, however the Appointed Contact must:

- comply with existing Dar Al-Handasah authority and monetary limits;
- ensure the contract has appropriate anti-bribery and corruption provisions;
- provide the Associated Person with a copy of this Policy.



If the risk assessment and review of the "red flags" indicates that further due diligence is required, the Appointed Contact must notify the applicable Director or Head of Department who shall liaise directly with the Compliance Officer in respect of the further due diligence to be performed.

- A record of the risk assessment should be documented in writing and the memoranda documenting the result should be maintained by the Appointed Contact.

3. RED FLAGS

- The lists below are not intended to be comprehensive, and if there are any doubts about a proposed engagement or the depth or scope of the risk assessment, the applicable Director or Head of Department should consult the Compliance Officer for guidance.
- The existence of any of these "red flags" may indicate that a greater level of due diligence is required of the proposed Associated Person. These "red flags" should also be monitored during the lifetime of the proposed engagement.

General Issues

- The Associated Person lacks experience or "track record" with the product, service, field or industry.
- The Associated Person lacks adequate facilities or qualified staff.
- The Associated Person is not listed in standard industry directories or is not known to people knowledgeable about the industry.
- The engagement is atypical of prior similar engagements – for example, bidding or documentation requirements are limited or competitors are not aware of the opportunity.
- The Associated Person resides outside the country in which services will be performed.

Reputation and Ethical Issues

- The Associated Person has a reputation for paying Bribes.
- The Associated Person suggests or implies that laws or regulations, including tax laws, need not be followed or can be avoided.
- The Associated Person suggests or implies that otherwise illegal conduct is acceptable because it is the norm or custom in a particular country or industry.
- The Associated Person uses shell companies or entities established in offshore locations where ownership is not transparent.
- The Associated Person refuses to identify a principal or beneficial owner.
- The Associated Person provides repetitive or excessive entertainment or meals to the same individual or group of individuals.
- The Associated Person requests that his or her agreement with Dar Al-Handasah be kept secret from his or her employer.

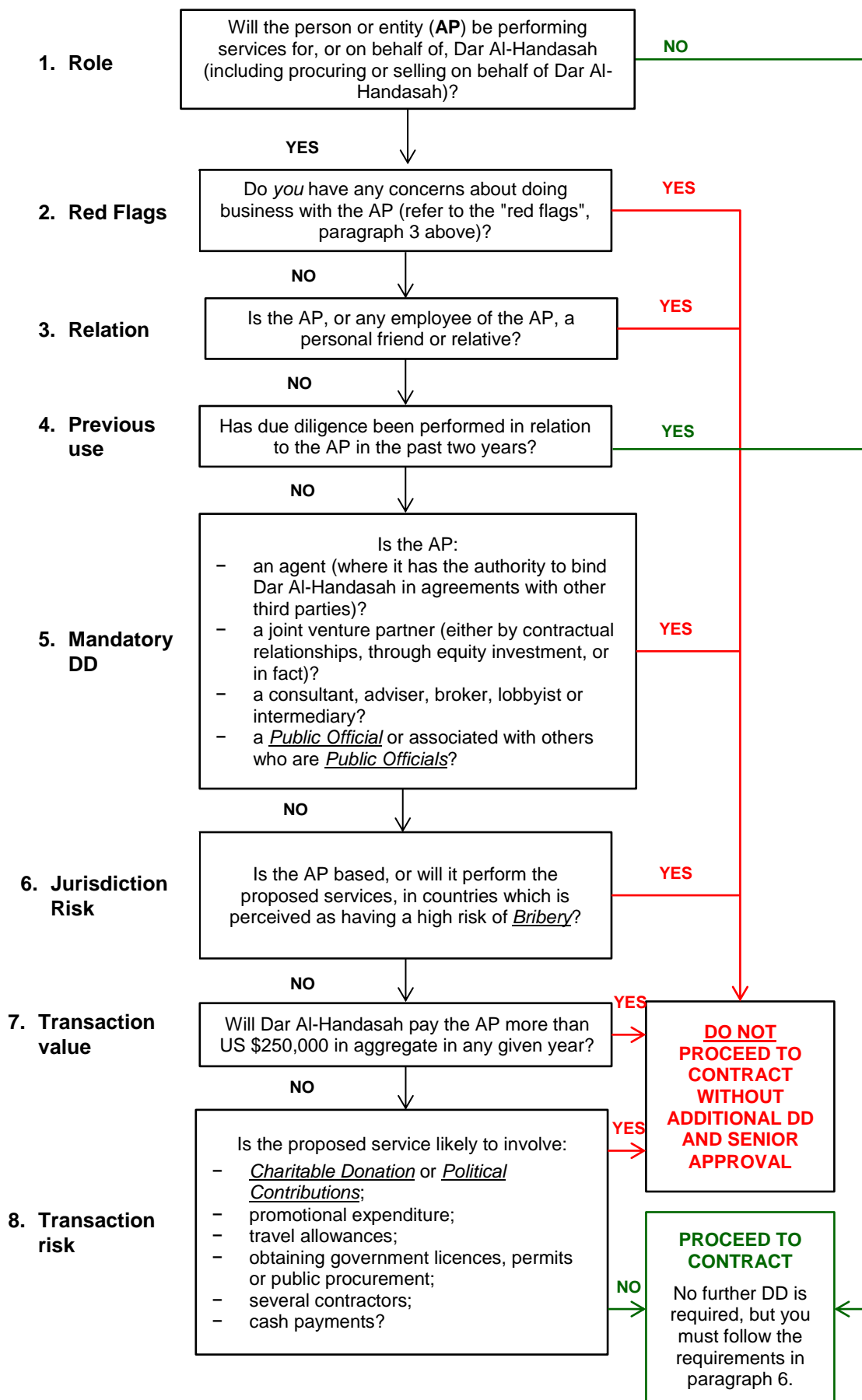
Public Officials

- The engagement directly or indirectly involves the decision or input of a Public Official.
- A Public Official has suggested Dar Al-Handasah use a particular third party or hire a particular individual to obtain business.
- The Associated Person has a relationship or close association (whether through family, business, friendship, or otherwise) with a Public Official.
- The Associated Person has owners, shareholders, or managers who are Public Officials or who are members of the family of, or close business associates of, Public Officials.

Means and Method of Payment

- The Associated Person requests payment that is not proportionate to the services to be provided or that is high for the particular industry or region.
- The Associated Person requires an unusually high commission.
- The Associated Person requests advance payment or bonus, entry fee, participation fee, or success fees.
- The Associated Person proposes to be paid a large contingency fee or retainer.
- The Associated Person requests that a payment be made in cash.
- The Associated Person requests that a payment be made to a third party.
- The Associated Person insists on payment in a country other than the one where the services are to be performed.
- The Associated Person intends to share compensation with others whose identities are not disclosed.
- The Associated Person asks for other unusual financial arrangements.
- The Associated Person refuses to provide adequate invoices or expense details presented for reimbursement.
- The Associated Person offers to provide, or provides, false or suspicious invoices.

4. **RISK ASSESSMENT FLOWCHART TO DETERMINE IF DUE DILIGENCE IS REQUIRED**



5. DUE DILIGENCE

- Following a risk assessment conducted in accordance with paragraph 2 above, if it is determined that further due diligence is required in relation to an Associated Person, the Appointed Contact and concerned Director or Head of Department must agree on the level of additional due diligence to be completed with the Compliance Officer before a final decision can be taken regarding engagement of the applicable Associated Person (or renewing Dar Al-Handasah's business arrangement with the Associated Person) by the applicable Director or Directors.
- In certain cases, depending on the circumstances of a particular proposed Associated Person, the Compliance Officer may vary the depth and scope of the due diligence required. The Appointed Contact and applicable Director or Head of Department should also consult the Compliance Officer if for any reason they think it necessary to deviate from the steps set out therein.
- All due diligence should be documented in writing and the memoranda documenting the results should be maintained by the Appointed Contact.

6. AGREEMENTS WITH ASSOCIATED PERSONS

6.1 Policy Certification

- All Associated Persons must provide a certificate (in the form of the template 'Policy Certification Forms' available on the Dar Al-Handasah intranet, from the Compliance Officer, or from your Dar Al-Handasah contact) confirming that they have read and accepted this Policy or the Compliance Officer must determine that the Associated Person has an anti-bribery and corruption policy that is aligned with this Policy.

6.2 General Anti-Bribery and Corruption provisions

- Agreements with Associated Persons must contain appropriate anti-bribery and corruption provisions as set out below (**the Compliance Officer should be contacted for appropriate wording**):

<p>Agreement using standard terms and conditions</p>	<ul style="list-style-type: none"> • Dar Al-Handasah's standard terms and conditions for purchases and services contain anti-bribery and corruption provisions. • These provisions should not be removed or amended without approval of the Compliance Officer.
<p>All other contracts</p>	<ul style="list-style-type: none"> • All contracts with <u>Associated Persons</u> must include the following provisions: <ul style="list-style-type: none"> ○ not to pay or receive any <u>Bribes</u> and to comply with the requirements of anti-corruption laws applicable to Dar Al-Handasah's business operations; ○ to comply with and act in a manner consistent with this Policy; and ○ to keep proper books and records available for inspection by Dar Al-Handasah, auditors or investigatory authorities; and ○ an agreement that any violation by the <u>Associated Person</u> of this Policy shall be a ground for immediate termination of the business relationship.

