



DAR AL-HANDASAH – MIDDLE EAST, AFRICA & ASIA - ANTI-BRIBERY & CORRUPTION POLICY

Policy guidance note

- PROHIBITION OF BRIBERY AND FACILITATION PAYMENTS** – Dar Al-Handasah prohibits bribery and corruption in any form (a bribe is effectively an inducement or reward offered or given in order to gain an improper advantage). Facilitation payments (i.e. any “grease” or “backhanders” payments to which the recipient is not legitimately entitled), of any amount, are prohibited.

See sections 2 and 3 of the Policy for further details.

- GIFTS, HOSPITALITY AND TRAVEL** – The Policy sets out guidance in respect of the provision of gifts, hospitality and travel benefits to public and non-public officials. One of the purposes of this aspect of the Policy is to prevent the provision of gifts, hospitality and travel benefits that could leave Dar Al-Handasah vulnerable to accusations of unfairness, partiality or unlawful conduct.

The core elements of the framework regarding final decisions on gifts, hospitality and travel are as follows. Please consult the Policy document for further details:

<p>There is an absolute prohibition on giving or receiving gifts, hospitality or travel and the paying of expenses where doing so might, or be perceived to, improperly influence a business decision (e.g. during a contract / tender process).</p> <p>In addition to assessing whether there are any 'red flags' associated with the proposed gift, hospitality or travel the following thresholds need to be considered.</p>			
If you are <u>not</u> a Director:			
	<i>Threshold</i>	<i>Approval required?</i>	<i>Entry on Gift, Hospitality & Travel Register?</i>
Non-Public Official	(A) Value <u>over USD 500</u> per gift, occasion or trip	Yes (by the Compliance Officer or a Director or a Head of Dept)	Yes
	(B) Value <u>over USD 1,000</u> per calendar year to/from the same person	Yes (the Compliance Officer or a Director or a Head of Dept)	Yes
	(C) Given/received to/from the same person <u>over four times</u> per calendar year	Yes (by the Compliance Officer or a Director or a Head of Dept)	Yes
Public Official (or related person) (see Policy for definition)	(D) <u>Any</u> gifts, hospitality or travel	Yes (by the Compliance Officer via a Director who may elect to consult with the DIFC Board of Directors) ANY LOCAL LAW RESTRICTIONS MUST BE CONSIDERED	Yes
If you are a Director:			
Non-Public Official	(E) <u>Any</u> gift, hospitality or travel	No (but Compliance Officer must be notified if (A) , (B) or (C) above apply)	Yes – if (A) , (B) or (C) above apply
Public Official (or related person) (see Policy for definition)	(F) <u>Any</u> gift, hospitality or travel	Yes (by the Compliance Officer via the DIFC Board of Directors if necessary) ANY LOCAL LAW RESTRICTIONS MUST BE CONSIDERED	Yes



These thresholds are designed to provide guidance on what would qualify as proportionate and defensible benefits. These thresholds are not prescribed by legislation but, following review and external advice, were adopted as they are consistent with the approach of Dar Al-Handasah's business partners and organisations of a similar size and standing. **If there are concerns or queries regarding the thresholds the applicable Director or Head of Department may liaise directly with the Compliance Officer or the DIFC Board of Directors as appropriate.**

Where reference is made to any gift, hospitality or travel arrangement being recorded on a register, this should be done in accordance with paragraph 6 of Appendix 4 of the Policy. Separate registers for **project work** and **any other non-project specific work** are to be maintained by the applicable Appointed Contact (defined in the Policy). 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).

See section 4 and appendix 4 of the Policy for further details

3. **CHARITABLE CONTRIBUTIONS, SPONSORSHIP AND POLITICAL CONTRIBUTIONS** – The core elements of the framework regarding final decisions on charitable contributions and sponsorship are set out in the following table. Political contributions by or for Dar Al-Handasah are prohibited. Please consult the Policy document for further details:

Dar Al-Handasah believes strongly in its corporate social responsibility programmes and in making a positive contribution to society. However, Charitable Donations and Sponsorship must not be a subterfuge for Bribery or contrary to applicable laws.	
In relation to all Charitable Donations and Sponsorship the following thresholds must be considered:	
If you are <u>not</u> a Director:	
<i>Threshold</i>	<i>Approval required?</i>
(A) Charitable Donation or Sponsorship <u>over USD 1,000</u>	<u>Yes</u> (by the Compliance Officer)
(B) Charitable Donation or Sponsorship given <u>more than once per calendar year</u> to the same organisation	<u>Yes</u> (by the Compliance Officer)
(C) Charitable Donation or Sponsorship <u>requested by a Public Official or Associated Person</u> (see Policy for definitions of both terms)	<u>Yes</u> (by the Compliance Officer)
If you are a Director:	
(D) <u>Any</u> Charitable Donation or Sponsorship	<u>No</u> (but the Compliance Officer must be notified if (A) , (B) or (C) above apply)

See sections 5 and 6 of the Policy for further details

4. **HIRING AND VISAS** – Existing HR procedures must be followed. Visa sponsorship relating to Public Officials must be approved by a Director in consultation with the Compliance Officer.

See section 7 of the Policy for further details

5. **RISK ASSESSMENT AND DUE DILIGENCE** – Third parties acting on Dar Al-Handasah's behalf could effectively cause Dar Al-Handasah to commit a bribery or corruption offence. Therefore, the Policy requires a risk assessment and, where appropriate, due diligence, to be carried out when engaging with third parties (or renewing an existing business relationship).

Responsibility for carrying out the risk assessment and due diligence sits with the **team leading the engagement** of the applicable third party. **The team leading the engagement** will be identifiable by reference to the Director who is ultimately responsible for approving the engagement. **If there are concerns or queries regarding a proposed engagement the applicable Director or Head of Department may liaise directly with the Compliance Officer or the DIFC Board of Directors as appropriate.**



The required risk assessment and due diligence procedures are set out in Appendix 5 of the Policy and summarised below.

<p>1. An initial risk assessment should be carried out to determine if further due diligence required</p>	<p>See Appendix 5 of the Policy for guidance regarding the steps to be taken and, in particular, the risk assessment flow chart at paragraph 4.</p> <p>If it is unclear whether any of the "red flags" set out in the Policy or present, it may be necessary to conduct some initial due diligence on the Third Party in order to complete the risk assessment. This could include document or public record searches or speaking with appropriate commercial sources.</p>
<p>2. If required, further due diligence should be undertaken.</p>	<p>The required due diligence should be agreed with the Compliance Officer.</p> <p>Typically, this will include the following steps:</p> <ol style="list-style-type: none"> 1. The Appointed Contact (defined in the policy) sending the 'Associated Persons Due Diligence Checklist and Questionnaire', a copy of the Policy and the 'Policy Acknowledgement and Certification Form' to the applicable third party. 2. The Appointed Contact reviewing the responses provided by the third party in and completing the "Associated Persons Due Diligence Review Form". 3. The Appointed Contact sending the completed Associated Persons Due Diligence Checklist and Questionnaire, the completed Associated Persons Due Diligence Review Form and the signed Policy Acknowledgement and Certification Form to the Director who is ultimately responsible for approving the engagement for review and/or approval. <p>If any concerns or issues arise during the due diligence process, the Compliance Officer should be consulted to determine if further due diligence is required.</p>

A record of each risk assessment made and, if applicable, the due diligence carried out should be held by the team leading the engagement and made available to the Compliance Officer on request.

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.

Dar Al-Handasah's standard terms and conditions for purchases and services contain anti-bribery and corruption provisions, which should not be removed or amended without approval of the Compliance Officer. All other contracts must contain provisions covering matters set out in paragraph 6 of Appendix 5 of the Policy.

See section 8 and appendix 5 of the Policy for further details

6. **PAYMENTS, ACCURATE BOOKS AND RECORDS** – The Policy provides that suspicious payments must be reported and provides guidance in respect of payments and maintaining accurate books and records. The Policy emphasises that Dar Al-Handasah's existing financial control policies must be followed and that Dar Al-Handasah's internal systems and controls will act to detect inappropriate payments.

See sections 9 and 10 of the Policy for further details

7. **REPORTING SUSPICIOUS ACTIVITY AND SEEKING GUIDANCE** – The Policy outlines how suspicious activity can be reported (i.e. to the Compliance Officer or applicable Head of Department or Director), how the report will be handled and the protection available to those who make a report in good faith.

See sections 11 and 13 of the Policy for further details

8. **TRAINING, MONITORING AND UPDATES** – The Policy provides that the Compliance Officer is responsible for organising the provision of ongoing training. The Compliance Officer is also responsible for reviewing the Policy on an annual basis and updating the Board.

See sections 12 and 14 of the Policy for further details