

Compliance Policy Code of Business Conduct Policy

POL-L&CD-CBCP-01

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1. Our Code of Business Conduct

1.1 Purpose

This document represents the Code of Business Conduct (“Code”) of Abu Dhabi Waste Management Company (Tadweer) P.J.S.C (“Tadweer” or “Company”). This Code represents our ethical aspirations and commitment towards our stakeholders. All Tadweer employees at every level and across every area of our businesses shall uphold the highest ethical standards in their day-to-day activities. In following our Code, we not only meet the requirements of the law, but also strive to operate with the highest levels of ethics, and integrity. This Code is complemented by a number of detailed policies which offer further guidance on the areas covered in this Code.

1.2 Scope

This Code is applicable to all Tadweer permanent & temporary employees, vendors, visitors and contractors, including scholars, interns and trainees.

2. Terms and Definitions

Terms	Definitions
Bribery	Bribery is the act of offering, giving, receiving or soliciting money, a favor, or anything of value to influence the judgement, conduct, official act or business decision of a position of trust. Bribes can be in many forms including but not limited to facilitation payments, gifts, entertainment and charitable giving which typically involve corrupt intent. A kickback is a type of bribe in which a person usually gets a favourable financial, commercial or business benefit/ in return for granting a contract or subcontract.
Conflict of interest	Conflict of interest is a situation in which a person has a competing professional or personal interest. Such competing interests can make it difficult to fulfil his or her duties impartially
Corruption	Corruption is a dishonest action or abuse of one’s duties or power for private gain. Typical forms of corruption include giving or accepting bribes or inappropriate gifts, illegal gratuities, double-dealing, under-the-table transactions, economic extortion and undisclosed Conflict of Interests.
Employee	Full-time and part-time staff of Tadweer, as well as any other person that has been issued an Tadweer ID number (including but not limited to temporary agency staff, interns and/or trainees)
Fraud	Any deliberate act or attempt involving deception or dishonesty, including misrepresentation that knowingly or recklessly misleads, or attempts to

	mislead, with the intention to cause losses (financial or otherwise) to Tadweer
Gifts, Entertainment and Hospitality (GEH)	Anything of value (such as money, a gift, a meal, entertainment, travel, accommodation or attendance at an event) that is provided to or received from a third party, in the context of a business interaction.
Insider Trading	Buying or selling, in violation of applicable law, a publicly listed Security while in possession of Material Confidential Information about the company underlying that Security
Public	Ordinary people in a society, who are not members of a particular organization or who do not have any special type of knowledge
Public Official	Official, employee, or person acting for or on behalf of any Government Entity or Public International Organization
Whistleblower	Any Stakeholder who escalates a concern or makes a complaint through the process defined within this Framework
Whistleblowing	Whistleblowing is the act by an individual (the ‘Whistle-blower’) of making a confidential disclosure in good faith of any concern encountered in the workplace for a perceived wrongdoing.

3. People

3.1 Respect and Collaboration

Sustainable, long-term success is always based on respect and collaboration between people. Tadweer fosters a work environment in which the contribution of each Employee is equally respected and valued. We do not tolerate any form of discrimination, harassment, or abusive behavior of any kind.

We are firmly against any form of child labor, human trafficking, and modern slavery, and we support fundamental human rights principles.

3.2 Fair treatment

Tadweer is committed to treat employees in a fair and respectful manner. We treat everyone fairly and recruit, select, train, promote and compensate based on merit, competency, and other work-related criteria. Human resources do not discriminate in treatment or employment based on race, colour, age, religion, gender, national origin, disability, or genetic information.

Tadweer is complied with the laws governing employment and labour practices.

3.3 Alcohol and drugs

Tadweer strictly prohibits the use of alcohol and drugs in the workplace. We conduct our business with high standards of safety, concern for the environment and the health of our employees. Apart from being a

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serious violation of the local regulations, the abuse of alcohol, drugs (illegal or legal) or other substances in and outside of the workplace can impair performance and are a serious threat to health and safety.

As a socially responsible organisation, we are fully committed to ensure that all our workplaces are completely “Alcohol and Drugs Free”. We strive to maintain working conditions which are safe, healthy and in compliance with applicable laws for our employees and visitors in our premises.

3.4 No Smoking Policy

It is the Company's desire to provide a drug-free, healthy, and safe working environment. Due to the acknowledged hazards arising from exposure to environmental tobacco smoke, the Company aims to provide a smoke free environment for all employees and visitors and smoking is only permitted in designated areas of the Company.

Smoking is restricted to the designated areas assigned where the air exchange is directly with the outside atmosphere and not within any Tadweer premises. Any employee found to violate the policy, will be liable for strict disciplinary action.

3.5 Workplace violence, discrimination & harassment prevention

Tadweer is committed to providing a safe working environment for our employees, free of threats, harassment, intimidation, and physical harm. Everyone has the right to work in a safe environment and shares the responsibility for assuring each other’s safety. This means that we will investigate and take appropriate action against any threat to a safe workplace.

Any comment or behaviour that could reasonably be interpreted as intent to do harm to people or property should be considered a threat and must be reported to your line manager or human resources through our reporting mechanisms. Tadweer also prohibit the unauthorized possession and/or use of weapons by any individual in our premises.

3.6 Health, safety, and environment

Employees have the right to work in a safe and healthy work environment. Our employees are empowered with a “stop work authority” to stop any unsafe acts or conditions until the hazards have been removed. We are committed to conduct our business in a responsible manner to ensure no harm to people, environment, and assets.

The HSE Policy commits all management and staff, to operate our facilities in a manner which protects and preserves the natural environment and promotes the health, safety and security of our employees, customers, suppliers, contractors, and the public.

We firmly believe that implementation of HSE guidelines and standards is important to ensure the sustainability of our business activities. At minimum, we abide by the local and national HSE laws, and strive to adopt internationally accepted standards and best practices where applicable.

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4. Integrity

4.1 Conflict of interest

A Conflict potentially arises when you, your family members, friends, or associates have a personal or external interest or relationship that interferes with your judgement regarding your duty to act in the interest of Tadweer.

Financial, business, and social relationships, or activities (including board positions), can give rise to Conflicts that have the potential to affect your objectivity and loyalty to Tadweer. Tadweer resources should not be used for your own personal interests or in the interests of any other person or entity outside of Tadweer.

All conflicts of interest, or even potential conflicts of interest, must be reported to the Legal & Compliance Department. The company will work with you to determine if a conflict exists and devise the appropriate course of action.

4.2 Gifts, hospitality, and entertainment (“GHE”)

A business courtesy can be a gift, service (including entertainment), or anything of value provided to or received from a third party. Tadweer does not seek to improperly influence the decisions of our contractors, vendors, or government officials by offering or accepting extravagant business courtesies.

Employees should not receive gifts, favors, meals, or entertainment from current or potential Company service providers, suppliers, partners, or customers if these might improperly influence the Employee’s judgment, or even appear to do so.

Employees may accept inexpensive gifts having a value of less than 500 AED so long as they do not create the appearance of impropriety.

All our employees and representatives must understand the ethical issues associated with gifts and entertainment and how these can affect our reputation and relationship with customers and third parties. Any gifts or gratuities may have serious legal implications for all parties involved.

If you are thinking about offering gifts or entertainment to a supplier, make sure you know the intended recipient’s rules regarding the acceptance of gifts so as not to place you or them in an uncomfortable situation.

4.3 Employment of relatives

Immediate relatives are defined as familial relationships up to second degree which includes: father, mother, sister, brother, wife, husband, son, daughter, grandparents, and grandchildren. To ensure that all employees are hired, rewarded, and promoted fairly, we do not encourage the employment of relatives.

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However, where such situations arise Tadweer has developed a robust policy to avoid such conflict either at the time of hiring or during employment including hiring, selection, transfers, promotions and any other form of career advancement and salary progression processes. Additionally, Tadweer has developed guidelines to reinforce transparency and maintain fairness in managing employment of relatives as follows:

- a. No applicant or employee shall occupy a position that reports directly to an Immediate Relative or report to a manager who reports to the employee’s immediate relative.
- b. Immediate Relatives shall not be employed within the same Company of any Business Segment.
- c. Immediate Relatives shall not be employed within the same Department of any Corporate Segment.
- d. Employees will not be involved in making any decisions relating to the selection, appointment, transfer, or promotion of their immediate relatives.

4.4 Outside Employment

The Company strictly prohibits an employee from holding a job with another organization with or without pay unless written consent is obtained from the Human Capital Department.

4.5 Insider trading

Insider trading is the process of buying, holding, or selling of a publicly traded investment/security by someone who has non-public information about that security. By working for or with Tadweer, you may acquire such non-public information (i.e., “inside” information) and through it gain an unfair advantage versus other market players.

Trading activities of insiders are strictly regulated and breaching these requirements, that is using the “inside” information for trade (either directly or by cooperating with others), is illegal. It may also have a detrimental effect on investor confidence and as a result negatively reflect on Tadweer.

You should not disclose, use, or allow other to use insider information related to Tadweer, or any other third parties, obtained in the course of performing your job or service requirements with Tadweer.

5. How we conduct our External Business

5.1 Anti-Bribery and Corruption

Tadweer takes a zero-tolerance approach to Fraud, Bribery and Corruption and is committed to acting professionally, and with integrity in all its business dealings and relationships.

Our intention is to comply with all applicable local and international anti-bribery legislation and conduct our business transparently. These obligations extend to any third parties acting in cooperation or on behalf of Tadweer (e.g., agents, consultants, brokers)

Be cautious when dealing with Public Officials to avoid even the perception of Bribery, as dealing with Public Officials is subject to further scrutiny by relevant authorities.

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5.2 Anti-money laundering and Counter-Terrorist Financing

Criminals and terrorists conceal the source of their funds through the process of Money Laundering. We adopt a zero-tolerance approach to Money Laundering and Terrorist Financing and implement controls to prevent them.

It is important that we know who we do business with, where the funds we accept come from, and where we transfer our funds to.

Our employees shall not engage in any business relationship with third parties that is suspicious and might facilitate money laundering.

5.3 Knowing our Business Partners

We appoint Business Partners based on suitability and merit, and by properly evaluating them we avoid working with those that fail to subscribe to our standards of ethical business conduct.

Tadweer builds productive relationships and deals fairly with third parties. Tadweer’s third parties include suppliers, vendors, contractors, agents, distributors, consultants, service providers, resellers, and/ or anyone who performs work for Tadweer or on behalf of Tadweer.

Tadweer is ensured that our third parties are selected objectively based on appropriate criteria, such as qualifications, competitive price, and reputation. Due diligence should be appropriate, risk-based and conducted throughout our relationship with each Business Partner.

5.4 Trade compliance and international sanctions

Tadweer is committed to ensuring compliance with applicable trade laws. Being an international organization, Tadweer is committed to ensuring trade compliance with the laws and regulations that govern commerce between countries. Trade laws restrict the import/export of goods or services across borders, and they can range from local customs laws to international agreements.

International sanctions or economic embargoes may be imposed unilaterally by some countries, or multilaterally by international bodies, to prohibit trade with specific countries or persons. Many countries are also signatories to international conventions or export control treaties which restrict economic activities across borders.

Tadweer employees and agents shall ensure compliance with applicable trade laws and regulations and seek internal legal advice to confirm the legality of any prospective transaction across borders.

5.5 Anti-trust and competition laws

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We abide by all applicable Antitrust Laws, which are designed to promote fair competition and prevent anti-competitive behavior.

In general, these laws prohibit entering into any agreement that might “restrain trade,” which includes dividing or manipulating the market, limiting production, or unlawfully refusing to sell to certain clients or purchasing from certain suppliers or restricting competition.

Tadweer promotes healthy competition in the marketplace. Tadweer employees shall comply with all applicable anti-trust and competition laws in every jurisdiction where our operations are conducted.

6. Information Management

6.1 Records management

We expect our employees to maintain accurate and updated data and communicate the same to the relevant stakeholders. It is essential that the internal and external reports and documents that we create, make public, or provide to our stakeholders constitute full, fair, accurate, timely and understandable disclosures.

Our employees must ensure the retention of records for requisite periods and that such records are subject to timely destruction when the specified retention period expires. “Record” for this purpose includes hard copies of documents, records on computers and electronic systems.

Disclosure of confidential or proprietary information could seriously damage Tadweer image. Our employees should be careful not to share information with others. Disclosure of information internally or externally should be shared on a “need to know” basis and for a legitimate business reason.

Internal and external disclosure of information shall not violate any law, regulation, or Tadweer’s policies. All requests for information from external parties should be brought to the attention of the line manager and no information should be shared until appropriate authorizations have been obtained.

6.2 Proprietary and confidential information

Propriety and confidential information shall be classified properly to protect critical business information from misuse. Tadweer’s proprietary and confidential information refers to information that is not officially available in the public domain.

Information is a valuable corporate asset, and its appropriate dissemination is critical to Tadweer’s success. Safeguarding this information is the responsibility of all employees and representatives.

Tadweer’s proprietary and confidential information is to be used solely in pursuits of the business interests and must not be disclosed by any employee during or subsequent to termination of the employment relationship.

6.3 Personal data and data privacy

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Tadweer is committed to protecting the personal data of our employees and third parties. Personal data is information that can be used to uniquely identify, contact, or locate an individual. We may only process personal data for legitimate purposes as permitted or required under applicable laws and regulations.

We shall not retain personal data for longer than it is needed, and we can only use it for the purpose it was originally collected for. Personal data received from third parties is protected and used only in ways explicitly agreed. Personal data that is transferred to third parties must be appropriately safeguarded and managed in compliance with the relevant laws and regulations.

6.4 Intellectual property

Tadweer’s intellectual property includes trademarks, computer programs, research products, inventions, technical reports, and articles that were developed during an employees’ tenure at Tadweer and have a commercial value. Steps should be taken to avoid infringement of the Intellectual property, including patents, trademarks, and copyrights.

These assets are fragile, and their protection requires collaboration and constant efforts to gain maximum value from the trademarks and not to impair the validity or worth of the trademarks.

7. Trust

7.1 Tadweer property \ assets

Every employee has the responsibility to protect our property and to report any misuse. Theft, carelessness, and waste have a direct impact on Tadweer’s profitability. Any suspected incident of fraud or theft of property should be immediately reported through the available means of communications as per the Whistleblowing Policy. The obligation of employees to protect Tadweer’s assets also includes Tadweer’s proprietary information as discussed in section 6.2 above.

7.2 IT resources and cybersecurity

We take proactive measures to safeguard our documents, computers and other data devices that contain confidential information. Our employees should use Tadweer’s information resources for responsible and authorized business purposes only.

Information should be shared only on a “need to know” basis. Protect Tadweer’s confidential information at all times, including outside the workplace and working hours. Never leave confidential information unattended, in particular if it may be accessed by third parties. All confidential information should be kept in a secured environment.

Employees must keep all passwords confidential and are responsible to report any suspected security violations to their line manager, & Information Technology Department (Cyber Security function).

E-mail systems are not entirely secure and may be susceptible to interception and caution should be exercised while sending or receiving mails to/from unknown sources.

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7.3 Public statements

All media enquiries should be channelled through the Marketing & Communications Department. It is important that we provide the public with accurate and consistent information regarding our operations, when required.

Employees must not make public statements regarding issues or matters related to Tadweer if they are not the authorized spokespersons. All enquiries made by the media and/or similar parties should be channelled through the Marketing & Communications Department who will then discuss the appropriate response with the departments or individuals concerned.

The communications team in collaboration with the respective department will prepare the media release, or statement, according to the established corporate rules and policies and liaise directly with the media involved.

8. Reporting Violations

8.1 You are Accountable

All Tadweer employees are responsible for reporting any acts that are in violation of the Code. If an employee witnesses an act that is unsafe, unethical or unprofessional and could in any way, jeopardize the integrity, reputation, or safety of the Company or staff, it is his / her responsibility to report it.

There are several channels you may utilise to report any suspected Code violations. When deciding which channel to use, consideration should be given to the nature of the concern, the individuals involved, and the whistleblower’s comfort level. We encourage you to reach out to your direct manager first. However, if for any reason you are not comfortable with such a communication, you may refer to any other of the below options, in the order of listing:

- The Employee’s immediate manager or supervisor;
- The Employee’s head of department;
- Ethics & Compliance Manger;
- Whistleblowing channels which are additionally explained on Tadweer’s webpage;

8.2 Whistleblowing

Tadweer’s employees have the right to report misconduct without fearing retaliation. Usually, the first people to realize or suspect instances of business wrongdoing or misconduct will be those who work within the organisation. We expect our employees to raise these matters even if it’s just a concern.

Whistleblowing refers to disclosure by an individual (referred to as the “whistleblower”) of any concern about misconduct or illegal activities within Tadweer. The Whistleblowing Policy provides a procedure for reporting and addressing whistleblower complaints. The objectives of the Whistleblowing Policy are to:

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- a. Encourage employees to raise their concerns about any unethical and/or illegal violations, business malpractices, or misconduct in the organization, at an early stage and in a proper way, so that action can be taken immediately to resolve the problem.
- b. Help solve issues within the organization fairly and reasonably.
- c. Minimize Tadweer’s exposure to the damage that can occur when employees circumvent internal mechanisms and controls.
- d. Protect employees from retaliation for raising concerns.

9. Code of Ethics

9.1 Purpose

Our Code of Ethics outlines the core values that guide our behavior—integrity, respect, fairness, and accountability.

9.2 Ethical Principles

- a) **Integrity:** Be honest and transparent in all actions.
- b) **Respect:** Treat everyone with dignity and fairness.
- c) **Responsibility:** Own your actions and use resources wisely.
- d) **Compliance:** Follow all laws, policies, and procedures.
- e) **Confidentiality:** Protect sensitive and personal information.

9.3 Decision-Making

Ask yourself:

- a) Is it legal and fair?
- b) Does it align with company values?
- c) Would I be okay if this decision were public?

If unsure, seek guidance.

9.4 Your Role

Everyone must act ethically, report concerns in good faith, and support a culture of integrity.

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