

The background is a solid red color with a complex pattern of white line-art icons. These icons include a padlock with circuit lines, various gears, circles with exclamation marks, interconnected computer monitors, and abstract geometric shapes like squares and lines, suggesting a theme of technology, security, and systems.

Our Code of Conduct



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A message from Hatem





Dear colleagues,

We have been telecom leaders for over 40 years, touching lives and enabling communities; we have delivered many great results, and will continue to do so while pursuing our plans and digitally driven vision. At e&, we believe it is important to win, but what matters most is how we get there! It is crucial to conduct business with uncompromised ethics. In order to deliver our purpose with integrity and to obtain and maintain the trust of customers, suppliers and business partners, we need to deter wrongdoing, and demonstrate our deeply rooted values in everyday decisions and choices. We know that trust is hard to win but easy to lose.

A strong culture of accountability, integrity and transparency helps us not only achieve business success, but also protects our strong brand and long earned reputation. This is something that I am personally committed to and expect from every employee.

Our Code of Conduct provides guidance to help us all make the right decisions at work. It is up to each of us, from every employee, executive and board member, as well as every person or entity that engages in business with e&, to embody our values through our actions and make good possible. I urge you to take the time to read, understand and adhere to our Code of Conduct. Talk with your managers and colleagues about how our Code applies to your day-to-day activities as an e& employee. If you are in any doubt or have a question or concern, you should also feel empowered to ask for help and to speak up.

Thank you for doing your part to help e& meet its goals and continue its history of success. Let us work together to fulfil our vision and make good possible.

Regards,

Hatem Dowidar, Group Chief Executive Officer

Our Code of Conduct



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This is our Code – it sets out what we ask of everyone in order to Make Good Possible

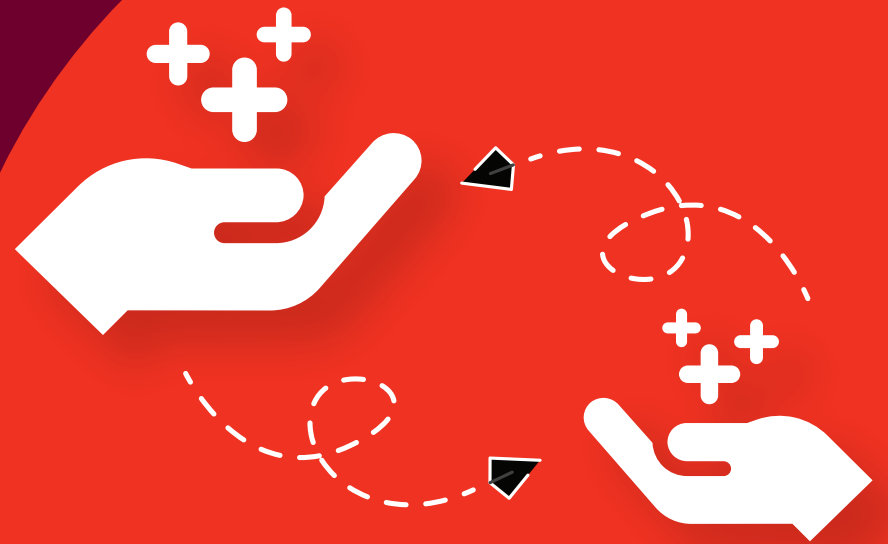
At Emirates Telecommunications Group Company P.J.S.C. (“e&”), we are fully committed to doing business in accordance with the highest standards of ethics and integrity, with professional business principles and in compliance with legal and regulatory rules and standards.

This Code of Conduct (“Our Code”) is our central policy document which outlines how all employees should apply our values and behaviours. It provides an overview of the legal, regulatory and ethical rules and standards essential to achieve e&’s objectives and uphold its values for its operations globally. Our Code sets out what we expect from every single person working for and with e& and underlines our responsibilities to our employees, our business partners, shareholders and the communities where we operate. Our Code of Conduct helps us make the right decisions and tells us where to go for more information.

You may have additional policies that you need to adhere to, specific to your role or your region. If any internal policies and guidelines conflict with our Code, the Code will take precedence unless the conflict has been disclosed and resolved by e&.

To ensure that e& complies with the highest legal, regulatory and ethical rules and standards, our Code will be updated regularly. Please make sure that you comply with the latest version which is available online.

Our Values



All of us have our own morals and values that guide us through life and help us make informed decisions. Values are the core of our being and we use them every day without much effort because they are fundamental and come naturally to us. Similarly, e&'s values enable us to achieve our company purpose, to drive the digital future by connecting and empowering society, and inspiring everyone to fully maximise their true potential.



The values that guide everything we do are

Customer Centricity

This means understanding the importance of the trust that our customers place in us to deliver the best products and services. Working each day to earn and maintain that trust, by always doing what we say we will do. Always putting our customers first and at the heart of all we do, consistently delivering high-quality services, and providing a great end-to-end customer experience journey, which exceeds their needs and expectations.

Collaboration

Working together in harmony, across organisational levels and unit boundaries, recognising and adapting to different ways and styles of working to achieve common and shared goals. Importantly, this means we trust in each other to get things done, and never want to let each other down.

Agility

Being able to respond quickly by adapting to and working in a variety of situations with diverse individuals and groups. It is about always being prepared and able to come up with a range of solutions even when faced with the unexpected.

Empowerment

Enabling each of us to take ownership, feel motivated and act appropriately to achieve our organisational and team objectives. It requires us all to make the most of our talents, taking pride in our work and being clear on what has to be achieved and how, with the understanding that we each have a part to play in e&'s continued success.

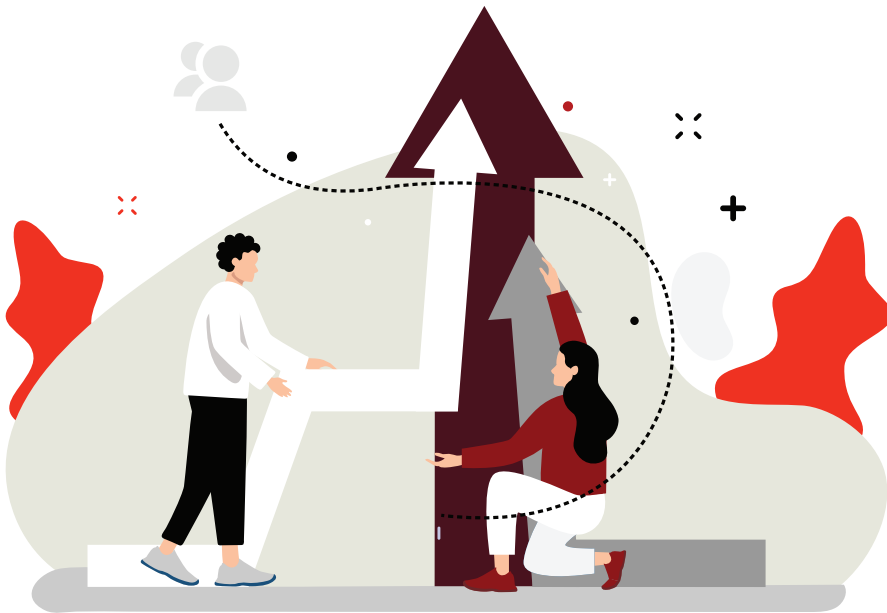
Our Responsibility



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We want everyone working for and with **e&**, independent of role, rank and responsibility, to comply with our Code in their day-to-day work and take actions that will preserve the trust that our customers and society place with us.



1 — What our Code means for

Our employees – As an **e&** employee you must make time to read our Code and understand what is expected from you. This includes behaving in an ethical manner, taking pride in your actions and decisions. We expect you to apply our values in your day-to-day work and to comply with the principles and rules set out in our Code.

Our customers – Customer centricity is at the heart of our values. Our promise to our customers is that we will provide the highest quality of service and focus on consistently exceeding expectations.

Our partners and suppliers – **e&** is committed to doing business transparently and will respect the human rights of all stakeholders, including our partners, suppliers and the broader community where we operate.

Our commitment to the environment – We have a responsibility as a company to take care of the environment and to manage and minimise our impact on the environment. As part of this, we will take account of environmental responsibility as a factor in business decision-making and will strive to work with our business suppliers and partners to ensure that they support our environmental objectives and reduce their impact on the environment.

2 — Our leadership

At e&, our leadership is values-based. This is crucial to ensuring an organisational culture which meets the highest standards of honesty, integrity and ethical conduct. Our senior leaders will strive to champion the culture that e& aims for and will demonstrate the organisation's values on a day-to-day basis and treat employees at all levels in a respectful and positive way.

Our managers and senior leaders are expected to act as role models by:

- Upholding a safe, positive and ethical work environment
- Behaving and managing others in a way that honours e&'s core values
- Hiring, promoting and delegating in a manner that is legal and ethical
- Displaying integrity and transparency when handling challenging situations
- Providing an environment for everyone to grow through continued learning opportunities
- Being alert to possible misconduct in the workplace
- Responding appropriately and in a timely manner to colleagues seeking help
- Maintaining accountability among all employees
- Fostering an open-door culture where employees feel comfortable asking questions and raising concerns
- Preventing retaliation against employees who raise concerns in good faith or who participate in investigations
- Managing situations that may involve a conflict of interest by ensuring reasonable and appropriate resolution

You can find more information and guidance to help you fulfil your responsibilities as a manager and role model for your team and colleagues on the e& internal network, including the e& Line Manager Booklet in addition to the relevant policies and procedures. If you have a particular concern or query on the application of any topics within our Code, please contact ethicsandcompliance@eand.com.



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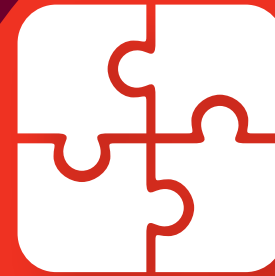
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Working Together





1 — How we treat each other

e& strives to create a working environment that respects diversity and gives employees the opportunity to learn, grow and develop their talents. Employees, in turn, must treat each other and third parties respectfully and fairly.

e& believes that everyone should be treated with dignity and respect, therefore, **e&** prohibits all forms of discrimination, harassment (including any forms of sexual harassment), bullying, humiliation, threats of violence and abusive or offensive behaviour.

These behaviours are considered a serious act of misconduct and may subject you to disciplinary or legal action.

Everyone working for and with **e&** is empowered to take immediate action, in due process, regardless of role, rank or responsibility when they see a situation that interferes with our Code and **e&**'s standards of ethics and integrity.

2 — Diversity, equity and inclusion

At **e&**, we believe diversity is our strength. Our goal is to impact lasting change, through our actions and build a company that represents a variety of backgrounds, perspectives and abilities at all levels. Together, we unite to foster an inclusive, equitable environment for all. Every employee is expected to treat everyone with whom we have contact, with dignity, courtesy and respect.

Our employees have the right to work in a safe environment free from discrimination. By complying with our Code, you are to ensure that we create working lives that are free from discrimination, bullying and harassment, where everyone can achieve their full potential.



3 — Equal opportunities in employment

At **e&**, we treat our colleagues, candidates, clients and business partners fairly and on merit. **e&** prohibits any form of discrimination directly or indirectly because of age, race, colour, sex, religion, national origin, social origin, disability, and any other characteristic protected by law.

We work together to make sure:

- There are no forms of unlawful discrimination in all aspects of employment including in recruitment, promotion, opportunities for training, pay and benefits
- Candidates for employment or promotion are assessed objectively against the requirements for the job
- All employees are fairly compensated based on minimum wages allowed by laws and regulations
- Disability and personal or home commitments do not form the basis of employment decisions except where necessary

We understand discrimination is not limited to in-person interactions, it can also be online via email, instant messaging, text, video calls and posting comments on social media (including personal social media accounts). **e&** recognises that training is an important factor in the promotion of diversity and inclusion at work and takes steps to increase employee awareness of the values and principles required to apply our Code in practice.

4 — Bullying and harassment

You have the right to feel safe, welcome and comfortable as you conduct your day-to-day work. In line with our values, you should feel empowered to raise challenges and make complaints if you experience any behaviour that falls below this standard.

Bullying can take many forms, however, it is usually described as unwanted behaviour that is offensive, intimidating, malicious, or insulting or an abuse or misuse of power that undermines, humiliates, or causes physical or emotional harm to someone. Power does not always mean being in a position of authority and can include both personal strength and the power to coerce through fear or intimidation.

Bullying can take the form of physical, verbal and non-verbal conduct. Harassment can also take many forms but is often characterised by unwanted conduct that violates a person's dignity or creates an intimidating, hostile, degrading, humiliating or offensive environment for that person. It may be a pattern of behaviour or a one-off incident. It can happen anywhere including face-to-face, on social media or in emails or calls. Conduct may be harassment whether or not the person behaving in that way intends to cause offence.

We should remember that something intended as a "joke" may offend another person.

Different people may find different words, actions or conduct acceptable or unacceptable. We each have the right to decide what behaviour is acceptable to us and to have our feelings respected by others. As a diverse organisation, it is important that we should all be respectful and mindful of each other's cultural considerations.



We understand that any form of bullying and harassment can have very serious consequences for individuals and the organisation. Bullying and harassment may cause stress, unhappiness and/or affect health, family and social relationships, and may affect an employee's work performance and could cause them to leave their job.

e& will not tolerate conduct by any individual that amounts to bullying, harassment, physical punishment, or victimisation of another member of staff or third party; disrupts or interferes with another individual's work performance; or creates an intimidating, offensive or hostile environment.

We will treat any bullying, harassment or victimisation as a disciplinary matter, which might lead to dismissal. Aggravating factors such as abuse of power over a more junior colleague will be taken into account in deciding what disciplinary action to take. If the harasser or bully is a third party such as a customer or supplier, we will consider what action would be appropriate to deal with the problem. Serious harassment may be a criminal offence.



5 Sexual harassment

Sexual harassment is any unwelcome conduct of a sexual nature which makes a person feel offended, humiliated and/or intimidated, even if this was not the intent of the person carrying out the conduct. It includes situations where a person is asked to engage in sexual activity as a condition of that person's employment, or where a person is treated less favourably for either rejecting or submitting to sexual advances.

It includes situations which create an environment that is hostile, intimidating, offensive, degrading or humiliating for the recipient. All sexual harassment is prohibited whether it takes place within our premises or outside, including at social events, business trips, training sessions or conferences sponsored by **e&**.

Anyone who is subject to sexual harassment should in the first instance, if possible and appropriate, inform the alleged harasser that the conduct is unwanted and unwelcome. **e&** recognises that sexual harassment may occur in unequal relationships (i.e., between a manager and direct report) and that there may be situations in which you may not feel able to inform the alleged harasser directly.

If you do not feel able to directly approach an alleged harasser, you should approach a member of the Human Resources or Ethics and Compliance or Speak Up in confidence to **e&**'s whistleblower reporting service.



What you can do to help

We aim to create an inclusive environment at e& where everyone feels respected, valued and confident they belong. We can all play our part by:

- Being aware of how your own behaviour may affect others and changing it where necessary – you can still cause offence even if you did not intend to do so
- Ensuring that you pronounce and spell your colleagues' names correctly
- Treating your colleagues with dignity and respect
- Taking a stand if you think inappropriate jokes or comments are being made
- Making it clear to others when you find their behaviour unacceptable
- Intervening, when and if possible, to stop bullying, harassment and discrimination you witness
- Reporting harassment or bullying to your manager or the Human Resources Department and co-operating in investigations
- Supporting any colleague who raises an issue relating to harassment or bullying

Managers have a particular responsibility to fostering an inclusive culture by:

- Setting a good example by their own behaviour
- Ensuring that employees feel supported
- Making sure that employees know what standards of behaviour are expected of them
- Intervening to stop bullying or harassment
- Reporting promptly via the relevant e& internal channels, any complaint of bullying or harassment, or any incident of bullying or harassment witnessed by them



Where can I go to for help?

- If you believe you are being bullied, harassed or discriminated against, this includes interactions with customers or suppliers of **e&** or any other third party, you should raise a concern in accordance with our Code
- **e&** will take all complaints seriously and seek to deal with them promptly
- The details of any action taken against the perpetrator as a result are usually confidential as between them and **e&**
- Every effort will be made to ensure that anyone who makes a complaint about bullying, discrimination or harassment in good faith will not experience any detriment or be victimised because of making such a complaint
- Any complaint of victimisation will be dealt with seriously, promptly and (so far as practicable) confidentially



6 — Drugs and alcohol

e& has a zero-tolerance policy regarding substance abuse of any kind, including the use or possession of illegal substances and alcohol. All employees are prohibited from being at work or on company business whilst under the influence of alcohol or other illegal substances. Further, e& prohibits weapons on all of the company's premises consistent with applicable laws.

7 — Health and safety

We are committed to providing a safe and healthy working environment for our employees and safeguarding the safety and well-being of our customers, partners and the communities in which we operate.

We expect all employees and third parties working for or on our behalf to abide by the health and safety rules and regulations, and to intervene if they see any practices that are dangerous or unsafe.

We understand it is our collective responsibility to ensure we report incidents, hazards and near misses in a timely manner to help learning and prevention, and report any violation of health and safety that may put others at risk immediately.



Business Principles



1 — Our brand and intellectual property

We have one of the region's most recognised and valuable brands, and we must take steps in protecting this valuable asset. We can protect our brand by complying with our brand guidelines and reporting any suspected misuse of our logos and trademarks, including any counterfeit goods or misappropriation.

We should not allow any third parties to use the **e&** branding or logo without proper authorisation or consultation with the legal team. Our intellectual property (such as trademarks, copyrights, know-how, patents, trade secrets, research, technical data etc.) and confidential information that belongs to **e&** and/or third parties is a valuable asset, which in many instances, sets us apart from our competition. If we do not exercise care or fail to protect and properly record this intellectual property, then we risk losing this asset.



Be aware of and safeguard any intellectual property and confidential information that is in your possession, whether it belongs to **e&** or a third party. The intellectual property of third parties can only be used with proper authorisation.

The penalties for infringement of copyrighted materials (including software) or trademarks or other intellectual property are significant, and in certain cases criminal penalties may be imposed against the employees and **e&**.

Failure to safeguard any intellectual property and confidential information may subject you and **e&** to legal and regulatory proceedings, fines and imprisonment. Unauthorised uses of intellectual property and confidential information can also cause loss of revenue, remediation costs and damage to our reputation.

Please be aware that you remain bound to maintain confidentiality even after the end of your employment with **e&** in accordance with the contractually agreed period. All products and contents that have been created while working for **e&** are the sole property of **e&**.

No products and contents may be reproduced in any form, downloaded by any other means or incorporated into any information retrieval system other than for official use, without **e&**'s prior written permission.

2 — Our confidential information

Confidential information shall be used only for company purposes and should not be disclosed to anyone outside of e&. When sharing information internally, only do so on a strict need-to-know basis.

When sharing confidential information externally, you should protect such information by sharing it only with authorised parties in a secure way (e.g., under the terms of an approved written agreement). Please be prudent when you discuss confidential information at places where you might be overheard in public places.

You should not share company emails to your personal private email account and avoid the use of personal USB sticks or external hard drives to save or transfer company confidential information without obtaining appropriate written approval.

You are expected to respect any confidentiality agreements between you and e& that relates to information under your control. Keep in mind that improper use of any intellectual property or confidential information that belongs to e& might constitute a contractual breach and might lead to disciplinary or legal action.

You must immediately report the loss of any confidential information.



3 — e&'s assets

Our assets include everything that **e&** owns or uses to conduct business and serve our customers and society in the best way possible. Each of us is entrusted to apply due care and good judgement when using these assets. Be prudent when using **e&**'s assets as you would use your own. Careless, inefficient or illegal use of **e&**'s assets is detrimental to the business.

4 — Information technology assets

To protect our information technology assets, such as networks, computers, programs and data from attack, damage, theft or unauthorised access by others, make sure you follow the processes and applicable internal policies **e&** has in place.

5 — Financial assets

To ensure accurate use of our financial assets, make sure all expenditures are appropriately approved and accurately recorded in accordance with **e&**'s processes and procedures.



6 — Insider trading

As an employee of **e&**, you might be exposed to material and non-public price sensitive information that influences someone to buy, sell or hold **e&**'s securities or those of our customers and suppliers. In many countries, using such information is prohibited and punishable by laws and may subject you to disciplinary and personal legal action that entails imprisonment and/or monetary fine.

7 — Our responsibilities

We each have a duty to look after and respect all of **e&'s assets. We should protect **e&**'s assets from misuse, theft and waste. You can do this by:**

- Using **e&** resources responsibly and appropriately at all times
- Ensuring hardware, such as laptops, phones and other electronic devices, are never left in public or insecure places
- Only using software that has been properly licensed and approved by the appropriate department for use. The copying or use of unlicensed or "pirated" software on **e&**'s computers or other equipment is strictly prohibited
- Reporting any suspicions you may have concerning theft, embezzlement or misappropriation of any **e&** property
- Respecting and acknowledging the copyright and intellectual property of others, obtaining the appropriate written consent or permission to use the intellectual property in our products, services and activities
- Ensuring business expenditure is accurately and honestly accounted for



8 — Social media

Please act responsibly when discussing current affairs and expressing your opinion on social media. Remember to always 'be yourself' and if you do express opinions, you should clearly mention that anything you state reflects your personal opinion. We should remember that whilst we all have freedom of speech that does not mean freedom from its consequences.

You should not post anything on social media that is of a discriminatory nature or would constitute a threat, intimidation, or any other form of harassment or discrimination. In this digital age the lines between public and private, personal and professional are often blurred in the usage of social networks. By virtue of identifying yourself as an **e&** employee within a social network, you are connected to your colleagues, managers and even our clients or customers.

You should ensure that content associated with you is consistent with your work at **e&** – this includes pictures, followers and retweets. If you identify yourself as an **e&** employee and link back to a corporate Twitter, Facebook page or LinkedIn or any other social network platform, ensure that your profile and related content is consistent with applicable laws and with how you wish to present yourself with colleagues and clients.

You should not use ethnic slurs, personal insults, obscenities or engage in any conduct that would not be acceptable in our workplace or which is in breach of our Code. Never discuss our business performance or other sensitive matters publicly in any online social platform, even if you are expressing your own opinion and using a disclaimer. You should not cite or reference clients, customers, partners or suppliers without their prior written approval and agreement.





Legal, Rules and Standards



e& is committed to full compliance with the laws, rules and regulations of the countries in which it conducts businesses and operations, and expects the same from its employees and all third parties. In case there are different standards set forth in this Code compared to the applicable laws, rules and regulations, e& expects the higher standard or more stringent requirements to be applied. Any such differences may be brought to the attention of e&'s Ethics and Compliance Department.

Please ensure that you are familiar with the applicable internal policies that address compliance with applicable laws, rules and regulations and make sure that you comply with them on a day-to-day basis. For more information, please consult e&'s applicable internal policies which can be found on e&'s internal network. If you do not fully understand the contents of our Code or the internal policies referred to within or if you need any additional advice, please contact the Ethics and Compliance Department.



1 — Never engage in bribery or corruption —

Engaging in bribery or corruption of any sort might result in serious reputational damage, permanent loss of opportunities, unfair competition as well as criminal and civil liabilities including fines and/or imprisonment. e& is committed to doing its part to prevent bribery and corruption around the globe and provide its employees with clear guidance – by means of internal policies – on how to recognise and deal with issues concerning bribery and corruption.

Never offer, pay, seek, accept, promise, or authorise directly or indirectly any financial or non-financial advantage to/from someone with the purpose to influence a business outcome improperly, induce or reward improper conduct, induce the counterpart to take (or to refrain from taking) action or influence any commercial, contractual, regulatory or personal decision. Any “facilitation payments” to speed up or secure routine government activities are strictly prohibited.

Do not engage in any actions that create the appearance of improper conduct. In particular, exercise caution when dealing with government or public officials, as it may be a breach of law to offer, or make a payment, or gift of any kind, in order to influence their decision-making or to induce them to do business with e&. In the event that you are asked to make an improper payment or become aware of any transaction that may involve an improper payment, report it promptly via the appropriate internal channels.

2 — Know the rules on gifts, entertainment and hospitality

e& understands that in the usual course of doing business we may sometimes receive and provide business courtesies such as discussing a sales agreement over lunch or meeting with clients for dinner. e&'s rules regarding receiving and providing gifts, entertainment and hospitality help you to identify acceptable business courtesies.

Remember, you should never ask for a gift nor offer or provide any gift to a person to influence their decision. Further, you should not accept any gift or favour if it might create a sense of obligation, or favouritism, or comprise your professional judgement or appear to do so. Any decision to accept a gift or entertainment must be able to withstand internal and external scrutiny without damaging e&'s reputation.

In particular, a gift of money or monetary equivalent (including cash or cryptocurrency) should never be given or accepted. If you receive, or intend to offer any gifts, entertainment and hospitality, please ensure you seek appropriate approval and register this via the appropriate internal channels.

For more information on providing and receiving gifts, entertainment and hospitality in an acceptable manner, please consult e&'s applicable internal policy in relation to gifts, entertainment and hospitality, which can be found on e&'s internal network. Third Parties should refer to our Suppliers Code of Conduct.



3 — Avoid or disclose conflicts of interest

A situation may occur where your personal interests may be inconsistent or may interfere in any way with the interest of **e&** and your duties and obligations as an employee. There are a number of situations that might constitute a conflict of interest and these situations are often unique. **e&**'s internal policy shall help you to identify conflicts of interest and guide you on how to disclose, mitigate and resolve them. Be vigilant of any actions or relationships that create, or have the appearance of creating, actual or potential conflicts of interest, and disclose them promptly in an attempt to resolve them.

Employees are required to regularly declare via the appropriate internal channels any changes in their circumstances, which may result in actual or potential conflicts of interest. Failure to comply with **e&**'s conflicts of interest policy may result in disciplinary and legal action being taken.

4 — Following import, export and trade compliance rules

For **e&**, it is essential to know and comply with the applicable import, export and trade laws that govern global trade of our goods, services and technical information. You need to understand and comply with the regulations and restrictions on dealings with certain countries, entities and individuals pursuant to national and international trade sanction laws that apply in the jurisdictions where **e&** conducts, plans to conduct business or procure goods, services and technical information.



5 — Data protection and data privacy

We respect the privacy of our employees, customers and third parties, as well as others with whom we conduct business. **e&** is committed to being transparent about how it collects, processes and retains the personal data of its workforce and stakeholders (ensuring that personal data is processed in a fair and lawful manner), and to meeting its data protection obligations.

We handle personal data with due care, by implementing technical and organisational security measures to prevent accidental or unlawful destruction or disclosure of personal data and limiting the access of personal data to those who are appropriately authorised, in accordance with applicable laws and for legitimate business purposes only. We all have a role to play in protecting people's personal data. Make sure you understand your legal obligations under the applicable data protection laws. Ask a member of the Human Resources or Ethics and Compliance Department if you are unsure.



Our responsibilities

- Undertake data privacy and information security training annually
- Be accountable for protecting personal data and stay informed about our personal data related policies
- Promptly report any actual or suspected unauthorised uses, disclosures or access to your manager or a member the Human Resources Department
- Limit the collection and processing of personal data to legitimate business purposes in line with local laws and retain personal data only as long as needed and in accordance with **e&**'s policies
- Be transparent about our privacy practices and how individuals can contact **e&** with questions or concerns, or requests related to their data within our systems
- Only share personal data with those who have a legitimate need to know and whose access is appropriately authorised

6 — Prevent money laundering

Money laundering is a process whereby individuals or entities attempt to conceal or disguise the true nature, source or location of illegal funds or make them appear legitimate.

You need to ensure that **e&** does not facilitate such activities.

Therefore, everyone working for and with **e&** must know the origin of funds he/she receives or procures and the identity of the ultimate beneficial owner of these funds to whom **e&** makes payments to or receives payments from.

We must always keep accurate books and records.

Be watchful for any payments that look irregular or for customers who appear to lack integrity in their operations. Most countries have laws prohibiting money laundering.

These laws may place criminal liability on both the individual employee as well as the company by whom they are employed.



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Making Good Possible



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We aim to operate as good global citizens conducting business with integrity, responsibility and transparency. We are committed to making good possible by helping improve the lives of our colleagues, customers and the communities and environment where we operate. We want to create an even better place to work to allow us to serve our customers even better and create a forward-looking sustainable successful business.

1 — e& our supply chain

e& is committed to doing business responsibly with the highest standards of ethics and integrity. We expect our partners, suppliers, consultants, contractors, agents and third parties to apply the same standards. To ensure that **e&** works with the right third parties and to protect our brand and reputation, we conduct a thorough registration, selection, due diligence and engagement process in accordance with our internal policies, prior to onboarding or engaging any third party. We work closely with our suppliers to make sure they follow our requirements in their operations and supply chains.

We have a Supplier Code of Ethical Conduct in place which sets out responsibilities and obligations towards ethical procurement and human rights. All of our suppliers are encouraged to ensure their own suppliers and subcontractors are made aware of the principles of the Supplier Code of Ethical Conduct when undertaking any work, or providing any product or service for or on behalf of **e&**.

We do this to responsibly manage the wider impact our business has on communities, society and the environment. We are committed to ensuring all workers in our supply chain receive fair and equal treatment in full compliance with the laws, rules and regulations of the countries in which it conducts businesses and operations. If you suspect that a supplier has breached the Supplier Code of Ethical Conduct you should contact the procurement team or alternatively use the Speak Up process to escalate your concerns.



2 — e& human rights

We understand that while governments and national authorities have the duty to protect the human rights of their citizens, businesses including **e&** have a responsibility to respect human rights and to ensure we do not infringe these rights in our business operations.

We respect all internationally proclaimed human rights, including the International Bill of Human Rights and the principles concerning fundamental rights set out in the United Nations Guiding Principles on Business and Human Rights throughout our business operations.

We strive to ensure that we are not complicit in human rights abuses and seek ways to honour the principles of internationally recognised human rights. **e&** does not knowingly conduct business with any individual or company that participates in the exploitation of children (including child labour), physical punishment, forced or prison labour or human trafficking.

We are committed to ensuring all workers in our supply chain receive fair and equal treatment in full compliance with the laws, rules, and regulations of the countries in which it conducts businesses and operations.

We strongly prohibit the use of any form of forced, bonded, compulsory labour, physical punishments, slavery or human trafficking in any part of our supply chain.

If you suspect a supplier has breached the Supplier Code of Ethical Conduct or our principles on human rights, you should contact the procurement team or alternatively use the Speak Up process to escalate your concerns.



3 — e& the environment

Everyone who is working for and with **e&** is expected to integrate environmental considerations into their day-to-day operations and strive for continuous improvement by minimising any adverse effects of their operations on the environment. We commit to protecting the environment and minimising the use of finite resources (such as energy, water and raw materials) and the release of harmful emissions to the environment (including waste, air emissions and discharges to water). We comply with relevant national and international legislation and standards and set global policies. In countries where we operate, where environmental legislation is not evident or enforced, we will ensure that responsible practices for managing environmental impacts are in place.

We work with customers, suppliers and contractors to develop products and services to minimise the impact we have on the environment and maintain stakeholder confidence by being open and responsive to the concerns of customers, regulators and the local communities in which we operate.

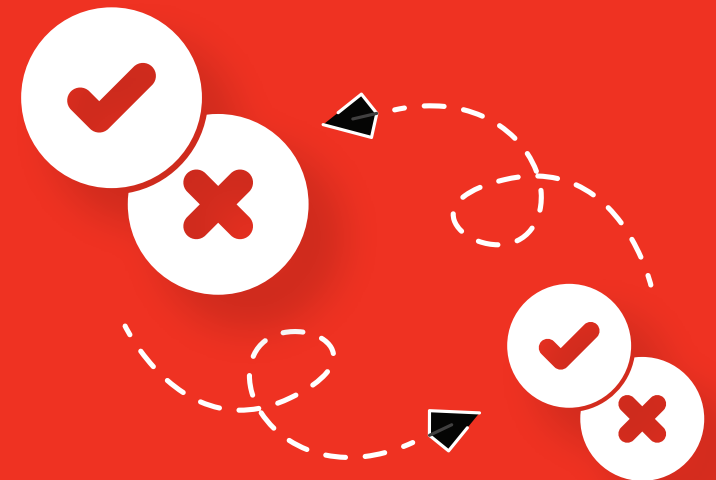
You can do your part to support our e& commitments to the environment by:

- Reducing waste energy, and emissions to air and water
- Handling chemicals in an environmentally safe way
- Handling, storing and disposing of waste in an environmentally safe manner
- Contributing to the recycling and reuse of materials and products
- Avoiding unnecessary travel to reduce your carbon emissions by using video conferencing where possible





Ethical Decision-making

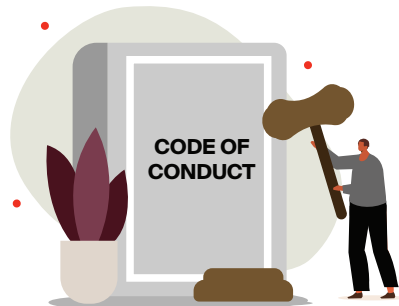


Our Code provides you with an overview of the legal, regulatory and ethical rules and standards essential to achieve **e&**'s objectives and uphold our values. Our Code is not a substitute for your good judgement. It is not designed to cover every possible scenario you may encounter. It is down to you to put these values and behaviours into action.

When faced with tough choices or grey areas to help you or your team decide if you're making the right decision you should ask yourself the following questions:



Is this legal and ethical?



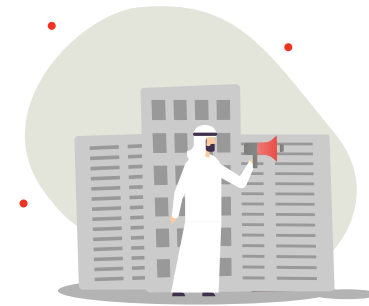
Is this in line with our Code of Conduct?



Is this right for our customers and the community?



Am I treating others the way I would want them to treat me?

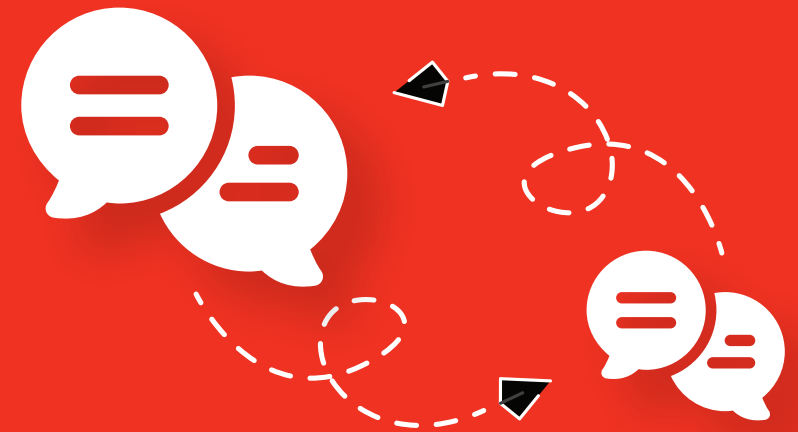


Would I be proud to tell others about my actions?

If you answer 'no' to any of these questions, or if it is still unclear what to do, please ask for advice at ethicsandcompliance@eand.com or consult the respective section of our Code or relevant policy. Remember you should take action once you have made a decision. If you see an issue or something that isn't right – don't stand by. If you are unsure what to do please ask for advice.



Speaking Up



At **e&**, we are committed to the highest possible standards of openness and accountability. If you suspect anything illegal or unethical we expect and encourage you to immediately report such suspicions. Any deviations from, or violations, of our Code are not accepted by **e&**. We take reports of wrongdoing very seriously.

There are a number of ways for you to “Speak Up” and raise your concerns at **e&**:



We encourage you to speak with your line manager on any issue first



Raise a concern with an HR Business Partner—a list of available HR Business Partners can be found on the **e&** internal network



Contact the Ethics and Compliance department with any questions you may have regarding the application of our Code of Conduct



If you are not sure how a particular section of our Code relates to any issue you may be experiencing, please reach out to ethicsandcompliance@eand.com



You can also raise a concern in confidence via the official whistleblower line [\(+971 800 2002\)](tel:+9718002002) or [+971 4 371 7442](tel:+97143717442) or email whistleblower@eand.com

All reports will be kept confidential to the extent it is practicable (except where disclosure is required by applicable law or court order). For more information, kindly refer to the internal policies that **e&** has in place. We appreciate those who speak up. Asking a question or reporting a suspicion shows that you are trying to do the right thing.

Remember that you have the right to remain anonymous and your identity does not need to be revealed. Should you wish to disclose your name however, and subsequently experience any form of retaliation or harassment, **e&** will investigate and take appropriate action.

1 — Zero tolerance for retaliation

You should feel free to report any suspected violation of the law, internal policies of e& or this Code without fear of retaliation or any negative impact on your relationship with e&. Retaliation in any form, against anyone raising a concern, filing a report or cooperating in an investigation is completely unacceptable and undermines the purpose of our Code of Conduct. Anyone who, in good faith, raises a question or files a report about a suspected violation or noncompliance of our Code shall be protected against any acts of retaliation even if the issue or report is ultimately unsubstantiated. Retaliation against anyone who, in good faith, participates in any investigation is prohibited. If you believe you have suffered retaliation or reprisal, report the matter to Human Resources or the Ethics and Compliance Department or utilise e&'s whistleblower reporting service immediately.

2 — False or malicious allegations

An individual that uses e&'s internal policies and the procedures in our Code to make deliberately false and/or malicious allegations about a colleague or manager, or as a form of bullying against a colleague or manager will be subject to disciplinary action that could result in termination of employment.





Frequently Asked Questions (FAQs)



etisalat and





How am I expected to use our Code of Conduct?

We expect you to behave in an ethical manner in your actions and decisions. This means complying with the principles and rules in our Code of Conduct and fulfilling your legal and regulatory obligations. Take the time to understand our **e&** values and use the principles set out in our Code in your day-to-day work. Speak up if you feel a working practice is not ethical or safe or if it breaches our Code.

Where can I find all the policies referred to in our Code of Conduct?

All supporting policies and further information can be found on the **e&** internal network. If you cannot locate the policy you are looking for, please reach out to ethicsandcompliance@eand.com or speak to your line manager who will guide you or provide you with a copy.

What is the whistleblower hotline?

If you feel uncomfortable speaking to your line manager or someone else at work about any issue or concern, you can also call the whistleblower hotline. It is a confidential helpline that you can call in confidence via the **official whistleblower line (+971 800 2002 or +971 4 371 7442)** or email whistleblower@eand.com for reporting issues, concerns or behaviour that you believe is not in line with our Code of Conduct or established standards of behaviour.

If I call the whistleblower hotline anonymously, will I get into trouble?

You can call the hotline anonymously without facing any consequences, however you should remember if you do not leave your name, it may hinder the ability to effectively conduct an investigation and ask you for follow up information. We encourage you to leave your name if it will help resolve the issue and we assure you that your concerns will be handled confidentially and dealt with in a fair and balanced way.



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A decorative background element consisting of numerous thin, parallel red lines that curve from the top right towards the center of the image, creating a sense of motion and depth.

e& enterprise

e& international

e& life



e& capital