



Anti-Bribery and Anti-Corruption Policy



Doing Good is Good Business

Key Policy Information

Effective Date	1 May 2025
Version	V2.0
Owner	etisalat Group Chief Legal and Compliance Officer

Leadership Endorsement

At etisalat, high standards of integrity and ethical conduct are central to how we operate. I wholeheartedly support our Anti-Bribery and Anti-Corruption Policy. It outlines a clear expectation for all of us. We must always remain committed to act fairly, lawfully and responsibly. The policy also reminds us that trust is something we build through our actions, with our customers, partners and our colleagues.

I urge you all to take the time to understand the policy and apply it in your day-to-day work. Each of us has a part to play in ensuring our business remains free from bribery and corruption. By doing this, we protect our reputation and help ensure etisalat continues to be known for doing the right thing, all the time.

Sincerely,
Masood M. Sharif Mahmood
etisalat Group Chief Executive Officer

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Section 1: Purpose

- 1.1. This Anti-Bribery and Corruption Policy ("Policy") ensures etisalat's (Emirates Telecommunications Group Company P.J.S.C.) compliance with all applicable anti-bribery and anti-corruption laws and establishes good practices to prevent bribery and corruption across the business.
- 1.2. The Policy details the principles and responsibilities of etisalat and its subsidiaries, as well as those working on its behalf. They must abide by this policy and comply with our zero-tolerance approach to bribery and corruption.
- 1.3. This Policy provides information and guidance on recognising and dealing with bribery and corruption issues.
- 1.4. This Policy aims to provide a unified, consistent, and effective approach to anti-bribery and anti-corruption by developing an effective framework and reviewing and achieving etisalat's anti-bribery objectives and requirements.
- 1.5. This policy outlines the standards of conduct expected from all employees, contractors, and business partners to ensure compliance with, e.g., UAE Federal Law, the UK Bribery Act, the US Foreign Corrupt Practices Act, the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, the EU Convention on the Fight Against Corruption Involving Officials of Member States of the EU, and the General Data Protection Regulation (GDPR).

Section 2: Scope & Accountability

- 2.1. This Policy applies globally to etisalat, its Board Members, and Employees.
- 2.2. Subject to applicable laws in the relevant jurisdictions, etisalat aims and shall endeavour to ensure that all its Operating Companies (“OpCos”), subsidiaries, partnerships, joint ventures, and affiliated companies adopt and implement this Policy or a similar policy.
- 2.3. All Authorised Representatives, wherever they are located, are also subject to this Policy.
- 2.4. We expect our Business Partners to adhere to applicable laws and etisalat’s policies on business dealings.
- 2.5. This Policy should be read in conjunction with etisalat’s Code of Conduct. Supplemented with local guidance prepared by local ethics and compliance teams where necessary.

Consequences of Non-Compliance

Bribery or corruption could subject etisalat, its Employees, and its Authorised Representatives to legal liability, including severe criminal penalties, and damage etisalat’s business and reputation. etisalat is committed to abide by all applicable anti-bribery and anti-corruption laws, and it expects anyone doing business for or on its behalf to also abide by such applicable laws.

Failure to follow this policy may result in:

- Disciplinary action, up to and including termination.
- Legal consequences, including fines or imprisonment.
- Damage to the company’s reputation and business operations.

Section 3: Key Principles

- 3.1. Neither etisalat, nor its Employees or any Authorised Representatives may directly or indirectly offer, promise, authorise or pay anything to any Government Official or any other person or entity (including those in the private sector) where the purpose is to improperly induce the recipient to take (or to refrain from taking) action that would result in a commercial advantage to etisalat, its OpCos or any other party.
- 3.2. No Employee or any Authorised Representative may directly or indirectly seek, receive or accept anything where the purpose is to improperly induce the Employee or Authorised Representative to take (or to refrain from taking) action that would result in a Commercial Advantage to the person or entity providing anything, its subsidiaries or any other party.



- 3.3. Gifts, Entertainment, or Hospitality (the "Gifts") must be reasonable and for legitimate business purposes. etisalat Employees and Authorised Representatives shall not provide and/or receive any Gifts to or from any Third Party, Government or Public official, or a family member of a Government or Public Official to gain unfair business advantage for etisalat or a Third Party.
- 3.4. Gifts of cash or cash equivalents are not permitted to be given to or for the benefit of any Third Party unless expressly authorised in writing by etisalat Group Ethics and Compliance.
Example: gift certificates, gift cards, vouchers, sponsored recreation, leisure tours, vacations, entertainment activities, or loans.
- 3.5. To ensure that gifts received or given by Employees and Authorised Representatives are within acceptable limits and are not perceived as bribes, review and comply with etisalat's Gifts, Entertainment & Hospitality Policy before giving or receiving any gifts, entertainment, or hospitality on etisalat's behalf. In addition, Employees and Authorised Representatives should always refer to country-specific gifts and travel and entertainment expense requirements for further guidance.
- 3.6. It is essential to know the companies and individuals we work with. Awarding contracts to friends or family members of Government Officials can give the appearance of impropriety or bribery in some situations and, as a result, require mitigation measures to be put in place.
- 3.7. Actions that would create the appearance of impropriety should be avoided.
For example, etisalat does not sponsor the travel of Third Parties. Third Parties are expected to pay for their own travel expenses, including meals, entertainment and hospitality unless pre-approved. Similarly, etisalat does not accept sponsored trips or gifts from Third Parties without proper registration and pre-authorisation (depending on the predefined threshold in the Gifts, Entertainment and Hospitality Policy). When accompanying Third Party employees to an event or on business travel, we are generally expected to pay for our own expenses.

3.8. All payments to government-owned entities (i.e., state-owned media, agencies, offices, etc.) must be for the legitimate delivery of our goods and services. Many government agencies have harsh penalties for companies that improperly bill the government. Payments made to gain or retain an improper business advantage are prohibited. Where necessary, Employee or Authorised Representative should be prepared to submit documentation about the goods and services provided, including information such as the type of products, quantity, date of delivery, name of the contact at the government-owned entity, and similar information.

3.9. Employee or Authorised Representative are prohibited from paying or offering to pay any Facilitating Payments. Any Facilitating Payments or “grease” payments to speed up or secure a routine government activity such as customs clearance or visa processing. Facilitating Payments can seriously impact etisalat’s reputation or result in high penalties or prison sentences for employees who engage in such practices.



- 3.10. Employee or Authorised Representative should not make charitable or political donations of any kind on etisalat's behalf that are not in line with etisalat CSR Strategy and without the prior approval of etisalat Brand & Communications and etisalat Group Ethics and Compliance. Please consult our Gifts, Entertainment & Hospitality Policy and contact etisalat Group Ethics and Compliance (ethicsandcompliance@etisalat.ae) before donating. If Government Officials are using their power to demand an illegal payment from etisalat Employees or Authorised Representatives, do not agree to this demand and immediately contact your manager and/or etisalat Group Ethics and Compliance.
- 3.11. All records need to be clear, concise, truthful, and accurately reflect the nature of the transaction and the use of resources. Companies must be very diligent in recording, verifying, and tracking the money and resources used for the stated purposes. We must never falsely classify, label, represent or otherwise be untruthful regarding the use or purpose of our resources, including money, equipment and all other expenditures.
- 3.12. Do not provide internships, apprenticeships or jobs to candidates suggested by or affiliated to Government and Public Officials, or Third Parties with the expectation of receiving a business advantage for etisalat. Contact the etisalat Group Human Resources department or etisalat Group Ethics and Compliance for questions related the suspicious recruitment processes.
- 3.13. Violating the Policy by Employees and Authorised Representatives to improve their performance rating in other areas (e.g., achieving a sales target) is unacceptable.
- 3.14. etisalat Group Ethics and Compliance shall conduct regular anti-bribery and anti-corruption risk assessments to identify and evaluate existing and new risks, mitigation measures, and controls.

- 3.15. Should a Conflict of Interest situation arise or upon becoming aware of its existence, Employees and Third Parties should always and immediately disclose such a conflict to their manager or etisalat Group People Team or etisalat Procurement and Contracts, respectively, as well as the etisalat Group Ethics and Compliance.
- 3.16. Employees and Third Parties should never take advantage of their relationship with etisalat for personal gain or any other goal that may impact their judgment, loyalty or objectivity.
- 3.17. etisalat must ensure that any engagement or transaction with an Acquisition Target is conducted on an arm's-length basis. All acquisition targets must also undergo thorough due diligence on anti-bribery and anti-corruption measures.
- 3.18. The anti-bribery and anti-corruption laws prohibit indirect as well as direct unlawful payments and offers, thus, etisalat and its Employees may be held liable for the conduct of Authorised Representatives, Business Partners and Third Parties.



- 3.19. It is a violation of the Policy to make any payment to a Third Party where there is a strong reason to believe that such funds or their portion will finance or contribute to bribery.
- 3.20. etisalat is responsible for establishing satisfactory due diligence and monitoring procedures for its agents, representatives, consultants, distributors, resellers, vendors, suppliers, contractors, and all other respective Business Partners.
- 3.21. If an employee notes any red flag or other such concern during the due diligence process, the Employee should immediately notify etisalat Procurement and Contracts, etisalat Group Ethics and Compliance, and, where applicable, etisalat Group Enterprise Risk Management.
- 3.22. etisalat shall endeavour to sign a contractual provision with Business Partners stating that they do not and will not engage in bribery and/or corrupt activities. Any deviation from this rule is subject to review and prior written approval of etisalat Group Ethics and Compliance.
- 3.23. etisalat must be careful when agreeing on fees and payment terms with agents, intermediaries, brokers, distributors, and other Business Partners, as some types of compensation arrangements can be used or viewed as bribery. For example, descriptions of deliverables and payments to agents or consultants must be clear and accurate.

Section 4: Roles & Responsibility

- 4.1. etisalat Group Ethics and Compliance, supported by the Heads of Departments at etisalat, is responsible for ensuring that this Policy is communicated, widely distributed, easily accessible and clearly understood by etisalat Employees.
- 4.2. All employees, authorised representatives and business partners are responsible for adhering to and complying with this Policy and familiarising themselves with the legal standards and restrictions applicable to their assigned duties.
- 4.3. The Group Chief Legal and Compliance Officer is responsible for enforcing this Policy and all related compliance policies.
- 4.4. The Audit Committee and the Group Chief Legal & Compliance Officer are responsible for reviewing the implementation of the Policy.
- 4.5. All managers are responsible for ensuring that their employees, departments, and Authorised Representatives under their supervision are aware of the Policy and its content, receive required training on the Policy, and continually and correctly apply this Policy.
- 4.6. The Group Corporate Secretariat, with the support of etisalat Group Ethics and Compliance, is responsible for coordinating the training on the Policy for the Board of Directors.

Section 5: Conflict of Laws

5.1. In instances where etisalat Employees or Authorised Representatives may encounter situations where local law may be inconsistent with global standards on Anti-Bribery and Anti-Corruption, please contact etisalat Group Ethics and Compliance for guidance and advice before proceeding.



Section 6: Reporting

6.1. Unless contrary to local laws and regulations, Employees and Authorised Representatives must report immediately any actual or suspected violations (based on reasonable belief) of this Policy or any anti-bribery or anti-corruption laws in good faith without fear of reprisal by etisalat, its Employee or Third Party. Reports of actual or suspected violations should be made to a line manager, etisalat Group People Team, the etisalat Group Ethics and Compliance or through etisalat's official whistleblower channels (**whistleblower@etisalat.ae**) or hotline (**+971 800 2002 or +971 4 371 7442**).

For more information, please see the etisalat Code of Conduct.

6.2. Failure to report misconduct or a reasonable suspicion of misconduct may be considered a violation of this Policy. If in doubt about whether an action constitutes misconduct, please contact etisalat Group Ethics and Compliance or official whistleblower channels (**email: whistleblower@etisalat.ae**) or hotline (**+971 800 2002 or +971 4 371 7442**).

Section 7: Training & Awareness

7.1. etisalat will make this Policy available to all Employees on its intranet. Using a risk-based approach and upon their engagement with etisalat, the Policy (or a link) will also be provided to Authorised Representatives and Business Partners. An eLearning programme that reflects etisalat's principles and approach to combating bribery and corruption will also be available on its intranet. Employees must familiarise themselves with this Policy and are encouraged to undertake the relevant eLearning. New employees should complete the eLearning within three (3) months of joining etisalat. Employees are also encouraged to participate in anti-bribery and anti-corruption instructor-led training sessions that will be held periodically.

Section 8: Related Documents

This Policy should be read in conjunction with the following documents available on request:

- Conflicts of Interest Policy
- Code of Conduct
- Global Whistle Blowing Policy
- Supplier Code of Ethical Conduct
- Gift, Entertainment and Hospitality Policy
- Business Partner Due Diligence
- etisalat Group Ethics and Compliance Charter
- Group Ethics and Compliance Framework
- Global Sanctions Policy
- Global Trade Controls Policy
- Global Anti-Money Laundering and Countering the Financing of Terrorism (CFT) Policy

Section 9: Compliance Resources

9.1. Please visit the etisalat Group Ethics and Compliance page on our Intranet or the etisalat Group corporate website, for the latest policy and procedures updates and governance information.

9.2. Contact Information:

Email: ethicsandcompliance@etisalat.ae

To ensure consistency, we have developed the Global Compliance Definitions list, Section 10. This includes a standard set of definitions for etisalat Group Ethics and Compliance policies. These are definitions of capitalised terms and abbreviations to help clarify and simplify any recurring terminology used in this policy to aid employee understanding.



Section 10: Global Definitions

Accurate Books and Records	As part of various laws, companies must create and maintain books and records that accurately and reasonably reflect all its transactions. As a result of this provision, companies may be held liable if improper payments are inaccurately recorded. All records need to be clear, concise, truthful and accurate and reflect the nature of the transaction and resource uses.
Acquisition Targets	Any entity with which etisalat is engaged in commercial discussions with the view of acquiring a majority or controlling interest in the said entity.
Agent	An individual or entity that is authorised to act on behalf of another party in transactions, negotiations, or legal matters. The agent’s authority depends on the agreement between the parties.
Anything of Value	Includes anything tangible or intangible that is considered valuable by the recipient and includes, but is not limited to, cash or cash equivalents such as cheques, vouchers, etc., transfers of stock, bonds or any other interest in property, payment of expenses, debt forgiveness, provision of services of any type, employment, job offers and internships, including those for family members and any other transfer of goods, services, or tangibles or intangibles that benefits the recipient, any other Gifts, Entertainment, Hospitality, Charitable Donations, or Political Donations. No minimum amount must be exceeded before a thing of value could be considered illegal under the applicable anti-bribery laws.
Audit Committee	A permanent committee established by the etisalat Board of Directors and which operates per the United Arab Emirates (UAE) Securities and Commodities Authority Governance Code.
Authorised Representatives	Any individual or legal entity who is not an employee of etisalat and who is properly authorised, instructed, or contracted to act for or on behalf of etisalat. Where etisalat Employee has an obligation under this Policy, that obligation applies equally to an Authorised Representative.

Bribery/Corruption	Bribery and Corruption are serious malpractices that can have severe legal consequences and other implications for individuals and their organisations. It occurs when one person offers, pays, seeks or accepts a payment, gift, favour, or a financial or other advantage from another to influence a business outcome improperly, induce or reward improper conduct, or gain any commercial, contractual, regulatory or personal advantage. It can be direct or indirect through Third Parties.
Business Partners	Any entity or individual engaged by etisalat to act on etisalat's behalf or to supply goods or to provide services to etisalat, including but not limited to vendors, suppliers, resellers, dealers, distributors, landlords, professional services providers, consultants, agents, brokers, and intermediaries.
Business Relationship	The connections between individuals or entities established for commercial purposes, including the provision of services or products on an ongoing or transactional basis.
Cash Equivalents	Gift certificates, gift cards, vouchers, sponsored recreation/leisure tours/vacation/entertainment activities or loans.
Charitable Donation	Refers to any financial or non-financial contribution or support provided to an organisation recognised as a charitable organisation under local laws, an organisation or informal group primarily organised to provide a community or public benefit, or an organisation or informal group organising an event to provide a community or public benefit.
Civic Organisation	An organisation comprised of a group of individuals who work together to provide services or projects that benefit the community.
Commercial Advantage	A benefit that is construed broadly includes, by way of example only, obtaining or retaining business, obtaining preferential treatment, or securing political, governmental, or business concessions.

Conflict of Interest	A conflict of Interest may occur or appear to occur if personal interests (e.g., relationships, activities or obligations) of an Employee or an Authorised Representative are inconsistent, interfere or have the potential to be inconsistent or interfere - in any way with the interests of etisalat or the duties and obligations owed to etisalat. A Conflict of Interest may occur even without any unethical or improper behaviour.
Dual-Use Items	Items normally used for civilian purposes but may have military applications or may be used in the production or development of military goods, such as machine tools, chemical manufacturing equipment and computers.
etisalat Code of Conduct	etisalat Code of Conduct is the central policy document which outlines how all employees should apply etisalat's values and behaviors. It provides an overview of the legal, regulatory, and ethical rules and standards essential to achieve etisalat's objectives and uphold its values for its operations globally. The Code sets out what we expect from every single person working for and with etisalat and underlines the responsibilities to employees, business partners, shareholders and the communities where etisalat operates.
Employees	All individuals working at all levels and grades (whether permanent "full time", "part-time", fixed term or temporary), including but not limited to trainees, seconded staff, casual workers and agency staff, volunteers, interns, or any other person working under the supervision of etisalat and/or its Operating Companies.
Entertainment	Refers to any form of entertainment including, but not limited to, tours, cultural, social and sports events.
Extortion	It is the act of obtaining anything of value from a victim by using threats of harm or authority against the victim. This can include threats to personal safety as well as the person's surroundings or those of others.

Facilitating Payments or Facilitation Payments	Is an expediting payment to a foreign official, political party, or party official for the purpose of expediting or securing the performance of an otherwise routine governmental action. These payments can be smaller cash payments to speed up the process of obtaining a visa, security government services, or processing paperwork. Facilitating payments are strictly prohibited for all employees or Third Parties acting on behalf of etisalat.
Family Member	Is a spouse, child, stepchild, grandchild, parent, stepparent, grandparent, sibling, mother- or father-in-law, son- or daughter-in-law, brother- or sister-in-law (including adoptive or custodial relationships) whether or not sharing the same household.
GDPR (General Data Protection Regulation)	General Data Protection Regulation – is a comprehensive data privacy law enacted by the European Union (EU) that governs how organisations collect, process, store, and protect personal data of individuals within the EU and the European Economic Area (EEA). Applies to any organisation that handles EU citizens’ data.
Gift	Refers to any tangible thing of value such as gifts or gratuities made in any form whatsoever, including, but not limited to, cash, merchandise, tokens of appreciation, gift baskets, samples, free etisalat products and services including free or discounted devices, tickets, door prizes, cryptocurrencies, discounted products such as discounted premium numbers, promotional items and offers of employment.

Government Entity	The Government of any country or any political subdivision of any country or collection of countries, e.g., European Union; any branch, agency, committee, commission, or department of any Government; any person or organisation authorised by law to perform any executive, legislative, judicial, regulatory, administrative, military, or police function of any Government; any public international organisation; any political party; any state-owned or state-controlled enterprise.
Government Official/Public Official	Broadly construed to include: any elected or appointed government official; any employee or other person acting for or on behalf of a government official, agency, instrumentality or enterprise that performs a government function; any political party, officer, employee or other person acting for or on behalf of a political party, or any candidate for public office; any employee or person acting for or on behalf of a public international organisation. This also includes any employee or other person acting for or on behalf of any entity that is wholly or partially government-owned or controlled. Remember, in some countries, the government will own or control many of the companies doing business in that country.
Head of Department	This refers to a Chief Experience Officer (CXO) or, where a department is not led by a CXO, the relevant person who manages and leads the respective department at etisalat.
Hospitality	Refers to intangible things of value in the form of travel, accommodation and transportation expenses as well as food or beverages, including but not limited to lunch or dinner at a restaurant.
Illegal Organisations	Organisations whose establishment is criminalised or which exercise a criminalised activity.
Intermediaries	Entities or individuals that act as a bridge between two parties to facilitate transactions, agreements, or services. They do not take ownership of the goods, funds, or services but enable the process between buyers and sellers, clients and providers, or investors and businesses.

Operating Companies (OpCos)	Any joint stock company, corporation, partnership, joint venture, limited liability company or other business entity in which etisalat owns at least 50% of the ownership or controlling interests or has the power to appoint and dismiss the majority of the directors. OpCos also include business entities the management of which is otherwise controlled, directly, or indirectly through one or more intermediaries, by etisalat.
PEP(s) and FPEP(s)	Politically Exposed Persons: Individuals who hold or have held prominent public positions, making them higher risk for potential involvement in corruption, bribery, or money laundering. This includes heads of state, government officials, judges, military leaders, and high-ranking executives of state-owned enterprises. PEPs also include their immediate family members (spouses, children, spouses of children, parents and siblings) and close associate such as: - individuals having joint ownership rights in a legal person or arrangement or any other close business relationship with the PEP; and - - individuals having individual ownership rights in a legal person or arrangement established in favour of the PEP. - Foreign Politically Exposed Persons: A subset of PEPs, explicitly referring to individuals who hold or have held political positions in foreign countries. They are often subject to enhanced due diligence (EDD) due to the higher risks of cross-border corruption and financial crimes.
Political Donation	Refers to any financial or non-financial contribution or support provided on behalf of etisalat to a political candidate, holder of a political or diplomatic office such as an ambassador or representative of a foreign country, political party, union or workers' organisation.
Red Flag	Refers to a warning sign or indicator that suggests a potential legal or compliance issue that needs to be addressed e.g., unusual transaction patterns, inconsistent customer information.
Sanctions Laws	All applicable laws and regulations governing economic sanctions that concern etisalat Group and its OpCos where applicable. These may include laws, resolutions and regulations issued by the United Nations Security Council, the European Council, the European Union and its respective members, the United States Government, the United Kingdom, the United Arab Emirates, as well as similar laws and regulations in other relevant jurisdictions.

Screening	The process of checking names or details against specific criteria, such as sanctions lists, Politically Exposed Person (PEP) databases or other high-risk indicators, to identify potential matches that may indicate financial crime risks or regulatory concerns.
Supplier	Includes but is not limited to any natural persons (individuals that represent such Suppliers) as well as jurisdictional persons (companies, organisations) such as vendors, consultants, agents acting on behalf of Etisalat Group, sales/implementation partners, contractors, subcontractors, franchisors, Government Entities and Government Officials that have a direct relationship with Etisalat Group to perform a part of the service(s) set out in the main contract with Etisalat Group.
Terrorism Financing (TF)	The provision of Funds for terrorist activity and/or for terrorist organisations. It may involve Funds raised from legitimate sources, such as personal donations and profits from businesses and charitable organisations, as well as from criminal sources, such as the drug trade, the smuggling of weapons and other goods, fraud, kidnapping and extortion.
Third-Party	Any individual or organisation you come into contact with during the course of your work at etisalat. This includes actual and potential customers, suppliers, business contacts, Intermediaries, government and public bodies, including their advisors, representatives and officials, politicians and political parties.
Trade Control Laws	Regulations imposed by governments to manage and restrict the export, import, transfer, or sale of goods, services, technology, and intellectual property. These laws are enforced to protect national security, comply with international agreements, prevent the proliferation of weapons, and regulate trade with sanctioned entities or countries.
US FCPA	US Foreign Corrupt Practices Act.
Zero Tolerance	Refers to a strict policy where no forms of retaliation against individuals who report misconduct or participate in investigations are tolerated.

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