




# CC-GDL-LG-01 REV 0

## Sidara Code of Conduct

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0	CC-GDL-LG-01 Rev 0 Approved Issue	12.11.2024

# Sidara Code of Conduct





# Letter from the Chairman



Talal Shair  
Chairman and CEO, Sidara

Dear All,

At Sidara Collaborative (“Sidara” or “the Group”), our vision is to become the premier global collaborative of professional services firm in the construction industry, a goal we can only achieve through unwavering commitment to integrity, fairness, and ethical practices. These values are not just words on paper; they form the bedrock of our success, fostering trust with clients, partners, and colleagues alike.

We are proud to introduce the Sidara Code of Conduct (“Code”), a comprehensive guide outlining the core principles, values, and ethical standards that govern our interactions with employees, contractors, and all stakeholders, both within and beyond our family of brands.

The Sidara Code of Conduct goes beyond mere compliance. It embodies our shared commitment to connectivity, empowerment, courage, responsibility and excellence. These values are not just aspirations; they are guiding principles for making ethical decisions, conducting ourselves with integrity, and upholding the highest standards of professionalism in every aspect of our work.

To ensure this code serves as a practical and accessible resource, it is readily available on our Group portal. We encourage you to familiarize yourself with the code and its principles, and

to make it a habit to refer to it when faced with ethical dilemmas or questions. Open dialogue and shared understanding are crucial for effectively implementing these guidelines.

Remember, your actions matter. By upholding the values outlined in the Sidara Code of Conduct, you play a vital role in creating an inclusive, productive, and ethical work environment that fuels Sidara’s continued success and strengthens our exemplary reputation. We are confident that your dedication to ethical conduct will pave the way for a brighter future for our group and the industry as a whole.

Additionally, we recognize and commend those among us who already exemplify these values in their daily work. Your commitment inspires others and sets a positive example for everyone at Sidara. Together, let us continue to build an even stronger and more ethical company culture, one guided by the principles enshrined in the Sidara Code of Conduct.

Thank you for your attention to this important endeavor.

A handwritten signature in black ink, appearing to read 'T. Shair', written in a cursive style.

# Preamble

As a firm within Sidara, Dar Al Handasah Consultants (Shair and Partners) aligns with the global collaborative's mission, its vision and values, and its Code of Conduct, which builds on values of Connectivity, Empowerment, Courage, Responsibility, and Excellence.

With an unwavering commitment to integrity, fairness, and ethical practices, all Dar employees follow the Sidara Code of Conduct, a comprehensive guide outlining the core principles, values, and ethical standards that govern our interactions with employees, contractors, and all stakeholders – within Dar, within Sidara, and with all our clients and stakeholders.

# Dar's Commitments

The Sidara Code of Conduct guides and frames Dar's approach to:

- Our commitments in the workplace: Dar's employees follow the Sidara Code of Conduct on topics such as personal respect and equality, confidential information and intellectual property, personal data, cybersecurity, health and safety, equal opportunity, anti-slavery and human trafficking, communications with the public, and social media best practices.
- Our commitments in the marketplace: Sidara's Code of Conduct regulates Dar's international business obligations, business operations with government or state-owned entities, potential conflicts of interest, our commitment to anti-bribery and anti-corruption and anti-money laundering, and our commitment to fair competition and corporate sustainable governance.



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# 01

## Our commitments to the Sidara Way

At Sidara, we aim to connect people, places and communities by providing innovative solutions to the world's most complex engineering and design challenges. We accomplish this goal through our Vision and Core Values, with a shared commitment to the 'Sidara Way'.

Our Code of Conduct articulates, reflects and reinforces the Sidara Way and our commitment to provide clients with multi-disciplinary solutions rooted in quality, innovation, collaboration, and sustainability.

The **Sidara Way** is our compass, guiding us through complex projects and daily interactions. It embodies our core values of **connectivity, empowerment, courage, responsibility and excellence**. This Code of Conduct translates these values into clear principles, empowering individuals to make ethical decisions and helping them to navigate through novel situations.

By upholding transparency, accountability, and responsible conduct, we foster a culture where success is achieved through collaboration and a shared commitment to excellence. Together, the Sidara Way and this Code ensure we deliver on our promises to clients, communities, and each other.



# #1

international design  
firm in aviation

# 23

of the top 30 global  
airports are clients

# 300+

aviation clients,  
across 6 continents

# #2

architecture transportation  
(building design, and  
construction)

# 20k

people in Sidara  
network

# 60+

countries

# 20

companies

# 308

offices



# Introduction

Sidara is where world-class brands collaborate on quality, innovation, reliability and delivery while client relationships thrive.

Our approach is simple: we invest in our brands, to enhance value and expand opportunities, while staying close to the deep purpose that the original founders built. At Sidara, we are dedicated to uphold our Code, which has been established to serve as a framework for making sound decisions and guide us and our brands on how to embed our Core Values into our daily business activities. The Code addresses Sidara and our brands' professional, ethical, financial and social values.

Sidara through its brands deliver complex projects across multiple disciplines to clients all over the world. Achieving success means not just being the best at what we do individually, but also fostering an environment that promotes innovation, collaboration and efficiency while complying with local and international laws and regulations. These conditions can create complexity and added pressure for our employees. The Code provides us with general guidance to help our people navigate when encountering situations that require thoughtful analysis, offering available resources to seek advice and avenues to report concerns.

Key objectives of this Code include:

- Ensuring compliance with applicable laws and regulations.
- Cultivating a culture of honesty and ethical behavior.
- Encouraging good conduct and doing the right thing.
- Empowering individuals to speak up, without fear of retaliation.

This Code acknowledges the potential for unforeseen situations. In such instances, individuals are expected to use their judgment and apply the underlying principles of this Code to make informed and ethical decisions.

The Code reinforces the commitments we make to our clients and one another, highlighting our personal responsibility to professional conduct. It applies to every employee of the Group. We also expect our independent contractors and other temporary service providers to act in a manner that is consistent with our Code.



# Our vision and core values

## Our vision:

To become the premier global collaborative of professional services firm in the construction industry, a goal we can only achieve through unwavering commitment to integrity, fairness, and ethical practices.

## Our core values:



Connectivity



Empowerment



Courage



Responsibility



Excellence





# Making sound decisions that are legal, ethical, and consistent with the Sidara Way

We are all responsible for understanding and upholding Sidara's Code to make sound decisions in our everyday business activities, while keeping Sidara and our client's best interests front of mind.

Guide to ethical decision making:

- 1 Is the action consistent with the Sidara Way and our Core Values?
- 2 Is it legal (e.g., could we do it)?
- 3 Is it consistent with our policies?
- 4 Does my decision reflect the best interest of Sidara and our clients?
- 5 Is my behaviour driven by responsible and ethical judgment (e.g., should we do it)?

# Expectation of each of us

## At Sidara, we are expected to:

- Uphold Sidara’s Core Values by actively promoting a culture consistent with the Sidara Way.
- Conduct ourselves according to the highest ethical, professional and legal standards.
- Follow Sidara’s Code, as well as applicable laws and regulations in the jurisdictions where we conduct business.
- Seek guidance in case of doubt or confusion.
- Treat one another with respect, think before we act and use good judgement.
- Complete all assigned training and certifications in a timely manner.
- Immediately report through available channels, any potential misconduct that may violate our Code or the law.
- Participate fully and honestly with internal investigations.

## Additional leadership expectations

Sidara and its brands’ leaders have additional responsibilities. Our leadership, Directors, Shareholders, and supervisors must promote the highest standards and model the Core Values and the Sidara Way. You can do this by:

- Setting the tone from the top
- Ensuring that you and the people lead, supervise and understand their responsibilities under the Code and complete any related training in a timely manner.
- Reaching out for support if you see potential misconduct that violates Sidara’s Code.

As a leader, you should always give an individual with a question or concern your undivided attention. If you do not know the answer, seek assistance. Do not start your own investigation into an allegation of misconduct – instead, contact the Group Head of Compliance or your local Compliance Officer for further direction.



# Seeking advice and raising concerns

## Why is this important?

Sidara is committed to acting with integrity in everything we do. Working with Sidara signals that you share in this commitment. One important way in which you demonstrate your support is by being aware of the behaviours around you and questioning or raising a concern, if you believe a provision of the Code, or the spirit of the Code, has been or may be violated. Not reporting a violation of the Code that you are aware of is itself a breach of the Code.



## What will happen if I raise a concern?

- If you raise a concern, it should be done in good faith. This means you have reasonable grounds to believe that the information you are reporting is true, even if it later turns out not to be.
- Sidara has zero tolerance for retaliation of any kind against individuals who have reported an issue in good faith. This means that no one may take disciplinary action against or mistreat another individual for seeking guidance or raising a concern. To the extent possible, confidentiality must always be maintained to protect the individuals involved, with disclosures made only on a need-to-know basis.

## How do I raise a question or concern?

If you have a Compliance question, contact your local Compliance Officer.

If you have a concern about a possible breach of the Code, a law or any other unethical behaviour, contact your local Compliance Officer or your local Human Resources Officer.

You can also use Sidara's Ethics and Compliance email:

[ethicsandcompliance@sidaracollaborative.com](mailto:ethicsandcompliance@sidaracollaborative.com) or the Sidara's Integrity Line, which is managed by a third-party to ensure complete confidentiality when reporting your concern.

Sidara Integrity Hotline link numbers:

Freephone <https://www.safecall.co.uk/file-a-report/telephone-numbers/Web>

[www.safecall.co.uk/report](https://www.safecall.co.uk/report)





# 02

## Our commitments in the workplace

Sidara and its brands consist of talented and professional individuals from every corner of the world whose knowledge and aptitude create a dynamic cross-cultural environment where every colleague can reach their full potential and have a **sense of security, fulfilment, and purpose.**

Sidara endeavours to be known as both the employer of choice and as the engineering consulting Group that clients most want to work with. We are dedicated to achieving our goal by providing world class consulting expertise, maintaining the highest quality standards, and attracting, retaining and developing the best talent that the marketplace has to offer.

Our commitment to comply with the Code is the same commitment we make to our clients. We treat our people **fairly, ethically and with integrity.** We recognize diversity to be a source of strength and strive to provide a workplace that fosters respect, fairness, inclusion and employee wellbeing.

Dedicated to a respectful and inclusive environment, we strictly prohibit any form of harassment based on protected characteristics like race, gender, age, and visible or non-visible neurodiversity. This includes verbal, physical, or visual conduct creating an intimidating or hostile work environment.

We prioritize a workplace where everyone feels valued, safe, and heard. Prompt reporting of harassment concerns to supervisors, Human Resources, or designated channels is encouraged. Together, we ensure a **harassment-free workplace for everyone's well-being and success.**



# Personal respect and equality

At Sidara, each one of us is responsible for promoting an inclusive environment founded on personal respect and equality. This means that we:

- Respect one another’s contributions regardless of individual characteristics, background, or position.
- Value our Sidara culture, promoting personal respect, trust, and open communication.
- Demonstrate Teamwork and Personal Respect in all our actions with one another.



## Adhering to the Sidara Way means that we:



Are inclusive, thoughtful and respectful when interacting with colleagues, clients, and business partners, and never bully, demean, harass, or intimidate another person.



Give our employees opportunities to grow, develop and unlock their full potential.



View inclusion and equality as the cornerstone of a culture focused on innovation, engagement and performance.



Comply with applicable employment and labor laws, as well as regulations governing employer-employee relations.



Give our people the freedom to join any association, providing that local law is not violated.



Prohibit all forms of modern slavery, including forced labor, child labor, sexual exploitation and human trafficking.

# Confidential information and intellectual property

## What is Confidential Information?

Any information obtained from or relating to any part of Sidara, including our clients, employees, and other business partners, should be considered confidential, so long as it is not available in the public domain. Remember that our clients provide us with the most vital, sensitive, and complex information, and they trust us to protect it. This responsibility exists while at work and outside of work place.

Misuse of confidential information at Sidara is unacceptable and may result in disciplinary action.

## Adhering to the Sidara Way means that we:



Comply with policies and standards around handling data.



Do not discuss sensitive matters or confidential information in public places.



Never share confidential information with someone, even within Sidara, who does not have permission to receive it.

## What is Intellectual Property?

- Intellectual property includes copyrighted material, trademark brands, trade secrets, databases, proprietary processes, patents, know-how, software and a wide range of other information, including business plans, research, and technical data.
- Important note: All inventions, discoveries, files, notes and reports you acquire or make in the course of your work with Sidara and its brands are the Group and/or the relevant employing entity's property. This also applies to data generated on a Sidara and any of its brands' device/network.
- Everyone at Sidara should be committed to safeguarding Sidara and its brands' intellectual property and respecting the intellectual property of others. Any violations, even inadvertent, may result in disciplinary action and other penalties.
- Sidara's intellectual property must be used solely for the benefit of the Group and our client projects, and not for our own or anyone else's personal use or benefit.
- Contact [legal.department@sidaracollaborative.com](mailto:legal.department@sidaracollaborative.com) when developing new proprietary tools to review intellectual property rights, such as trademarks, trade secrets, inventions and patent concerns.

# Protecting personal data

At Sidara, we do our utmost to protect the personal data of our employees, clients, and business partners. We understand that this information was provided to us with the requirement that we will use and safeguard it appropriately.

Adhering to the Sidara Way means that we:



Familiarize ourselves and comply with policies and standards around handling personal data.



Understand and are aware that there are different rules around the world intended to protect data.



Report any actual or potential data breach [ethicsandcompliance@sidaracollaborative.com](mailto:ethicsandcompliance@sidaracollaborative.com)



Contact [legal.department@sidaracollaborative.com](mailto:legal.department@sidaracollaborative.com) with any questions relating to the identification or handling of personal data.



# Cybersecurity

Sidara is committed to promoting a secure digital environment where critical systems as well as personnel, client and proprietary information are protected from cyber-attacks.

However, Sidara recognizes that a successful Cybersecurity program cannot be achieved without the collaboration of all its employees.

## Computers and communication systems

Any information obtained from or relating to any part of Sidara, including our clients, employees, and other business partners, should be considered confidential, so long as it is not available in the public domain. Remember that our clients provide us with the most vital, sensitive, and complex information, and they trust us to protect it. This responsibility exists while at work and outside of work place.

Misuse of confidential information at Sidara is unacceptable and may result in disciplinary action.



Adhering to the Sidara Way means that we:



Strictly prohibit unauthorized access to sensitive data or systems.



Be diligent to verify third party's adherence to cybersecurity measures, if they have any access to data or systems.



Complete training, follow proper procedures when sending, storing or disposing of sensitive information and immediately report any suspicious emails to the Technology Department.

# Health and Safety

Sidara is committed to protecting the Health and Safety of its people as well as the environment. There are specific procedures and codes of practice in place throughout Sidara, and employees should make sure that they are aware of the ones that apply to them and the work they do.

Adhering to the Sidara Way means that we:



Take immediate action if we identify a health, safety or environmental risk concerning the workplace by notifying the Office Manager.



Comply with all site-specific emergency plans and procedures.



# Equal Opportunities

Employees are entitled to equal opportunities, equal treatment and a fair compensation based on their abilities, skills, attitude, experience, qualifications and performance, preserving a work environment devoid of any form of unfair and unlawful discrimination.

## Sidara's Commitment to Inclusiveness:

We do not allow any non-relevant feature to influence decisions that relate to the career progression of an employee. These include, but are not limited to age, gender, ethnic origin, visible or non-visible neurodiversity, marital status, nationality, race, religion, orientations and beliefs.

Equal chances and treatment are particularly crucial in the following areas:

- Hiring
- Compensation and benefits
- Performance, appraisals and rewards
- Succession planning



Adhering to the Sidara Way means that we:



If you believe you are a victim of discrimination at work, or a victim of bullying, harassment and grievances, you should immediately notify it to your line manager, human resource contact, compliance officer or through the hotline.

# Anti-slavery and human trafficking

Sidara makes a difference in People's lives. A central element of our social responsibility is the relationship we establish with governments, communities, and citizens through equitable employment practices and community involvement.

Modern slavery runs counter to this mission. Modern slavery is a criminal offense in many of the jurisdictions in which we operate and a violation of fundamental human rights, implying some form of involuntary labor occurring in organisations' supply chains or in any parts of their businesses.

Sidara is dedicated to ensuring there is transparency in our own business and in our approach to tackling modern slavery throughout our supply chains, consistent with our disclosure obligations under the UK Modern Slavery Act 2015.

- We are committed to implementing and enforcing effective systems and controls to ensure that modern slavery is not taking place anywhere in our own business or in any of our supply chains.
- We expect the same high standards from our contractors, suppliers and other business partners. As part of our contracting processes, we will include specific prohibitions against the use of forced, compulsory or trafficked labour, or anyone held in slavery or servitude, and we expect that our suppliers will hold their own suppliers to the same high standards.

Adhering to the Sidara Way means that we:



Always act with integrity and respect for human rights, ensuring that your actions do not contribute to or enable forced labor or trafficking.



Take steps to detect, prevent, and report modern slavery in any part of our business or supply chains.



Notify your line manager if you believe or suspect that a violation of this Code has occurred or may occur in the future in any part of our business or supply chain.

Sidara actively mitigates risks with assessments like modern slavery, child labor, and worker welfare, ensuring ethical and transparent working conditions for all.

Comprehensive controls include recruitment practices, fair treatment, clear contracts, worker welfare amenities, ethical supply chains, and confidential reporting mechanisms.



# Communications with the public

Sidara is committed to honest, open and consistent communications, and to protecting the Group's reputation. Sidara has designated certain individuals to communicate with the media and the public on its behalf and has established processes for publishing reports and other materials.

Adhering to the Sidara Way means that we:



Refer media inquiries to the head of communication/ marketing in our region.



Never disclose client names or the work we are performing to the media or to any third party without client consent.



Seek prior approval from the Sidara Marketing Department for any public speaking engagements or before publishing any external materials.



# Social media

Sidara and its subsidiaries' official social media handles are managed by designated representatives from our communications and marketing teams, who are authorized to speak on the Group's behalf.

## Social Media Best Practices

- We must exercise good judgment when using social media. Social media is a powerful communication tool that can reach countless people with the stroke of a key. Remember: once a message leaves the Group's domain, we lose control of it. What we post can have real implications for Sidara, its clients, and our careers.
- We need to ensure that our social media use is in line with the law.

Adhering to the Sidara Way means that we:



Never post anything that could negatively impact Sidara's reputation or that of our clients.



Never disclose confidential information about Sidara, our clients, competitors or business partners. If in doubt, do not post.



Remain respectful and never post anything inappropriate, offensive, defamatory, racist, sexually explicit, violent, obscene or that promotes harassment.



Never share any statement on behalf of Sidara, unless explicitly mandated to do so.







# 03

## Our commitments in the marketplace

Sidara is committed to contributing to, participating in and promoting a marketplace that is fair, ethical and robust. We aim to build long-term relationships with our clients that are founded on trust, strengthened by results, and evolving from cutting edge innovation.

The following section defines the measures Sidara has implemented to ensure it complies with its international business obligations, the standards it leverages to promote fair competition, and the controls in place to identify, deter and prevent unfair business practices to help foster a more transparent and efficient marketplace for all participants.



# International Business Obligations

With over 20,000 employees spanning 300+ offices across 60 countries, Sidara is a truly global collaborative. Therefore, it is imperative that all Sidara business activities fully comply with the laws and regulations that govern our industries in every jurisdiction in which we operate.

Adhering to the Sidara Way means that we:



Have an obligation to be aware of, understand, and comply with the laws in the jurisdictions/ locations where we do business.



Contact our regional Legal team or Compliance Officer if uncertain about our obligations under the law with respect to a business activity in a jurisdiction or if we believe a local law conflicts with this Code.

## Doing business with government or state-owned entities

Multi-national institutions such as the United Nations, European Union, World Bank and many countries in which we conduct business sometimes impose sanctions that restrict or prohibit dealings with other countries, entities and individuals. A violation of these sanctions, whether intentional or inadvertent, can significantly impact the Group's reputation.

Adhering to the Sidara Way means that we:



Are aware of, understand and comply with any applicable sanctions.



Immediately contact the Compliance Officer with any question about whether a sanction is in place, how it may impact a potential transaction or deal, and whether we can proceed.

# Anti-bribery and corruption

Anti-bribery laws and regulations exist in many countries to combat and deter this unethical behaviour. Organizations and individuals found guilty of bribery-related offenses face serious legal consequences, including imprisonment, fines, and loss of business, as well as significant reputational damage.

Adhering to the Sidara Way means that we:



always act fairly, honestly and with integrity in the countries in which Sidara operates or in which you otherwise act on behalf of the organisation.



never offer or solicit something of value with the intention of influencing an official's actions or decisions, obtain or retain business, or acquire an unfair advantage over our competition.



never accept any payment, gift or other benefit that might influence business decisions or compromise your independent judgement or your work.



immediately report any suspicious payments and any suspected or observed violations of anti-bribery and corruption laws to your Compliance Officer, Head of Department, or Line Manager.

## What is bribery?

- Bribery is a criminal offense that involves offering, giving, receiving or soliciting something of value with the intention of influencing the actions or decisions of a public official or other person or private entity. It is an unethical practice that undermines the principles of fairness, transparency, and integrity in both the public and private sectors.
- A bribe may be in the form of money, gifts, favours or other benefits given on the basis that the recipient will act in a way that is contrary to what he or she may do or decide in ordinary circumstances.

## Forms of bribery:

- Financial bribery
- Non-financial bribery
- Extortion

## Public officials

- A Public Official is a domestic or foreign individual who holds a legislative, governmental, administrative, or judicial position of any kind, including but not limited to any officer or employee of a governmental department or agency. This includes employees of majority government owned or controlled companies and employees of public international organizations as well as candidates for public office.
- Gifts and hospitality must not be provided to or received from a Public Official, their spouse or family member, without approval from the Compliance Officer.
- Written approval must be obtained from the Compliance Officer before offering or receiving any travel or accommodation to or from a Public Official. Accommodations for Public Officials should be reasonable and in accordance with the standards of the destination.
- Payments to cover expenses in excess of proportionate entertainment are prohibited, and any approved payments must never be paid in cash or directly to a Public Official's numbered, anonymous or personal account. Such payments should be made to the appropriate public or private entity that employs the Public Official.





## Political contributions and charitable donations

### What are political contributions?

- Any direct or indirect payments, loans, donations, gifts, advantages or benefits to a political party, member of any political party or candidate for any political office, political consultants or member of any “think tank” close to a political party.
- Unless it’s allowed by local regulation, It is strictly prohibited to make Political Contributions of any sort using Sidara funds or assets, or on behalf of or as a representative of Sidara. If you receive a request for a Political Contribution, you should immediately report it to your Head of Department or to your Line Manager or to the Compliance Officer.

### What is a charitable donation?

- Any contribution made to a registered charity, other public welfare organization or not-for-profit organization.
- Sidara strongly believes in its corporate social responsibility programmes and in making a positive contribution to society. However:
  - It is prohibited to use Sidara funds or assets to make direct or indirect payments, loans, donations, or gifts to any charity or member of a research organisation for the purpose of obtaining or retaining business for Sidara or to improperly influence a business decision.
  - You must obtain the prior written approval of a Director, your Head of Department, the legal counsel and the Compliance Officer to make a charitable donation on behalf of Sidara.

## Adhering to the Sidara Way means that we:



Always uphold our commitment to fair and transparent business practices whenever we arrange travel for, have a meal with, give a gift to, or entertain any person in our capacity as an employee of Sidara.



Always record the details of any gift, hospitality and/or travel, according to your Gifts and Hospitality Policies.



Never offer, give or accept a gift, hospitality, or travel (1) with the expectation that an advantage will be received, (2) to reward an advantage already given or (3) to influence a business decision.



Never offer, give or accept a gift, hospitality, or travel to or from a Public Official, agent or representative to ‘facilitate’ or expedite a routine procedure.



Never accept cash or cash- equivalents, such as vouchers or gift certificates.



Immediately report any suspicious payments and any suspected or observed violations of anti-bribery and corruption laws to your Compliance Officer, and to the Head of Department or your Line Manager.

# International Business Obligations

## What is a Conflict of Interest?

Conflicts of interest occur when an employee's personal activities, relationships or interests are at odds with their responsibilities as an employee of Sidara or its Pillars. Such conflicts may compromise judgement, independence, or ability to act in the best interest of Sidara and/or clients.

- Conflicts of interest can be actual, potential, or perceived.

## Examples of Conflicts of Interest include:

- Conducting business transactions with entities that you, a relative or close friend owns or has a significant interest in.
- Using confidential or proprietary information obtained through your role for personal gain.
- Serving on boards that are in direct competition with Sidara.
- Being in a position where a relative or person you are in a personal relationship with reports to you or where you can influence their career.

## Adhering to the Sidara Way means that we:



Avoid conflicts of interest that may impact our ability to act in the best interest of Sidara or our clients. For the avoidance of doubt, declare any existing potential conflict of interest.



Recuse ourselves from and immediately report any actual, potential, or perceived conflicts of interest to our direct supervisors.



# Anti-money laundering

## What is Money Laundering?

Money laundering is the process of concealing the origins of illegally obtained funds, typically by moving them through a complex sequence of banking transfers or commercial transactions to make them appear legitimate.

Money laundering typically involves several stages through which illicitly obtained funds are processed to make them appear legitimate. These include:

- Placement
- Layering
- Integration

Sidara strictly prohibits any involvement in, or facilitation of, money laundering activities. The Group has an Anti-Money Laundering (“AML”) program in place and is committed to providing adequate training and resources to ensure its employees are aware of and understand their responsibilities in preventing money laundering to maintain a transparent and trustworthy business environment.



# Red flags

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## AML Red Flags related to Vendors and Sub-Contractors:

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- 01 Overpaying for Work
  - 02 Payments to Third Parties, unrelated to Sidara business transaction.
  - 03 Requests to Limit or Avoid Tax Documentation
  - 04 History of AML Violations/Fines
  - 05 Documentation does not match amounts paid
- 

## AML Red Flags related to Clients:

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- 06 Requests unqualified contractors
  - 07 Pays in cash
  - 08 Pays for unaffiliated, Third-Party accounts
  - 09 Uses Intermediaries without Good Reason
  - 10 Reluctant to Disclose Info Necessary for Transaction
- 

## Other AML flags to be aware of:

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- 11 Fictitious Vendors
  - 12 Embezzlement
  - 13 Cyber scams
  - 14 Facilitation payment
  - 15 Customer Fraud
  - 16 Frequent company name or bank account changes
-

## Adhering to the Sidara Way means that we:



Ensure you “Know Your Customer” (KYC) by performing adequate due diligence to verify the identity of clients, suppliers, counterparties and other business partners as required by applicable anti-money laundering laws, regulations and Sidara policy.



Retain complete records of all financial transactions for the period specified by law.



Never accept or process payments from individuals or entities with known or suspected criminal ties.



Immediately report any suspicious financial transactions or activities to the Compliance Officer.



Do not engage in transactions or partnerships with individuals or entities who are on government sanctioned lists or known to be involved in criminal activities.



Never conceal or misrepresent the true nature or source of funds in any financial transaction.



Be careful not to tip off clients, employees or any other individuals who may be the subject of, or linked to, an investigation.



# Fair competition and corporate sustainable governance

At Sidara, we are committed to conducting our business with the highest standards of integrity. We believe in fostering a competitive environment that is fair, transparent, and built upon ethical principles and good corporate sustainable governance.

Our commitment to fair competition and to corporate sustainable governance extends to all aspects of our operations, and we strive to be a responsible and ethical corporate citizen in every community we are a part of.

Adhering to the Sidara Way means that we:



Are dedicated to preventing anti-trust and anti-competitive practices. We do not engage in price-fixing, bid-rigging, collusion, or any action that harm fair competition.



Compete fairly, based on the merits of our products and services, without resorting to unfair or deceptive business practices.



Prioritize the well-being and safety of our employees.



Are committed to minimizing our environmental impact, conserving resources and complying with all environmental laws and regulations.



Select our suppliers based on quality, ethical practices, and competitiveness, and engage in a fair and transparent procurement process.



Respect the intellectual property right of others and protect our own. We do not infringe on patents, copyrights, trademarks or trade secrets.



