



SAUDI GROUND SERVICES
CODE OF CONDUCT



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FACE OF A NATION

1



MESSAGE FROM THE CEO

“ In our dynamic industry and operating environment, one thing remains constant within SGS – our commitment to safety, integrity and ethical business practices. This commitment is more important now than ever before, as business practices are increasingly scrutinized and the regulation within our industry intensifies.

Our Company’s success depends on ensuring that we continue to hold ourselves to the highest ethical standards. Saudi Ground Services Code of Conduct helps us to do this.

Our Code of Conduct helps us understand the ethical and legal guidelines that direct our business and operating activities; which will be periodically updated to remain timely and relevant. It is not a substitute for good judgment, nor does it cover every situation that you may encounter or every law that applies to our business. It does however, outline the basic legal guidelines that we must follow and the general ethical principles that will help each of us make the right decisions when performing our job for SGS.

The principles of the Code of Conduct apply to everyone at SGS, regardless of job, function or seniority. Each of us must do our part to prevent or correct violations. Continuing to conduct our business in a safe and ethical manner will help ensure long-term success for our people, our company, our customers and our shareholders. You have my personal commitment that I will do all I can to ensure that the Code of Conduct is observed and honored.

Thank you for your continued dedication and commitment to our culture of safety, integrity and ethical behavior. ”

Raed H. Al-Idrissi
Chief Executive Officer





2 | INTRODUCTION

2.1 Purpose of the Code of Conduct

At Saudi Ground Services (SGS), we are committed to doing the right thing, each and every time. We believe our commitment to integrity differentiates us, and will continue to serve our reputation, performance and growth in the years ahead. This Code of Conduct (CoC) addresses our company's professional, ethical, financial and social values. The CoC sets forth what is expected of all SGS employees. The CoC also represents our commitment to our customers, shareholders, partners and the communities in which we live and work.

Our Vision and (Core) Values are the foundation for the CoC. The following principles set forth the guidelines of behavior that **we must follow**:

- Ethical behavior is the basis for everything we do
- SGS is committed to treating its employees fairly, and providing each employee with the opportunity for advancement and growth
- Teamwork, mutual respect, trust, and open communication are the foundations of SGS's culture
- SGS strives to be a responsible corporate citizen in the communities in which we operate
- Meeting customers' expectations and agreed service levels is of utmost importance
- We are committed to compliance with the law and the rules and regulations defined by our regulator; the General Authority of Civil Aviation (GACA)

The CoC is meant to provide guidance regarding these principles. However, one document cannot possibly address every law, rule, policy or scenario we may encounter in our daily work. Nor is the CoC a substitute for exercising common sense and good judgment or seeking guidance when we need it. To help you determine whether a particular action is appropriate, **ask yourself the following questions:**

- Would my action comply with the spirit and purpose of SGS's policies?
- Would I feel comfortable doing this, or would it violate my personal standard of conduct?
- Is this action honest in all respects?
- How might this action affect or be perceived by others?
- Would this action embarrass me or SGS if it became known to my customers, colleagues, family or friends?

If you have any questions about the CoC or any doubts about a particular course of action, you should consult with Management, Human Resources or the Compliance team.

2.2 Our Shared Responsibilities

The CoC applies to all SGS employees. We are all expected to read, understand and comply with the Code and all Company policies. We also must conduct business in accordance with all applicable laws and regulations. If we find ourselves in a situation where customary conduct is at odds with the Code, Company policy and/or local laws or regulations, we must comply with the more stringent standard. If you're unsure which rule to follow, seek guidance from Management, Human Resources or the Compliance team.

If you know about or suspect a violation of the CoC, Company policy or an applicable law or regulation, you owe it to your colleagues and our Company to report your concerns to your Manager, your Business Unit or Function Head, and/or a member of the Compliance team.

2.3 Leading with Integrity

Our Leadership and Management serve as resources and role models for proper business conduct. For that reason, they have additional responsibilities when it comes to upholding the CoC. They are expected to promote a positive working environment where people are treated with dignity and respect and feel comfortable raising concerns. **Leadership and Management must also make an effort to create a culture of compliance. This can be done, in part, by:**

- Acting as role models for CoC compliance
- Fostering an environment that encourages open discussion about legal and ethical concerns
- Recognizing employees who exhibit exemplary ethical behaviors
- Vigilantly preventing and detecting violations of CoC, company policy or the law
- Appropriately responding to inquiries about the CoC
- Immediately notifying the Compliance team of CoC related violations (or suspected CoC violations) reported to them
- Ensuring CoC training is completed in a timely manner by all employees within their hierarchy and supervision
- Consider an employee's commitment to ethical conduct during the ITQAN performance evaluation process

3

SGS VISION & VALUES

3.1 Vision

To enable a seamless and sustainable mobility ecosystem, through integrated solutions and a customer-centric mindset."

3.2 Values

By acting according to our Values we will deliver a superior return to our shareholders; the product of inspired customer loyalty, industry leadership, and the ability to retain, attract and engage the best talent.



INNOVATION

Is leading the market in technology and constantly investing into new ways to improve and diversify the service offerings.



SAFETY

Is the wellbeing of customers and staff, ensuring the highest standards of maintenance and security measures at all times.



INTEGRITY

Is to ensure that all interactions with any stakeholder represents the values of both SGS and the Kingdom of Saudi Arabia.



EXCELLENCE

Is our commitment to always deliver excellent quality in all services and maintaining integrity with customers and employees.



ACCOUNTABILITY

Is our systematic approach to planning and implementing a constant improvement process.



SUSTAINABILITY

Is the responsible business practices that actively add value to the business model, the wider community and the environment. Generate economic growth that benefits society in support of a more inclusive and ecofriendly future.



CITIZENSHIP

Is our representation of the Kingdom and contributing to upholding a positive image to fulfill vision 2030.

4 | COMPLIANCE WITH LEGAL REQUIREMENTS

The CoC helps us to understand the extensive variety of ethical and legal requirements that impact, direct and apply to our business. The CoC is not a substitute for good judgment. It does however, outline basic legal guidelines we must follow and the general ethical principles that will help each of us make the right decisions when performing our duties.



What to do?

- ✓ Do adhere to all applicable legal requirements at all times in any transactions conducted by any departments/functions
- ✓ Do understand what legal requirements apply to your work by using appropriate resources, including appropriate SGS Legal personnel
- ✓ Do understand and apply all security and safety regulations, while using any tools or machines as per the manuals and company guidelines
- ✓ Do follow the company's commercial guidelines and standards in all internal/external communications with customers or potential customers
- ✓ If there are conflicting legal requirements in different jurisdictions, do consult with the Company Legal department
- ✓ Do follow the legal advice provided by SGS Legal department
- ✓ Do address and resolve, in a timely manner, any legal compliance issues that have been identified
- ✓ Do always present SGS services in a manner consistent with its Core Values
- ✓ Do report anyone who genuinely appears to violate any of SGS policies or legal regulations as described in the "How Do I Report Violations?" section of this document



What not to do?

- ✘ Do not discuss or share any confidential documents or information that may lead to a conflict of interest
- ✘ Do not negotiate with any current or potential customers, providers or suppliers without formal approval or without following the commercial departments standards
- ✘ Never induce a third party to breach an existing agreement
- ✘ Never act in a manner that could be seen as an attempt to exclude present or potential competitors or to control market prices

5

BOOKS & RECORDS

5.1 Financial Statements & Accounts / Maintenance of Documents

There is no place within SGS for false documents or records. We must always ensure our accounting and financial records meet the highest standards of accuracy and completeness. As a public listed business/entity it is of utmost importance that the financial information reported on earnings, cash flows, financial position and the relevant notes to the financial statement are at all times reported accurate, complete and transparent as well as comply to both statutory and regulatory requirements.

We must report all financial transactions accurately, completely, fairly, and in a timely manner. We also must ensure that the data we provide for the preparation of financial statements, regulatory reports and publicly-filed documents are always in compliance with the acceptable financial reporting standards and company's internal control procedures.



What to do?

- ✓ Do escalate any timely and important information that impacts the company or business units to EVP Finance/Finance Director
- ✓ If there are questions about the accounting or financial reporting of an item, do contact the Chief Financial Officer/ Director
- ✓ Do maintain financial statements and records in accordance with statutory and regulatory requirements and ensure that they are prepared and complied in accordance with the accepted financial reporting standards and framework
- ✓ Do ensure the completeness, accurate and timely recording of assets, liabilities, expenses and revenues in accordance with the accepted financial reporting standards and framework
- ✓ Do ensure that any false or malpractices are communicated in the proper channel as stipulated in company policies



What Not to do?

- ✗ Do not delay or postpone recording of any transactions that are relevant to that period
- ✗ Do not intentionally or unintentionally record any incorrect, incomplete or misleading information

5.2 Reporting Controls

Disclosure controls are a variety of systems and/or processes that ensures the availability of the company's important information to the right people at the right time.

SGS requires every department of the business to maintain reporting controls on their data to provide adequate assurance that significant information is reported to the Finance Director in order to easily identify and address any issues related to the business frequent reports/dashboards incorrect information.



What to do?

- ✓ Do ensure that any incorrect information, suspected fraud, unethical conduct, or business irregularities related to SGS business has been reported to Internal Audit Management
- ✓ Do contact the Finance Business Partner for assistance or If there are questions about accounting or financial reporting
- ✓ Do report any concerns regarding false or deliberately incorrect documentation of any information; all and any reports and/or allegations will be treated with the strictest of confidence

5.3 Internal Controls

Internal Controls are systems and processes that combine policies, authorizations and procedures with proper accounting and management tracking. This reporting is designed to ensure that business operations are properly managed.

SGS has in place a set of internal controls that provides reasonable assurance that:

- Transactions are properly authorized and accurately recorded based on the policies and procedures manuals
- Company assets are adequately safeguarded
- Financial and management reporting is reliable and accurate, and reflects actual business activity
- Activities comply with applicable legal requirements; and Business operations are effective and efficient
- Creating and complying with strong and effective internal control systems is, ultimately, the responsibility of each employee with respect to his/her role or level.



What to do?

- ✓ Do familiarize yourself with the internal controls processes applicable to your Business Unit/Function and area of work
- ✓ Do regularly assess your systems and processes for weaknesses, and make or suggest corrections to them if a significant weakness is identified
- ✓ When requested, do cooperate fully with SGS Internal Controls personnel, as well as with the Company's independent auditors
- ✓ Do report any concerns regarding false or deliberately incorrect documentation of any information in the company's systems through Internal Audit; all and any reports and/or allegations will be treated with the strictest of confidence



Scenario 1



Q Why does SGS have to provide and ensure correct information or correct Financial Reports are reported to its shareholders?

A As per article 89- Corporate Governance "Disclosure to the shareholders and investors should be made without discrimination in a clear, correct and non-misleading manner, and in a timely, regular and accurate manner in order to enable shareholders and other Stakeholders to exercise their rights to the fullest extent".





Scenario 2

Q

Nora is always leaving her password on a sticky note under the keyboard to allow her co-workers to log in to her business account in an emergency when she is out of the office; Nora's Manager also shares his password with his team so he can delegate tasks to them. Are these practices acceptable?

A

Password sharing is a significant and serious security threat to any business. These kind of practices are a breach of SGS's CoC and put our Company at serious and unnecessary risk.





BEHAVIOR IN THE WORKPLACE

6.1 Harassment

To enable a positive work environment, we must ensure it is free from harassment. 'Harassment' includes offensive behavior that negatively impacts another's work environment or behavior that has the effect of creating an offensive, intimidating or hostile work environment.

Conduct will be considered harassment regardless of whether it's done physically or verbally, whether it's done in person or by other means (such as harassing messages sent via text, WhatsApp, email, social media etc.), and whether it's sexual in nature or otherwise inappropriate. Potentially offensive behavior includes unwelcome sexual advances or remarks, slurs, inappropriate jokes or disparaging comments (e.g. about subjects such as race, religion or ethnicity).



Scenario 1



Q Abdulrahman is a Passenger Services Supervisor who consistently comments on Amal's (a Passenger Services Agent) dress and makeup. What should she do?

A Amal should report Abdulrahman's behavior to HR immediately. HR will act promptly and thoroughly investigate the allegations; after which appropriate action will be taken (in accordance with policy).



6.2 Discrimination

SGS maintains a genuine commitment to diversity and equal employment opportunity (while ensuring Labor Law compliance); recognizing that a mix of backgrounds, opinions and talent serves to enrich our organization and achieve success. Within SGS, employment decisions (including recruiting, hiring, training, salary and promotion) are therefore based on job-related suitability and qualifications and without regard to race, color, gender, age, national origin (unless nationality is a legal job requirement), religion, marital status, disability, or other non-job-related personal characteristic.



What to do?

- ✓ Do report immediately if you feel you are being harassed or discriminated against
- ✓ Do report immediately if you know or suspect that others are being harassed or discriminated against
- ✓ Do report any possible harassment/discrimination cases; whether observed/witnessed or personally involved, through HR; all and any reports and/or allegations will be treated with the strictest of confidence



What not to do?

- ✗ Do not engage in activities or behave in a way that may constitute discrimination or harassment
- ✗ Should someone express discomfort resulting from your behavior and/or actions, do not continue with the same behavior and/or actions (i.e. change behavior)

6.3 Workplace Violence

SGS's commitment to providing a safe work environment means we must not engage in or tolerate any form of violence. 'Violence' includes threats or acts of violence, intimidation of others or attempts to instill fear in others (against each other, or against third party customers, vendors, service providers etc.).



What to do?

- ✓ Do report any possible workplace violence whether you witnessed a case or if you faced one, through the HR and/or Internal Audit team(s); all and any reports and/or allegations will be treated with the strict confidentiality
- ✓ If you are a Manager and possible workplace violence is reported to you, do take steps, first to protect the people or property that has been allegedly threatened and, then, to ensure the allegation is investigated and, if it is found to be substantiated, to ensure the behavior is addressed



What not to do?

- ✗ Do not engage in workplace violence of any type (including threats)

6.4 Substance Abuse

Illegal drugs and alcohol are prohibited in Saudi Arabia. For this reason, and because of the effect drugs/alcohol has on judgment and how this negatively impacts job performance and safety, SGS maintains a strict zero tolerance policy towards any substance abuse (whether the employee is found to be under the influence of alcohol or drugs in or outside of the workplace). This includes improperly used prescription medication that could diminish, or even raise questions concerning our ability to perform at our best.

SGS has the right to demand the medical examination of any Employee who is suspected of using prohibited drugs; and also has the right to select any staff for a random medical exam. There is no detrimental impact of being selected for a random medical exam.

Employees found to be under the influence of alcohol or drugs or any substance abuse during work hours will be terminated in accordance with the company policy.



What to do?

- ✓ Do disclose to your manager or designated medical personnel if you are taking any substance that will affect your ability to perform your job, even if you are using the substance legally (i.e. certain drugs, even when used legally, can impair your ability to drive or operate heavy machinery)
- ✓ Do report any possible substance abuse cases whether you witnessed a case or if you faced one, through HR and/or Internal Audit Team; all and any reports or allegations will be treated with strict confidentiality



What Not to do?

- ✗ Do not work while under the influence of alcohol, illegal drugs or legal drugs used in an illegal manner
- ✗ Do not possess illegal drugs, or any drugs you do not have the legal right to possess, while on SGS property or while working
- ✗ Do not engage in the sale or distribution of illegal drugs, or legal drugs in an illegal manner, on or off SGS property, whether you are working or not
- ✗ Do not engage in off-work use of alcohol or drugs in a way that adversely affects your ability to perform your job

7

STANDARDS OF BUSINESS CONDUCT

7.1 Confidentiality

During the course of our work in SGS, we may learn confidential information about our Company that is not known to the general public, shareholders, our customers, our vendors, or competitors. Some of this information may be unpublished information and/or trade secrets. 'Trade secrets' is data that give our Company a competitive or economic advantage over our competitors.

Common examples include:

- Confidential information relating to existing/potential Customer
- Unpublished goals, forecasts and/or financial information
- Terms, discount rates or fees/prices offered to particular customers
- Documents and processes explicitly marked as confidential
- Marketing or strategic plans



What to Do?

- ✓ Do ensure that you don't disclose any confidential information or trade secrets outside our Company without obtaining proper approval
- ✓ In any work process or procedure, do acquire information in a legal, ethical and responsible manner
- ✓ If your employment ended in SGS, do ensure that when you leave our Company, to return any and all copies of materials (hard and soft copies) containing SGS confidential information or trade secrets in your possession
- ✓ If confidential information about a customer is deliberately or inadvertently disclosed to you,
- ✓ Do discuss the issue with the Internal Audit team
- ✓ Do ensure reporting any possible leakage of confidential information whether you witnessed a case or if you faced one, to the Internal Audit team; through the below channels (any reports and/or allegations are always treated with the strictest of confidence)
 - Internal Audit Hotline: IAHotline@saudiags.com
 - Reporting through the Company's website



What Not to Do?

- ✗ Do not discuss confidential information or trade secrets in places where you can be overheard; such as taxis, elevators, cafeterias and break-rooms, or restaurants
- ✗ Do not communicate or transmit confidential information or trade secrets by non-secure methods, such as cell phones, non-secure email etc.
- ✗ Do not pressure anyone to breach a confidentiality agreement, such as by asking a colleague to reveal confidential information about a previous employer
- ✗ Do not attempt to gather information about our competitors through deceptive or misleading actions
- ✗ Do not disclose confidential information to anyone outside of our company

7.2 Data Privacy

In SGS, we have worked hard to acquire our valuable assets, both physical and intangible. Examples of intangible assets include confidential information, like business plans, intellectual property, proposals, technical innovations, designs, inventions, patents, financial information, customer information and other information we produce as part of our work for SGS.



What to Do?

- ✓ Never reveal our company's confidential information to any outside parties unless you are properly authorized or legally required to do so
- ✓ When you have a business need to disclose such information to a colleague or third party, do ensure that the appropriate confidentiality agreement is in place
- ✓ Do take steps to properly secure such data at all times
- ✓ In addition, to protecting the confidential information of SGS, we must also afford this same respect to the confidential information of our employees, customers, partners and other third parties
- ✓ Do immediately report any suspect act or any unauthorized user or disclosure of confidential information through the Internal Audit team; all and any reports and/or allegations will be treated with the strictest of confidence



What Not to Do?

- ✗ Do not disclose information to colleagues who do not have a legitimate business need to know it. Remember, every employee has an obligation to protect confidential company information even after employment with SGS ends
- ✗ Do not disclose any information to the company's shareholders, related to future financial statements/reports and the exact date of publishing it on Tadawul website
- ✗ Do not share or give any access to current or former employee records – such as payroll/salary, GOSI, benefits and HR files – without proper authority

7.3 Communicating with the Public About SGS

To protect our Company's information and ensure it is released to the public accurately and consistently, only designated spokespersons may communicate with the public on behalf of SGS.



What to Do?

- ✓ If you receive any request from the media for comment of any kind about our Company, do refer it to the Corporate Communications team; only members of the Corporate Communications team, or individuals they designate, are authorized to represent or publicly discuss our Company.



What Not to Do?

- ✗ Do not post any information about or participate in conversations regarding our Company on external websites—including blogs, discussion boards, social media sites or any other publicly available online resources—without prior approval from the Corporate Communications team.
- ✗ Do not intentionally disseminate false or misleading information (through digital and/or social media etc.); exercise proper care to avoid doing so unintentionally, and report any such act promptly
- ✗ Do not share any information, data or documents related to flights or airport services by any means and publish them on social media without obtaining a permit and prior approval
- ✗ Do not take any photos or video in any of SGS premises and/or any airport or station without an official permit

7.4 Dress Code & Grooming

The majority of SGS employees interact and connect with either customers, travelers, vendors and/or service partners. Therefore, our appearance impacts the image and perceptions of SGS and Saudi Arabia. For this reason, uniform, dress code and grooming standards are appropriately defined and must be adhered to.

Uniforms

Where required, SGS will provide certain employees (male and female) with uniforms for use during working hours. This is done for reasons of safety, uniformity and professional appearance, and protection of the employee's personal clothing. Uniforms are the only clothes to be worn at work for staff located within operations areas. It is expected that employees keep them in good condition and utilize them properly. Employees who willfully or through negligence lose or damage their uniforms will be provided with replacement uniforms by SGS at their own expense.



What to Do?

The company's dress code and grooming expectations, irrespective of gender or nationality, are as follows:

- ✓ Hair – clean, neatly trimmed and well groomed
- ✓ Hygiene – a high level of personal hygiene is required at all times and considered a must
- ✓ All non-uniform Saudi male Employees may elect to wear either Saudi national dress (Ghotra and Thobe) or smart business casual attire
- ✓ All non-uniform non-Saudi male employees are expected to where smart business casual in non-operational areas/locations of work
- ✓ All female Employees are required to dress appropriately in respect of cultural values such as wearing the 'Abaya' and headscarf during work hours; jewelry should be kept to a discrete minimum
- ✓ The official company ID/access badge must be worn/carried at all times during the working hours
- ✓ Business shoes must be clean and in good condition; low-heel formal closed toe shoes, appropriate for the work requirements, clean dark socks, with laces tied at all times
- ✓ Employees travelling outside KSA in a formal SGS capacity should ensure that they are dressed in accordance to the standards of business professionalism in the country being visited

7.5 Anti-Corruption

SGS is the 'face of the nation'; and we are very proud of the work we do. We believe that our ability to continue to foster good working relationships with our customers, our regulator, and 3rd parties we work alongside depends on acting ethically in all our business dealings. This means we never give, offer or accept improper payments in any form.

Anti-corruption/bribery laws are complex, and the consequences for violating these laws are severe. Anti-corruption/bribery laws strictly prohibit the giving, receiving, offering or soliciting of bribes, kickbacks or other improper payments to public officials.

A 'bribe' is anything of value given in an attempt to influence an official's actions or decisions, obtain or retain business, or acquire any sort of improper advantage.



What to Do?

- ✓ Do immediately report any possible bribery cases, whether you witnessed a case or if you faced one, through the Internal Audit team; all and any reports and/or allegations will be treated with the strictest of confidence.



What Not to Do?

- ✗ Do not accept or supply any acts of 'commercial bribery' from/to our customers, suppliers or anyone working on their behalf with the intent of obtaining or retaining business
- ✗ Do not accept a 'kickback'; which is the return of a sum already paid (or due to be paid) as a reward for making or fostering business arrangements
- ✗ Do not give anything of value, even something you think is nominal, to a government official, customer, or supplier (or anyone working on their behalf)



Scenario 1



Q Is it possible to accept gifts from a shareholder or a customer? And why?

A No, as this will be a breach to article 49 – Corporate Governance issued by the CMA , which stated that, “ No member of the Board or Senior Executives may accept gifts from any person who has entered into commercial transactions with the Company if such acceptance of gifts may lead to a conflicts of interest”.



Scenario 2



Q During a tender process, one of the bidders offers SAR 100,000 to Abdullah for information about the lowest bid submitted by the other bidders. Should Abdullah accept the payment?

A No, this is considered a bribe; all cases of bribery related to SGS and its personnel must be reported to Internal Audit. Cases should be reported whether the bribe (payment) is accepted or rejected by the employee(s).





Scenario 3



Q

A supplier offers a commission to Mohammed in exchange for securing a long-term agreement. A vendor donates SAR 100,000 to a charity project that Saad is involved in at the same time as the vendor bids for a contract with SGS. Could these SGS employees accept the payments?

A

No, these cases are both considered to be bribes; all cases of bribery related to SGS and its personnel must be reported to Internal Audit. Cases should be reported whether the bribe (payment) is accepted or rejected by the employee(s).



Scenario 4



Q

When Mona travels on business she often meets her brother; who happens to live in the same area she travels to. When they meet and catch up they typically have a meal at a restaurant; Mona claims both his and her own meal as a business travel expenses. Is Mona right or wrong to claim her brothers meal as a business expense?

A

Mona is wrong – and making this claim is not acceptable. Her brother's meal is not a business expense. Mona has the responsibility to be honest and accurate in filing all and any expense reports.





CONFLICTS OF INTEREST

8.1 Personal Relationships

Managing or Supervising anyone with whom you have a family or intimate relationship could give rise to the appearance of favoritism. Therefore, we should never be in a position where a personal relationship is also a reporting relationship.

“Family member” is defined as one of the following: relationships by blood—parent, child, grandparent, grandchild, brother, sister, uncle, aunt, nephew, niece and first cousin; and relationships by marriage—husband, wife, step-parent, step-brother, step-sister, step-child, brother-in-law, sister-in-law, father-in-law, mother-in-law, son-in-law, daughter-in-law, uncle, aunt, nephew, niece.



What to Do?

- ✓ Do disclose and declare If you find yourself in a position to supervise or otherwise make employment decisions regarding family or partner, through the HR team; all and any reports and/or allegations will be treated with strict confidence



What Not to Do?

- ✗ Do not work directly with or manage anyone that falls under the stated categories/relationships

8.2 Gifts & Entertainment

Within SGS we must not solicit, accept or give gifts that may influence business decisions. Our customers, suppliers, and the public at-large should know that our employees' judgment is not for sale. We must therefore be very cautious when giving gifts or entertainment to, or accepting gifts or entertainment from, anyone who does or seeks to do business with our Company. Doing so may influence, or appear to influence, our ability to make objective business decisions.



What to Do?

- ✓ We may accept business-related meals, entertainment, token gifts or favors that do not exceed SAR100 in value and do not create a real or apparent sense of obligation
- ✓ If you are ever uncertain about the appropriateness of a gift or entertainment, please do discuss the matter with Management and the Legal or Compliance team



What Not to Do?

✘ Do not solicit any gifts or entertainment from current or potential customers or other business partners. We may never accept or offer gifts that fit any of the following descriptions:

- Cash or monetary equivalents, such as gift cards or vouchers
- Objects that have significant value, or may appear significant to others
- Indicative of preferential treatment

✘ In addition, we may never accept or offer gifts or entertainment that meets any of these criteria:

- Exceeds SAR100 in value
- Not business-related
- In an inappropriate setting

Here are some EXAMPLES of reasonable and Excessive gifts:

Reasonable:

- Tickets to a local sporting or cultural event. Attendance at a local golf outing hosted by a software vendor
- An unsolicited gift of a paperweight of modest value given by a vendor
- Modest expressions of gratitude or gifts acknowledging personal events such as weddings or births

✘ Excessive:

- Tickets to a distant sporting event or golf outing, plus airfare and/or hotel accommodations for employee and partner
- Cash, monetary equivalents, stored value products or gift certificates (such gifts are too similar to cash and should be returned)
- A lavish personal gift such as a piece of fine jewelry
- Air travel ticket(s), from Customer airline, gifted to employee and/or employee family members

8.3 Outside Engagements

As contracted employees of SGS, we cannot take outside employment that interferes with our ability to perform our work. In addition, we may not take an outside position with a company or entity that acts as a vendor, business partner or competitor of SGS. A conflict of interest may also exist if any member of our immediate family is employed by our Company's competitor, business partner or vendor.



What to Do?

- ✓ We must disclose any such situations to Human Resources Management immediately.

Serving on a Board of Directors

At times, we may seek to sit on a Board of Directors outside of SGS. However, serving on the Board of Directors for an outside company for any SGS employee requires advance declaration and SGS Executive Management approval (both in writing).



What to Do?

- ✓ Always contact Human Resources before accepting such a position, to include sitting on public commissions, or taking public service appointed positions.

8.4 Abuse of Position

All employees at SGS are forbidden from using their positions, as well as their resources, property or information, for any purpose not reasonably related to their scope of work or for a benefit other than that of SGS.

Examples of situations that would represent an abuse of position include:

- Requesting employees to perform personal errands or personal favors during work hours or in their capacity as a subordinate
- Pressuring staff to distort facts or rules
- Imposing measures that are beyond one's line of responsibility
- Use of the company's assets or premises for one's personal interest or benefits

8.5 Insider Trading

In our work for SGS, we sometimes have access to information about our company and/or customers or business partners that is not available to the general public. Information becomes public only after two full trading days have passed since the public release of the information. Inside information can be either positive or negative, and commonly includes the following examples:

- Projections of future earnings or losses
- News of a pending or proposed merger/acquisition
- News of a significant sale of assets
- Declaration of a stock split or offering of additional securities
- Changes in executive management
- Significant new products or discoveries

For information to be considered “inside”, it must be both material (meaning that it would affect the decisions of a reasonable investor) and non-public (meaning that it has not been released to the public).



What to Do?

- ✓ In order to avoid unfair and illegal transactions, should you have any questions as to whether the information you possess qualifies as inside information, do please consult our in-house Compliance or Internal Audit.



What Not to Do?

- ✗ Do not ever buy or sell the stock (shares) of any company (including SGS) about which we possess inside information.



Scenario 1



Q Nouf knows about a potential SGS acquisition that will likely make our Company's stock price rise. She knows that she cannot trade on this information, but wants to tell her uncle this information and encourage him to purchase SGS shares. Can she do so?

A No. If Nouf were to share this material nonpublic information with her uncle, she'd be engaging in tipping, which violates the CoC. She and her uncle might also be held liable for violating insider trading laws, and could even go to jail.



Scenario 2



Q Khalid learned that SGS is in negotiations with another public company regarding cooperation on development of new technologies. If the negotiations are successful, the cooperation will have significant positive effects for both companies. Can Khalid buy shares in SGS and buy shares in the other company?

A No, the information about the discussions must be considered inside (and confidential) information; Khalid can therefore not buy shares in either of the two companies as long as the discussions regarding the cooperation are ongoing.
This applies until the cooperation is either made public to the market or the discussions with the business partner are finally terminated without leading to any form of cooperation.





Scenario 3



Q Khalid is considering establishing a small company together with some friends and former SGS colleagues. The business idea is to make prototypes for mechanical products. Would it be acceptable to establish the enterprise and to offer its services to SGS?

A Firstly, Khalid (and any other current SGS employees) should seek approval from their Manager(s) and Human Resources before they establish a new company. Secondly, the offering of services to SGS may be considered a potential conflict of interest. The new company and its products/offers should be immediately and fully disclosed to their Manager and the Compliance team; and approval sought from Human Resources.



Scenario 4



Q I see that some of my colleagues take office supplies home for private use; is this acceptable?

A No, this is not acceptable. The total cost for SGS would be significant if all employees did the same. In reality this constitutes theft. It should be reported and the practice stopped.





CUSTOMERS, SUPPLIERS & COMPETITORS

SGS are committed to the continuation of fair enterprise and the legal and regulatory frameworks that support it. We recognize the importance of laws that prohibit restraints of trade, predatory economic activities and unfair, deceptive or unethical business practices. It is therefore critical that SGS abstain from any activity that may violate or give the appearance of violating competition laws.



What to do?

- ✓ Do treat all customers and suppliers honestly, fairly and objectively
- ✓ Do select suppliers based on qualifications and best value, and make clear to all suppliers that we expect them to compete fairly and provide the highest quality service for our business
- ✓ Do avoid any unfair or deceptive practice and always present our services and products in an honest and forthright manner
- ✓ Do compete vigorously and with integrity
- ✓ Do comply with all competition laws
- ✓ Do be vigilant and exercise good judgment when dealing with unusual customer requests or transactions
- ✓ Be a good corporate citizen. Whenever possible, to the extent that it does not compromise SGS's pursuance of best value, SGS will encourage local businesses to participate in its bidding process and will encourage the sourcing of locally manufactured goods / equipment and services



What Not to do?

- ✗ Never comment on a competitor's product without a good basis for such statements
- ✗ Never engage in any prohibiting agreements or understandings with competitors to fix prices or contract(s) conditions, or interfere in any activities that directly impact a third party customer; only authorized members of the Commercial and/or Business Development team(s) are approved to negotiate customer contracts

10 | DEALING WITH PASSENGERS AND GUESTS

While SGS primarily services and supports its airline customers, of equal importance is the travel experience and satisfaction of passengers and guests. SGS has several touch points with passengers and guests upon arrival and/or departure, and therefore guest perception(s) of SGS and the Kingdom (for foreign visitors) will be forged from the service they receive and observations made during their transit.

We are the 'face of the nation' and therefore our behavior and how we deal with passengers and guests is critically important.



What to do?

- ✓ **Do** communicate politely with passengers and guests at all times, and ensure any information communicated and shared is accurate
- ✓ **Do** seek to set a positive and lasting first impression; it is a cliché, but they do make a difference!
- ✓ **Do** be aware and recognize that your body language will be observed, and will impact and influence passengers and guest's perceptions and opinions of you; which will subsequently impact and influence passengers and guest's perceptions and opinions of SGS
- ✓ **Do** recognize that at each passenger and guest interface and point of engagement, we have the opportunity to either positively or negatively impact their travel and service experience; we are the face of the nation
- ✓ **Do** adhere to company dress code and hygiene regulations and policies; our image shapes the passengers and guest's image of SGS
- ✓ **Do** remember that sometimes it is not 'what' we say, but 'how' we say it; tone and composure have a significant impact on a recipient's perceptions and experience



✓ **Do always remember the basic principles of good business communication and customer service, which includes:**

- Greet guests with courtesy and professionalism
- Put warmth and a smile in your voice
- Use the guests name (once known)
- Speak to guests in a conversational manner that makes them feel more comfortable
- Do not eat or drink while communicating with guests
- Seek to quickly understand guests needs and/or requirements; and confirm your understanding of these back to the passenger/guest
- Respect cultural differences; irrespective of your own personal opinions
- Should you leave your workstation for whatever reason, ensure your Supervisor, colleagues and any relevant individuals are aware of your movements and that messages are taken in your absence; always promptly follow up missed calls and return any messages etc.

✓ **Practice professional phone etiquette:**

- Answer phone calls promptly and with a professional greeting, e.g. "Saudi Ground Services, Ahmad speaking, how may I help you?"
- Give the caller your full attention and do not interrupt while they are talking to you
- If it is necessary to place a guest call on hold, thank them for their patience on the resumption of the call; or alternatively explain you will call them back – and ensure any call backs are as prompt as possible (be careful to appropriately manage guest expectations)
- Should you receive a call that is meant for another department, explain the situation to the guest, provide them the correct direct contact details of the department they are seeking to contact, and then transfer the call
- Terminate all communications with a closing greeting using the guests name where possible



What Not to do?

✘ Do not use communication that:

- Includes airline terminology or jargon; which will only serve to confuse a passenger or guest
- Will not be understood by a passenger or guest; speak to guests in either English or their mother tongue

✘ Do not display any of the following (negative) behavior or body language:

- Arms folded – defensive
- Head down – uninterested and not attentive
- Using personal mobile phone in view of the guest – rude and impolite
- Chewing gum – rude and impolite
- Appearing unwilling and/or unhelpful – poor service orientation
- Using radios at full volume when not appropriate, e.g. in the premium lounges, on-board an aircraft, on the air-bridge while guests are boarding, within the Boarding Gate area – inconsiderate

✘ Do not share information with guests or passengers:

- Related to internal SGS or customer airline matters (not relevant to their query)
- In regard to another guest, or flight information not specified on their ticket(s); this constitutes a breach of security and confidentiality, which would result in both criminal and internal disciplinary consequences
- Associated with airport, operational, or airline security matters
- Make copies or take pictures of formal documentation, e.g. passenger tickets, guest name records (PNR), immigration or airline documents

11 | DEALING WITH OTHER AIRPORT STAFF

(CUSTOMS, IMMIGRATION, SECURITY ETC.)

Our effective collaboration, cooperation and partnership with airport Customs, Immigration, and Security personnel is vital to the safety of passengers and guests, and the safe and secure operation of the Kingdoms airports. It is therefore critical each and every SGS employee understand their role and responsibilities in relation to dealing with other airport staff.



What to do?

- ✓ Do maintain vigilance in regard to unusual passenger behavior (whether in check-in, lounge, boarding etc.), or suspicious and abandoned baggage; immediately and discreetly report such activity to the Airport Authority on duty
- ✓ Do ensure that dedicated bilingual staff assist passengers and guests with immigration forms/cards; to effectively control the flow of passengers through Immigration and Security
- ✓ Do ensure that dedicated bilingual staff are available and at the entrance of the Terminal to assist and greet arriving passengers with immigration and/or connecting flights (for both domestic and international arriving guests)
- ✓ Do direct connecting passengers to international departure terminal, to finalize customs and carry-on/ checked baggage check
- ✓ Do direct connecting passengers to domestic departure lounge after completion of immigration and customs formalities, to check-in baggage for their domestic flight
- ✓ Do inform Immigration regarding Umrah passengers connecting onto domestic flights
- ✓ Do escort special passengers through Immigration and Custom channels; subsequently handing-over to an Official or the guests family awaiting their arrival (or to their waiting transport)



What Not to do?

- ✗ Do not accept any prisoner deportee without the provision of escorting guards (provided by Airport Security Forces)
- ✗ Do not allow deportees carry-on luggage or personal effects (such as mobile phones, hand bags etc.) into the cabin/aircraft; all personal items must be checked luggage
- ✗ Do not assist security screening of deportees / persons in custody
- ✗ We never, as an individual, accept business opportunities, commissions or advantageous financial arrangements from a customer, vendor or business partner



Scenario



Q An invited bidder has a relationship with Engineer Samer, who is the Procurement Specialist managing the bid and tender process. While Samer's honesty and integrity has never been questioned, should he continue to manage the process?

A No, this is a conflict of interest. SGS Procurement employees and their family members shall have no direct or indirect personal interest in the Company's contracts or projects.



12 | PROTECTING COMPANY INTERESTS & ASSETS

12.1 Improper Use of Company Assets

SGS trusts us to respect and take care of its property to the best of our ability. We must work together to prevent and halt theft, destruction, misuse or misappropriation of all Company property, including all tangible and intangible assets.

12.2 Physical Property

Physical property includes Company funds, facilities, GSE equipment, Spare Parts, Tools, Devices, Furniture, IT assets, communications systems, etc.



What to Do?

- ✓ If you witness or suspect any wrongdoing towards our Company's physical property, please do report your observations and/or concerns immediately to Line Director/Manager, SQS and the Internal Audit teams



Scenario 1



Q A GSE Workshop Supervisor is approached by a customer (airline) employee, requesting their own vehicle is repaired/serviced. The Supervisor is aware that this particular customer has no signed maintenance contract with SGS. Can he conduct the maintenance service for the customer?

A The correct course of action is for the Supervisor to direct the customer to the SGS Commercial team (should they wish to formalize vehicle services/repairs) and report the customer request to their respective Line Director/Manager.



Scenario 2



Q A GSE Supervisor receives equipment into the workshop illustrating damage and abuse. Should the Supervisor repair the unit without reporting the incident?

A No. The incident must be declared and a work order opened. Such incidents are registered in the company maintenance platform as damage and abuse; failure to report the incident accurately is a breach of policy and CoC.



12.3 Intellectual Property

Our Company's intellectual property (IP) is among our most valuable assets. We must protect and, when appropriate, enforce our Company's IP rights. 'IP' refers to creations of the human mind that are protected by law (including copyrights, patents, trademarks, trade secrets, design rights, logos, and know-how). To the extent permitted by law, the rights to all IP is assigned to SGS. This is true of any such material(s) we create during our employment with SGS.

12.4 Using Company IT Systems

SGS is committed to protecting its own computing environment and services from casual or willful abuse or misuse. Thereby, protecting SGS along with staff, partners and the company from illegal or damaging actions by individuals either intentionally or unintentionally.



What Not to Do?

You must take care to avoid improper use such as:

- ✘ Using company resources/property or its information assets for purposes that are not related to business or could damage the reputation or interests of SGS or its staff, its partners, its clients or individuals; SGS has the full right to access any employees' corporate assets without prior permission from the employee
- ✘ Share password details with anyone, and/or share information (without pre-approval) related to services details/direct links with anyone inside or outside of SGS
- ✘ Storing company information on non-SGS's devices, including personal desktop, laptop, and/or smart phones
- ✘ Viewing, sharing, or uploading company data on external websites or communicating inappropriate, sexually explicit or offensive statements



- ✗ Downloading/uploading unlicensed or illegal material; we should never use SGS's network or internet/email system to send, receive or store any messages that SGS intends to keep private - all information, data and files belong to the company, and to the extent permitted by law, SGS reserves the right to monitor or disclose any messages, documents or any other files on company computers without notice
- ✗ SGS understands the unique opportunity we have to engage with colleagues (fellow employees), customers and stakeholders through social media. These include blogs, micro blogs (Twitter®), social networking sites (such as Facebook®, LinkedIn®), wikis, photo/video sharing sites and chat rooms. However, when utilizing these resources, we must keep in mind that electronic messages are permanent, transferable records of our communications. They can be altered without our consent and can affect SGS's reputation if released to the public. Therefore, when using social media, we are expected to use and exercise good judgment and common sense



Scenario 3



Q Is an employee at fault when they use their company PC to browse unsecure websites and download files that might be infected with viruses?

A Yes, all employees should act responsibly and be vigilant and not download suspected files or browse unsecure websites.



Scenario 4



Q A member of staff has shared confidential information (regarding another employee's salary/benefits) on external social media websites.

A This is a violation of the CoC and a breach of confidentiality; therefore the member of staff will be disciplined (and potentially terminated) according to policy



13 | COMMITMENT TO SAFETY, HEALTH & ENVIRONMENT

13.1 Workplace Safety & Health

Safety is everyone's responsibility, and therefore our objective is to cultivate and foster a safety culture in which employees and customers are comfortable and encouraged to bring safety concerns to the attention of Management. We encourage uninhibited reporting by employees of any incident, near misses and occurrences observed in the operation which may compromise the safe and secure conduct of SGS operations.



What to Do?

- ✓ We must work together to promote a safe and healthy workplace. SGS values each of us as its most important assets, and is committed to the highest standards of safety and employee protection
- ✓ If you are aware of unsafe working conditions, do report the situation to Management, Compliance and/or SQS (Safety, Quality, and Security) team(s) immediately
- ✓ Safe operation is our commitment. It is imperative that we report all incidents and occurrences that compromise the safety of our operations through the SQS reporting system
- ✓ If you are aware of unsafe working conditions, do report the situation to Management and the SQS (Safety, Quality, and Security) team(s) immediately

13.2 Environment

We are expected to act as environmental stewards when conducting business on our Company's behalf.

Our commitment to the communities in which we operate mean that we all must strive to minimize any negative effects our work might have on the environment.



What to Do?

- ✓ We must comply with all applicable environmental laws and regulations, as well as any guidelines set forth by our Company or Business Unit
- ✓ We must all operate with respect for the environment by working to minimize any environmental hazards, conserve and protect natural resources, and manage our energy usage
- ✓ Correctly dispose of office paper and other office waste
- ✓ Dispose of chemicals and other hazardous wastes only in compliance with company procedures and government regulations
- ✓ Ensure there is an efficient use of energy and resources (e.g. lighting, heaters, and water)



Scenario 1



Q

I am afraid I will be punished for reporting any mistakes of mine or my colleagues.

A

All employees are advised and should understand that SGS will not initiate any disciplinary action against an employee who discloses an incident or occurrence involving safety.



Scenario 2



Q

How do I report safety concerns?

A

All and any safety concerns should be reported through the SQS department safety reporting system, email, phone or any other means of communication.



14 | BREACH OF SGS CODE OF CONDUCT

14.1 Reporting Misconduct & Code Violations

We all have an obligation to read, understand and follow the CoC. It applies to all SGS employees, Executives and Directors. Further, we expect that our suppliers, agents, business partners, and consultants will follow similar principles. Using the CoC to guide our actions allows us to preserve our reputation for doing business the right way.

How you embody SGS's ethical values expressed in the CoC is an element of the employee performance evaluation and ITQAN process. Violations of the CoC will result in disciplinary measures, including termination of employment.



What to Do?

- ✓ Each of us must:
 - Read, understand and personally abide by the CoC
 - Not assist others in violating the CoC
 - Report any perceived violation or request that might constitute a violation
 - Take action as requested to remediate any potential violations or violations of the CoC
 - Complete training on the CoC and other assigned learning as directed
- ✓ SGS also expects its consultants, subcontractors and other third parties to be aware of and adhere to these ethical standards as described in this CoC
- ✓ If you become aware of any activity involving the conduct of these individuals that violates the principles of the CoC, you must disclose it to Management and/or Human Resources

14.2 How Do I Raise Concerns?

SGS treats all reports confidentially to the extent our Company is able to. We do so consistent with the law, company policy and the requirements for conducting a thorough investigation. Suspected violations may even be reported anonymously, where allowed by law. To raise a concern or make a report, reach out to any of the following resources via email, online, phone, letter or in person:

Labor Violations :

- Your Direct Supervisor or someone in Management
- The Human Resources Department: **HRinvestigation@saudiags.com**

Suspected Violations and others :

- Legal and Compliance Department: **Compliance@saudiags.com**
- Internal Audit Hotline: **IAHotline@saudiags.com**

14.3 What Happens Next?

SGS promises to investigate all reports promptly, thoroughly and consistent with applicable law. Investigations will be kept confidential to the extent possible. If necessary, SGS may report certain investigations to the appropriate authorities. Our company will take appropriate corrective or disciplinary action for CoC violations whenever necessary.

14.4 Whistle Blowing

Whistleblowing is defined as the act of drawing attention of an authority to a suspected wrongdoing, misconduct, or unethical activity by an individual or a group of individuals.



What to Do?

- ✓ Do immediately report any possible cases of criminal or unethical activity, whether you witnessed a case or if you faced one, through Internal Audit Hotline and Human Resources; all and any reports and/or allegations will be treated with the strict confidentiality.

However, where possible, employees are encouraged to raise their concerns first within SGS, by talking to their supervising Manager and/or Human Resources. By delaying or not reporting a serious wrongdoing, the employee could be harming SGS and their colleagues.

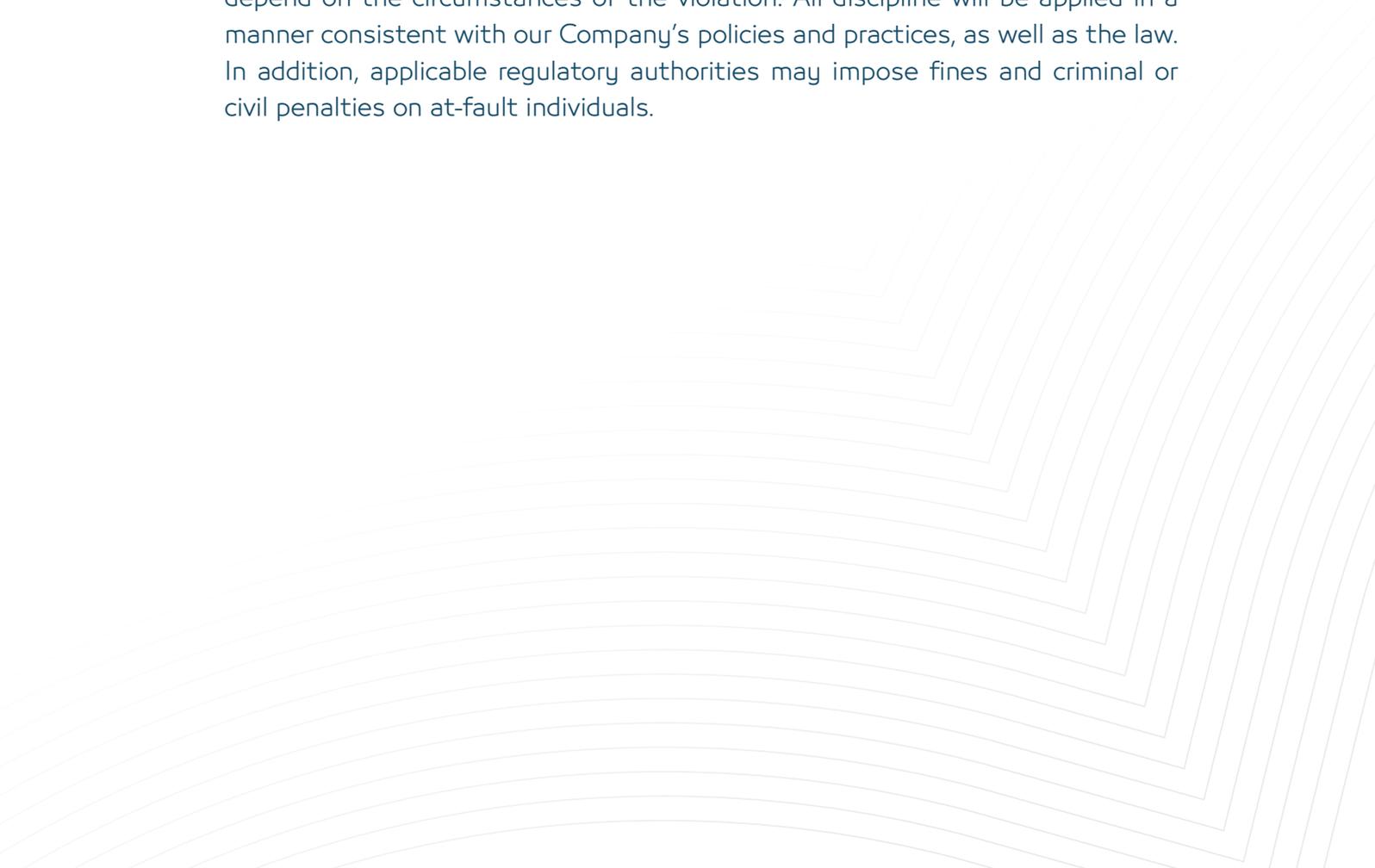
14.5 Principle of Non-Retaliation

SGS does not tolerate acts of retaliation against anyone who makes an honest and sincere report of a possible violation of law or of SGS's CoC or policies, or who participates in an investigation of possible wrongdoing. Simply stated, it does not matter whether your report actually uncovers unethical behavior, as long as you have honest intentions in making it.

SGS is committed to ensuring that our employees feel comfortable reporting suspected misconduct and will promptly investigate all allegations of retaliatory acts. Individuals who retaliate against a person for making a report or participating in an investigation will face disciplinary action, up to and including termination of employment.

14.6 Disciplinary Action

To maintain the highest standards of integrity, we must dedicate ourselves to complying with our CoC, Company policies and procedures, and applicable laws and regulations. Individuals who fail to do so will be subject to disciplinary action that may include termination. The extent of any disciplinary measures will depend on the circumstances of the violation. All discipline will be applied in a manner consistent with our Company's policies and practices, as well as the law. In addition, applicable regulatory authorities may impose fines and criminal or civil penalties on at-fault individuals.





الشركة السعودية للخدمات الأرضية
Saudi Ground Services Company