



MES Basra HQ

Code of Conduct

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INTRODUCTION

1.1 No organization can function efficiently and effectively without a Code of Conduct to give the necessary guidance to its workforce to ensure that the respect for human rights are always adhered to as a normal working practice. MES Code of Conduct provides a general statement of ethical standards set for the Company. This Code is designed to promote an honest, ethical, and positive working environment and conforms to the International Code of Conduct Association (ICoCA) and the Voluntary Principles on Security and Human Rights (VPSHR). Our reputation, and ultimate success, requires each of us to consistently exercise good judgment in everything we do. This means following the spirit of this Code and abiding by the rule of law.

SCOPE

2.1 All Directors, permanent staff, temporarily employed staff and contractors directly or indirectly engaged by the Company are to abide by the Company's Code.

COMPLIANCE WITH LAWS AND REGULATIONS

3.1 It is the Company's policy to comply with all applicable Iraqi laws, ordinances, regulations and international laws of other jurisdictions in which we conduct our business. We also abide by the rules and regulations of self-regulatory organisations of which we are an Affiliate member of ICoCA.

HUMAN RIGHTS & EMPLOYMENT OPPORTUNITY

4.1 The Company observes Human Rights and every employee is entitled to raise a legitimate Grievance or Complaint. The Grievance/Complaint Procedures are covered under the Disciplinary Codes. The Company promotes equal employment and advancement opportunities to all our employees. Selections and advancements will be based on merit, qualification, and ability. The Company does not discriminate on the basis of race, colour, creed, religion, sex, nationality, age, sexual orientation, disability protected by Iraqi law.

FINANCIAL INTEGRITY

5.1 Financial integrity is of paramount importance to the Company. It must be recognized as an absolute paradigm in our daily operations. Our financial statements (internal and external), including associated disclosures, must at all times be:

5.2 Prepared in compliance with GAAP (Generally Accepted Accounting Principles) and **IRAQ. SEC** (Securities Exchange Commission) guidelines. Also in compliance with rules and regulations of the Municipal, Provincial and Federal Governments as well as relevant professional and public regulatory authorities.

5.2.1 Factual, accurate and complete in all material respects.

STAKEHOLDER MANAGEMENT

6.1 Everyone employed or has dealings with the Company is a Stakeholder. The Company values the contribution each Stakeholder brings. Our Covenant is:

6.1.1 To our employees: We are committed to honesty, openness, fairness and empowerment to all those who work for us. We welcome constructive suggestions and comments to improve the working environment in the Company.

6.1.2 To our clients: We are committed to providing complete confidentiality, attention to detail, quality product delivery and uncompromising service at a competitive price.

6.1.3 To our suppliers and business partners: We are committed to open and fair competition to our suppliers without prejudice or favour. To our business partners, we are committed to mutual respect and achieving a common goal.

CONFLICT OF INTEREST

7.1 All employees of the Company are expected to avoid engaging in activities that may or will conflict with the best interests of the Company and stakeholders. We should never use or attempt to use our position to obtain unethical benefits for ourselves, for our family members, or for any other person.

INSIDER TRADING

8.1 All non-public information on the Company is considered to be “Confidential” and privileged information. All employees and executive directors of the Company who have access to confidential information are not permitted to use or share such information for stock trading purposes or any other purpose that could harm the company’s interest. To use confidential information, also referred to as “Insider Information,” for financial gain is illegal.

ANTI-CORRUPTION

9.1 Corruption in any form whether for financial or personal gain is strictly forbidden. The Company complies with Iraqi anti-corruption laws. Disciplinary action will be taken against any staff caught taking or giving bribes.

KEEP ACCURATE AND COMPLETE RECORDS

10.1 We must maintain accurate and complete company records. Transactions between the Company and outside individuals and organizations must be promptly and accurately entered in our books in accordance with Generally Accepted Accounting Practices (GAAP) and Principles. No one should rationalize or even consider misrepresenting facts or falsifying records. It will not be tolerated and will result in disciplinary action, including the possibility of immediate termination of employment.

PROTECTION AND PROPER USE OF COMPANY ASSETS

11.1 All of us should protect the Company’s assets and operate equipment in a safe and responsible manner. Theft, carelessness, and waste have a direct impact on our profitability. The law forbids anyone from stealing the property of MES including cash, credit cards and other tangible and intangible assets. Any suspected incident of fraud or theft should be immediately reported to HR department for investigation.

PROTECTION OF INFORMATION TECHNOLOGY SYSTEM

12.1 Our information technology system and other technology resources may be used only for legitimate business-related communications, though the occasional personal use that does not interfere with our business may be permitted. All staff issued with passwords are prohibited from sharing this information with others. The unauthorized use and/or disclosure of other users' passwords are also prohibited. We must abide by all security restrictions for all of our technology systems and resources and are prohibited from attempting to evade, disable or "crack" passwords or other security provisions or otherwise attempt to improperly access such systems or resources.

COMPLIANCE PROCEDURES AND REPORTING

13.1 Each of us must work together to ensure compliance with the law and this Code, and to protect the company from unethical or illegal actions by anyone. All of us are responsible for acquiring sufficient knowledge to recognize compliance issues applicable to our jobs and for appropriately seeking advice regarding such issues. However, in some situations it is difficult to know right from wrong. Since we cannot anticipate every situation that will arise, it is important that we have a way to approach a new question or problem. These are the steps to keep in mind:

13.1.1 Ask yourself: What specifically am I being asked to do? Does it seem unethical or improper? This will enable you to focus on the specific question you are faced with and the alternatives you have. Use your judgment and common sense; if something seems unethical or improper, it may very well be.

13.1.2 Clarify your responsibility and role: In most situations, there is shared responsibility. Are your colleagues informed? It may help to get others involved and discuss the problem.

13.1.3 Always ask first, act later: If you are unsure of what to do in any situation, seek guidance before you act.

13.1.4 Discuss the problem with your manager: This is the basic guidance for all situations. In many cases, your manager will be more knowledgeable about the question, and will appreciate being brought into the decision making process. Remember that it is your manager's responsibility to help solve problems.

13.1.5 Seek help from other resources within the company: In situations where you do not feel comfortable approaching your manager with your issue, discuss it with the HR department. You may report ethical violations or other conduct that is inconsistent with this Code anonymously and in confidence, and without fear of retaliation. All reports will be promptly and thoroughly investigated and done so as confidentially as possible.

ENFORCEMENT

14.1 The Company will rigorously enforce the Disciplinary Code. Any violation of applicable laws will be reported to the appropriate law enforcement agencies. Employees have the right to express their grievances or complaints in a peaceful and responsible manner within the laws of the country.

STANDARDS OF CONDUCT

15.1 To ensure orderly operations and provide the best possible work environment, employees are expected to follow rules of conduct that will protect the interests and safety of employees and the organization. It is not possible to list all the forms of behaviour that are considered unacceptable in the workplace. The following are examples of infractions of rules of conduct that may result in disciplinary action, up to and including immediate dismissal from employment depending on the severity of the incident:

15.1.1 Theft or inappropriate removal or possession of Company property or property of another employee.

15.1.2 Falsification of Company records; including but not limited to employment, attendance and or expense records.

15.1.3 Possession, distribution, sale, transfer, or use of alcohol or illegal drugs in the workplace whilst on duty, or while operating Company-owned or provided vehicles or equipment.

15.1.4 Fighting or threatening with violence in the workplace.

15.1.5 Negligence or improper use leading to damage of Company's or customer's equipment and/or property.

15.1.6 Insubordination or other disrespectful conduct to Line Managers.

15.1.7 Non-compliance with Company's Health & Safety regulations and/or procedures.

15.1.8 Zero tolerance for harassment of any form to others to include but not exhaustive, sexual abuse, bullying, bribery and corruption, torture, slavery, human trafficking.

15.1.9 Possession of dangerous or unauthorized materials, such as explosives or firearms, in the workplace.

15.1.10 Absenteeism of three (3) or more days (this is considered job abandonment or voluntary termination).

15.1.11 Unauthorized departure from place of work.

15.1.12 Unauthorized disclosure of "business secrets" or "Insider Information".

15.1.13 Violation of Company policies or practices as stated in the Employee Handbook and Disciplinary Code or other means.

15.1.14 Unsatisfactory performance or personal conduct.

15.1.15 Libellous or slanderous actions that are or can reasonably be expected to be seriously detrimental to the company or its reputation.

15.1.16 Deliberate or reckless action that causes either actual or potential loss to the company or employees, or damage to company or employee property, or physical injury or death to employees.

15.1.17 Omission of material facts on employment application.

15.1.18 Conviction of a crime that indicates unfitness for the job or raises a threat to the safety or well-being of Company employees.

PRIVACY AND CONFIDENTIALITY

16.1 The Company will take necessary action to protect sensitive information of employees. If, for example, a staff member obtains information about another employee's state of health, he/she is to keep it confidential and only provide the information to those who need to know on a professional basis such as the immediate Line Manager or Supervisor.

UNAUTHORIZED SOLICITATION

17.1 Company Bulletin boards are reserved for official company communications and must be approved by Human Resources prior to placing on the bulletin board. The Company may, from time to time, support various charitable organizations. Staff may, at their discretion, choose to participate and support such organizations. Persons not employed by MES may not solicit or distribute literature in the workplace. Any employee found to be assisting, aiding or abetting such activity will be dealt with under the MES Disciplinary process.

RESPONSIBILITY AND ACCOUNTABILITY

Human Resources

The HR Manager is responsible for ensuring the Code of Conduct is disseminated to all projects within the theatre of operations. Ensure the human rights of all employees and stakeholders are adhered to and if violated to take the appropriate action to the person/s involved.

Management

All Directors/Manager and Supervisors are responsible for supporting this policy and ensuring all employees adhere to it.

Employees

All MES employees are responsible for ensuring they comply with this policy.

MONITORING AND EVALUATION

The operation of this policy will be monitored and a review carried out at the end of 12 months. The HR Manager will be responsible for initiating the review.

RECORDS

The HR department will maintain any necessary details relating to the records of any incident by definition of this policy and disciplinary issues arising from it and has been dealt with under the Disciplinary Code.