



Work Ethics and Behaviors

— **2026** —

Chairman's Statement:

The working as a team under a leadership with a vision for the future directs us to a continuous success.

Abdul Aziz bin Ahmad bin Abdul Aziz

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Culture of Complete Integrity

Atheeb Group is always committed to dealing with clarity and honesty with its employees, partners, customers, and suppliers. Our success depends on maintaining a culture of complete integrity.

Our Vision and Values

At Atheeb Group, every president, manager, and employee is responsible for supporting our vision and values. The work of Atheeb Group must be carried out in accordance with the highest ethical standards that we aspire to in our dealings with one another.

Our Vision

Through innovation and complete integrity, Atheeb Group helps its clients achieve the most challenging goals.

Our Values:

Excellence in performance. Respect for others. Doing what is right.

Reporting Violations of the Instructions

You can report actual or potential violations through various channels, including your manager in any department of the Group as you see appropriate.

If you are asked to violate these instructions or have a reasonable cause to believe that a violation has occurred, do not remain

passive. Report this violation or potential violation. Failure to report such violations may itself be considered a breach of the instructions. Remember that no unethical or illegal act can be justified by claiming that it was ordered by higher authorities within the Group or that it benefits the Group.

You are required not only to report violations but also to contact the Administrative Affairs Department to discuss any questions or concerns related to ethics. When faced with an ethical dilemma, it is always best for you to seek guidance before taking any action.

For more information, you can contact the help channels of the Administrative Affairs Department:

Call: +966 114646142 (3100) | E-Mail: info@atheeb.com

Contacting the Administrative Affairs Department

What can you expect when you contact the Administrative Affairs Department?

- It does not require revealing your identity.
- Whether you reveal your identity or not, your communication will be kept confidential to the maximum extent possible.
- You will be treated with appreciation and respect.
- Your inquiries will be handled seriously and clearly.
- If your issue is not resolved at the time of contact, you will be informed of the results.
- For privacy reasons, you may not be notified of the details of any disciplinary action resulting from the investigation of your issue.
- The group is well aware of its obligations and will take appropriate actions in response to violations of company policies, even if these actions are not visible to you.

Remember that there are no penalties for contacting the Administrative Affairs Department in good faith. Those in positions of authority within the group cannot stop you. If they attempt to do so, they will be subject to disciplinary action, up to and including termination. Atheeb Group will not tolerate any acts of retaliation against employees who have filed complaints.

Be Responsible in Supporting These Instructions

These instructions apply to all employees of Atheeb Group, members of the Board of Directors, agents, consultants, contractors, and others when representing the Group or acting on its behalf. You are responsible for adhering to the standards of conduct specified in these instructions and for raising inquiries if you believe these standards are not being met. Violations of these instructions are considered grounds for corrective actions, which may lead to disciplinary measures that could include termination of employment. Officials of Atheeb Group should be mindful of their words and actions to avoid exerting pressure or appearing to exert pressure on employees, which could result in behavior inconsistent with the ethical standards set forth in these instructions and company policies. If someone approaches you with a question related to the instructions, listen carefully and ask for further clarification and information to ensure you understand the question. Answer the questions you know, but do not feel obliged to provide immediate responses to those questions or inquiries. If needed, seek assistance before responding.

If the raised inquiry requires conducting an investigation to determine the extent of compliance with the instructions, refer to the appropriate source specified in the section titled “Reporting Violations of the Instructions.”

Commitment to Instructions

Our Vision

Atheeb Group is committed to proper performance and being well informed about those it works with. For this reason, we believe in the necessity of adhering to the regulations that govern our business.

How to Comply

You must carry out all your duties on behalf of Atheeb Group in accordance with all instructions, regulations, and company policies, and this is the minimum expected from you. The Administrative Affairs Department office is always open to assist you in understanding the rules and regulations that apply to your job. However, you must understand that supporting our values may require more than just compliance with rules and regulations.

If you undertake some work internationally, you are also subject to the laws and regulations of the countries in which you operate. You may encounter a conflict between the laws of the countries in which you operate and the laws of the Kingdom of Saudi Arabia or the company's policies. In such situations, you must consult the Administrative Affairs Department to receive guidance on how to handle such conflicts.

Zero Tolerance for Discrimination and Harassment

Our Vision

Atheeb Group is committed to providing a safe work environment characterized by respect, free from threats, violence, harassment, and discrimination. Respecting others and delivering outstanding performance creates opportunities for success in the workplace.

How to Comply

Atheeb Group aims to maintain a professional work environment free from threats, violence, coercive or abusive behaviors, or similar conduct. Therefore, employees, suppliers, and clients of Atheeb Group must be treated with appreciation and respect.

Atheeb Group will not tolerate any harassment or discrimination of any kind, especially based on race, origin, religion, color, gender, age, or disability. As a global organization, we recognize that the many countries in which we operate may apply different legal provisions related to workplace discrimination and harassment. Nevertheless, Atheeb Group has established zero-tolerance standards regarding discrimination and harassment that apply to all its employees, regardless of their workplace. If you are a manager at Atheeb Group, it is your responsibility to provide a positive, diverse, and inclusive work environment where anyone can raise issues or complains without fear of any retaliation.

Maintaining a Safe and Healthy Work Environment

Our Vision

Atheeb Group is committed to providing a healthy work environment, free of drugs, alcohol, and tobacco. Atheeb Group monitors global standards for environmentally-sound business practices.

How to Comply

You are responsible for complying with environmental, safety, and health laws and regulations. Follow all posted warnings and regulations. Immediately report any incident or injury that occurs at work, or any environmental or safety-related query, to the appropriate management.

You must not be under the influence of alcohol or illegal drugs or misuse drugs in the workplace at any time. Atheeb Group also maintains a tobacco-free and smoke-free environment. You must not smoke, use, or sell tobacco products on Atheeb Group premises. Smoking is allowed only in designated areas.

Detailed Fee Structure for Labor Costs and Other Costs

Our Vision

When clients of Atheeb Group grant us business, they place a special trust and confidence in us. We must be worthy of this trust by ensuring the accuracy and integrity of the accounting records and the company's records.

How to Comply

You and your supervisor or manager are responsible for understanding the policies and procedures for registering workers at your respective work sites. You are also responsible for monitoring labor, travel, materials, and other costs, and ensuring they are accurately recorded in the company's records. These costs include, but are not limited to, routine contract work, independent research and development activities, and bid preparation.

Deliberately misreporting the hours you work is considered a violation of company policy and guidelines. Employees must not record or knowingly approve incorrect accounts or costs. Posting costs to incorrect accounts is also prohibited.

All transactions conducted between the company, individuals, and external entities must be recorded promptly and accurately in the records, in accordance with generally accepted accounting practices and standards in the Kingdom of Saudi Arabia and in the countries where we operate. Under no circumstances should you falsify facts or manipulate records.

Maintaining Accurate Business Records

Our Vision

The reputation and credibility of Atheeb Group in maintaining accurate business records is a responsibility that each of us bears. We are committed to providing accurate public disclosure. We are also committed to working in an open communication environment without compromising property and confidential information.

How to Comply

You must ensure the accuracy of any business or financial records for which you are responsible. This includes not only financial accounts but also other records such as time logs, expense reports, work resumes, and correspondences for the company, clients, or regulatory authorities such as the Capital Market Authority.

If you are responsible for preparing any business or financial reports on behalf of the Group, or responsible for public communications, you must ensure that all information in such records and communications is complete, clear, timely, accurate, and understandable.

You must not include any proprietary or financial information in any public disclosures without obtaining appropriate prior approval. Public disclosures include reports or documents filed with the Capital Market Authority and other regulatory authorities.

Response to Investigations and Legal Procedures

Our Vision

Atheeb Group values the trust it enjoys. However, when we participate in any investigation or litigation, we face significant risks of damaging this trust and harming our reputation. Therefore, we must pay great attention to conducting our business according to the highest standards of business ethics.

How to Comply

You are required to cooperate in any internal investigations.

You must not tamper with documents or electronic records, alter them, lie to or mislead any investigator, or obstruct the collection of information related to any investigation or legal action brought on behalf of the Group or against the Group. Atheeb Group must cooperate to the fullest extent with government authorities responsible for investigating suspected legal violations. If Atheeb Group requests, you must cooperate regarding investigations conducted by the authorities. You must also immediately notify the Administration Affairs Department if you become aware that any government authority or any other party is conducting such an investigation or requesting information related to a suspected legal violation. The Administrative Affairs Department will help you review the information before issuing it to the investigating authority.

Strict Compliance with All Antitrust Laws

Our Vision

Atheeb Group values open and transparent competition. We always strive to win, but fairly. We do not knowingly engage in business arrangements that limit or discourage competition or those activities that provide unfair competitive advantages, as this restricts the freedom of the markets on which our business relies.

How to Comply

If you engage in any dealings with competitors, you must be aware that antitrust laws may apply to your activities, and you must consult the Administrative Affairs Department before

negotiating or entering into any arrangements with competitors. Furthermore, you should be aware that any of the following constitutes a violation of antitrust laws:

- Price fixing.
- Pricing aimed at bankrupting competitors.
- Bribery or stealing trade secrets.
- Boycotting suppliers or customers.
- Belittling competitors, misrepresenting them, or harassing them.
- Entering into agreements or understandings with competitors to divide the competitive market by allocating territories or markets and/or setting production, product sales, or product lines.
- Requiring the sale of one product/service as a condition for selling another unwanted product/service.
- Requiring the sale or purchase of products/services on the condition that the seller or buyer does not engage in business with the Group's competitors.

You must avoid participating in any discussions regarding any of the above activities with competitors, suppliers, or customers, and you must inform the Administrative Affairs Department of any situations where these activities are presented or discussed.

Conducting Business According to Ethics Outside the Kingdom of Saudi Arabia

Our Vision

Atheeb Group is committed to applying the highest internationally recognized standards of ethical conduct. It is worth noting that bribery, violations of import and export laws, and participation in illegal boycotts undermine trust in markets, harm economic and social development, and negatively impact individuals who rely on trust and transparency in business transactions.

How to Comply

Unless prohibited under the laws of the Kingdom, you are responsible for complying with the international and local laws of the country in which we operate. In case of a conflict with the laws of the Kingdom of Saudi Arabia, you must obtain guidance and instructions from the Administration Affairs Department, which will in turn consult with the law office. You should pay special attention to the following laws:

1. **Combating Corruption:** You must comply with anti-corruption laws that govern our operations in the countries where we conduct business. In general, these laws prohibit bribery, directly or indirectly, of foreign government officials or political parties to obtain certain improper business advantages. These laws also specifically prohibit you from giving or offering anything of value, directly or indirectly, to foreign officials, foreign political parties, or officials with the aim of influencing them to misuse their official capacity to direct certain actions or to maintain or obtain certain advantages.
2. **Import, Export, and Other Trade Restrictions:** You are

required to fully comply with import and export laws and regulations governing the transfer of specified technical data, equipment, and technologies between countries. Export licenses and control devices that regulate this transfer, as well as the rules related to importing goods and services, are highly complex. You must exercise caution to avoid even unintentional violations.

3. Furthermore, you are not allowed to compel Atheeb Group to participate in any commercial activity in any country subject to trade restrictions imposed by the government of the Kingdom of Saudi Arabia. These restrictions may include sanctions or trade bans that prevent Atheeb Group from participating in certain business activities in specific countries, and with certain individuals and entities. For example, Saudi laws prohibit dealings with terrorist countries and organizations.
4. To ensure compliance with these laws, sanctions, and types of trade bans, you are responsible for consulting with the Group's import and export experts or with The Administration Affairs Department before negotiating foreign transactions.
5. Anti-Boycott Compliance: You must not enter into any agreement, provide information, or take any action that could lead Atheeb Group to refuse dealing with actual or potential customers, suppliers, or others in support of an unlawful boycott, or to participate in or support restrictive international trade practices or boycotts not approved by the Government of the Kingdom of Saudi Arabia. Any requests to engage in such activities must be reported immediately to The Administrative Affairs Department, which will consult with legal counsel.

Fair Competition for All Business Opportunities

Our Vision

The success of Atheeb Group is built on upholding the integrity of the procurement process during bidding, negotiation, and contract execution for local, regional, and global clients. We compete transparently and ethically to secure business opportunities.

How to Comply

You are responsible for dealing clearly with the company's clients, suppliers, competitors, and employees. If you participate in an offer, preparing bids, or negotiating contracts, you must ensure that all data and communications regarding potential clients are accurate and truthful. Once you obtain these materials, all contracts must be executed in accordance with the specifications, requirements, and provisions of the materials. You are not allowed to use, obtain, accept, or receive any information that does not belong to Atheeb Group.

If you have any reason to believe that issuing or receiving any information is unclear, or that you are not certain about Atheeb Group's legal right to use this information, do not copy, distribute, or use the information except after obtaining guidance from the Administrative Affairs Department, which will consult with the law office.

Offering and Accepting Business Courtesies

Our Vision

Atheeb Group competes based on the advantages and quality of its products and services, and does not use a system of exchanging courtesies to obtain unfair competitive advantages. When individuals exchange courtesies in business, it may create a perception that such services were provided to influence business judgment.

How to Comply

Definition of Business Courtesies: Atheeb Group defines business courtesies as any gift, grant, service, benefit, loan, commission, discount, or other tangible or intangible items that have financial value. Such courtesies include, but are not limited to, cash or honorary awards, hospitality, entertainment (tickets to sporting events or vacations, etc.), transportation, services, training, discounts, meals, or prizes.

1. **Offering or Providing Business Courtesies to Government Officials and Representatives:** The rules and regulations that apply to offering business courtesies to employees, officials, or representatives of the Saudi Arabian government and foreign governments are extremely complex. You must strictly comply with these laws and regulations. You must not offer or accept business courtesies if doing so would result in a violation of laws or regulations, cause confusion within the Group, or negatively affect the Group's reputation.

A- The following subsections discuss the offering and providing

of business courtesies in specific situations: You must not offer anything of value to employees of the public or private sector, except for the following:

- Advertising materials of Atheeb Group or promotional materials of generally low value that do not exceed 100 Saudi Riyals (such as coffee mugs, calendars, or other similar items displaying the company logo).
- Light refreshments, coffee, and pastries incidentally in relation to business activities.
- Other business courtesies except for transportation, whose cumulative value does not exceed 100 Saudi Riyals per occasion.

When combined, the value of business courtesies must not exceed 200 Saudi Riyals per year. Although it is the responsibility of government employees to track and monitor these limits, you must not intentionally offer business courtesies exceeding 100 Saudi Riyals per individual or 200 Saudi Riyals annually.

You may offer reasonable business courtesies to employees of international or local governments in support of business activities, provided that these practices do not violate any law, regulation, or the recipient's organization's code of conduct. You are responsible for knowing the prohibitions and limits of the recipient's organization before offering any business courtesy.

B- Regarding Foreign Governments:

The anti-corruption law of other countries in which we operate may restrict the Group from offering or giving business

courtesies to any foreign official, any foreign political party, or any candidate for a foreign political office. The company's policy regarding this complies with the anti-corruption laws of the Saudi government. You must understand this because Atheeb Group was established in the Kingdom of Saudi Arabia, and the Saudi government's foreign anti-corruption laws apply to all employees worldwide, including employees of subsidiaries.

1. Offering or Providing Business Courtesies to Non-Governmental Persons you may offer reasonable business courtesies to non-governmental persons to support business activities, provided that:
 - These practices are not for improper purposes and do not violate the rules, regulations, or the code of conduct of the recipient organization.
 - The business courtesy is consistent with industry practices, not repetitive by nature, and not generous or extravagant. You must set a general limit consistent with reasonable industry practices.

You may not offer or provide tangible grants of 500 Saudi Riyals or more to a person or entity with whom the Group works or seeks to work, unless this has been approved in advance by your supervisor or manager and the Administrative Affairs Department.

2. Accepting Business Favors Through Atheeb Group Procurement Staff

If you purchase goods or services for Atheeb Group or participate in a procurement process, you must treat all suppliers equally

and transparently. When choosing between competing suppliers, you must weigh all the facts objectively and impartially, avoiding any appearance of favoritism.

For this reason, you may not accept any gifts from any supplier or service provider, except for promotional items of symbolic value such as pens, keychains, hats, mugs, cups, or similar items displaying the company logo. You must also follow standard procedures in the procurement of goods and services.

3- Accepting Business Favors through Atheeb Group Staff in Non-Procurement Functions

While you may not use your position at Atheeb Group to solicit business favors, you may accept non-commissioned business favors, provided that:

- Such acceptance fosters goodwill and successful business relationships.
- These compliments should not be extravagant or excessive, given the circumstances.
- The value of the compliments should be 500 Saudi Riyals or less.
- These compliments should not be repeated and should not reflect a pattern or lead to a pattern of repeated acceptance of compliments from the same entity or person.
- You feel comfortable discussing compliments with your manager or colleagues, or letting everyone know about the compliment.

If you have any questions about the appropriateness of accepting

certain workplace compliments, contact your supervisor or manager, or the Administrative Affairs Department, for guidance.

Questions and Exceptions

If you have any questions about whether offering or accepting a business favor complies with the rules, regulations, and policies of Atheeb Group, you should contact the Administrative Affairs Department, which will consult with the legal firm. You may only offer, grant, or accept business favors not explicitly permitted in these instructions or in Atheeb Group policy if you have obtained prior written approval from your supervisor, manager, or the Administrative Affairs Department, as appropriate.

Avoid Conflicts of Interest

Our Vision

Atheeb Group is committed to upholding the highest standards of ethical business conduct and expects this commitment from its employees, agents, and Board of Directors. We will be responsible for acting in accordance with the Group's best practices.

How to Comply

Definition of Conflict of Interest:

A conflict of interest arises when there is a division of loyalty. This occurs when you have a direct or indirect personal interest in a transaction or matter that appears to influence your judgment on behalf of Atheeb Group, or that affects your actions or leads you

to disregard the interests of Atheeb Group's business.

Guidelines for Conflict of Personal Interest:

As an employee of Atheeb Group, you are required to act fairly and impartially in all your dealings and to prioritize the interests of Atheeb Group over your personal interests in matters related to the Group's business.

You must avoid financial transactions and other business activities or situations where your personal interests conflict with, or appear to conflict with, the interests of Atheeb Group. These situations arise from relationships with customers, competitors, suppliers, current or prospective employees, or from acquiring or using company assets for personal gain. An actual conflict of interest is not required for a violation of the law to occur. You must also avoid activities that could lead to a conflict of interest.

A conflict of interest may arise when you use your connections or position within the company to advance interests other than those of the company, such as your own business or financial affairs, or the interests of a friend or relative, whether at the company's expense or not. You are also not permitted to use company assets or information for personal gain, or to benefit from any opportunities identified through your position at Atheeb Group.

Examples of how a personal conflict of interest may occur:

- Being appointed by a competitor or potential competitor, regardless of the nature of the employment, while the employee is still employed by Atheeb Group.

- Conducting business with a company owned or managed by an employee of Atheeb Group or by their family.
- Accepting grants, payments, or services from those seeking to do business with Atheeb Group.
- Owning a company or having an interest in a company that is a client, competitor, or supplier.
- Having a personal interest or the potential to gain benefits through company transactions.
- Using the company's assets, intellectual property, or proprietary information for personal gain.
- Employing or negotiating to employ former government employees or using them as consultants in violation of applicable laws and regulations.
- Maintaining close and personal relationships with subordinate employees.

You must disclose in writing any situation, transaction, or relationship that results in an actual or potential conflict of interest to your manager or supervisor, who will review this disclosure with the Administrative Affairs Department.

Avoiding Conflicts of Interest When Hiring or Working with Former Government Employees

Our Vision

Atheeb Group's continued success and competitiveness depend on ensuring our commitment to not hiring former government

employees or engaging with them in any way that may create an actual or potential conflict of interest.

We compete transparently and ethically for all business opportunities.

How to Comply

You are responsible for ensuring that Atheeb Group avoids conflicts of interest in relation to the hiring or use of services from current or former government employees.

You must comply with all applicable rules and regulations regarding the hiring or use of government employees. These rules apply to contacting and negotiating with current government employees regarding their potential employment by the company or their use as consultants. These rules may also restrict the roles and responsibilities that former government employees may undertake on our behalf after joining the company.

Because the rules and regulations governing the hiring and employment of former government employees can be complex, if you are unsure, you should consult Atheeb Group's policies and procedures and seek guidance from your supervisor, manager, Human Resources, or the Administrative Affairs Department.

Proper Engagement of Consultants and Other Third Parties

Our Vision

Atheeb Group only works with consultants, business representatives, and other third parties who share Atheeb Group's

commitment to upholding the highest standards of business integrity. The conduct of our consultants, representatives, and other third parties reflects on and impacts Atheeb Group's reputation. Business integrity and compliance with the law are key considerations in selecting or not selecting those who represent Atheeb Group.

How to Comply

You must not retain consultants or other third parties to conduct business in a manner that is inconsistent with Atheeb Group's policies and procedures or that restricts our values and principles. For example, you must not retain consultants or other third parties for the purpose of paying bribes, engaging in industrial espionage, obtaining proprietary third-party data without authorization, acquiring insider information, or attempting to influence any party.

You are responsible for seeking advice from the Administrative Affairs Department before engaging any international or local consultant. Consultants must certify their willingness to comply with these instructions, the policies and procedures of Atheeb Group, and all applicable laws and regulations.

Protecting Sensitive Information

Our Vision

Atheeb Group's customers, suppliers, and Board of Directors place their full trust in us regarding the protection of sensitive information. We extract sensitive information in our daily operations for the Group and our customers, and we regularly

receive sensitive information from customers, suppliers, and others. Our commitment to protecting this sensitive information extends beyond our work with Atheeb Group.

How to Comply

You may not disclose or receive any sensitive information, including proprietary information, without prior authorization. You must also safeguard sensitive information, including any protected proprietary documents. You may only disclose sensitive information if you have appropriate authorization to do so.

In the course of daily business activities, suppliers, customers, or competitors may occasionally disclose some business-related information. You may also accept or use proprietary information from suppliers, customers, or competitors if such use or acceptance is in accordance with company policy. If you receive proprietary information from a supplier, customer, or competitor without prior authorization, such as a non-disclosure agreement, you must immediately notify the administration.

It is also not permitted for any employee to make statements to any media outlet or participate in interviews without prior approval from the Vice President of Administrative Affairs and Human Resources.

Protecting Personal Information

Our Vision

The employees, contractors, agents, consultants, clients, business partners, and board members of Atheeb Group entrust us with their

personal information. In order to continue building and supporting a culture of trust, we must protect this sensitive data and use it only for authorized purposes.

How to Comply

You should not access personal information unless you need to know such information for legitimate business purposes and have prior authorization.

If you have access to personal information (including personnel or medical records), you may not disclose such information without prior authorization. You must protect and secure personal information in accordance with all Group policies, regulations, and applicable third-party agreements. You may never use personal information for any purpose other than that for which it was intended or for personal gain.

If you collect or access personal information on behalf of Atheeb Group, you are responsible for complying with all applicable regulations and policies governing such activities.

If you are aware or believe that your personal information has been accessed by an unauthorized person, disclosed inappropriately, used for purposes other than the business of Atheeb Group, or collected in a manner contrary to the Group's policy or governing laws, you must immediately inform the Administrative Affairs Department.

Proper Use of Company and Customer Assets

Our Vision

The resources and assets of Atheeb Group do not belong to us. They belong to its Board of Directors. We have a special responsibility to protect the resources and assets of Atheeb Group. We also have the same responsibility to protect the resources and assets of our customers who have entrusted them to Atheeb Group for use and protection.

How to Comply

You are responsible for the proper use of the company's and its customers' property, electronic communication systems, information resources, materials, facilities, and equipment. You must use and maintain these assets with the utmost care and respect, protecting them against waste or misuse. You must not borrow or remove these assets from the property of the company or its customers without management permission.

The purpose of the company's assets is to be used for the Group's business. You may occasionally use company assets for personal use if you have obtained permission from your supervisor or manager and such use is in accordance with company policy. You must also obtain guidance and approval before using customer assets for personal use. You may not use company resources to support personal business, engage in illegal activities, or for any purpose that could cause disruption to the Group.

Furthermore, the use of Griup's credit cards for personal purposes is strictly prohibited.

Do Not Engage in Insider Trading

Our Vision

Atheeb Group believes in the importance of a fair and open capital market for buying and selling securities. As some of the Group's companies are publicly owned, we are particularly committed to complying with the regulations of the Capital Market Authority in the Kingdom of Saudi Arabia and other countries.

How to Comply

You may not buy or sell shares based on “non-public material information.” While working for Atheeb Group, you may learn about material information concerning Atheeb Group or other companies before it becomes publicly available. This information is called “non-public material information.”

“Material information” is any information that a responsible investor would consider important for decision-making. Material information can include, but is not limited to: merger and acquisition discussions; changes in management or executive structure, remuneration, or termination of major contracts; and the Group's financial information. When this information is not publicly known, it is considered “non-public material information.”

Until this “non-public material information” becomes publicly known, it is illegal for you to buy or sell shares of a company within the Group based on this information, or to pass this information on to another person who then buys or sells these shares. Two simple rules can help protect you in this regard:

1. Do not use non-public material information for personal financial gain.
2. Do not pass this information on to another person unless there is a genuine need for such information.

Do Not Work for a Third Party Outside of Official Working Hours.

Our Vision

Atheeb Group is committed to meeting the financial needs of its employees through fair monthly salaries and allowances commensurate with the nature of the work and the effort exerted.

How to Comply

Atheeb Group expects employees to exert their best efforts during working hours to complete their assigned tasks efficiently and without delay. It also expects them to continuously develop their skills and capabilities. Therefore, the Group expects employees to have sufficient rest and leisure time outside of official working hours to enable them to work actively and with focus during their shifts. Furthermore, any non-Saudi employee working for a third party without the Group's knowledge will expose them to legal issues due to their violation of labor laws.

Atheeb Group prohibits its employees from working for a third party except in specific cases such as secondment, which requires the approval of the CEO or the Executive Vice President of Administration and Human Resources.

Regarding the Administrative Affairs Department's Oversight of Ethics and Business Conduct

The Administrative Affairs Department at Atheeb Group has developed a Code of Ethics and Business Conduct to underscore our commitment to ethical behavior.

The Director of Administrative Affairs reports any violations directly to the Vice President of Administration and Human Resources. He also oversees the strong, Group-wide effort to foster a positive, inclusive, and ethical work environment for all employees.

Warning Signs – You're on the Verge of an Ethical Dilemma When You Hear...

"Okay, just this time."

"No one will know."

"It doesn't matter how the task is completed as long as it gets done."

"Everyone does it."

"Shred this document."

"We can hide it."

"It won't hurt anyone."

"What's in it for me?"

"It will harm the competitiveness."

"We didn't have this conversation."

“This is not a meeting.”

“I deserve it.”

“It’s okay even if I don’t personally benefit.”

You can think of many phrases that carry warning signs. If you feel yourself using any of these, try these little tests and make sure you’re standing on solid ethical ground.

Quick Tests – When in doubt, ask yourself...

- “Are my actions legal?”
- “Am I being fair and honest?”
- “Is this against my religion?”
- “How will I feel about myself afterward?”
- “How will this appear in the newspapers?”
- “How will this appear to the company’s customers and suppliers?”
- “How will I sleep tonight?”
- “How will I feel if my family, friends, and neighbors find out what I’ve done?”
- “Does my manager know anything about this?”
- “Is this consistent with the values of Atheeb Group?”
- “What do others think?”
- “Why does this bother me?”

- “What are the consequences of these actions?”

If you're still unsure what to do, ask questions and keep asking until you're sure you're doing the right thing.



www.atheeb.sa

