



Anti-Bribery and Corruption Policy

1. Introduction

- 1.1. The Group is committed to ethical business practices and in particular, to compliance at all times with applicable anti-bribery and anti-corruption laws in all countries where the Group carries on business (collectively, the **Anti-Corruption Laws**).
- 1.2. The principles in this anti-bribery and corruption policy document (the **Policy**) apply to the full range of the Group's business activities around the world. In addition to legal requirements, the Group believes that long-term, successful business relationships are built on honesty, fairness, and the strength of the Group's products and services, and not on unethical business practices. The Policy provides clear rules for Group personnel and third parties engaged in Group business, to ensure compliance with the Anti-Corruption Laws and the Group's ethical standards and expectations.

2. Responsibility for compliance with this Policy

- 2.1. This Policy applies to all Group Personnel and all of the Group's Business Partners. For these purposes:
 - 2.1.1. **Authorities Manual** means the authorities manual for the time being of the relevant Group entity;
 - 2.1.2. **Business Partners** includes all third parties who are specifically appointed to engage in business for or on behalf of the Group, including, without limitation, representatives, agents, lobbyists, consultants and joint venture partners and excludes third parties who supply goods or services to the Group;
 - 2.1.3. **Group** means all and any of dnata, dnata World Travel and Emirates, and any of their subsidiaries, branches, businesses or divisions;
 - 2.1.4. **Group Personnel** includes all employees, officers, and directors of the Group and any of them.

3. Prohibition against bribes and improper payments

- 3.1. Group Personnel and Business Partners are prohibited from:
 - 3.1.1. making or receiving bribes in connection with Group business; and
 - 3.1.2. offering or receiving any financial or other advantage to or from another party with the intention to influence or reward the improper performance of an activity.
- 3.2. Bribes can take on many shapes and forms but typically they involve corrupt intent. There will usually be an expectation for something in return – both parties will benefit.
 - 3.2.1. A bribe could be a direct or indirect promise, offering or authorization of anything of value or the offer or receipt of any kickback fee, reward or other advantage.
 - 3.2.2. Bribery is the offer, promise, giving, demanding or acceptance of an advantage as an inducement for an action which is illegal or unethical.
 - 3.2.3. Corruption is the misuse of public office or power for private gain, or misuse of private power in relation to business outside the realm of government.
 - 3.2.4. Acts of bribery or corruption are designed to influence the individual in the performance of their duty and induce them to act dishonestly.
- 3.3. If any Group Personnel breaches paragraph 3.1, disciplinary action may be taken against such individual up to and including termination.
- 3.4. The use of intermediaries (including agents) for the payment of bribes or other improper payments is prohibited.
- 3.5. There are no exceptions to the prohibition contained in this Policy against bribes or improper payment activity. The fact that Group Personnel, for example, may be pursuing business in a country where that individual believes corruption is widespread, is part of the culture or way of doing business, or where legal standards governing bribery are unclear, or in a transaction where a Group employee has been solicited for a bribe, will not serve as excuses for engaging in improper payment activity. Nor will evidence that the Group's competitors may be engaged in improper conduct. Group Personnel should never engage in improper payment activity because instructed to do so by a manager or co-worker. If this situation ever arises such individual must report this in accordance with relevant reporting procedures. No Group employee or Business Partner will suffer adverse consequences for refusing to engage in improper payment activity, even if this results in loss of business.

4. Extortion

- 4.1 Subject to Clause 4.2, the Group will actively resist extortion and all other demands for improper payments made under duress.
- 4.2. The health, safety and liberty of Group Personnel will always be a priority. Therefore, if your personal health, safety or freedom could be at risk if you do not make a payment which is being demanded, you may make the payment. These payments must be promptly reported and accounted for by local senior management and will be subject to audit.

5. Guidelines on specified activities

The following “Guidelines” explain how the Policy applies to certain types of activities:

5.1 Facilitating Payments

- 5.1.1. There are limited circumstances in which the member of the Group concerned may be permitted to make a payment to a government official without violating the applicable Anti-Corruption Laws. Some Anti-Corruption Laws have a narrow exception for what are known as “facilitating payments” – payments to government employees to expedite or secure the performance of a routine governmental action **(Facilitating Payments)**. Under this exception, for example, it may be permissible to make a Facilitating Payment to obtain permits, licenses or other documents to allow the member of the Group concerned to do business in a certain country; to process governmental papers such as visas and work orders; to provide police protection, mail pick-up and delivery or scheduling inspections; or to provide phone service, power and water supplies, or loading and unloading of cargo.
- 5.1.2. It is the Group’s policy not to make or permit Facilitating Payments of any kind, except in limited situations in which a Facilitating Payment is lawful and unavoidable. Any Facilitating Payments must be approved by the EVP/DSVP/SVP of the relevant business unit (in respect of dnata, dnata World Travel or Emirates) or the CEO and board (in respect of subsidiaries). In addition, all Facilitating Payments must be fairly and accurately recorded and accounted for.

5.2 Gifts

- 5.2.1. You may not give or offer a gift to, or accept a gift from, anyone with whom the Group conducts business where the gift would exceed customary courtesies associated with accepted ethical commercial practice. Any gift you offer, give or receive must be given as a legitimate, justified business courtesy and never in exchange for obtaining an inappropriate advantage or benefit.
- 5.2.2. Receiving or giving gifts of cash (or cash equivalents such as gift vouchers) is strictly prohibited.
- 5.2.3. If you are requested to offer gifts that exceed the customary courtesies or that could give the appearance of impropriety, you must immediately consult your supervisor and/or the head of your business unit. A gift should not be accepted when to do so is either prohibited under local law or could be viewed as done for the purpose of influencing a business decision or appears to create a conflict of interest for those involved.

5.3 Business entertainment and hospitality

- 5.3.1. Hospitality includes meals, invitations to events, functions or other social gatherings in connection with matters related to the business of the Group. These activities are acceptable provided they fall within reasonable bounds.
- 5.3.2. Reasonable and proportionate hospitality which seeks to improve the image of the Group and its services and products, or to establish cordial relationships, is recognised as an established and important part of doing business. In order to amount to a bribe, hospitality must be intended to induce a person to perform a function improperly.
- 5.3.3. Determining the acceptability of a particular form of business entertainment or hospitality requires the exercise of individual judgement. In arriving at this judgement, ask yourself the following:
 - What is the intent – is it to build a relationship or is something else?
 - Apply the ‘newspaper test’ – would a newspaper be likely to report the business entertainment or hospitality, and if it did, what would the public’s perception be? For example, an all-expenses paid overseas golfing weekend prior to a tender evaluation would almost certainly give rise to an adverse impression if reported.
 - Would you be comfortable in justifying the entertainment/hospitality to management?

- If you find it difficult to answer one of these questions, there may be a risk involved which could potentially damage the Group's reputation and business

Circumstances that are usually acceptable include:

- Meals with someone with whom the Group does business that are reasonable in value and frequency;
- Occasional attendance at sporting, theatre and other cultural events or social gatherings.

Circumstances which are not acceptable include:

- Hospitality or entertainment which is offered in return for an inappropriate advantage or benefit or which could influence the independence of the receiver; and
- Entertainment of an inappropriate nature (for example, lavish or offensive entertainment).

5.3.4. The form and cost of acceptable business entertainment or hospitality will depend on a number of factors, including the nature of the relationship with the host or guest, the cost and standard of living in the region and the acceptable forms of business entertainment or hospitality in the region. Should you have any doubt as to what is acceptable in any particular situation you should consult your supervisor and/or the head of your business unit.

5.3.5. Particular caution must be used in providing entertainment to government officials.

5.3.6. Business entertainment or hospitality expenses must be properly recorded in the books and records of the relevant Group entity.

5.4 Sponsored travel

5.4.1. In appropriate circumstances, the Group may sponsor reasonable and legitimate travel expenses of customers, potential customers and others that are directly related:

- to promoting or demonstrating the Group's products and services; or
- to performing a contract between the Group and the customer; or
- to a fact finding mission to understand relevant foreign markets and regulatory environments.

5.4.2. These expenses must have a legitimate business purpose and must be limited to those necessary to carry out such purpose.

5.4.3. Sponsored travel expenses require prior written approval in accordance with the provisions of the Authorities Manual.

5.5 Political support and contributions

5.5.1. All employees and anyone acting on behalf of a Group entity contemplating lobbying or political support must act with honesty, integrity and transparency at all times. You must:

- seek advice from the relevant government relations team or legal adviser (with a copy to Vice President, International, Government and Environment Affairs of Emirates Group) to ensure compliance with local laws and regulations; and
- ensure that the information that you provide about this lobbying activity is transparent, factually accurate and fairly represented.

5.5.2. Any third party conducting lobbying activity on behalf of a Group entity must be approved in accordance with the provisions of the applicable Authorities Manual.

5.5.3. The Group does not make donations or contributions to any political parties or public international organisations. You may not make any donations to any political party or public international organisation.

5.6 Business Partners

- 5.6.1. The Group will only engage Business Partners of known integrity who will not expose the Group to unacceptable reputational or legal risks. No Business Partners may be retained except in the manner and following the requirements for evaluating, selecting and retaining such Business Partners as set out below.
- 5.6.2. Business Partners may be engaged only in accordance with the provisions of the Authorities Manual.
- 5.6.3. Business Partners may be hired only after the completion of an appropriate level of due diligence. Such due diligence may include: ownership, background checks, reviews of letters of recommendation, reviews of credentials, reviews of financial statements, contact with local Chambers of Commerce, independent confirmation of the candidate's history of government employment and evaluation of the candidate's other connections to government officials, including family relations.
- 5.6.4. All written agreements with Business Partners will include as a minimum standard contract provisions as follows relating to compliance with Anti-Corruption Laws and this Policy:
 - (A) *For the purposes of this clause, "Business Partner" means [insert name of Business Partner] and "Company" means [insert name of Group company].*
 - (B) *The Business Partner acknowledges that it has received a copy of the Company Anti-Bribery and Corruption Policy (the **Policy**) and agrees to comply with the provisions of the Policy at all times during the term of this Agreement. The Business Partner shall indemnify the Company and each of its directors, officers and employees from and against any liability, fine, loss or damage arising out of or in connection with any breach of the Policy by the Business Partner. In the event of any breach of the Policy by the Business Partner, Company may immediately terminate this Agreement by written notice to the Business Partner. The indemnity provided by the Business Partner in this clause shall survive any termination of this Agreement.*
- 5.6.5. Business Partners may be paid by cheque or wire transfer only, and never in cash. All payments will be made pursuant to invoices, receipts or other documentation documenting services rendered in detail. All agreements with Business Partners will contain standard contract language setting out these requirements.
- 5.6.6. It is the responsibility of anybody interacting with a Business Partner to look out for "red flags" and, if any are found, to report these to their line manager.

6. Doing business with the government

- 6.1. Group Personnel must be especially vigilant in dealing with all government officials. Activities that may be permissible when working with private sector partners may be improper or illegal when working with a government official.
- 6.2. Group Personnel who have any questions regarding whether interactions with government officials are appropriate should immediately contact their line manager.

7. Compliance

- 7.1 It is the responsibility of all Group Personnel to understand and comply with this Policy. Additional guidance and procedures relating to the Policy may be issued from time to time.
- 7.2. In respect of subsidiaries, the CEO and board are: accountable for ensuring that the relevant business complies with this Policy and associated guidelines; and responsible for final determinations made pursuant to this Policy and any guidelines.

8. Implementation

- 8.1. Local management is responsible for implementation of this Policy and ensuring their employees are aware of the Policy. Any Group Personnel who has any question in respect of the Policy should address this to his local management.

9. Record keeping

- 9.1. All of the books and records of the members of the Group must fully and fairly reflect all expenditures of the members's funds. Attempts to create false or misleading records are forbidden. These requirements apply to all books and records of the members of the Group. No payment on behalf of any member of the Group may be approved without adequate supporting documentation or made with the understanding that all or part of such payment is or has been used for purposes other than those identified in supporting documents. No undisclosed or unrecorded funds of any member of the Group, such as "off the books" accounts, shall be established for any purpose. No payments can be made, directly or indirectly, to undisclosed or unknown recipients, or any other individuals with whom the Group employee responsible for maintaining the relationship is unable to vouch for his or her credentials.

10. Breaches and reporting

- 10.1. Breach of this Policy may result in disciplinary action for Group employees up to and including termination and/or referral to national law enforcement authorities. Breaches of the Anti-Corruption Laws could also subject the individual who committed the violation to civil or criminal penalties, including substantial fines and potentially lengthy imprisonment. For Business Partners, breach of this Policy will lead to termination of the relationship with the Group.
- 10.2. If you are not sure whether the Policy has been breached, you should report your concerns to your line manager in the first instance.
- 10.3. All persons subject to this Policy are required promptly to report any instances of non-compliance with this Policy to:
 - 10.3.1. for dnata, dnata World Travel or Emirates: the applicable DSVP / SVP of your business unit AND SVP Legal of Emirates Group;
 - 10.3.2. for subsidiaries and joint venture companies: CEO & board members AND SVP Legal of Emirates Group.
- 10.4. If you require further guidance on this subject matter please consult your normal source of legal advice.

11. Speak Up

- 11.1 All employees are encouraged to speak up if they know of, or suspect, (i) a breach of this Policy, or (ii) an offer or request by a third party for anything that is, or could reasonably be considered as, a bribe.
- 11.2 If you do not feel comfortable raising your concerns with your line manager or through the other reporting mechanisms listed in the Policy, you can raise your concerns via Speak Up, our confidential disclosure programme.