

# أمانة Amanah

**CODE OF CONDUCT**



**SOHAR  
ALUMINIUM**

## البيئة والصحة والسلامة

إشراك كل الموظفين في  
برامج البيئة والصحة  
والسلامة.

مبادرات موظفي صحر  
ألمنيوم الخاصة بخفض  
التأثير البيئي لعمليات  
الشركة والوصول إلى  
مستوى صفر من الإصابات.  
إلتزام من قيادة الشركة  
بالتقليل والحد من المخاطر.

## Environment, Health and Safety

Total workforce  
engagement in EH&S.

Zero injuries and  
minimum  
environmental  
footprint initiatives  
by SA employees.

Committed  
leadership to  
mitigate and  
eliminate risks.

## الموظفين

تمكين وإشراك القوى  
العاملة بالشركة.  
إستخدام نظام فعال  
لتطوير الكفاءات.

مزايا تنافسية.

اعلام داخلي فعال.

تعزيز إلمام الموظفين  
بمختلف  
عمليات و أعمال الشركة.

## People

An engaged and  
empowered work  
force.

Usage of talent  
development system.  
Competitive Benefits.

Continuous  
competency  
improvements.

Strong internal  
communication.

Wide business literacy  
for the team.

## الإنتاجية

إنجاز الخطط التي تتسم  
بالتحدي الخاصة بإنتاج  
الألمنيوم وتوليد الطاقة.

تحسين مستمر للعمليات من  
أجل تحسين الكفاءة.

الإبتكار - أحد مجالات تركيز  
الشركة اليومي.

تطبيق أفضل الممارسات  
العالمية في مجال الصيانة  
والاعتمادية وإدارة الأصول

## Productivity

Achieve challenging  
plans for metal  
production and power  
generation.

Continuous process  
improvement on  
efficiency gains.

Innovation - a daily  
focus area.

Using world class best  
practices for  
maintenance,  
reliability and asset  
management

الأمانة والنزاهة  
Honesty and Integrity

الإحترام والثقة  
Respect and Trust

## شغف الإمتياز لإستحقاق الأفضلية

### الأداء المالي

المحافظة على مركز متقدم في الربع الأول في صناعة الألمنيوم وتوليد الطاقة. الإستغلال الأمثل للمواد المخزنة ورأس المال المشغل مع الإدارة المثلى للمخاطر. الوعي التام بالتكاليف على جميع المستويات. تمويل النفقات الرأسمالية لزيادة العائدات للمساهمين وتعزيز إستدامة المصنع.

### Financial Strength

Retain 1<sup>st</sup> quartile position in Aluminium & Power businesses.

Optimise inventory and working capital with proper risk management.

Strong cost awareness at all levels.

Capex funding to maximize return to shareholders & plant sustainability.

### المسؤولية

#### الإجتماعية للشركة

تعظيم التأثير الإيجابي لخدمة المجتمع.

تعزيز أهمية صغار المنيوم في المجتمع.

دعم وتشجيع الموظفين للتطوع في خدمة المجتمع. الإلتزام بدعم الصناعات التحويلية من أجل خلق وظائف.

### Corporate Citizenship

Maximize positive impact in community services.

Recognized as an asset by surrounding communities.

Support & encourage employees into community volunteering.

Committed to support downstream job creation.

### العملاء

الإلتزام برضا العملاء وتحقيق توقعاتهم العالية وتوفير الاعتمادية بالإضافة لتعظيم القيمة لمساهميننا. السعي المستمر للبحث عن مصادر دخل جديدة.

### Customers

Meet the highest customer expectations in product quality & supply reliability, while maximizing the shareholder value.

Constantly look at new sources of revenue.

التمكين  
Empowerment

العمل الجماعي  
Team work

## Message from the Chief Executive Officer



Since its formation in 2004, Sohar Aluminium has been a leader within the manufacturing sector in Oman. This leadership, however,

carries with it a responsibility to our stakeholders and the wider community, of ensuring that every action we take lives up to the core values of our company. We recognise the amount of time and effort it takes to build reputation and goodwill, and how a misjudged decision can destroy that in a day. Establishing a principled business, with ethics and integrity engrained in its DNA is the first step towards corporate sustainability, a fact seconded by the United Nations Global Compact, the world's largest corporate sustainability initiative.

To further our commitment to ethics, we are re-launching our Code of Conduct and Compliance initiative under the name "Amanah".

Amanah originates from the Arabic word "Amn", meaning guarding and protecting. Literally translated into English, it means fulfilling or upholding trust. Amanah highlights our shared responsibility in protecting the company and its stakeholders from potential harm caused by illegal, dubious, and unethical acts.

The revised Code forms the central pillar of our compliance programme, providing guidance on how to align our individual behaviours with our

core values. We have made the new Code, easier to read, understand and action. I urge all of you to familiarise yourself with the Code as it is crucial for all of us to know what's right before we can do what's right. Your compliance with the Code of Conduct is a condition to work at Sohar Aluminium.

Each one of us should demonstrate honesty, ethical behaviour and always place the success of the company ahead of any personal gain. And by doing so we will achieve our shared goals: an environment of mutual trust, the free exchange of ideas, and the commitment to perform our jobs to the very best of our abilities.

We are a motivated, diverse team, where everyone is accountable to themselves and their teams. Your success rests not only on what you do, but more importantly on how you do it. If you have to choose between integrity and profit, I urge you to pick, without hesitation, integrity every time. Our shared ethics bind us together, and define us as a company and as a community of individuals, all with a passion for excellence and to be the best. I thank everyone for their commitment towards upholding Sohar Aluminium's values by abiding by the code of conduct.

**Eng. Said Mohamed Al Masoudi**  
Chief Executive Officer  
Sohar Aluminium

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## 1. The Code of Conduct in Action

### 1.1 Our Mission and Values

At Sohar Aluminium, our ethical standards illustrate the way we bring integrity into our business practices. These principles go much further than compliance with the law,

regulations or company policies. Our values define the way in which we develop our people, focus on our customers and stakeholders, and commit to operational excellence.

#### **Respect and Trust**

For yourself and for others, having a sense of pride in what we do. We put others first and there is no place for discrimination.

#### **Honesty and Integrity**

Courage to do what is right in all circumstances.



### **Sohar Aluminium Values**

#### **Empowerment**

Engendering enthusiasm, facilitates teamwork, support and develop, to harness the collective power of employees.

#### **Teamwork**

Interact dynamically, interdependently, and adaptively toward a common goal. Taking collective responsibility.

## 1.2 Our Code Explained

### The Purpose of the Code

The success of every relationship depends on reciprocity and a degree of trust. As a business, we have to satisfy and at times exceed the expectations and requirements of various stakeholders. The Sohar Aluminium, Code of Conduct, the “code”, is a document which promotes a clear expectation of behaviour at the workplace. It details the responsibilities Sohar Aluminium and its employees have to each other, to our business partners, and to the wider community. The code summarises relevant policies and procedures that allow us to conduct ourselves and our business in an ethical and legal manner.

### The Importance of the Code

The code is a key element for promoting sound corporate governance and ethics. The Board of Directors, together with the Chief Executive Officer, the executive team, and managers support it. The code is derived from our core values: empowerment, honesty and integrity, respect and trust, and teamwork. It supports our existing corporate policy and procedures by providing broad guidance on how our individual actions can address the standards of professional conduct we set for ourselves.





## 1.2 Our Code Explained

### The Application of the Code

The code applies to all employees and third parties working on behalf of Sohar Aluminium. The knowledge and understanding of the code are essential for every employee. These standards apply to us at our place of work, at company-sponsored events or functions and, any other place where we are representing the company.

a formal acknowledgement of receipt. We also encourage them to share their concerns with us, as this will help us to build stronger and more transparent processes.

The code is supplemented by our Whistleblowing Policy (POL-HR-19/1), which provides a medium for our stakeholders, and the public to report any concerns they may have about our business practices.



Leaders, supervisors and employees who oversee vendors, consultants or contractors, must ensure that their actions are consistent with the principles of the code. Where possible they should, include it as a contractual requirement for the supplier to comply with the code. Certain principles of the code apply to our customers, suppliers and stakeholders. They are expected to be aware of and adhere to our standards. When they successfully register with Supply Chain Management, they will be provided with a code and are required to send

### The Code and Compliance

The code represents the core element of our compliance programme, which is developed by Internal Audit and Compliance, an independent function which reports to the Board Finance, Audit and Risk Committee and administratively to the Chief Executive Officer. Sohar Aluminium Compliance also provides training on the code of conduct and maintains an open door for all employees on code related questions or ethical concerns.



## 1.3 The Code and You

### Know the Code

The principles included in the code act as a reference to measure future activities. This code does not cover every possible situation that we may encounter as a business or as an individual. Employees are therefore expected to use common sense and good judgment before making any decision.

You are encouraged to seek guidance from your team leaders or managers when in doubt about what action to take during a particular situation. We should all practice “knowing what is right” and “doing what is right”, a responsibility that cannot be delegated.

All employees have to acknowledge their understanding and agreement to comply with the code through a mandatory annual signoff through the Work Performance Plan (WPP) process. New hires are required to sign off after receiving training as part of their induction.

### Ask when in doubt

If you have a doubt about which code topics apply to you or affect your actions or decisions, it is your duty to obtain more information through your superiors or the policy owner. No team leader can ask you to act in a manner which is inconsistent with the code or violate applicable laws or company policy. It is your right to challenge any such request and alert the appropriate individuals as detailed in the report concerns section.

### Act responsibly

Before making a decision or taking an action, we encourage the use of the following five-step guide:

- Is it true and legal?
- Is it consistent with the code, and our policy and procedures?
- Is it fair and safe for you, your colleagues, and others?
- Is it something you are comfortable and proud to do?
- Is it in the company's best interest?

If you are unsure about the answer to any of the five steps, or the answer is a no, you should discuss the situation with your leader and refer to the code for guidance before acting further.

### Role of Management

Management, including the Executive Committee, managers, superintendents and supervisors, and others with duties to supervise other employees or contractors are expected to demonstrate leadership and commitment to the code by:

- Evaluating all the relevant risks in business decision making,
- Encouraging employees to raise questions and concerns without the fear of retaliation,
- Ensuring all employees have access to the resources to understand and perform their duties,
- Monitoring compliance with the code, policies and procedures,
- Integrating discussion on the code principles in their meetings.

## 1.3 The Code and You

### Report concerns

You are also responsible for raising concerns in situations where you may feel that there is a risk to the company due to the violation of Sohar Aluminium's code, policies and procedures, or the law. There is no strict requirement to follow a particular sequence when reporting a concern. However, you are expected to pause and test your concern against the following conditions before reporting.

- It's based on facts, actual events or plausible hear-say,
- It appears illegal or doesn't feel right,
- It's a clear violation of our policies, procedures or the code,
- It's not covered under the grievance policy.

If any of the above conditions hold true, you could approach either:

- Your manager or leader,
- Internal Audit and Compliance Manager or the Legal Principal,
- Use the Amanah website and help-line.

Your concerns and queries are precious to the company; they help us solve emerging issues before they become problems. Each case is given a unique case reference, and is validated and subsequently investigated if there is sufficient and plausible information. The findings and recommendations are forwarded

to the executive team for corrective action.

Matters relating to the employment relationship between Sohar Aluminium and the employee come under the Grievance Policy. If an employee has a concern, problem, perceived injustice or dissatisfaction he should follow the stages described in the Grievance Policy and Procedure (POL-HR-28).



### Amanah, Our Whistleblowing Line

If using the above resources are not viable or not to your comfort, you can share your concern through either our independently managed Amanah website or helpline. This helpline is available 24 x 7, in English and Arabic. Just dial the number +1 971 371 7838, choose your desired language option and speak to the ethics specialist in a confidential manner. More details can be found in section 6.1.

Genuine concerns may be reported by anyone, including, but not limited to employees, suppliers, customers, and contractors. For further guidance, refer to the Whistleblowing Policy (POL-1A-02).

### 1.3 The Code and You

#### Non Retaliation Policy

We take all reports of potential code violations seriously. Our non-retaliation policy protects employees who raise an ethical concern in good faith, even when the investigations find the concerns to be unfounded. However, employees who prevent others in voicing an ethical concern or knowingly report false or malicious issues may be subject to disciplinary procedures. Retaliation in any form against an employee raising a concern is strictly prohibited, and may lead to disciplinary action.

The following four sections illustrate the code topics, and how they integrate with our core values. Each topic sets out the expectations and provides related behavioural do's and don'ts. At the end of each section, you will find a fictional problem which will put you in a situation, pose a question and discuss the principles which can guide us in making the correct decision. You can self-test your understanding of the code topic by covering the decision text, and think over the possible course of action which you can later compare with the answer.





**Respect & Trust**

## 2. Respect & Trust

**For yourself and for others, having a sense of pride in what we do. We put others first and there is no place for discrimination.**

### 2.1 Behavior at Work

We must treat each other and our business partners with respect and dignity. Employees should ensure that their behaviour, in actions and words is consistent with their position. This applies not only when you are within the Sohar Aluminium boundaries, but even outside when representing the company.

We don't tolerate abusive, discriminating, harassing, dishonest

or violent behaviour. We are neutral to age, gender, race, religion and ethnicity, and maintain an equitable and transparent remuneration system. Bullying, intimidating or taunting other employees using actual or fictional threats is a serious offence, and may lead to disciplinary action.

#### Situation

I am the youngest member of my team. Whenever I attend our departmental group meetings, our manager welcomes ideas from everyone. However, whenever I express my opinion or thoughts, a group of colleagues always laugh, sometimes cut me off the moment I speak, and at times deliberately walk out of the room as a group. This has happened on a couple of occasions, and these days I keep quiet and keep my thoughts to myself. Is there anything I can do?

#### Decision

Yes, as the ability to express and share thoughts and opinions is fundamental to a successful team. Discriminating against someone due to his age, and harassment in any form is prohibited. As your manager is present during the meetings, you could tell your colleagues to refrain from laughing or interrupting you in the future. If you are unable to do so, you could approach your Manager, Leader or Manager Internal Audit.

## 2.2 Duties at Work

Each one of us has a role to fulfil at work. Our duties include those tasks in our job descriptions and others which may arise due to need and circumstances. We have to ensure that we work in a manner where we comply with the company procedures and standards. We should never knowingly or intentionally violate a company policy or procedure, nor instruct and help others in doing so.

Every employee is required to report for duty on time and be fully committed to their job during the working hours. Absences are

allowable only when they meet the conditions set out in the HRA policies.

Substance abuse includes the possession or consumption of drugs, alcohol and other illegal items on the premises or showing up for work under their influence. Both these conditions are strictly prohibited and can lead to disciplinary action. Further details can be found in the Drugs and Alcohol Policy (POL-HR 23/1), Time and Attendance Policy (POL-HR 12/1) and the contract of employment.

### Situation

I consider myself to be the best worker in my department; I can finish the work better and faster than anybody else. There are days when I have finished my daily tasks by 2 pm. On these days, I reward myself by leaving work early after I finish my lunch.

Is this practice acceptable?

### Decision

No, as employees have different capabilities and skills; however the working hours of the company, where we all are required to be at our place of work are fixed and the same for everyone. You should not leave the work premises early during the working hours. If you wish to leave temporarily during working hours, approach your team leader.

## 2.3 Health and Safety

We are committed to providing a safe and healthy work environment. We strive to operate our facilities in compliance with applicable health and safety regulations, and our safety standards which may be more stringent. We are OHSAS 18001 certified, an international occupational health and safety management system. Our principle of Zero Injury means that all employees and contractors must return home safe and sound from their daily tasks.

Each employee is responsible for his safety and that of his co-workers. Knowledge and understanding of the golden rules, departmental life-saving rules, and job safe practices are a pre-requisite for every employee. We are expected to follow the established procedures to

perform our duties safely. We have the right to question and obtain clarity if we are untrained or under-resourced to safely perform an activity. It is our duty to correct unsafe conditions or behaviours and in the case of an incident or injury report it accurately and promptly to our team leader.

We provide each employee with personal protective equipment. It is mandatory for them to use them as directed and required in their area of work. There are clear standards on what items are prohibited to be brought to the workplace. Non-adherence to these standards by any employee or contractor may result in disciplinary procedures. Further details can be found in the EHS Policy.

### Situation

In my previous employer we used a shortcut which is different from the department SOP, it is a bit risky but saves me a day of work. I have done it many times before and am very comfortable with it. can I do it my way?

### Decision

No, as Standard Operating Procedure (SOP) govern the way each task has to be performed. These SOP's help us to achieve results in a safe and methodological manner.

It is your duty to adhere to the approved SOP. Unapproved short-cuts and modifications to the SOP's put you and your colleagues in danger and are hence not permitted.



## 2.4 The Environment

We conduct our business in an environmentally responsible and sustainable manner, we use our resources and energy efficiently and are committed to minimising our environmental footprint.

Our environmental management system is ISO 14001 compliant, and it is our duty to follow the established

practices that allow us to exceed the ISO requirements and maintain our certification. Employees whose work involves environmental monitoring and reporting must ensure compliance with the permits, laws, and regulations that apply to their work.

### Situation

The sensors used to measure the emissions need to be calibrated every month as per the manufacturer's manual and our maintenance SOP. If we do it once a year, we can save 11,000 dollars which will contribute to the cost-cutting exercise.

Can I implement this idea?

### Decision

No, as integrity should always come before profit, your decision to save on costs could have short-term rewards, but could have severe consequences for the company and the environment. Not following the SOP or manufacturer specifications could result in incorrect emission measurements, actions, and reporting.

## 2.5 Workplace Privacy

We respect the employee's right to privacy and show proper diligence in the way personal information is collected, stored and maintained. Certain employees by their role may have access to the personal information of other employees.

These include but are not limited to their personal data, employment history, salary, medical records,

performance and disciplinary matters. This information is strictly confidential and should be shared only with those who have a business need to know and never with an outsider unless there is a valid business or legal requirement after obtaining written approval of the HRA Manager. Refer to your contract of employment for further details.

### Situation

I have a relative who works in the power station, and he has been requesting me to share with him the basic salary of some of his colleagues at the same grade so he can seek a pay rise. I have access to this information as I work in the payroll section. Can I provide him with this information?

### Decision

No, because information relating to a person's salary is extremely confidential. You should explain to your relative that it is against the company's policies to share this as this is made available to you as part of your job. You should also advise him not to approach other sources for the same information.

## 2.6 Protecting the Information of Others

As a Company we collect information from suppliers, customers and others as part of business dealings. These include details about their ownership, products, pricing, specifications, signatories, bank accounts, amongst

others. This information is private and confidential and should not be shared with persons outside the company or with others within the Company who do not have a business need to know the information.

### Situation

I have the latest prices of several products from an existing supplier. A personal contact from a rival company wants to respond to a tender for the same product. He has asked me to share the approximate range of the prices we currently pay for the product. Sharing this information will help him to see if the supplier has overpriced or underpriced the product. Can I help him with this information?

### Decision

No, you should not provide this information. Employees in Supply Chain, Finance or end users of a product may be aware of the pricing of a product. This pricing is provided to us, by the seller, as part of our business relationship and is confidential. You should never share this information with other suppliers or even other colleagues. If we do, we are compromising the interests of the seller, defeating the competitive bidding process and breaching our contractual obligations.



## Honesty & Integrity

### 3. Honesty & Integrity

**Courage to do what is right in all circumstances.**

#### 3.1 Bribery, Corruption and Fraud

Sohar Aluminium maintains zero tolerance for bribery, corruption, and fraud. They are prohibited in any form, whether direct or indirect, big or small, active or passive. Corruption is manifested in multiple ways, some direct such as bribery, embezzlement and others where we support corruption by obstructing justice and concealing the proceeds resulting from corruption. Employees may not offer, provide or solicit, directly or indirectly, any special treatment or favour in return for anything of value or the promise or expectation of future gain.

We should exercise proper diligence in our dealings with public officials, which includes individuals appointed or elected, domestic or foreign, holding positions either in the government, politics, or judiciary. Officers of government controlled, fiduciary public or

inter-governmental organisations also qualify as public officials. Public officials along with our suppliers and customers might need to comply with specific governance requirements, so it is equally important for us to be aware of the laws, rules and regulations in their jurisdictions.

Fraud includes any unlawful and intentional act to deprive another of property or money by deception, or other unfair means. It is our shared responsibility to detect and prevent fraud, misappropriations, and other irregularities committed by internal and external parties. Employees failing to detect offences which are part of their duties may also be subject to suitable actions.

### 3.2 Conflict of Interest

We respect the personal interests of every employee. However, any condition that creates, or appears to create a situation which hinders the employee's ability to make sound business decisions in the best interest of the Company must be either avoided, eliminated, resolved or appropriately disclosed.

Conflicts may arise when an employee directly or indirectly, has an interest in any organisation that does or seeks to do, business with Sohar Aluminium. Other potential conflicts can arise from the employment of relatives or government officials, external appointments or competing professional duties. It is mandatory for eligible employees to disclose

these relationships annually as part of their conflict of interest self-declaration or within a reasonable period whenever a potential or actual conflict arises. For more details refer to the Anti-Nepotism Policy (POL-HR-16/1).

The use of one's position, authority and company assets for personal gain is prohibited. Potential conflict of interest situations with our business partners can be revealed if we take reasonable steps to establish the true and complete identity of each customer and supplier by following our due diligence process.

#### Situation

I am the part owner of a business which has been shortlisted for a new contract with Sohar Aluminium. I am part of the technical evaluation team for this purchase. Nobody is aware of this fact, do I need to tell my team leaders?

#### Decision

Yes, this situation represents a conflict of interest and you must disclose this using the conflict of interest disclosure form. To maintain your independence, you must not take part in any stage of the process including the technical evaluation.

### 3.3 Gifts and Entertainment

We are committed to establishing a fair, objective and transparent relationship with suppliers, customers, and stakeholders. Suitable gifts and entertainment given as normal business practice or by local custom can contribute to mutual goodwill. However, this can also affect the relationship if it inhibits our ability to exercise sound business judgment.

Gifts can be defined as anything of value including: cash and cash equivalent such as gift vouchers, stocks, bonds, goods, services, discounts on goods or services, business opportunities, entertainment, tickets and invitations to events, food, drink, and similar items. Gifts offered to you in your capacity as a Sohar Aluminium employee, or to your family members by third parties or even other employees are subject to the code.

We must exercise particular care when offering any business courtesy to government officials, as they are subject to stricter rules, regulations and Laws.

Gifts or entertainment may be given or received if all of the following conditions are met:

- It is appropriate, not excessive in value and within standard business practices; and
- It is not in cash or a cash equivalent; and
- It complies with the code and applicable, laws, rules, regulations; and
- It is not solicited from (or by), an customer, supplier, or business partner; and
- It may not be perceived as a bribe, inducement, or payoff.



### 3.3 Gifts and Entertainment

#### Value Based Limits and Approvals

##### Receiving

Gifts meeting the above conditions and of a value less than OMR 50 per gift per person may be accepted including gifts of a promotional or commemorative nature bearing the corporate logo such as calendars, diaries, clothes and pens. You are not required to disclose these, however, if you have doubt on the value or a breach of the conditions, you should speak to your leader or manager. Gifts exceeding OMR 50 or equivalent individually, or OMR 200 collectively in a calendar year, should be immediately approved by your leader or manager using the Gift Declaration Form, even if they have been declined or returned. Managers or leaders should ensure that gifts which do not meet our standards are declined, or returned in

a polite manner explaining our policy. If declining the gift may offend the giver, you may accept the gift and hand it over to the Communications Manager, who will take suitable actions.

##### Giving

All corporate gifts requests are routed through Communications department, which maintains a record of the requester, the beneficiary and details of the occasion. Provision of gifts require an authorization from the requesting Department's Manager and the Communications Manager. An additional approval of an ExCo member could be necessary depending on the nature of the gift and receiver's profile. For further details refer to the Gifts Giving Policy (POL-CA-007).

##### Situation

One of my suppliers has recently celebrated his 10th anniversary in business. He has sent me an invitation to a customer's dinner and sent an iPad with the invite. Can I attend the dinner and accept the iPad?

##### Decision

You should inform your leader about the invitation and the gift immediately. As the iPad value exceeds the limit stipulated in the code, you need to return it with a polite note explaining the reasons. Your leader will advise you whether you can attend the dinner after considering the details of the event, relationship with the supplier and code principles.

### 3.4 Protecting Company Assets

We are responsible for the company assets assigned to us or under our supervision, and these include property, equipment, company funds, facilities, supplies, postal and electronic mail, and company owned information or document. Company assets are meant to be used for a legitimate business purpose and not for your personal gain. Employees are expected to exercise their judgment to ensure that assets are not misused, mistreated or wasted. Time is precious, your time and the time of others with whom you work is also an asset. Employees are expected to use their time at work responsibly and to further the business objectives. Facilities such as the personal computer, the internet, fax, telephone, mobile phone, and printers are provided to you to fulfil your requisite business related tasks. Limited personal use is

understandable, but excessive or misuse for personal benefit is not. All documents, business plans, templates, procedures, guides created by you during your employment with the company are assets of the company. You are not allowed to take these with you or share it with others after the end of your employment. You should also exercise caution when accessing the Internet, and transferring files onto the corporate network. Please refer to the Cyber Security Policy and Internet Usage Policy (POL-IT-004) for more details.

We consider the company's name and its logo as an asset. Before using the name, logo or any reference to the company, refer to the guidelines maintained by Corporate Communications.

#### Situation

I have a company issued mobile phone and laptop computer, which have confidential information. My wife and son use it at home at times for their personal work. I sometimes print my son's school projects using the printer in my office. Is this acceptable behaviour?

#### Decision

No, employees are provided with mobile phones and computers for business related tasks. The device and the data contained in them continue to be the assets of the company. Sharing your device with your family members and using office stationery for personal use would constitute a misuse of company resources which is discouraged.



## Empowerment

## Empowerment

### 4. Empowerment

**Engendering enthusiasm, facilitates teamwork, support and develop, to harness the collective power of employees**

#### 4.1 Self-development

We are committed to developing a competent, multicultural and content workforce, where one can work and perform to the best of one's abilities. Employees are encouraged to use effectively the available training opportunities, share knowledge and best practices with their peers to further their self-development. Sharing of work related experiences and knowledge, openly discussing

concepts and ideas without the fear of conflict are the hallmarks of successful teams. New positions are created based on the company's needs and are filled strictly by merit and established criteria.

##### **Situation**

I am required to attend specific training events as part of my Individual Development Plan. However, on the day of the training, I am not relieved from my duty to attend the class. This has happened on three occasions, who can I approach to solve this issue?

##### **Decision**

There may be situations, when operational needs might require you to miss a training. Attending planned training is also important for your development. You should approach your leader to discuss your concern.

## 4.2 Sustainable Development

Sohar Aluminium continues to integrate sustainable development principles into its operations through investment in comprehensive management systems, dedication to local economic and social development and commitment to transparent and accountable governance.

We recognize the right to free association and collaboration; employees are free to support causes of their choice using their personal time and resources. We comply with applicable Omani Labour Laws, and we facilitate the collective bargaining rights of our employees.

### **Situation**

One of my colleagues brought to my notice that one of the suppliers has been using labours who have overstayed their visas. He is cutting corners by not renewing their visas and doesn't pay them their salary for many months. Recently the press also carried a short story naming the supplier and highlighting the anguish of their workers. What steps should I take?

### **Decision**

The reputation of our suppliers indirectly affects our standing in the community. It is our duty to exercise caution with suppliers who we suspect may be violating the applicable Laws of the Sultanate of Oman. You should report this issue with all available facts to the Supply Chain Manager or the Internal Audit Manager.

### 4.3 Social Media

Social media includes digital services, tools, and software that allow you to create and share ideas, opinions, content or information over the internet. Social media includes social and professional networking platforms such as Facebook, Twitter, Instagram, LinkedIn, and content sharing through Blogger, YouTube, WhatsApp, etc.

Due to the nature of social media, we may not be able to restrict who may ultimately view our content or predict the manner in which it will be interpreted or acted upon. We need to exercise caution before we post something, as it may be impossible at times to take down content once published, as it could be downloaded or recirculated by others.

Personal posts made by employees should be honest and truthful, and never breach the company policy and procedures. Your personal opinions should not be misunderstood as those of Sohar Aluminium. Therefore, employees should clearly

state their identity and relationship with the company on social sites and never make unauthorized disclosures. Creation of unofficial groups or sites containing the Sohar Aluminium name or logo on the internet is also prohibited. Posts made on Sohar Aluminum's official accounts requires pre-approval from the Communications department.

Derogatory posts on social media which show other employees or the company in a negative light are prohibited. Publishing of photographs taken inside the premises which show our infrastructure, technology or facilities in the background are strictly prohibited. Employees are also encouraged to report, misleading or damaging posts they witness to the Communications department. The company may approach the concerned person to remove inappropriate posts and take appropriate action against them. Further guidance can be found in the Social Media Policy (POL-CA-010).

#### **Situation**

I usually post about my achievements and how I feel at work on Facebook. I think it is important for my friends and well-wishers to know how I am doing. At times I post about what is going on in the company, the problems I face with certain individuals. Are my actions in line with the Code?

#### **Decision**

No, posts relating to events in the company could be confidential in nature. Expressing your opinion and feelings in the public may paint the wrong image of the company and its work environment, such posts are prohibited by our Social Media Policy and if reported can lead to disciplinary action.



## Teamwork



## 5. Teamwork

**Interact dynamically, interdependently, and adaptively toward a common goal. Taking collective responsibility.**

### 5.1 Accurate Records

Accurate and timely, information and records are essential to make business decisions. We must ensure that all records and reports, including financial data, customer and supply chain data, technical and production information, regulatory filings, correspondence, and public communications, are complete, fair, accurate, timely, and understandable.

We should never misstate facts or numbers, omit or conceal critical information, or modify records or reports with an intention to mislead others or achieve a target. Employees who assist others in doing so, or are aware of such acts and chose to conceal it are also liable for disciplinary action.

#### **Situation**

We are exceeding our budget on some cost elements. My Manager has instructed me to start booking them to another cost element which by nature is not related. I initially brought it to his attention that this might be picked up by Finance during a variance analysis, but his reply was to take a chance, and he will influence finance as and when this fact is discovered. What are my options?

#### **Decision**

Here is a situation where you are aware of an incorrect practice but have been assured by your team leader to proceed with it. When inaccuracies are discovered, these verbal assurances hold no value and the person making the entries is held accountable. It is your duty to bring this situation to the attention of SA Compliance.

## 5.2 Document Retention

We have a collective responsibility when creating, preserving, and disposing of company records (both paper and electronic). As per our corporate document retention policy,

all records should be maintained for the minimum of five years. For specific criteria by department refer to the document retention policy.

### **Situation**

We recently tidied up our office, to save time setting up our files we shred all our paper documents and invoices which were sitting idle in the cupboards. We then received a query from the auditors, requesting some of the documents which we had destroyed. What should we tell them?

### **Decision**

All financial records should be maintained for the requisite number of years from the date of creation as per the applicable Document Retention Standard. In your case, you should discuss this matter with the Finance Manager for the way forward.

## 5.3 Dealing with Competitors

We live in an information economy, where market intelligence can bring us a competitive advantage. However, we should only obtain information on competitors from publically available sources, and never use

illegal methods such as inducement, bribery or theft. We also commit not to communicate false or misleading information, or share confidential information about competitors.

### **Situation**

We are about to enter a new market where there are established players. We need to obtain the pricing of our competitor to create an attractive proposition to our new customers. We are thinking of poaching an employee from the marketing department of our competitor from whom we can obtain this information after he joins us. Shall we proceed and make this recruitment?

### **Decision**

Poaching employees from competitors is not prohibited. However, potential candidates might be bound by the policy or codes of their previous employer. Obtaining intelligence from an employee by compromising their ethical commitments is prohibited.

## 5.4 Compliance with the Law

We have a duty to follow the applicable laws and regulatory orders of Sultanate of Oman and every jurisdiction in which we conduct business. The word “law” refers to laws, regulations, notices, orders, decrees, charters, treaty, etc. Each employee is responsible for ensuring that he has acquired adequate knowledge of the laws and regulations relating to his role and duties.

Employees whose work involves routine dealings with government

bodies, ministries, regulators, suppliers, customers, third parties should be aware of the potential dangers and know when to seek advice from the Legal Principal. Employees should exercise diligence and adhere to the highest ethical standards when dealing with public officials. Circumstances in which we seek the resolution of regulatory issues affecting the company's interests should be made solely on merit and according to proper procedures in dealing with such officials.

### Situation

Some of our shipments are facing delays due to stringent inspections at Sohar Port. I was approached by an agent who can arrange a quicker passage of our shipments, but expects some extra cash besides his usual fees?

### Decision

There is a risk that the extra cash might end up being used to bribe or induce a government official.

If there is a delay impacting our operations, bring it to the attention of your team leader, so an official representation can be made which adheres to established procedures and channels.



## Resources

## **6. Resources**

### **6.1 Reporting a Concern**

We have a shared responsibility in establishing Sohar Aluminium as a leader in the sphere of ethics. It is our duty to report concerns, such as unethical or illegal acts, and violation of the company policies, approved procedures or the Code. By doing so, we ensure that these concerns are resolved and don't develop into future problems.

These concerns could be related to, but not limited to:

- Environmental, health, safety and security
- Fraud, theft and accounting irregularities
- Misuse of company resources or assets
- Harassment in any form, discrimination, or abuse,
- Violations of applicable laws, policies and procedures,
- Conflicts of interest.

You have a choice of resources, where you can go for help including:

- Your leader or manager
- Legal Principal
- Internal Audit and Compliance Manager

Telephone : +968 2686 3349

E-mail : amanah@sohar-aluminium.com

Post : Manager Internal Audit and Compliance,  
PO Box 80, PC 327,  
Sohar Industrial Area,  
Sohar, Sultanate of Oman.

## 6.2 Amanah

When you call the anonymous reporting line Amanah, your call will be received by an ethics specialist, who is trained in handling such cases and is independent of Sohar Aluminium. The specialist will ask you a series of questions to better understand the nature of your concern. At the end of the conversation, you could provide your identity and contact information, or chose to remain anonymous. Certain cases by nature would require the identity to be provided, for us to investigate the allegation. The identity of the caller is kept confidential unless we are required to disclose due to prevailing circumstances or laws. The

specialist summarises the information and forwards it to Sohar Aluminium Compliance for review and subsequent investigation.

Reporting through the Amanah web-site can be done by describing your concerns using a simple form. Here as well you may choose to remain anonymous or provide your identity. Every concern reported, either by phone or the web, will be assigned a reference. Should you desire to follow up on the status of your concern, or want to provide additional information, you can do so using the same reference.

Amanah Website:  
<http://sohar-aluminium.ethicspoint.com>

Helpline:  
**+1 971 371 7838**

The Code of Conduct  
is an important document.

Keep it safe and accessible  
for use as a reference.

Read it frequently  
to refresh your understanding  
of the code topics.

If you have a doubt, it is your  
duty and right to ask.

Think before you act,  
use the five steps.

If you see a violation,  
share your concern.

Let us work together,  
to uphold the trust

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