Code of BUSINESS CONDUCT
Dear Colleague,

Integrity is a building block of success. As an important ambassador for Abu Dhabi, it’s critical that we always behave with integrity to actively protect and enhance our reputation.

Every single one of us has an obligation to work ethically, responsibly and within the law. But collectively, it’s important to do the right thing for the right reasons — be moral, act honorably, and treat each other with respect.

This Code of Business Conduct establishes the high standards we’re all committed to maintain and defend in our daily work. It applies to Etihad Aviation Group board directors and staff at all levels.

You are personally responsible for your own work, but it’s a group effort to make sure high ethical standards permeate our whole organisation. With that in mind, you should encourage your colleagues to incorporate these principles into their own work; so view this code as a guide that can help you make the right call when faced with any ethical dilemmas.

If you have questions or believe that the principles of this code are being violated in any way, you must speak up. You can always talk to your line manager, the Ethics and Compliance Office, the Legal or Human Resources departments, or you can use Ethics Line. We’ll always take genuine concerns seriously, and will not tolerate any form of retaliation.

By following the spirit and letter of this code, together we can ensure that Etihad Aviation Group continues being a sustainable contributor to the Abu Dhabi economy well into the future, with ethics and integrity at our core.

Tony Douglas
Group Chief Executive Officer
“Everyone has a responsibility to conduct business ethically, responsibly and within the law.”
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Introduction

This Code of Business Conduct affirms the importance of doing business ethically at Etihad Aviation Group (EAG) and promotes our core values.

The aim is not to provide a document that prescribes how you should act in every situation. Instead, it is a broad-based guide to assist you to make ethical decisions in the course of your work.

You should apply common sense when observing this Code together with an attitude that seeks to comply fully with the letter and spirit of the principles contained within it.

Who does this Code apply to?

The Code of Business Conduct applies to everyone at EAG worldwide, including directors, officers, and employees of EAG subsidiaries and controlled companies where we hold a majority interest.

Approval, amendments and waivers

Our Code has been approved by EAG’s Board of Directors. Any substantive amendments to the Code must be approved by the Board or an appropriate Board Committee. Waivers for any part of the Code must be approved by the Audit Committee. If approved, it will be logged by the Ethics and Compliance Office including the reasons it was granted.

Compliance with laws and regulations

As a global company, we are subject to the laws and regulations of all the jurisdictions where we have operations or do business. In cases where the Code conflicts with local laws, you should contact the Ethics and Compliance Office to obtain advice on how to resolve the conflict. Failure to follow the requirements of the Code of Business Conduct, EAG policies, or violation of the law, will result in disciplinary action. Consequences for failing to comply with laws can be severe and may include fines, lawsuits, loss of business privileges and, in some cases, imprisonment of individuals.

Responsibility

Each one of us is responsible for performing our duties in a manner that complies with the Code of Business Conduct.

Responsibility for administering this Code lies with the Ethics Committee. The Ethics Committee comprises senior members of the Group executive management team and is responsible for ensuring that an effective ethics and compliance programme is in place across EAG.

The Audit Committee of the Board of Directors is responsible for overseeing EAG’s ethics and compliance programme.

The Ethics and Compliance Office manages the programme’s day to day operations.
EAG’s values

*Our five core values form the essential elements of doing business at EAG and are central to our continued success.*

**Delivering best practice**

We must ensure that we demonstrate best practice in all of our business activities. This also means observing the highest standards of ethical business conduct and expecting the same from our suppliers.

**Inspiring our customers**

We must inspire our customers and suppliers to trust us by acting ethically and fairly in our dealings with them. You should consistently show respect and warmth, demonstrate generosity and go the extra mile to exceed the expectations of our internal and external customers.

**Caring about detail**

Consider the consequences of your actions or how they might be perceived by others before taking any decision or action. Work smart, pay attention to detail, and seek fully clarity amongst all stakeholders to deliver high quality results.

**Acting positively**

Acting positively means being open, honest and acting with integrity. Present the truth in an appropriate and helpful manner, inspire trust and never misrepresent yourself. Aim to be a role model for governance and ethics.

**Taking responsibility**

This means taking responsibility for ensuring that you do what is right and act ethically at all times. It also means not being afraid to take the lead on ethical business issues.
Our responsibility

Our integrity and ethical business standards at Etihad Aviation Group have a direct bearing on our reputation. It is our responsibility to know the standard of conduct that the company expects from each of us and the kinds of conduct that we should avoid.
What is expected of all employees?

Comply with the Code and the law

Reading, understanding, and complying with the Code, internal policies, and applicable laws are your primary responsibilities as an EAG employee. You also have a responsibility to speak up if you observe something that is unethical, illegal or that conflicts with the Code.

Consider your actions

The general rule is that you should avoid any form of misconduct by carefully considering the potential consequences of your actions and decision making. The Code tries to capture many of the situations that you will encounter while working at EAG but cannot address them all. You should also make sure that you familiarise yourself and comply with other policies that apply to you.

In every circumstance, use good judgment and avoid all appearances of improper behaviour.

If you are unsure, always seek guidance before you act from:

- Your management;
- The Ethics and Compliance Office;
- The Legal Department;
- Human Resources; or
- Members of the Ethics Committee

Misconduct

This includes failure to comply with laws relating to your areas of responsibility. Non-compliance with the provisions of this Code or any other Company policy or procedure also amounts to misconduct.
Ethical decision making

If you are ever in doubt about a decision or course of action, ask yourself the following questions:

1. Is it legal?
2. Is it ethical?
3. Does it comply with our code and policies?
4. Does it reflect our values and culture?

If you can confidently answer “yes” to all of the above questions, you should feel comfortable moving forward. However, if the answer to any of the above questions is “no”, don’t proceed as the action may have serious consequences. If you are still unsure, seek advice from your line manager or the Ethics and Compliance Office.
What is expected of managers?

**Promote a culture of ethics and compliance**
Managers are expected to lead by example and set the right tone on matters of ethical conduct. This means that you must:
- Make sure that your staff understand their responsibilities under the Code.
- Take your compliance training seriously and complete it in a timely manner, ensuring that your employees do the same.
- Reinforce the importance of complying with the Code.
- Readily refer your staff to the Code whenever appropriate.
- Consider the Code when evaluating employee performance, checking for any potential violations.
- Never encourage or direct employees to achieve business results at the expense of ethical conduct.
- Always act to stop violations of the Code or the law by your staff.
- Create an environment where employees feel comfortable raising concerns.
- Never retaliate against anyone who reports a concern in good faith or who cooperates with an internal investigation.
- Take prompt action when ethical issues are brought to your attention.

**Respond to questions or concerns**
The vast majority of employees report misconduct allegations to their line managers. You therefore have an important responsibility to ensure that these allegations are escalated properly. When a concern is raised, you should determine if it requires immediate attention. If the matter will require investigation under the Code, contact the Ethics and Compliance Office.

You should also be prepared to give accurate guidance to your staff on issues covered by the Code. If you are unsure, you should contact the Ethics and Compliance Office to seek advice.
As a Manager, what should I do when an employee raises a concern?

When an employee raises a concern or asks for help, you should remain objective, open and responsive. Don’t view concerns as complaints or “bad news” but consider it a positive sign of employee commitment to do the right thing.
Raising concerns

We all have a duty to question actions which appear to conflict with the Code, other company policies, or the law. If you do observe such behaviour, you should speak up.

If you do not raise your concern quickly, it could prevent EAG from investigating the matter and taking appropriate action. This could lead to laws being breached, or risks to health, safety, security, or to the company’s reputation.

How you should raise your concern

Where you reasonably suspect wrongdoing, you have a number of different avenues open to you:

- Your line manager, the relevant senior manager, or senior executive
- Your HR business partner
- The Legal Department
- The Ethics and Compliance Office

You should inform the Corporate Affairs Department and the Ethics and Compliance Office of any complaint that you believe will be reported to the media.

Ethics Line

There may be times when you do not feel comfortable using any of the above channels. In these situations you can use Ethics Line which is EAG’s 24 hour confidential reporting line available globally. Ethics Line provides country-based, toll free numbers and translators (on request). Reports can be made by phone, email or via the web, and can be made anonymously where local laws allow. Keep in mind, however, that it is often easier to investigate your concern if you identify yourself.

European Union exception

Specific rules may apply to you when reporting concerns if you are doing so from an EU country. You can find more information on the Ethics and compliance Intranet site, or you can contact the Ethics and Compliance Office for guidance.
Investigations

EAG takes all allegations of misconduct seriously and will investigate such matters thoroughly and confidentially. Depending on the nature of the issue raised, the appropriate internal function will get involved to investigate the allegations. This may include the Ethics and Compliance Office, HR, Legal, Corporate Security or other functions.

During any investigation, you should cooperate fully and answer all questions honestly. Disciplinary action linked to the final outcome of investigations will be governed by the procedures outlined in the applicable disciplinary policy. Action taken may include prosecution, termination of employment, suspension, demotion, or loss of benefits and will depend on the circumstances of each case.

Protecting employees who raise genuine concerns

EAG does not tolerate retaliation against employees for raising concerns in good faith. We value your help when you raise concerns about potential misconduct or other wrongdoing and we are committed to protecting you from harassment, dismissal, or other mistreatment that may result. However, false and malicious allegations waste valuable company resources and will not be tolerated.

If you work with someone who you know has reported a concern or assisted by providing information in an investigation, you should not discuss the matter with the employee concerned, or with other colleagues. You should continue to treat that person as you would when interacting with them under normal circumstances.

If you believe that you, or another colleague, have been mistreated for raising a concern, you should report the matter to the Ethics and Compliance Office.
What if I report a concern but never hear anything back?

All matters are addressed promptly, but it may not be possible for the results to be communicated back to you due to privacy or confidentiality requirements.

What if I am asked to participate in an internal investigation? Do I have to cooperate?

Yes, as an EAG employee you are obliged to cooperate in internal investigations. Failure to cooperate could result in disciplinary action.

What if my Manager asks me to do something that is unethical or illegal and I am afraid of retaliation if I speak up?

In this type of situation, contact HR, Ethics Line, the Ethics and Compliance Office or Legal Department. Retaliation by your manager or others for raising a concern will not be tolerated.
We take great pride in the diversity of our workforce at EAG. We respect our cultural and religious differences and do our best to make our workplace free from harassment and discrimination.

EAG’s diversity enables us to embrace cultural differences that we encounter wherever we do business. We must celebrate this diversity, and the potential that it has to create value. It should start in the workplace by treating each other with fairness and respect.

Always be sensitive to cultural differences and be careful to avoid offensive behaviour such as unwelcome remarks, inappropriate physical contact, or verbal abuse. Ensure that promotions and similar opportunities are based on merit and not on subjective factors such as nationality, gender, race, colour, ancestry, citizenship, religion, age, disability, medical condition, or sexual orientation.

EAG does not tolerate any form of bullying behavior, sexual harassment, physical or verbal abuse, or other form of intimidation in the workplace and will take strong disciplinary action against employees found to be engaged in these practices.

Bullying in the workplace
Examples include:
- Abusive, insulting or offensive language
- Spreading misinformation or malicious rumours

We have a strict drug and alcohol policy
Employees are prohibited from consuming or being under the influence of alcohol or illegal drugs while at work. This includes the requirement for employees to be free from any side-effects of legal drugs or controlled substances that could prevent you from carrying out your work safely. If you suspect a colleague is under the influence of drugs or alcohol you should report this to your line manager or HR Business Partner.

Human Rights
EAG is committed to ensuring we are not complicit in any human rights violations. We hold our suppliers and partners to the same high standards.

We seek to ensure that our employees are treated with dignity and respect, are working under their own free will, and are being compensated fairly for their effort. We are opposed to slavery, human trafficking, forced or child labour and are committed to complying with applicable laws prohibiting such exploitation.
Acting fairly, responsibly, and with integrity

Integrity begins with the way that we do business inside EAG and how we treat one another.
Company information

We must protect confidential company information in the same way as we protect other company assets.

Confidential information

Confidential information is any important or valuable business information belonging to EAG that has not been made public. Do not reveal confidential company information to colleagues or external parties where there is no business reason for doing so. Be careful when engaging in conversations at conferences and at informal occasions outside of company hours. Make sure that you hold confidential conversations out of earshot of those who should not be privy to the information that you are discussing. This duty of confidentiality continues even if you no longer work for EAG.

Whenever you do need to disclose confidential information for business purposes, ensure that you have proper authority to do so and take appropriate precautions. One way to do this is to ask business partners to sign a confidentiality agreement that has been approved by the Legal Department before working with them.

Company records including email, video, audio recording, electronic or paper documents, should be retained or discarded in line with existing data retention policies. You should not make copies or retain any company records for private use. The Legal Department may occasionally issue instructions regarding the retention of certain classes of documentation because of actual or impending litigation or inspections by regulatory authorities. Ensure that you comply with these instructions to prevent EAG from being exposed to undue legal or compliance risks.

Examples include:
- Contract details
- New product designs or launches
- Financial performance data
- Strategic and business plans
- Proposals and tender information
- Pricing information
- Employee or customer information
- Mergers and acquisitions
- Training material
- Audit reports
- Changes to organisational structure
I have just received an email by accident showing detailed profit and loss data. Would it be all right to discuss this with my colleagues?

No. Unless your job requires you to have access to this information, you have no reason to retain it. Forwarding the email or discussing it with colleagues or friends breaches the Code. You should delete the email and inform the sender of the error immediately.

The sender

If you find that you have sent information of a particularly sensitive nature to the wrong person by mistake, you should first ask the recipient to delete the message from their inbox. You should then inform your line manager as soon as possible to limit any damaging consequences that might result.
Data privacy

All types of personal information about customers or employees must be protected. We must respect personal information that we handle and comply with applicable data privacy laws. Personal data is information that directly relates to an individual. This can include name, street address, email address, gender, ethnic origin, performance evaluations and health records.

EAG is committed to protecting all personal data with which we are entrusted including data belonging to our guests, employees and business partners. If you have access to personal data (including data hosted by a third party) as part of your work, it is important that you comply with our three core data privacy principles when processing personal data:

• Transparency – EAG shall be clear and open with individuals about the purpose for which their personal data will be used and with whom it will be shared
• Fairness – Personal data shall be processed fairly and lawfully
• Security – Appropriate security measures must be taken when handling personal data

Read EAG’s Data Privacy Manual for more information. If questions arise, consult the Ethics and Compliance Office.

Using social media

It is important to remember to act responsibly when using social media such as Twitter, Facebook, LinkedIn, blogs etc. You are accountable for views you express through these media, so use discretion and judgment in all your interactions.

Never reveal confidential company information when using social media. Also, make sure you do not comment on an EAG related subject in a way that gives the impression that you are doing so on behalf of the company unless you have proper authority to do so.

If you choose to participate in social media you should:

• Ensure your communications do not violate the law (e.g. harassment or copyright laws) or company policies (such as those relating to confidential information or speaking to the media).
• Avoid identifying or discussing EAG, our customers, suppliers or colleagues.
• Do not degrade or insult others, including competitors.
• Never include EAG logos, trademarks, photos or videos.
• Always safeguard your own personal information.
Company resources

EAG’s company resources should be used primarily for business purposes and to advance our business objectives.

Company resources include not only EAG’s physical resources (such as facilities, company funds, equipment and IT assets) but also other non-physical resources (such as intellectual property, trade secrets, sensitive business and technical information).

When using company facilities or resources you should know that they all belong to EAG and as a result material transmitted or stored on company equipment or networks may be retained or reviewed.

Employee benefits

You should not use company resources for personal benefit. You must not profit from or misuse any benefits that you receive because you are an employee of EAG. These include staff travel benefits, employee accommodation, and annual cargo allowances. In all cases, ask yourself: “Am I using these benefits for the purpose originally intended?” Please refer to the relevant policies on staff benefits for further guidance.
I have purchased a staff flight ticket to Chicago and see no reason why I shouldn’t claim the miles after I get back.

ID tickets are a benefit that is open to you by virtue of your employment at EAG. You should not cause the company extra cost by attempting to gain additional benefits – in this instance, by claiming frequent flyer miles on these tickets. This rule also applies to all friends and family travelling on your allocation of supplementary tickets.
Theft and fraud

Theft and fraud are crimes that will not be tolerated at EAG. Theft of company assets, in whatever form it takes, may result in termination of employment or criminal prosecution. EAG also treats the theft of assets belonging to other employees on its premises in the same way as theft of company assets. When employees steal or commit fraud, it damages our reputation and brand. You can refer to our Fraud Control Policy for further details.

Help safeguard EAG’s assets and reputation by reporting any fraudulent activity against EAG, customers, colleagues, business partners or other stakeholders. We will ensure you are protected from any form of retaliation.

Theft

Theft involves taking property belonging to the company or another person without proper authority.

Some examples of theft include:
- Removing items marked as “scrap” or “garbage”, or those that are destined for recycling.
- Embezzlement
- Misreporting of time
- Conducting private business on company time
- Stealing from a colleague at work

Fraud

This involves an intentional deception made for personal gain or to cause damage to another person or organisation. It also includes acts performed on behalf of the company to deceive external parties.

Some examples of fraudulent conduct are:
- Falsifying expense reports
- Falsifying financial statements
- Falsifying flight or engineering records
- Making fictitious journal entries
- Manipulating ticket fares for personal gain or for the benefit of another
Business and financial records

Make sure that you prepare flight and engineering logs, inventory records, quality reports, expense accounts, ledgers, and other records accurately and reliably.

This is the responsibility of all EAG employees and reflects on the company’s reputation and credibility. It also ensures that we meet our legal and regulatory obligations.

Financial reporting

The integrity of our financial statements and other regulatory filings is critical to the successful operation of our businesses, and to maintaining the confidence and trust of our shareholders, customers, business partners, and other stakeholders. If you are involved in the financial reporting process, you have a special responsibility to ensure our financial statements are accurate, complete, objective, relevant and understandable. All financial information must be accurate and complete and must comply with applicable accounting principles and legal requirements.

Never misrepresent our financial or operational performance or otherwise compromise the integrity of the company’s financial statements. Do not enter information in the company’s books or records that intentionally hides, misleads or disguises the true nature of any financial or non-financial transaction, result or balance.

If you are in a finance-based role, you should:

• Record and classify transactions in the proper accounting period.
• Make sure estimates and accruals are supported by appropriate documentation and are based on best judgment.
• Make sure that reports to regulatory bodies are full, fair, accurate, and timely.
• Never falsify a document.
• Always respond truthfully to all appropriate questions from auditors.

Even if you are not in a finance role, you still have responsibilities to the integrity of EAG’s financial statements. Everyday transactions such as submitting expense reports and raising requisitions feed into our financial statements and must be accurate and complete. You should also take care when making forecasts or budgets.
Company funds and transactions

Where you are entrusted with the custody, payment, or commitment of company funds, you should ensure that you do so with the strictest integrity. You must also comply with your local governance policies and procedures. When spending company funds, you should also ensure that EAG receives value for money and that waste is kept to a minimum.

If your job requires you to approve or certify the correctness of invoices, receipts, or other documents related to expenditure, you should make sure that you have enough knowledge of these transactions to determine whether they are proper and correct. All employees must make sure that travel and entertainment expense reports are accompanied by actual receipts and are for valid business purposes.
**Q&A**

**What if I have been told to “make the numbers work?”**

Your responsibility is to be honest and accurate. If you feel like you are being pressurised to do something unethical, contact the Ethics and Compliance Office.
General health, safety, and security

All EAG employees have an important role to play in ensuring that we maintain safe and secure premises for our guests, visitors, and colleagues.

Always follow the relevant health and safety regulations and legislation covering all EAG premises. Act responsibly and do not compromise health and safety anywhere by taking unnecessary risks.

Make sure that your identification card and those issued to your visitors are visible on you at all times whenever you are on company premises. Also be prepared to approach visitors and refer them to Corporate Security where they are not wearing valid EAG identification cards – this is particularly important where they appear to be unaccompanied by a member of staff.
Conflicts of interest

A conflict of interest can occur where you, a member of your family, or a close personal friend, are involved in activities that could hinder you from making objective decisions on behalf of the company. You should not only avoid actual conflicts of interest but must also be aware of situations that might give this appearance. You should be particularly careful where you are responsible for selecting suppliers or awarding contracts on behalf of the company.

Where you suspect that you are facing a conflict of interest or are unsure, you must disclose the matter to your line manager and the Ethics and Compliance Office so the situation can be evaluated and addressed appropriately. All employees must complete an annual conflict of interest declaration.

Outside employment

You should not be engaged in outside employment in any business or in a capacity that conflicts with your ability to discharge your duties objectively and in the best interests of the company. Exceptions to this rule must be obtained in writing from the Ethics Committee and renewed annually.

Outside employment includes all employment that:
- directly or indirectly competes with EAG or its subsidiaries;
- is for the benefit of a supplier;
- prevents you from carrying out your duties objectively and in the best interests of the company; or
- conflicts with your scheduled working hours (including overtime) or the performance of company assignments.

Working under EAG sponsored employment visas

Remember that it is often illegal for you to engage in any other employment whilst working under an EAG sponsored residency visa at any location. This is particularly true for employees based in the UAE, therefore exceptions cannot be granted.

Acting as an officer of another company

An officer of a company is an individual who acts in an official capacity for that company including,
- Directors
- The Company Secretary
- Executives
- Senior managers

The general rule is that you may not act as a board member, officer or senior manager of another company even if it is not a supplier, competitor, or customer of EAG without written approval from the President and Chief Executive Officer and Chief People and Performance Officer. You can obtain this approval by submitting your request to the Ethics and Compliance Office. Written approval is not required if the appointment is at the request of EAG; for example to another Abu Dhabi Government entity or subsidiary.
Relatives and friends

Dealings with relatives and friends must not influence your objectivity in your job and must avoid all appearances of doing so.

Where a relative or close friend of yours works for a supplier or customer and is responsible for dealing with EAG, you must disclose this fact to your line manager so the situation can be evaluated and addressed appropriately. You should be comfortable that commercial dealings are conducted in a manner that is free, fair and devoid of undue influence stemming from your relationship.

Personal relationships

If one of your family members or someone with whom you have a significant person relationship also works at EAG, you should disclose this fact. You should not be involved in any employment-related decisions such as hiring, compensation, performance evaluation or promotion, regarding a family member or someone you have a close personal relationship with.

Who is my “relative”?

Relatives can include your spouse, children, parents, siblings, parents-in-law or persons living with you and financially dependent on you. You should also take care when dealing with close friends even though they are not relatives.

Be careful not to allow your relationship to affect your ability to do your work impartially, or to create this appearance. If you are uncertain about whether your relationship could create a conflict or not, you should consult with your line manager and your local Compliance Officer.
It is my job to select a supplier for the Company. One of the suppliers being considered is a company owned by my spouse. I know that this could be seen as a conflict of interest but honestly believe that my spouse’s company is currently one of the leading manufacturers of the product in its field and should be included in the selection process. What should I do?

In this instance, your interest in your spouse’s business conflicts (or at least appears to conflict) with your responsibility to select the best supplier for EAG. You should first consult your line manager and report the potential conflict to the Ethics and Compliance Office. You will probably have to remove yourself from the supplier selection process or exclude your spouse’s company from consideration.
Speaking engagements

Speaking engagements can be a useful way to raise the profile of the company and awareness about its activities.

Where the speaking engagement,

• describes some aspect of the work that you do for EAG or
• formally identifies you as an employee of one of our companies,

you should first obtain written approval from the Corporate Affairs Department and your line manager before accepting the engagement or receiving reimbursement from outside parties for expenses incurred as a result. Payments other than reimbursement of expenses must be approved in writing by the Ethics and Compliance Office in advance.

Speaking to the media

You should first obtain written approval from the Corporate Affairs Department before proceeding to speak to the media on behalf of EAG or express any view to them on a company-related matter.

All texts and articles prepared in response to media enquiries or intended for publication should be reviewed in advance with the Corporate Affairs Department before being released to the media.
Acting with integrity with outside parties

We must act with integrity at all times when dealing with suppliers, customers, competitors and the government by doing the right thing, acting fairly, and obeying the law.
Anti-bribery and corruption

_EAG does not tolerate any form of bribery or corruption._

A bribe is any payment of cash or giving anything of value to influence a decision in EAG’s favour. This could include, for example, the awarding of a contract, influencing the results of an audit or inspection, or the allocation of landing rights.

The term “anything of value” is interpreted literally and refers to anything that could be of value to the individual or a relative. This includes flight tickets, lounge access, excess baggage, limousine transfers, meals, entertainment, employment, gifts, and business opportunities. It is important that you not only avoid making such payments or gifts, but also avoid situations where your actions may infer that a bribe is being offered.

Facilitation payments

These are small unofficial payments to induce someone to perform routine functions that they are otherwise obliged to perform. You are not permitted to make facilitation payments of any kind since these can sometimes be construed as bribes. If you are asked to make a facilitation payment, you should not agree to the request. Please contact the Ethics and Compliance Office or your local Compliance Officer for further guidance.

Our partners

EAG seeks business partners (agents and other representatives, vendors, and suppliers) who share our values. EAG may be criminally liable for the acts of our business partners where they engage in bribery or corruption while acting on our behalf. We require our business partners to undergo an appropriate level of due diligence before we do business with them, and to adhere to our Code of Ethical Purchasing and Supply. We take breaches seriously and may decide to review our business relationship if they occur. If you are responsible for selecting and engaging with business partners, you should be aware of the appropriate process for selection. Please refer to the relevant procurement policies for further guidance.
The nature of our business requires us to have frequent dealings with government agencies around the world. Dealings with officials from these agencies are often governed by complex legal rules which we must make sure we are familiar with and abide by. Consult the Ethics and Compliance Office if you are ever in doubt.

More stringent anti-bribery and corruption rules apply to public officials. You should not offer anything of value to anyone falling within this category. Few exceptions may exist but in all cases, prior approval must first be obtained from the Ethics and Compliance Office. Make sure that you understand whether the people that you deal with are public officials or not and seek advice if you are unsure.

### Who is a public official?

Examples include:

- Direct government employees
- Employees of any government controlled entity such as civil aviation authorities
- Employees of international organisations such as IATA

### Political and community activities

Your personal participation in the political process in your home country is encouraged. However, you should ensure that you do so in your own time and without using EAG’s resources.

You should also be careful not to conduct these activities in a manner that suggests sponsorship, endorsement or approval by EAG.

**Lobbying**

It is often necessary for EAG to lobby governments and government agencies, to protect or further our commercial interests. If you are involved in these activities you must be familiar with and comply with any applicable lobbying laws and disclosure requirements. You must also avoid any appearance of exerting improper influence.
Q&A

As part of my job, I work with a local government official. Since it’s the holiday season, may I give them a fruit basket?

No, unless you have obtained prior approval from the Ethics and Compliance Office. Anti-corruption laws around the world are often strict regarding gifts to public officials. Our policy therefore requires us to take additional precautions before giving anything of value to a public official.

An agent we use to facilitate government relations added a significant fee to the charges to EAG. I am concerned this fee may be passed onto local officials. What should I do?

EAG does not condone the bribing of government officials, either directly or through a third party. You should take additional steps to satisfy yourself that the fee will not be used illegally. First and foremost, you should perform due diligence on the company before engaging them in the first place to ensure that their internal culture and controls adequately mitigate the risk of corruption. You can also question the justification for the fee and request evidence to support it. You may also consult with the Ethics and Compliance Office or your local Compliance Officer for guidance.
Gifts and entertainment

Care should be taken when accepting gifts or other benefits from suppliers or customers to protect EAG’s reputation as well as your own. Always use good business judgment when accepting any kind of benefit from suppliers or customers and seek guidance if in doubt.

Receiving gifts

You are permitted to accept gifts as an EAG employee provided they meet with the following criteria:

- they are not received in exchange for doing or promising to do anything for a customer or supplier;
- you did not ask for the gift or favour from a supplier or customer;
- you have not put the supplier or customer in a position where they felt obliged to give the gift;
- the gift is not cash or its equivalent;
- The gift is not made in the form of services or other benefits (such as promises of employment);
- the value of the gift is modest and is appropriate given the circumstances; and
- they are not received frequently from the same source (even if of nominal value).

Gifts to a large group of employees may generally be accepted however, if the gift seems excessive or inappropriate, you must obtain approval from your line manager and the Ethics and Compliance Office before accepting the gift.
Giving gifts

It is not only important to be careful about the gifts you receive from suppliers and customers, but also about the gifts that you give to them. When making gifts, or paying for meals or entertainment, you must make sure that the gift supports the business interests of the company, is reasonable and appropriate under the circumstances and cannot be construed to be a bribe. Always bear in mind that the recipients will probably have rules that their own companies require them to follow, and respect them.

Gift giving is never appropriate if it will influence a business decision.

Meals and entertainment

Similar to gifts and other types of benefit, you should not ask suppliers or customers to provide you with meals or entertainment. You may however accept unsolicited offers of local entertainment, if the offer is moderate and in keeping with local custom for business related meals or entertainment, and the supplier or customer is in attendance.

Where an invitation is for a premium event (such as major sporting tournaments and award ceremonies) or one that involves an offer to pay for travel or hotel expenses, you cannot accept the offer until it has been approved by your line manager and the Ethics and Compliance Office. Tickets for events or other entertainment where the supplier is not present are considered gifts and should not be accepted.

Refusing gifts, meals, or entertainment

Where a supplier or customer offers you a benefit that you think is inappropriate or is not in line with the principles of this Code, you should politely refuse to accept and explain the company’s position. Where refusal is likely to offend the giver, or where the nature of the gift or the circumstances in which it was given prevent you from returning it, you should inform your line manager and the Ethics and Compliance Office. You should then either donate it to a non-profit or charitable organisation, or distribute it to a large group of employees by means of a raffle draw or some similar method.

Questions to ask yourself before accepting gifts

- Is the value or nature of the gift or entertainment appropriate?
- Would the company offer a similar gift or entertainment under similar circumstances?
- Is this gift being offered to all customers or am I being singled out for special treatment?
- Could the timing or nature of the gift create a perception that would cause others to doubt my objectivity?
- Would I be willing to write a “thank-you” note for this gift and copy my line manager?
Can I accept personal discounts from suppliers that I am responsible for dealing with for purchases such as hotel stays, car hire, retail, or other products?

No. You can only accept discounts if they are approved by the company and are clearly available to all EAG employees. Other personal discounts should be regarded as gifts and declined.

I have been offered tickets, flights and accommodation by a supplier to watch Barcelona play Real Madrid at the Nou Camp in Barcelona. Can I accept?

You cannot accept this offer until it has been approved by your line manager and the Ethics and Compliance Office. The situation should be assessed to establish whether the business reason for accepting the invitation is adequate. If it is, EAG should ideally pay for your flights, accommodation and meals leaving the supplier or customer to cover the cost of the event itself and any incidental entertainment.
Dealing with competitors

We must be careful not to share information with our competitors or collude with them in ways that could hinder free competition.

Competition law

EAG fully complies with relevant anti-trust and competition laws around the world. The rules governing this area are quite complex and differ from one country to another. In general, these laws prohibit agreements or actions that unreasonably restrain trade or reduce competition. Penalties can be severe for the company and for individual employees. For that reason EAG has developed a Competition Law Compliance Manual. If your job requires you to deal with competitors, you should make sure that you are thoroughly familiar with this document and comply fully with the requirements.

Competitor information

You are encouraged to research and gather information on competitors if this is part of your job responsibilities. However, you should only obtain the information from open sources and not by espionage, theft, or by unfair or unlawful means.

Acceptable sources

- Publicly available filings with government agencies
- Public speeches of company executives
- Annual reports
- News and trade journal articles

Unacceptable practices

- Obtaining information by theft, trespassing, eavesdropping, misrepresentation, and similar methods.
- Using information you believe was disclosed to you in breach of a confidentiality agreement between a third party and one of our competitors.
- Using or disclosing information marked (or that you believe should have been marked) ‘confidential’ or ‘proprietary’ without consulting with the Legal Department.
- Sharing commercial information with our competitors and suppliers where this would hinder free competition among businesses.

If you suspect a possible breach of competition laws within EAG or you are approached by another organization in a manner that you know or suspect involves anti-competitive activity, you should report it to the Ethics and Compliance Office.
I was recently at a conference and one of our competitors started talking about their pricing strategy over lunch. I immediately left the table. Was that the right thing to do?

Yes. Removing yourself reduces the risk that someone might think you were trying to fix prices or engage in other inappropriate activity. Contact the Ethics and Compliance Office to report the incident and do not share any information you may have heard.
Trade controls and export regulations

All employees are responsible for following import and export laws.

EAG has operations in and to many parts of the world and we comply with applicable laws regarding import or export of goods, services, and technical information. Many countries maintain trade embargoes and economic sanctions on certain targeted countries, entities and individuals. Sometimes an export can take place without physical movement of items between countries for instance, when technical data is communicated electronically, orally or visually.

Please read the EAG Trade Compliance Manual for further information. If you have questions or wish to report a potential trade or export violation, contact the Ethics and Compliance Office or the responsible Export Control Officer.
EAG’s corporate social responsibility (CSR) programme focuses on our impact to the environment and the communities that we work in.

Environment

A number of environmental laws and regulations apply to our business operations. We continue to make concerted efforts to improve the efficiency of our operations to reduce our carbon footprint. We also engage our colleagues, business partners, and customers to find ways to reduce the impact on the environment.

At work, you should practice recycling where available and take action to reduce consumption of water, energy, and other resources. Conserve paper by limiting printing and reuse boxes or other containers when possible. Be sure to dispose of all electronic products and components properly.

If you are responsible for providing or obtaining data used for environmental or sustainability reporting, make sure that all data submitted is complete and accurate. Never misrepresent environmental performance or knowingly compromise the integrity of the company’s environmental disclosures.

Community and charity

Community support and humanitarian aid are key aspects of EAG’s CSR strategy. We support many local community initiatives as well as rural social development programmes. We make charitable contributions consistent with our goals and encourage employees to support their local communities through appropriate volunteer activities. EAG only makes contributions to specified non-profit organizations. We also ensure that our charitable donations do not aid terrorists or organizations that support terrorism.

You can write to CSREtihad@etihad.ae if you have any questions on EAG’s CSR strategy or initiatives.
Ethics and compliance resources

The Ethics and Compliance Office is available to answer any questions you may have on the Code of Business Conduct, company policies and procedures, or to discuss any concerns you may have about potential Code violations. We welcome your input on any aspect of the Code.

To contact the Ethics and Compliance Office:
Call: +971 (2) 511 1100
Email: ethicscompliance@etihad.ae

By post:
The Ethics and Compliance Office
Audit, Compliance and Risk
Etihad Aviation Group
Khalifa City ‘A’
PO Box 35566
Abu Dhabi
United Arab Emirates

Ethics Line
Call: 8000 44 138 73 (if based in the UAE)
For toll-free country specific numbers, please visit the EAG ethics and compliance intranet site
Email: ethicsline@expolink.co.uk
Report online: www.expolink.co.uk (access code ethics line)