

Al Harbi Telecom

Corporate Governance & Code of Ethics

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1 Introduction

Al Harbi Telecom's Business Governance & its Ethics Policy, which is incorporated in the following standards, is an insight into how we conduct ourselves & make ethical decisions. We are committed to uncompromising purity in all that we do & in the way in which we impact each other within the Company as well as others. These policies are based not only on law; they also reflect the integrity that makes Al Harbi Telecom an outstanding Global Enterprise. We must constantly aim to avoid any situation that may create conflict, or the appearance of a conflict between the Company & any interests we may have personally. The standards in this policy may be interpreted, explained or changed when necessary & in writing. The Corporate Governance will also be made available on AHT's website:

www.alharbitelecom.com

Every member of the Al Harbi family is personally responsible for ensuring that all business decisions & our behavior is within the letter of this policy. It is understood that it's impossible for any policy to foresee every potential scenario that involves ethical decision-making. If we have questions about the application of a standard, or if we encounter a situation that is questionable but not specifically addressed by this policy, we should seek advice from Senior Management.

Every team member, including all Officers & Directors of Al Harbi Telecom, have a moral duty to lead but also to follow the Company's Policies, not just in words but in their behavior & actions. The Company's "Open Door" policy is in place to help support & guide each & every one of us should we need advice on ethical questions or to report any complaints. Every question & or complaint will be taken very seriously & handled swiftly, confidentially & highly professionally. No retaliation will be taken against any team member for raising a concern, question or grievance. It is your right & you are encouraged to do so genuinely & truthfully.

The following standards of conduct apply to all at Al Harbi Telecom & will be enforced on all levels within our organization. Violations by any team Members with no exception may be subject to immediate disciplinary action & possible dismissal.

1.1 Compliance with Laws, Rules & Regulations

It is the Company's policy to strive to be a good "Corporate Citizen." All Team Members are required to follow all laws, rules & regulations. Members are also responsible for honoring existing contracts entered into with other parties, including intellectual property licenses, e.g. software licenses related to software packages used within the Company, NDA agreements, and contracts with customers, suppliers & other commitments we make with governments & government entities. The standards in this Policy must always be interpreted in the context of the laws & practices of the countries where we operate as well as using common sense. Any suspected violation of any laws, rules or regulations or our contractual obligations should be reported immediately to Senior Management.

1.2 Antitrust - Competition & Other Restrictions

In nearly every country there are laws that govern the ways in which the Company may compete. The purpose of these laws is to prevent interference with a competitive market system. Accordingly, as a matter of Company policy, participating in any of the following behaviors is strictly prohibited: (a) discussions or agreements with competitors to refuse to work with certain sellers or customers or to agree to deal with them only on restrictive terms, (b) discussions or agreements with competitors to rig bids, price fix, allocate customers or markets, or unnaturally restrict products or services, (c) misrepresenting our own services; or (d) receiving, offering & or paying bribes or kick-backs.

Contact & discussions with competitors for social or business purposes, must be avoided if possible. No Member should contact a competitor or schedule a meeting with a competitor unless he receives approval in advance by the Chairman. In the event of an unauthorized contact is made by the competitor, especially if a meeting or discussion transpires, the Member should inform Senior Management immediately.

1.3 Conflict Of Interest

The definition of a conflict of interest is as follows: When our personal interests intrude in any way with our ability to accomplish our jobs independently & in the best interests of the Company. In order for AHT to carry out its business successfully, it must be assured of its Members' loyalty. All Members must refrain from starting a relationship that may harm their judgment regarding the best interests of the Company. Even relationships that create the appearance of a conflict of interest must be avoided.

Any Member who is offered a transaction or relationship, which may create a conflict of interest or the appearance of a conflict of interest, must bring the relationship or transaction to the attention of the Senior Management. He must also provide a full written disclosure of the entire situation surrounding the conflict.

There are many different ways in which conflicts of interest arise: financial interests, debts to another individual, company or governmental entity, or the desire to help a relative or friend are all factors. To explain exactly what is meant by a conflict of interest we have explained in greater detailed the most common types of conflict of interest below.

1.4 Outside Employment & Directorships

No member of the Company may work for or receive compensation from, any competitor, customer, distributor, broker or supplier without the Company's approval. In addition, no Member may serve on the board of directors of another company or of a governmental agency without the advance approval of the General Manager or the Chairman.

1.5 Investments

No member of the Company can have a financial interest with the competition, distributors, brokers, suppliers or a customer where the financial interest would affect his role in the Company. Any questions in this regard must be brought to the attention of Senior Management.

1.6 Using Company Time & Property for Personal Benefit

Members of Al Harbi Telecom are not allowed to perform non-Company work using the Company's property or during Company time for his own personal gain. This includes property such as the telephone, office supplies & equipment owned by the Company for his own financial gain.

1.7 Loans to Members & Others

It is widely believed that personal loans to AHT Members could present a conflict of interest. We do not follow that Philosophy here at Al Harbi Telecom. All Members of the organization are considered family. When any Member has an emergency or needs urgent assistance, collectively & individually we would rally around him & gladly support him in any way possible. Anything less would be in conflict with our moral beliefs.

1.8 Gifts & Entertainment

The acceptance of gifts & entertainment by Members or their family may present a conflict of interest. While Members are permitted to accept gifts of nominal value (\$100 maximum) they are prohibited from accepting anything that might influence their judgment on Company matters affecting the contributor or that might be accompanied by a specific understanding that the recipient is in any way obligated to take some action which would benefit the donor to the detriment of the Company in exchange for the gift. Similarly, Members may accept entertainment, but only insofar as it is reasonable in the context of the business at hand & facilitates the Company's interests. When practical & appropriate, hospitality should be reciprocated. Members are strictly prohibited from soliciting gifts, gratuities or business courtesies for the benefit of any family member or friend. This policy also extends to any Agents/Partners, Sales Representatives & Consultants that are working on the Company's behalf. Any violation to this rule will lead to the immediate termination of any contact we may have with the Agent/Partner, Sales Representative or Consultant.

Gifts & Entertainment must always comply with the following;

- Always permissible under the law(s), rules & regulations of the highest standards of business norms.
- Always reasonable & never excessive.
- Always within reasonable business practices.
- Never offered with the expectation of receiving something in return

- Always permissible under the laws, rules & regulations of standard business norms.
- Cash gifts of any amount are strictly prohibited.
- AHT Members, Agents/ Partners, Sales Representatives & Consultants are prohibited from accepting cash payments regardless of the amount.
- Good Judgment should be used to determine if a gift of any kind is acceptable and within normal business practices.

Any questions of whether a gift is appropriate or permissible should be brought to the attention of the General Council (GC).

1.9 Family Members & Close Personal Relationships

A situation could result from our relationships with family & friends that may cause a conflict of interest. Therefore, Members of the Company are not allowed to be in a position of influence within the Company of a close family friend or relative. They are not permitted to evaluate or influence the salary of a family member. Member of the Company who has relatives or friends working for companies seeking to offer products or services to the Company or seeking to buy products & services from the Company cannot use their influence to affect negotiations between the companies at the expense of Al Harbi Telecom. Any situation giving the appearance of a conflict due to a relative or close friend must be brought to the attention of Senior Management immediately.

1.10 Public Service

We encourage our Members to be active in the life of their communities, especially Islamic, charitable or educational activities. When doing so & making any public communication, we should make certain that others understand that any opinions or comments that we may express are our own & not that of AHT. Members of the Company contributing to the community could occasionally put us in a position that may conflict with the interests of the Company. In the unlikely event that a community charity or community service organization is in negotiations with the Company for products or services or in negotiations for any other reason. The law would force us to refrain from making decisions in such circumstances, subject to the position he holds in the Company, the charity or community service organization. Before contributing in a decision that may pose a conflict, we must advise Senior Management or the Company attorney for legal advise. Members must notify Senior Management & make it very clear to the appropriate persons at the community organization that you are a member of Al Harbi Telecom. If we do abstain, we should make it clear that our action is to avoid a potential conflict of interest or the appearance of a conflict of interest.

1.11 Corporate Opportunities

Members of the Company, including its Officers & Directors are not permitted to pursue for his own personal interest or for the interests of any other Members of the Company any business prospects or potential business opportunity which is in the same field as that of the Company. All Members of the company including Officers & Directors of the Company have a commitment & obligation to advance the Company's legitimate interests & it is never permissible for Members to compete against the Company within the company's field of operations.

2 Due Diligence

It is imperative to always reduce the possibility of either violating or giving the appearance of violating any laws when dealing with any Sales Representatives, Agents or Consultants that are working on behalf of Al Harbi Telecom. We have in place the following procedures that must be followed;

- A thorough due diligence must be completed & documented before appointing an Agent/Partner, Sales Representative or Consultant to work on behalf of the Company.
- A Minimum of 5 references is required per Agent/Partner, Sales Representative or Consultant.
- Meticulous attention must be paid to any possible "red flags" pertaining to a particular Agent/Partner, Sales Representative or Consultant. Any concerns should immediately be brought to the attention of Senior Management.
- All agreements must be in writing & approved by the General Manager before appointing an Agent/Partner, Sales Representative or Consultants.
- No person affiliated with the Agent/Partner, Sales Representative or Consultants should be a Government Official who is or may be in a position to influence a decision regarding the Company's potential activities.
- All payments to the Agent/Partner, Sales Representative or Consultants must be for legitimate efforts on behalf of the Company as per the agreement between the Company & the Agent/Partner, Sales Representative or Consultants.
- The Company reserves the right to terminate the agreement in the event of any violation by the Agent/Partner, Sales Representative or Consultants.
- No cash payments to or from Agent/Partner, Sales Representative or Consultants are allowed. No exceptions to this rule are acceptable.
- The Agent/Partner, Sales Representative or Consultants are not permitted to retain a "Sub-Agent", "Sub-Consultant", or "Sub-Contractor" without the Company's prior written approval.
- Agent/Partner, Sales Representative or Consultants are to be monitored on an on-going basis.

2.1 Risk Assessment & Due Diligence

These Due Diligence procedures are designed & put in place to adequately prevent bribery & corruption by Al Harbi Telecom's Members & or anyone who performs services for or on behalf of Al Harbi Telecom. These procedures are in place to assess & mitigate the risk of bribery & eliminate the possibility of corruption taking place. Failure to follow AHT's Anti Bribery Procedures may result in immediate termination. This includes all Members, Agents/Partners & Sales Representatives or Consultants working on behalf of Al Harbi Telecom Together, Al Harbi Telecom's HR Director (HRD), Chief Financial Officer (CFO), AHT's General Counsel (GC) & the Chairman have the overall corporate responsibility to ensure each & every Member of AHT follows & complies with the company's Anti-Bribery & Corruption procedures:

2.2 Risk Assessment

Al Harbi Telecom carries out annual Risk Assessment studies to determine the level & potential risk that may be attributed to corruption & bribery. The annual assessment highlights areas that need improvement & or up dating in order to ensure the procedures identify risks & also identify possible exposure to any risks. The questions that need to be addressed & the procedures that should be followed are incorporated in the following checklist:

2.3 Transactions

- Identify all high value transactions that occur on a regular basis.
- Who is responsible to approve these transactions & are there adequate procedures in place to control & monitor the transactions?
- Does the individual responsible for approving these transactions follow AHT's procedures fully?
- The account manager & the CFO must audit transactions on a weekly basis.
- Any transactions above SR 5,000 must be approved and monitored by 2 of the following: Al Harbi Telecom's HR Director (HRD), Chief Financial Officer (CFO) & AHT's General Counsel (GC).
- Any transactions above SR 25,000 must be approved & monitored by Al Harbi Telecom's HR Director (HRD), Chief Financial Officer (CFO) & AHT's General Counsel (GC).
- Al Harbi Telecom's HR Director (HRD), Chief Financial Officer (CFO) & AHT's General Counsel (GC) must bring any transaction above SR 50,000 to the Chairman for final approval.
- When any & all payments whether a high or low value transactions involves any Agents/Partners, Sales Representatives or Consultants particular attention must be given to ensure the payment is Halal and justified with extra attention paid to supporting documentation.
- Remember, there is no such thing as "Petty Cash". Supporting documentation is required for any & all transaction regardless of the monetary amount.
- Ensure that we identify all business areas we operate within that could pose a specific bribery risk.
- Evaluate each area & all recent projects to account for any & all expenses & costs associated with that project. All expenses & costs must be fully accounted for & all supporting documentation reviewed.
- Remember to always look for additional procedure that could be implemented to further reduce & mitigate risks even further.

2.4 Agents/Partners, Sales Representatives & Consultants

- All Agents/Partners, Sales Representatives & Consultants must be briefed on what is expected & how to behave when working or doing business on behalf of Al Harbi Telecom (AHT).
- Al Harbi Telecom's HR Director (HRD), Chief Financial Officer (CFO), AHT's General Counsel (GC) can recommend the appointment of a Agents/Partners, Sales Representatives & Consultants with final approval coming from the Chairman's office
- New Members, Agents/Partners, Sales Representatives & Consultants are to be fully briefed on AHT's Corporate Governance & Code of Ethics by the HR Director (HRD) before and after joining the AHT team. Briefings are in person & in writing.
- A minimum of 5 highly reputable references is required for any new potential Member candidates. All references are to be investigated and thoroughly checked via telephone & in person by an HR Manager.
- All new Members, Agents/Partners, Sales Representatives, Consultants must be fully briefed & understand Al Harbi Telecom's Corporate Governance & Code of Ethics Policy and sign AHT's Corporate Governance & Code of Ethics document.
- Potential appointees that were in the military or working in a government or a governmental agency are to be scrutinized fully. Should they be selected to join AHT, their new position must never conflict with AHT's Code of Ethics or involve activities that overlap with their past jobs or positions within the military, the government or governmental organizations.
- A Forensic background check is required for all including those that were high ranking officers or government officials to ensure they are highly regarded and reputable.
- Any violation to AHT's Corporate Governance & Code of Ethics policies with regards to Bribery or Corruption will result in the immediate termination of a Member & termination of services of the Agent/Partner, Sales Representative or Consultant.

2.5 Potential Bribery Risks

- Always identify past & present bribery risk areas and identify potential future risks.
- Always scrutinize current policies & review its level of success in preventing bribery & evaluate possible changes that could be made to ensure continued success in the future to reduce any risks even further.

2.6 Financial Controls

- The CFO is responsible to audit and maintain AHT's financial controls & to adequately check & audit suspicious transactions. All major transactions are to be reviewed by AHT's Chief Financial Officer (CFO), AHT's General Counsel & the Chairman prior to approval.
- The CFO is responsible for the controls that are in place to monitor hospitality & expenses, including scheduled & unscheduled payments.
- Hospitality towards a client or potential client cannot exceed SR 375. All receipts with regards to hospitality must be approved by the CFO prior to reimbursement.
- Only the HR Director (HRD), Chief Financial Officer (CFO), AHT's General Counsel (GC) & the Chairman can approve new business contracts, agreements & payments.

2.7 Procurement

- The Procurement Manager, the assistance procurement Manager & the accounting department must all approve any purchases of services or materials. Purchases above SR 10,000 must also be approved by the CFO and only after the providing a minimum of 3 quotations or proposals
- Training is mandatory for all Members involved in procurement
- Specialized training is in place for all Members that are involved in Procurement in order for them to understand & follow the procurement process fully.
- Audits & spot checks are in place to adequately monitor suspicious or unusual transactions.
- These Audits & spot checks are conducted on all transactions prior to any payment being made

2.8 Training

- The HR Department provides training to all Members to spot “Red Flags” which raise suspicions of possible corruption or bribery.
- Training is mandatory on all operational systems & how to follow the procedures completely.
- Anti-Corruption & Bribery training is provided to all new Members & existing Members are encouraged to attend. Training on AHT’s Anti-Corruption & Bribery policies is provided to all Members in January & June. Additional training and briefings are also available on request & to all new Members upon joining AHT.
- Al Harbi Telecom’s position on bribery must be clear & communicated not only internally but also externally. Means of communication maybe via emails, letters from the HR Director (HRD), Chief Financial Officer (CFO) & AHT’s General Counsel (GC) or during Member meetings.
- The Due Diligence checks & procedures must be reviewed on a regular basis to incorporate company changes, operational experience & the most effective overall methods.

2.9 Recruitment

- A minimum of 5 references is required when considering potential Members. A forensic background check is required for all before being hired.
- All new Members receive training & briefings on AHT’s staunch position against Corruption & Bribery & the procedures on how to identify “red flags” & how to report Corruption & Bribery.

2.10 Bribery Prevention Measures

- AHT has in place controls & measures that identify potential areas at risk of Corruption & Bribery.
- These controls are to be applied depending on the level of risk and proportional to that risk.
- These controls & measures are to be reviewed on an annual basis to ensure their relevance & Effectiveness.
- Members are reminded on a regular basis exactly what their own responsibilities are with regards to the company’s position against Corruption & Bribery.

2.11 Review of Due Diligence Controls & Measures

- The Due Diligence procedures must undergo regular checks, reviews & assessments of existing & potential business relationships.

- Reviews in procedure should involve both businesses & individuals to ensure they are trustworthy, solvent & are reputable before engaging in any business activity or entering into any agreement.
- A process is in place to carry out Due Diligence, Members must adhere to all the steps in the process are followed fully, correctly & completely.
- Due Diligence checks must be fully documented in order to clearly expose, mitigate & address any risks.

3 Confidential Information

Information or proprietary informational property can be an invaluable corporate asset. It's information not openly available to the general public & gives a company an advantage over its direct competitors. All Members of the Company have the responsibility to protect confidential information about the Company & any private information that our suppliers, vendors & customers have entrusted to us. It could even expose the Company to harm or liability if released early or improperly.

For a more detailed explanation of the definition of "confidential information" & the proper treatment of information, please see the Company's Policy & Procedure on Confidential Information. Company Members who are uncertain about the value of the information available to them or if it should be treated as confidential should advise Senior Management immediately to get advice.

All Company Members must be constantly aware of their responsibility to safeguard confidential information against unapproved disclosure. Under no circumstances should confidential information be disclosed to third parties without an NDA in place. Any disclosure without a signed NDA in place is in complete violation of the Company's Policy & Procedures regarding Confidential Information. This is an obligation not limited to the duration of employment or service; the obligation continues should a member, officer or director leave the Company.

The following procedures are in place to safeguard private or confidential information about the Company & any private information that our suppliers & customers have entrusted to us.

- Always limit discussions & communications to a Need-to-Know basis.
- Always restrict access to the materials.
- Never discuss sensitive Company projects or activities to anyone if it could compromise the Company.
- NDA's must be signed prior to any confidential information being shared with anyone outside the Company. That includes but is not limited to, Agents/Partner, Sales Representative & Consultant.
- A receipt is required if confidential materials are removed from their secure location.
- Reproduction of confidential materials (Documents, Computer Software, Hard Drives or Drawings etc. is prohibited without express written permission
- When confidential information is distributed, all recipients must be listed by name.
- If a Member leaves the Company, Senior Management must ensure confidential materials are returned to the Company.
- Master copies & copies are to be burned when no longer needed.
- Computers, Laptops & all Hard Drives are to be handed over to the IT Department to be disabled & destroyed after use or when replaced.

4 Protection & Management of Classified Information

Al Harbi Telecom has extensive experience in handling highly sensitive information & safe guards are in place to properly handle all levels of military & security documentation & information no matter what the level of classification. We work with agencies that expect no less from us & they include the Saudi Security Forces, the Ministries of Interior & Defense, just to name a few.

All Members must understand that it imperative that once the Company is awarded a project, that requires safeguards on all security Levels, that these procedures are followed meticulously. The Members of the Company must always consult with the appropriate government department regarding each level of security required to safely & securely prepare & protect the documentation needed to support the contract. The person or persons responsible for the documentation must put in place safeguards to protect the information to the highest standards & level possible.

Any fault or leaks in the safeguards do to negligence or carelessness resulting in a classified or protected document being exposed could & will result in the Company's revocation of its security clearance license followed by an indefinite suspended from similar sensitive contracts in the future.

Therefore only Members that have been heavily screened & have the mandatory security clearance may prepare & handle any sensitive documentation. This information is always on a need to know basis. Great attention must be paid by those responsible & limited to Members with the proper training & qualifications. We have precautions in place to ensure that any un-cleared Members or persons, who may be in the close proximity of sensitive documentation & information, do not have access to any sensitive classified information or documentation.

It is also imperative that meticulous attention be paid to the safeguards in place regarding registration & control of the information & documentation using only the procedures in place including packaging, transportation or transmittal of sensitive assets. Any Members that witness a diversion away from the safeguards that are in place or see any improper handling of sensitive information is required to immediately report the breach in security to the General Manager & or the Chairman.

The following procedures are in place to safeguard classified materials of any kind to minimize risk of unauthorized disclosure;

- Assess & Determine the Need-To-Know
- Always restrict access to the materials
- Access to the materials is restricted to those that equal or exceed the classification level
- Materials must be under constant observation when removed from their secured location
- Always keep classified documents face down when not in use
- Never removed or move classified materials from their original location unless given the appropriate authorization
- Protect the materials at all times if transporting
- Classified materials when in envelopes should always be placed in a way that the text is never facing towards outside of the envelope.
- Envelopes must always be un-marked.
- Only approved secure couriers can be used.
- If materials need to be destroyed - Burn the documents fully.
- Computers, Laptops & all Hard Drives are to be handed over to the IT Department to be disabled & Destroyed after use or when replaced.

5 Protection & Storage of Data Policy – Procedures & Guidelines

AHT's policy towards classified, sensitive & private information & the collection of classified, sensitive & private information collection is very clear. This information can be in many forms electronically (i.e. emails, memos, internal & external HD's, on a computer) as well as paper records and verbally. Ensuring that all AHT Members comply with the Protection & storage of Data Policy, Procedures & Guidelines falls under the responsibility of the Records Manager.

The first & most important priority for all AHT Members is to comply with the Law. All AHT Members are briefed that they can in most cases be held responsible if any personal or sensitive corporate information is improperly stored, disclosed or collected.

The following procedures are to be followed when collecting or storing classified or sensitive data:

- 1) Always be transparent about the need to collect ones personal data.
- 2) Ensure that all personal data collected is relevant, accurate & not excessive.
- 3) Always ensure that the information is not stored indefinitely. It should not be kept any longer than required.
- 4) Ensure that personal data is only used for ethical, legal & official AHT purposes.
- 5) The accuracy & security of all personal data is paramount & must constantly be safe guarded & kept in the strictest of confidence.

- 6) The Records Department is required to brief the Member & give assurances that their personal information will be handled properly & the measures taken to protect the confidentiality & accuracy of personal data must be explained clearly.
- 7) Any violation of AHT's Protection & Storage of Data Policy, Procedures & Guidelines will result in swift disciplinary action.
- 8) Personal data must be obtained & processed fairly and lawfully.
- 9) Personal data should only be collected & stored for lawful purposes.
- 10) Personal data collected should be adequate, relevant & never excessive or intrusive.
- 11) Personal data collected must be checked for accuracy & kept up to date but never kept longer than necessary.
- 12) Members have the right to access their personal information in accordance with their rights Individuals also have the right, where appropriate, to have the information corrected or deleted
- 13) All personal, confidential or sensitive information must be kept secure & safe from any unauthorized access, damage or loss.
- 14) All Personal, confidential or sensitive information can be transported or transferred unless all safeguards are in place to ensure the receiver of the information is authorized to view the information or materials.
- 15) Written requests from individuals requesting access to their personal data held by the company can be submitted to the Records Department where the Records Manager co-ordinates the requests. The 'subject access request form' is available from the Records Department.

6 Compliance Audits & Assessments

Al Harbi Telecom utilizes strict audit & assessment & review programs that allow us to ensure that every Member complies with all aspect of our policies & procedures in our Corporate Governance & Code of Ethics Handbook. In order for all Members of Al Harbi Telecom to fully understand every aspect of the Company's rules of governance, our corporate code of ethics & the need for compliance when handling sensitive information, audits are arranged periodically. Full audits & assessments are implemented so we can identify, manage & reduce risks on our entire Corporate Governance & Code of Ethics Handbook. All Members are required to take part in these audits.

Audits will include but may not be limited to the following:

- Compliance audits
- Security vulnerability assessments
- Initial & follow-up audit after corrective action
- How we can enhance protection of documentation & information

7 Fair Dealing

The Company is committed to having its Members deal fairly & honestly with the Company's customers, suppliers, competitors & fellow Members.

7.1 AHT's Customers

Doing business & treating our customers honestly & fairly is something we take pride in. We believe we must earn their business based on our performance, pricing & on the quality of our products & services as well as our ability to accomplish our contractual commitments on time & where our products or services meet our customers' expectations. Members of the Company are prohibited from using false information or manipulating data in a way that may suggest compliance with a customer's requirement when compliance cannot be achieved. Members of the Company responsible for customer invoicing are obliged to reflect honestly & accurately amounts on invoices & the purchase price of the products & other contract terms. It is the Company's policy to compete aggressively for new & existing business based on our superior product quality, innovation, technical competence, marketing support & service & competitive pricing. Accordingly, false, misleading or disparaging statements about our competitors, their goods & services or fabricating harmful & misleading statements will not be tolerated. All comparisons of our products & services with those of our competitors & all claims about our products & services must be accurate & factually documented & supported.

Members are strictly forbidden from using any illegal or unethical methods to gather competitive intelligence. This includes stealing confidential information from our competitors. Anyone with even the slightest concern about the legality of information he possesses, or the method it was obtained, should seek immediate advice from Senior Management or the General Council (GC).

7.2 AHT's Suppliers/Vendors

Good business is a business based on honesty & operating in a fair manner with customers & suppliers alike. It requires that those responsible for purchasing or leasing materials & services on behalf of the Company must do so objectively. We select our suppliers on the basis of quality, price & desirability of their products & services. Company Members are not permitted to seek personal gain from a supplier or potential supplier that may compromise their judgment & or create an appearance that their judgment may be compromised. Furthermore, it is against Company policy to prohibit suppliers from doing business with our competitors in the hope of continuing or expanding their business relationship with Al Harbi Telecom. Seek advice in advance & get the approval of Senior Management before entering into any exclusive supply relationship with a vendor.

7.3 AHT Members

The Company appreciates that its most valuable asset is its Members. The Company values the contributions that each Member is committed to treating fellow Members with dignity & respect. This involves total confidentiality of its Members private records in observance with relevant law & abstaining from unjustified intrusions into a Member's privacy by other Members.

7.4 Protection & Use of Company Assets

Safeguarding the Company's assets & the assets of others entrusted to the Company is the responsibility of all Members in the Company. Stealing, being wasteful & being negligent impacts everyone in the Company as well as directly impacting the Company's profitability. Company assets must be used & maintained respectfully & efficiently to guard against waste & abuse.

Members should always seek opportunities to improve performance whilst diminishing overhead. Company time, assets, materials & or facilities for purposes not related to the Company's business, or the removal or borrowing of Company assets is not allowed. The only except may be when the use or removal is for approved commitments made to support a charitable organization or a community service activity which has been approved by the Company. For such efforts & charitable purposes, the Company's assets may or may not include cash, equipment, useful inventory, computer or computer software, vehicles, telephone or voice mail or email Senior Management is expected to appropriately approve access to Company assets & execute all appropriate transactions. All dealings with the Company must be logged correctly on the Company's books & records in accordance with all relevant laws through universally accepted accounting methods, which Al Harbi Telecom follows meticulously.

8 Books & Records

As an Honest & Ethical business, the Company always strives to ensure that its Books & records are accurate & reflects the transactions of the Company & its sound financial position. Internal accounting controls must always be maintained by the Company to provide assurances of satisfactory controls over the quality & accuracy of our books & records on every level & at all times. Members are required to cooperate fully with any internal or independent auditors.

9 Accurate Books

Al Harbi Telecom's records & books should always precisely & honestly represent the results of projects & work & the financial situation of the Company. Un-true or false entries are strictly forbidden. The Company will not excuse any hidden liabilities or bank accounts that are not disclosed or any other undocumented assets or liabilities.

9.1 Proper Payments

Unless with Senior Management approval, Members are not allowed to approve payments of Company funds knowing that any portion of the payment may be used for any purpose except the purpose described in the documents used to approve the payment.

9.2 Reporting of Errors

All Members obligated to immediately inform Senior Management or the Company's Chief Accounting Officer, the General Manager or the Chairman of any errors, or possible errors or misstatements, in the Company's books & records, including its financial statements, immediately after such faults or misstatements are suspected.

9.3 Compliance with Internal Accounting Disclosure Controls

The Company has implemented a method of internal accounting & disclosure controls to help ensure (a) that the Company's financial statements & other reports are accurately & reliably prepared in a timely manner; & (b) that such statements & reports fully & fairly disclose all material information. Members must be truthful & honest when discussing matters concerning internal controls & business disclosures to internal or independent auditors.

9.4 Internal Controls

The Company's system of internal accounting controls is the pillar of the integrity of the Company's financial records & financial statements. It is imperative that all Members comply with the internal controls that have been implemented.

Every Member has an obligation to report any actual or suspected breaches or violations of the Company's internal controls to the Company's Chief Financial Officer (CFO) or to the General Manager (GM) immediately after any breaches or violations are discovered.

Each Member shall report any actual or suspected fraudulent or questionable transactions or occurrences that come to the attention of a Member to the Chief Accounting Officer or the General Manager immediately after they come to the attention of the Member. Potentially deceitful dealings include, without limitation, embezzlement, forgery or alteration of checks & other documents, theft, misappropriation or conversion to personal use of Company assets & falsification of records.

Each Member is encouraged to advise Senior Management or the Chief Accounting Officer of any changes that the Member believes may improve the Company's system of internal controls.

9.5 Disclosure Controls

The Company's method for disclosure controls is designed to help ensure any important information regarding the business & prospects of the Company is brought to the attention of the General Manager & the Chief Financial Officer. The accuracy & timeliness of compliance with those disclosure controls is critical to enabling those Officers to provide the financial.

Each Member shall comply with the system of disclosure controls, including internal reporting that is assigned to a particular Member.

Each Member shall promptly report in accordance with the Company's policies any significant event (Whether positive or negative) that occurs during the course of the Member's duties & responsibilities.

9.6 Bribery & Corruption of a Public Official

Many countries have laws & rules, which impose restrictions on the value of any gift, which we may wish to make to government officials & government employees. It is the policy of Al Harbi Telecom to comply fully with every law & rule. Members undergo annual training through TRACE International, based in the Washington D.C. area & we are proud to be TRACE Certified since 2010.

In addition, Al Harbi Telecom prohibits anyone acting on behalf of the Company from making a payment or giving a gift to an official of the Saudi Arabian Government or any foreign government, departments, agencies, or instrumentalities for purposes of obtaining or retaining business. There is no exception to this code of ethics & applies to all Al Harbi Telecom Officers, Directors, Agents, Sales & Consultants regardless of citizenship. It also applies to every country in which AHT does business.

A violation of these ethics law occurs when a payment is made to a government official with the knowledge that the payment will be used to unlawfully gain or maintain business, direct business to someone else. Under the law, knowledge is attributed where the conditions make it fairly obvious that an illegal payment will follow, even if the Member or agent did not actually know the payment would be made.

Before making any payment, or giving anything of value to any government official, Members should consult with the Company's General Counsel & the General Manager.

Commercial or corporate corruption of any kind including kickbacks is a violation of Company policy & is illegal & immoral. Members are strictly prohibited from offering any form of bribe, kickback, or other like payment to any person including public officials. There are no exceptions to this rule. A Member must follow the following procedures.

- Before meeting any public or government official, or people working within government departments, agencies or instrumentalities, all Members must first advise Senior Management of the purpose of the meeting as well as the time & place of the meeting.
- A full report in writing regarding what was discussed & agreed at the meeting is required within 48 hours of the meeting.
- A date & time log must be kept for each meeting.
- Members should not meet with a public official more than twice & should limit calls & communications to a minimum.
- Socializing with any public or government official, or people working within government departments, agencies or instrumentalities that the Company has dealings with or may have dealings with in the future is strictly prohibited.
- All Receipts must be submitted to the Chief Accounting Officer
- It is Un-Lawful & not permitted for any expenditure to exceed the maximum amount of US \$100.00 (One Hundred US Dollars) or SR375.00 (Three Hundred & Seventy-Five Saudi Riyals).
- At least 2 Members should be present at all meetings.

10 Annual Compliance Certificates; Investigations; Disciplinary Action

All Members of Al Harbi Telecom is required to review this Policy & discuss it with his Senior Management at least once a year to confirm his understanding & continued compliance with this essential Policy by signing the Company's compliance form. Claims of potential wrongdoing will be investigated swiftly & will be reported to the General Manager & or the Chairman. Expressively & knowingly making false allegations of misconduct will be subject to disciplinary action. All Members are required to cooperate fully with any internal or external investigation. Members must at all times preserve the confidentiality of any investigation & any relevant documentation, unless it is approved by Senior Management in advance & in writing to disclose such information.

Appropriate punitive penalties for violations of this Code may include admonishments, cautions, suspensions, salary reductions, firings & reimbursement. Punitive action may also cover a violator's manager insofar depending on the Company & if it concludes that the violation involved the involvement of the superior or revealed the supervisor's absence of diligence in initiating & affecting compliance with this Policy. Any Member who attempts any sort of retaliation what so ever against a colleague who has in good faith & moral conviction decides to raise a question or concern about compliance with this Policy will be subject to serious sanctions, which may include immediate dismissal.

Members are reminded that the Company's document retention policies do not allow the destruction or modification of documentation undertaken with the intent to block any impending or threatened investigation or proceeding of any nature or in contemplation of a proceeding.

11 Where to Turn For Support & Advice

It is AHT's Group policy to conduct business free of any bribery or corruption. All Members of Al Harbi Telecom who have questions on any of our corporate policies are encouraged to immediately seek advice from Senior Management, General Manager (GM) or the General Counsel (GC) for guidance without fear of retaliation. If you have reason to believe that an actual or potential violation of this Policy is occurring or has occurred, you should contact our General Counsel (GC) immediately, in total confidence & without fear of reprisals.

THANK YOU.