

**Al-Adha Engineering for General Contracting and
Engineering Consultation and Commercial Agencies
Limited**

AAE

Integrity and Business Conduct Manual



Head Office Address: Nasiriyah, Dhi Qar, Iraq

Email: info@aae-iraq.com

Website: www.aae-iraq.com

Telephone: +964 780 060 3131 / +964 783 364 7430

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1. PURPOSE AND SCOPE

1.1 Purpose

This Integrity Manual defines the principles, rules, and responsibilities that govern ethical conduct within AL-ADHA ENGINEERING FOR GENERAL CONTRACTING AND ENGINEERING CONSULTATION AND COMMERCIAL AGENCIES LIMITED (AAE).

The purpose of this manual is to ensure that AAE conducts its business lawfully, ethically, professionally, and transparently in all dealings with:

- clients,
- government authorities,
- partners,
- subcontractors,
- suppliers,
- employees,
- local communities,
- and other stakeholders.

This manual establishes the minimum conduct standards expected from all personnel acting on behalf of AAE.

1.2 Scope

This manual applies to all AAE business activities, including:

- tendering and prequalification,
- project execution,
- procurement and subcontracting,
- client and authority engagement,
- financial and commercial dealings,
- document handling and reporting,
- community interaction,
- and all internal and external business conduct.

1.3 Applicability

This manual applies to:

- the Managing Director,
- company management,
- project managers,
- engineers and supervisors,
- QA/QC, HSE, commercial, procurement, stores, and document control personnel,
- employees of all grades,
- temporary and contract personnel working under AAE control,
- and any subcontractor, consultant, or supplier where compliance with AAE integrity requirements is contractually required.

1.4 Principle of Application

All persons subject to this manual shall:

- act honestly and in good faith,
- avoid improper conduct,

- comply with applicable laws and contractual obligations,
- report suspected violations,
- and support fair, transparent, and responsible business conduct.

2. INTEGRITY POLICY STATEMENT

AAE is committed to conducting its business with integrity, fairness, accountability, and respect for law.

AAE does not tolerate:

- bribery,
- fraud,
- corruption,
- kickbacks,
- collusion,
- falsification of records,
- abuse of authority,
- conflicts of interest that are concealed or unmanaged,
- unfair treatment of stakeholders,
- or any other conduct that could damage the company's reputation or compromise lawful and ethical operations.

AAE expects all personnel to protect the company's reputation by ensuring that business decisions are made on legitimate commercial, technical, contractual, and professional grounds only.

Integrity is a management responsibility and an operational requirement across all company activities.

3. CORE PRINCIPLES OF CONDUCT

AAE expects all personnel to act in accordance with the following principles:

3.1 Honesty

All business dealings, records, communications, and representations shall be truthful and accurate.

3.2 Fairness

AAE personnel shall treat clients, colleagues, subcontractors, suppliers, and stakeholders fairly and without improper bias.

3.3 Accountability

Personnel are responsible for their actions, decisions, approvals, and communications made on behalf of the company.

3.4 Transparency

Business dealings shall be conducted in a manner that can withstand internal and external scrutiny.

3.5 Respect

All persons shall be treated with dignity, professionalism, and respect.

3.6 Compliance

No commercial objective shall justify unlawful, fraudulent, or unethical conduct.

4. RESPONSIBILITIES AND ACCOUNTABILITY

4.1 Managing Director

The Managing Director is responsible for:

- setting the ethical tone of the company,
- approving the company's integrity direction,
- supporting implementation of this manual,
- ensuring serious integrity matters are escalated appropriately,
- and promoting a culture of lawful and ethical business conduct.

4.2 Management

Company and project management are responsible for:

- implementing this manual in their areas of responsibility,
- ensuring personnel understand the conduct requirements,
- monitoring business conduct,
- addressing concerns promptly,
- and ensuring that no improper practices are ignored or concealed.

4.3 Employees and Project Personnel

All employees and project personnel are responsible for:

- complying with this manual,
- avoiding improper conduct,
- protecting company reputation and confidential information,
- reporting concerns in good faith,
- cooperating with reviews and investigations,
- and refusing any instruction that would require unlawful or unethical conduct.

4.4 Procurement, Commercial, and Contract Personnel

Personnel involved in procurement, subcontracting, evaluation, tendering, payment recommendation, and commercial approvals have heightened responsibility to ensure:

- fairness,
- objectivity,
- documented decision-making,
- avoidance of favoritism,
- and strict avoidance of personal gain from company decisions.

4.5 Subcontractors, Suppliers, and Third Parties

AAE expects third parties engaged on its behalf to comply with applicable contractual, legal, and ethical requirements. AAE reserves the right to reject, suspend, or terminate engagement where integrity concerns arise.

5. COMPLIANCE WITH LAWS, REGULATIONS, AND CONTRACTUAL OBLIGATIONS

5.1 General Requirement

AAE personnel shall comply with:

- applicable Iraqi laws and regulations,
- project-specific legal and contractual obligations,
- client rules and site requirements,
- internal company procedures,
- and other applicable standards adopted for company operations.

5.2 No Instruction to Breach the Law

No employee, manager, or representative may instruct another person to:

- falsify records,
- conceal facts,
- misrepresent qualifications or project status,
- bypass approval requirements,
- or commit any illegal or unethical act.

5.3 Record Accuracy

All records created, reviewed, submitted, or approved on behalf of AAE shall be accurate, complete, and not misleading.

This includes, where applicable:

- tender submissions,
- CVs and qualification records,
- invoices and payment records,
- progress reports,
- inspection reports,
- time sheets,
- procurement records,
- material records,
- test results,
- and correspondence with clients or authorities.

6. ANTI-BRIBERY AND ANTI-CORRUPTION

6.1 Zero Tolerance

AAE adopts a zero-tolerance approach to bribery and corruption.

No person acting on behalf of AAE shall directly or indirectly:

- offer,
- promise,
- authorize,
- request,

- receive,
- or accept any bribe, kickback, secret commission, facilitation payment, or improper advantage.

6.2 Improper Advantage

Improper advantage includes any payment, gift, favor, service, employment offer, commission, rebate, or benefit intended to improperly influence:

- a business decision,
- a contract award,
- a payment certification,
- an approval,
- an inspection outcome,
- a regulatory or official action,
- or any commercial or technical decision.

6.3 Intermediaries and Third Parties

AAE personnel shall not use agents, consultants, suppliers, subcontractors, or intermediaries to do indirectly what AAE is prohibited from doing directly.

6.4 Tendering and Procurement

No AAE personnel shall engage in:

- bid manipulation,
- collusive pricing,
- fake quotations,
- unfair disclosure of confidential bid information,
- or any arrangement intended to distort fair competition.

6.5 Books and Records

No off-book, hidden, misleading, or fictitious payment or transaction shall be created or approved.

7. GIFTS, HOSPITALITY, AND BUSINESS COURTESIES

7.1 General Rule

Gifts, hospitality, and business courtesies shall never be used to influence, or appear to influence, a business decision.

7.2 Prohibited Items

AAE personnel shall not:

- offer or accept cash gifts,
- offer or accept personal payments,
- offer or accept lavish or excessive hospitality,
- provide benefits intended to influence a decision,
- or accept gifts from any party involved in a pending evaluation, award, approval, or certification decision.

7.3 Limited Acceptability

Modest hospitality or customary courtesies may only be acceptable where all of the following apply:

- lawful,
- reasonable in value,
- not linked to any pending decision,
- not intended to secure unfair advantage,
- and not embarrassing to disclose.

7.4 Government and Public Sector Dealings

Where the client, ministry, authority, or public entity has stricter rules, those stricter rules shall apply without exception.

7.5 Disclosure

Any gift, hospitality, or benefit that may create doubt shall be disclosed to management immediately.

8. CONFLICTS OF INTEREST

8.1 General

All personnel shall avoid actual, potential, or perceived conflicts of interest.

A conflict of interest exists where personal, family, financial, or outside interests could improperly influence, or appear to influence, business judgment on behalf of AAE.

8.2 Examples

Examples may include:

- awarding or influencing work involving relatives or close associates,
- having a financial interest in a supplier, subcontractor, or competitor,
- receiving private benefits from parties dealing with AAE,
- outside employment that interferes with AAE duties,
- and using company position for personal benefit.

8.3 Disclosure Requirement

Any actual, potential, or perceived conflict shall be disclosed promptly to management.

8.4 Management of Conflicts

Where a conflict exists, AAE may take one or more of the following actions:

- remove the individual from the decision process,
- assign the matter to another reviewer,
- require formal declaration and monitoring,
- or prohibit the arrangement entirely.

9. FAIR COMPETITION AND ETHICAL PROCUREMENT

9.1 Fair Competition

AAE shall compete for work on the basis of:

- technical competence,
- commercial fairness,
- capability,
- compliance,
- and professional reputation.

9.2 Prohibited Conduct

AAE personnel shall not:

- exchange confidential tender information with competitors,
- agree on prices or bid outcomes,
- split markets or clients improperly,
- submit sham bids,
- or engage in collusive or deceptive practices.

9.3 Procurement Integrity

Procurement and subcontracting decisions shall be based on documented and relevant criteria, including:

- capability,
- specification compliance,
- delivery,
- quality,
- commercial suitability,
- and performance history.

9.4 No Favoritism

No supplier, subcontractor, or consultant shall receive preferential treatment because of personal relationships, gifts, influence, or undisclosed arrangements.

10. DEALINGS WITH GOVERNMENT AUTHORITIES, CLIENTS, SUPPLIERS, AND SUBCONTRACTORS

10.1 Government Authorities

Dealings with ministries, public authorities, and regulatory bodies shall be handled lawfully, transparently, and respectfully.

No person shall offer anything of value to influence:

- permits,
- approvals,
- inspections,
- registrations,
- tax matters,
- customs matters,
- classifications,
- or any government decision.

10.2 Clients

AAE personnel shall be honest and accurate in all representations to clients, including:

- qualifications,
- staffing,
- progress,
- testing status,
- claims,
- variations,
- and completion status.

10.3 Suppliers and Subcontractors

AAE shall expect suppliers and subcontractors to:

- comply with law,
- avoid corruption,
- respect health and safety requirements,
- follow environmental and contractual obligations,
- and maintain proper business conduct.

10.4 Community and Stakeholder Conduct

Personnel representing AAE shall act responsibly with local communities and external stakeholders, avoiding misconduct, intimidation, discrimination, or reputational harm to the company.

11. CONFIDENTIALITY, COMPANY INFORMATION, AND USE OF COMPANY PROPERTY

11.1 Confidentiality

AAE personnel shall protect confidential and proprietary information belonging to:

- AAE,
- clients,
- suppliers,
- subcontractors,
- and project stakeholders.

11.2 Restricted Use

Confidential information shall not be:

- disclosed without authorization,
- used for personal gain,
- copied or forwarded improperly,
- or shared beyond legitimate business need.

11.3 Records and Data

Project, technical, commercial, and personnel records shall be handled responsibly and in accordance with company requirements.

11.4 Company Property

Company property, systems, devices, records, software, communication tools, and facilities shall be used for legitimate company business and shall not be used for:

- unlawful conduct,
- personal commercial gain,
- harassment,
- fraud,
- or any activity that exposes AAE to risk.

12. RESPECT IN THE WORKPLACE AND PROFESSIONAL CONDUCT

12.1 Professional Conduct

All personnel shall maintain professional behavior in the workplace and on project sites.

12.2 Unacceptable Conduct

AAE does not accept:

- harassment,
- bullying,
- intimidation,
- discrimination,
- threats,
- abuse of authority,
- or offensive behavior that undermines dignity, safety, or proper business conduct.

12.3 Respect and Fair Treatment

Personnel shall treat others with fairness, courtesy, and respect regardless of position, background, or function.

12.4 Leadership Example

Managers and supervisors shall lead by example and shall not tolerate improper behavior in the teams under their control.

13. HEALTH, SAFETY, ENVIRONMENT, AND COMMUNITY RESPONSIBILITY

13.1 Health and Safety

AAE recognizes that integrity includes responsible conduct toward people, project sites, and working conditions. All personnel shall support safe work practices and shall not knowingly ignore unsafe acts, unsafe conditions, or false HSE reporting.

13.2 Environment

Personnel shall support environmentally responsible conduct and comply with project and company environmental requirements.

13.3 Community Responsibility

AAE personnel shall behave responsibly toward local communities and shall avoid conduct that could create social harm, conflict, reputational damage, or misuse of company presence.

14. REPORTING CONCERNS AND WHISTLEBLOWING

14.1 Duty to Report

AAE expects all personnel to report in good faith any known or suspected:

- bribery,
- fraud,
- falsification,
- conflict of interest,
- theft,
- abuse of authority,
- serious breach of policy,
- unethical procurement conduct,
- misuse of confidential information,
- or other improper business practice.

14.2 Reporting Channels

Concerns may be reported through:

- the immediate supervisor,
- project management,
- company management,
- or another appropriate senior company channel where normal reporting is not suitable.

14.3 Good Faith Reporting

Reports shall be made honestly and in good faith. Malicious or knowingly false allegations are prohibited.

14.4 Protection from Retaliation

AAE shall not tolerate retaliation against a person who raises a genuine concern in good faith.

14.5 Reporting Information

A report should include, where possible:

- the nature of the concern,
- the persons involved,
- the date or time period,
- relevant documents or evidence,
- and any known risks arising from the matter.

15. INVESTIGATION, CORRECTIVE ACTION, AND DISCIPLINARY MEASURES

15.1 Review and Investigation

Reported concerns shall be reviewed and, where appropriate, investigated in a fair, confidential, and proportionate manner.

15.2 Cooperation

Personnel shall cooperate with authorized reviews and investigations and shall not obstruct, conceal, or destroy relevant information.

15.3 Findings and Action

Where misconduct is substantiated, AAE may take appropriate action, including:

- management instruction,
- retraining,
- reassignment,
- disciplinary action,
- removal from role,
- contractual action against third parties,
- financial recovery where appropriate,
- or referral to relevant authorities where required by law.

15.4 Corrective Action

Where a weakness in process or control is identified, AAE shall implement corrective action to reduce recurrence.

15.5 Records

Reports, reviews, investigations, findings, and actions shall be documented and retained in accordance with company requirements.

16. CONFIDENTIALITY, DISTRIBUTION, AND REVISION CONTROL

16.1 Controlled Status

This manual is a controlled document issued under the AAE management system. Controlled revisions shall be reviewed and approved before issue, and obsolete versions shall be withdrawn from active use.

16.2 Distribution

Controlled copies may be distributed to management, project teams, commercial and procurement personnel, and other authorized users as required.

16.3 Confidentiality

This manual is intended for controlled business use in connection with prequalification, vendor registration, tendering, and project execution support. It shall not be copied, disclosed, or externally distributed except as authorized.

16.4 Revision

This manual may be revised from time to time to reflect:

- improvements in AAE systems,
- legal or regulatory requirements,
- organizational changes,
- lessons learned,
- audit or review findings,
- and business needs.