



Code of Conduct

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To All Employees of Al-Burhan Group:

The Al-Burhan Group Code of Business Conduct, which is explained and summarized in this booklet, is a guide for every Director, officer, employee and agent in applying legal and ethical practices to their everyday work. The Code describes not only our standards of integrity but also some of the specific principles and areas of the law that are most likely to affect us.

There is no quality more important than integrity. This applies to a business just as it does to an individual. Integrity is a core value in our Code of Business Conduct. Our Islamic system values and our Arab tradition highly emphasize this value.

Compliance with the law and honesty and integrity in our dealings with others are not to be sacrificed in the name of profits. Management does not and will not condone any such action. Our success will be attained through compliance with the law, dealings evidencing fairness and integrity and a commitment to quality. We expect your wholehearted support of these Group values and principles.

Certain situations may arise which are not covered in our Code of Business Conduct. If you have any questions concerning the legality or propriety of an action, or the meaning of the Code, you should contact the Group's Law Department.

Chief of Board of Directors of Al-Burhan Group

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1. General Policy Regarding Laws and Business Conduct

The Code of Business Conduct of Al-Burhan Group consists of the policies relating to the ethical and legal standards of conduct to be followed by Directors, employees and agents of the Group in the conduct of its business.

The Code of Business Conduct applies to all Group Directors, employees and agents and all Group activities throughout the world, except where specifically indicated.

It is the policy of the Group to comply with applicable law. Some Group policies are based on the requirements of applicable law and others are just good ethics and business sense. The Group is organized under Republic of Iraq law and its regulations on trading.

The Group does business in many countries around the world and, as a good business citizen; we must observe the applicable laws of the countries in which the Group does business. Sometimes there is a conflict between the Iraqi law and the law of one of the other countries in which the Group operates. In these situations the Group will resolve the conflict with the advice and counsel of the Law Department.

It is the personal responsibility of each Group Director, employee and agent to observe the standards of conduct and other requirements of the Code of Business Conduct whether or not these standards and requirements are also imposed by law. Any Director, employee or agent who does not comply with these standards and requirements can be subject to termination from employment.

The underlying formal policies themselves have more detail than is contained in this booklet. It is the responsibility of each Director, employee or agent to familiarize himself or herself with the details of the policies of the Group that apply to his or her assigned duties. If an employee wishes to refer to the complete policies summarized in this booklet, they are available in electronic and written form. If a Director, employee or agent has any questions about the policies summarized in this booklet, he or she should contact the Law Department on the following email: legaldept@alburhangroup.com.

2. Ethical Business Practices

Group policy requires Directors, employees and agents to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Directors and employees must practice fair dealing, honesty and integrity in every aspect of dealing with other Company employees, the public, the business community, customers, suppliers, competitors and government authorities. When acting on behalf of the Group, Directors and employees shall not take unfair advantage through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or other unfair-dealing practices.

Group policy prohibits unlawful discrimination against employees, Directors, officers, customers or suppliers on account of race, colour, age, sex, religion or national origin. All persons shall be treated with dignity and respect and they shall not be unreasonably interfered with in the conduct of their duties and responsibilities.

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No Director or employee should be misguided by any sense of loyalty to the Group or a desire for profitability that might cause him or her to disobey any applicable law or Group policy. Violation of Group policy will constitute grounds for disciplinary action, including, when appropriate, termination of employment.

3. Sensitive Transactions

Group policy prohibits its Directors, employees and agents from entering into sensitive transactions. If such a transaction occurs, the Group and its officers, Directors and employees directly involved may be subject to fines, imprisonment and civil litigation.

The term "sensitive transactions" is commonly used to describe a broad range of business dealings generally considered to be either illegal, unethical, immoral or to reflect adversely on the integrity of the Company. These transactions are usually in the nature of kickbacks, gifts of significant value, bribes or payoffs made to favourably influence some decision affecting a Group's business or for the personal gain of an individual. These transactions may result in violation of various laws, including the Iraqi Commercial Practices Act and similar laws of other countries. They also grossly violate our Iraqi, Arab and Islamic convention which reject such type of dealing.

Group policy and the Iraqi law prohibit the Group and its officers, Directors, employees and agents from corruptly offering or giving anything of value to any person acting in an official capacity directly or indirectly, for the purpose of influencing any act or decision of these officials in their official capacity.

Group policy prohibits any Director, employee or agent from making any payment or engaging in any transaction that is prohibited by the Iraqi law.

This policy does not prohibit properly made and recorded express payments. Sometimes the Group may be required to make express or expediting payments to a low-level government official or employee to expedite or secure the performance of routine governmental action by the government official or employee. Such express payments may not be illegal under the Iraqi law and similar laws of other countries.'

Nevertheless, it may be difficult to distinguish a legal express payment from an illegal bribe, kickback or payoff. Accordingly, express payments must be strictly controlled and every effort must be made to eliminate or minimize such payments. Express payments, if required, will be made only in accordance with the advance guidance of the Law Department. All express payments must be recorded accurately as express payments in the accounting records of the Group.

An example of that we have found of such cases is when landing into Baghdad airport the receipt and sign for the visa fee is \$50 but the charge when payment is made is \$52. These payments are made to insure a smooth and trouble-free business process.

The term "routine governmental action" means only an action which is ordinarily and commonly performed by a foreign official in such as obtaining permits, licenses, or other official documents to qualify a person to do business in a foreign country; processing governmental papers, such as visas and work orders; providing police protection, mail pick-up and delivery, or scheduling inspections associated with contract performance or inspections related to transit of goods across country; providing phone service, power and water supply, loading

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and unloading cargo, or protecting perishable products or commodities from deterioration; or actions of a similar nature.

4. Commercial Bribery

Group policy prohibits commercial bribes, kickbacks and other similar payoffs and benefits paid to any suppliers or customers.

Directors, employees and agents are also prohibited from receiving, directly or indirectly, anything of a significant value (other than salary, wages or other ordinary compensation from the Group) in connection with a transaction entered into by the Group.

Bribery of suppliers or customers includes any payment for the benefit of any representative of the supplier or customer it includes:

- Gifts of other than nominal value;
- Cash payments by Directors, employees or third persons, such as agents or consultants, who are reimbursed by the Group;
- The uncompensated use of Group services, facilities or property, except as may be authorized by the Group; and
- Loans, loan guarantees or other extensions of credit.

This policy does not prohibit expenditures of reasonable amounts for meals and entertainment of suppliers and customers which are a customary and lawful business expense. In this respect, the Iraqi and eastern values of hospitality must be also taken into consideration Expenditures of this type should be included on expense reports and approved under standard Group procedures.

5. Accounting Controls, Procedures and Records

Applicable laws and Group policy require the Group to keep books and records that accurately and fairly reflect its transactions and the dispositions of its assets In addition, the Group must maintain a system of internal accounting controls that will ensure the reliability and adequacy of its books and records Failure to meet such requirements may constitute a violation of law.

To satisfy these requirements, the Group has adopted policies to ensure that only proper transactions are entered into by the Group that such transactions have proper management approval, that such transactions are properly accounted for in the books and records of the Group, and that the reports and financial statements of the Group are timely prepared, understandable and fully, fairly and accurately reflect such transactions.

All Directors and employees having any responsibility for such functions must be familiar with the Group's policies, accounting controls, procedures and records, and must comply with their requirements.

6. Use and Disclosure of "Inside Information"

The laws of Iraq and many other countries regulate the use and disclosure of non-public information concerning the Group This information is often referred to as "inside information" because it has not been publicly disclosed. The Group has policies (based in part on such laws) concerning the use and disclosure of inside information.

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Group policy prohibits the disclosure of inside information to anyone other than persons within the Group whose positions require them to know such information.

It is Group policy that no preferential treatment will be given with respect to the disclosure of inside information. The Group has adopted procedures to avoid improper preferential disclosures.

7. Confidential or Proprietary Information

Group Directors, employees and agents often learn confidential or proprietary information about the Group or its customers. Group policy prohibits Directors, employees and agents from disclosing or using confidential or proprietary information outside the Company or for personal gain, either during or after employment, without proper written Company authorization to do so. An unauthorized disclosure could be harmful to the Company or a customer or helpful to a competitor.

The Company also works with proprietary data of customers, suppliers and joint venture partners. This is an important trust and must be discharged with the greatest care for the Company to merit the continued confidence of its customers, suppliers and joint venture partners. No Director, employee or agent shall disclose or use confidential or proprietary information outside the Company without Company authorization, nor shall any Director, employee or agent disclose such information to other employees except on a need-to-know basis.

8. Conflicts of Interest

Group policy prohibits conflicts between the interests of its Directors or employees and the Company. A complete definition of what constitutes a conflict of interest is difficult. There are some situations, however, that will always be considered a prohibited conflict of interest.

These situations occur when a Director or employee or any person having a close personal relationship with the Director or employee:

- Obtains a significant financial or other beneficial interest in one of the Group's suppliers, customers or competitors without first notifying the Group and obtaining written approval from the Chief Executive Officer or his or her designee;
- Engages in a significant personal business transaction involving the Group for profit or gain, unless such transaction has first been approved in writing by the Chief Executive Officer or his or her designee;
- Accepts money, gifts of other than nominal value, excessive hospitality, loans, guarantees of obligations or other special treatment from any supplier, customer or competitor of the Group (loans from lending institutions at prevailing interest rates are excluded);
- Participates in any sale, loan or gift of Group property without obtaining written approval from the Chief Executive Officer or his or her designee;
- Learns of a business opportunity through association with the Group and discloses it to a third party or invests in or takes the opportunity personally without first offering it to the Company;
- Uses corporate property, information, or position for personal gain; or
- Competes with the Group.

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A conflict of interest may arise because of outside directorships, personal use of Group property or obtaining Group services for personal benefit.

“Person having a close personal relationship with the Director or employee” refers to the Director’s or employee’s spouse, parents, children, siblings, mothers- and fathers-in-law, sons- and daughters-in-law, brothers- and sisters-in-law, any person living in the same house with the Director or employee or any business associate of the Director or employee.

Periodically the Group requires certain employees to certify to the Group that they have complied with all requirements of the Code of Business Conduct Disclosure of a particular situation that may be a conflict of interest does not mean that the Group will consider it to be substantial enough to be prohibited. Each situation will be considered on an individual basis.

9. Fraud and Similar Irregularities

Group policy prohibits fraud and establishes procedures to be followed concerning the recognition, reporting and investigation of suspected fraud includes, but is not limited to:

- Dishonest or fraudulent act;
- Embezzlement;
- Forgery or alteration of negotiable instruments such as Group checks and drafts;
- Misappropriation of Company, employee, customer, partner or supplier assets;
- Conversion to personal use of cash, securities, supplies or any other Group asset;
- Unauthorized handling or reporting of Group transactions; and
- Falsification of Group records or financial statements for personal or other reasons.

Directors and employees are obligated to protect the Group’s assets and ensure their efficient use theft, carelessness and waste of Group assets by Directors and employees are prohibited since such actions and conduct have a direct and negative impact on the Group’s profitability. All Group assets shall only be used for the legitimate business purposes of the Group.

Any Director, employee or agent who suspects that any fraudulent activity may have occurred is required to report such concern to the Law Department, Audit Services, Security Department, or the Group’s Chief Financial Officer. All fraud investigations will be conducted under the direction of the Law Department.

10. Import Matters and International Business Relationships Import Administration and International Economic Sanctions

Although the Group operates in many countries throughout the world, as an Iraqi Group, it must comply with the import administration and international economic sanctions laws of Iraq Group policy requires that the Group conduct all of its business and export its services, products and technology in compliance with such laws there are no exceptions to this policy.

The Group has established a comprehensive internal monitoring program to ensure compliance with such laws. The requirements of these laws are complex and sometimes difficult to understand any questions concerning the requirements of this policy or the applicable law should be addressed to the export control manager or the Law

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Department All Group Directors, employees and agents must observe all requirements of the internal controls program and act in compliance with these laws.

11. Boycotts

Applicable laws and Group policy prohibits cooperation with certain boycotts imposed by the laws of other countries. Applicable United States laws also require that the Group not provide certain information concerning the identity and nationality of its employees, Directors, subcontractors and suppliers, or information about where the Group does business when such information is requested to support a prohibited boycott.

The Group is also required to report requests it receives to support such boycotts even though it does not comply with such requests. Sometimes requests to support a prohibited boycott are hard to detect. All employees and agents who are likely to come in contact with such requests must be fully aware of the details of this policy.

12. International Business Relationships

The Group often enters into business relationships with other persons and companies. These "International Business Relationships" take the form of agency agreements, joint ventures and other forms of business combinations. Group policy governs the manner in which it will enter into and manage these business relationships.

The term "International Business Relationships" includes the following:

- Employment of an agent, sales representative, sponsor or any other party to assist the Group to obtain business or promote the distribution, marketing or sales of its products and services, including a licensing agreement where another party distributes, markets or sells the products, services or technology of the Company;
- Entering into a joint venture, consortium, partnership, shareholder agreement or any other arrangement where another party obtains an equity interest in an entity owned by the Company, or a share of the profits from the business of a joint venture, consortium, partnership or entity owned by the Company;
- Entering into a contract or subcontract where another party will perform the majority of the work to be performed under the Group's contract.

While International Business Relationships are useful in the conduct of the Group's business, they must be adequately subject to the Group's systems of control to protect the Group's assets against unauthorized use. Also, the Group may be held accountable for actions taken by agents and others on its behalf. Thus, Group policy requires that selection of other parties with whom the Group will join in International Business Relationships must be subject to appropriate management control and investigation.

All proposed agreements establishing or amending such relationships must be carefully reviewed by legal, financial and management personnel prior to signing the agreement.

Further, these agreements must require that the other parties agree to comply with the Group's Code of Business Conduct for International Business Relationships. This separate code of conduct applies to International Business Relationships. It includes many of the same requirements as the Group's Code of Business Conduct. Any

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employee who has responsibilities with respect to International Business Relationships must be familiar with the more detailed applicable Group policies.

13. Antitrust and Competition

The antitrust laws of Iraq and other countries prohibit agreements or actions that might eliminate or discourage competition, bring about a monopoly, abuse a dominant market position, artificially maintain prices or otherwise illegally hamper or distort commerce.

The Group does not tolerate any business activity that violates antitrust laws that apply to the Group's business. Group policy requires that no Director, employee or agent of the Group shall enter into any understanding, agreement, plan or scheme, express or implied, formal or informal, with any competitor in regard to prices, terms or conditions of sale or service, production, distribution, territories or customers; nor exchange or discuss with a competitor prices, terms or conditions of sale or service, or any other competitive information; nor engage in any other conduct which violates any of the antitrust laws.

However, subcontracting arrangements or joint proposals with competitors which are not in violation of applicable antitrust laws and which have been approved by the Law Department are not prohibited Any discussion with competitors in connection with a project in which the competitor is an alliance partner, joint venture, or subcontractor must be preleased and coordinated with the Law Department.

Antitrust laws are complex and sometimes difficult to understand. Any Director, employee or agent of the Group who has responsibility for business conduct that might be subject to antitrust laws must be guided by the advice of the Law Department. Any questions concerning antitrust implications must be referred to the Law Department before taking any action. There are no exceptions to this policy and no one is authorized to approve any action in violation of this policy.

14. Employment and the Workplace Equal Employment Opportunity

The Group believes that Iraq consists of, and not differentiates between, various religions, ethnicities and school of thoughts including Arabs, Kurds, Turkomans, and Islamic school of thoughts, such as, Sunnis and Shiites and other religious along with Sabeans, Christians, and Yazidis. Group policy prohibits all unlawful discrimination against any employee or applicant for employment. The Group is committed to providing equal opportunity to all qualified individuals in its hiring and promotion policies. The Group will endeavour to create a workforce that is a reflection of the diverse population of the communities in which it operates.

With respect to operations governed by the Iraqi law, this policy relates to all phases of employment, including recruitment, hiring, placement, promotion, transfer, compensation, benefits, training, educational, social and recreational programs, and the use of Group facilities it covers all other personnel actions in all job categories and at all levels, including employment of qualified disabled individuals. It is intended to provide employees with a working environment free of discrimination, harassment, intimidation or coercion relating directly or indirectly to race, colour, religion, sex, sexual orientation, age, disability or national origin. All Directors, members of management and other employees shall actively support this policy.

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15. Harassment

The group believes that all employees should be treated with dignity and respect. It is the policy of the Group to provide a work environment which is free from harassment. As used in this policy, harassment includes sexual, racial, ethnic, and other forms of harassment, including harassment based upon disability. Some examples, depending on the facts and circumstances, include:

- Verbal or Written Harassment — unwelcome or derogatory comments regarding a person's race, colour, sex, sexual orientation, religion, ancestry, ethnic heritage, mental or physical disability, age or appearance; threats of physical harm; or the distribution of material having such effects, including by electronic mail or display in any Group work area;
- Physical Harassment — hitting, pushing or other aggressive physical contact or threats to take such action, or inappropriate gestures;
- Sexual Harassment — unwelcome sexual conduct, whether verbal or physical, including sexual advances, demands for sexual favours, or other verbal or physical conduct of a sexual nature, whether or not it was designed or intended to promote an intimate relationship.

It is not considered harassment for supervisors and other members of management to enforce job performance and standards of conduct in a fair and consistent manner.

Any employee who believes she or he is being harassed should consider telling the offending party that she or he objects to that conduct. This often solves the problem. However, if an employee is not comfortable confronting the offending party (or if the offending party's unwelcome conduct continues), the employee should advise his or her immediate supervisor of the offending conduct. If the employee is more comfortable discussing the issue with someone other than his or her immediate supervisor, or if the immediate supervisor has not taken what the employee regards as appropriate action to solve the problem, the employee should contact a Human Resources or Law Department representative.

Reports of harassment will be investigated promptly and discreetly any employee who reports any act of harassment in good faith, including sexual harassment, will not be retaliated against because of such report.

16. Health, Safety and Environment

Protection of health, safety and the prevention of pollution to the environment are primary goals of the Company. The Group will strive to develop and provide products and services that have no undue environmental impact and are safe in their intended use, efficient in their consumption of energy and natural resources and can be recycled, reused or disposed of safely.

All employees must conduct their duties and responsibilities in compliance with applicable law and industry standards relating to health and safety in the workplace and prevention of pollution to the environment.

The Chief Health, Safety and Environment Officer of the Group shall oversee the administration of this policy. Implementation shall be subject to the oversight of the Health, Safety and Environment Committee of the Group's Board of Directors.

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17. Political Activities

The Group believes strongly in the democratic process of its Directors and employees should take an active interest in fostering principles of good government in the countries and communities in which they live.

Group policy requires Directors, employees and agents who represent the Group in political and governmental matters to comply with all laws regulating corporate participation in public affairs to assure that these requirements are met and as guidance to them, the following policies have been adopted:

- No Director, employee or agent shall apply any pressure on any other employee that infringes that individual's right to decide whether, to whom and in what amount a personal political contribution is to be made;
- No contributions of Group funds, property or services shall be made in support of political candidates for federal office in Iraq or other countries where such contributions are prohibited. Indirect expenditures on behalf of a candidate, such as travel on a Group aircraft, may be considered as contributions in this regard.

If an employee or Director is requested to make a political contribution or to provide assistance on behalf of the Company, whether personal or corporate, and such employee or Director has any questions regarding this Group policy or applicable law, the employee or Director should contact the Law and public relations Departments.

18. Iraqi Government Contracting

To ensure that the Group complies with federal regulations on Iraqi governmental contracts, all employees involved in the performance of work under governmental contracts are to be adequately informed and sufficiently trained in the policies and practices contained in the Code of Business Conduct and other Group policies specifically relating to government contracting Each business unit manager with contracts with the Iraqi government is responsible for ensuring that training sessions regarding these policies are conducted and that the training sessions are properly documented.

The Group takes appropriate, timely action to correct violations of Iraqi governmental standards. If any employee has a question on the propriety of a transaction, the employee must report the transaction to the immediate supervisor. If the supervisor finds the question to have substance, the supervisor must report the transaction to the General Counsel or his or her designee. The supervisor must advise the employee of the action the supervisor has taken. If the employee disagrees with the supervisor or if the employee is not comfortable reporting the transaction to the supervisor, the employee may contact the legal Counsel or his or her designee directly.

When cost and pricing data are required to respond to a government solicitation, the cost and pricing data must be current, accurate, and complete at the time of submission all costs are to be properly recorded, documented, and retained in compliance with Iraqi federal procurement regulations.

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19. Confidential Reporting of Alleged Code Violations

If you need advice or assistance or know of a violation of the Code of Business Conduct, you should contact management or the Law Department by telephone send an e-mail. When you make a contact, you should consider the following points:

1. You may refrain from identifying yourself (although, in the absence of such identification, the Group may have insufficient information to investigate the allegations);
2. No retribution shall be imposed on you for making the report in good faith unless you are one of the violators;
3. Your confidentiality shall be maintained unless disclosure is:
 - Required or advisable in connection with any governmental investigation or report;
 - In the interests of the Company, consistent with the goals of the Code; or
 - Required or advisable in the Group's legal defence of the matter.

The Ethics Helpline, Mailbox and Code e-mail address are not intended to be used for personal grievances. All matters that do not appear to constitute violations of the Code of Business Conduct will be referred to the appropriate department; for example, reports concerning personnel grievances will be sent to the Human Resources Department.

The Ethics Helpline is answered by an independent Group and is available every day, 24 hours a day Translators are available on request if you are calling from Iraq, you may access the Helpline +96415411320.

20. Contact the Board of Directors

You may report concerns about the Group's accounting, internal accounting controls or auditing matters to the Group's Audit Committee, or other concerns to the Board of Directors, by choosing one of the following options:

By writing to:

Board of Directors
Al-Burhan Group
Al-Kindi Street
Baghdad/Iraq

By sending an e-mail to: Boardofdirectors@alburhangroup.com

You may report concerns anonymously and confidentially your confidentiality shall be maintained unless disclosure is:

- Required or advisable in connection with any governmental investigation or report;
- In the interests of the Company, consistent with the goals of the Code; or
- Required or advisable in the Group's legal defence of the matter.

By writing to:

The Executive Director, Al-Burhan Group, Al-Kindi Street, Baghdad/Iraq

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21. Training

Code of Business Conduct training is available on the Group's intranet. Additionally, various departments offer a significant number of training courses in a wide number of Code of Business Conduct subjects that include, among many others, environmental compliance, safety, compliance with laws and equal opportunity. To arrange training on the Code of Business Conduct or other subjects, contact the Director of Business Conduct.

22. Distribution

The Group's Code of Business Conduct is a very important part of the governance of the Group. A summary of the Code is published in a number of languages and is distributed to employees in hard copy and on the Group's intranet. The Code of Business Conduct is also published on the Group's internet home page at www.alburhangroup.com to obtain a full copy of the Group's Code of Business Conduct, contact the Director of Business Conduct.

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