



FRAUD, ANTI-BRIBERY AND CORRUPTION POLICY

We **Gabriel Registrar Certificate Issuing Services L.L.C. (GRCIS)** have adopted a

"No corruption or bribery policy" against all forms of bribery, corruption and money laundering.

GRCIS practices business ethics and sets out core principles inline with ISO/IEC 17021-1 impartiality principles. Which mainly focus this Anti-Bribery and Corruption Policy to guidance of our internal employees, our interested parties, customers, suppliers, and others performing workers concerning how to deal with improper solicitation, bribery and other corrupt activities and issues that may arise in the course of business. It is also intended to apply to every individual (Executive and Non-Executive) and which GRCIS is a noncontrolling associated processes are encouraged to adopt similar principles and standards.

This GRCIS Policy is not intended to provide definitive answers to all questions regarding bribery and corruption. Rather, they are intended to provide employees with a basic introduction to how GRCIS combats bribery and corruption in furtherance of the commitment to lawful and ethical behavior at all times.

Some of the guidelines are designed to prevent situations in which bribery and corrupt practices may take root.

If you have any doubt about the scope of applicable laws or the application of the policies concerning the fight against bribery and corruption, whistleblower are encouraged to contact our HR personnel.

You may face dismissal, fines and imprisonment, and the company may face damage to reputation, financial loss and disbarment from business and other negative consequences.

If a law conflicts with a policy as set out, you should comply with the law.

If you perceive that a provision in this Manual conflict with the law in your jurisdiction, you should consult with

your Head of Department, Human Resource Department or Legal Department, rather than disregard the Manual without consultation. However, if a local custom or policy conflicts with this Manual, you are called upon to comply with this Manual. If you have any questions about any of these conflicts, please consult your Head of Department, Human Resource Department or Legal Department.



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The United Arab Emirates (UAE) takes a strong stance against corruption and bribery. Here are some key points related to anti-bribery and corruption laws in the UAE:

1. **Legal Framework:**

The UAE has a codified civil law system, and its anti-bribery and corruption provisions are found in various federal and local legislation.

At the federal level, key laws include:

- **Federal Decree No. (8) of 2006**:** Concerning the United Nations Convention Against Corruption.
- **Federal Law No. (20) of 2018**:** On Anti-money Laundering and Combating the Financing of Terrorism.
- **Federal Decree Law No. (26) of 2021**:** Amending Money Laundering Crimes and Financing Terrorism.
- **UAE Penal Code**:** Addressing bribery and corruption offenses.
- **UAE Human Resources Law** and **UAE HR Regulations**:** Relevant for government employees.

At the local-Emirate level:

- **Abu Dhabi**:** Abu Dhabi Law No. 6 of 2016 on Human Resources.
- **Dubai**:** Dubai Penal Code, Dubai HR Law, and other related laws.

The UAE has also ratified international anti-corruption conventions.

2. **Zero Tolerance:**

The UAE does not tolerate corruption, whether in the private or public sector.

Articles 234-239 of the UAE Penal Code set provisions for anti-bribery and corruption, holding public officers accountable.

3. **Business Environment:**

The UAE offers a business-friendly environment.

It criminalizes active and passive bribery, embezzlement, abuse of functions, and facilitation payments.

Enforcement efforts continue, and international collaboration is ongoing to combat bribery and corruption.

No corruption or bribery

The UAE is ranked 21st globally and 1st regionally on the Corruption Perceptions Index for 2020 issued by Transparency International. The UAE does not tolerate corruption in any way and makes everyone accountable for such deeds, whether in the private or public sector.

Articles 234-239 of the UAE Penal Code set provisions for anti-bribery and corruption and the consequences of the act made by any public officer.

Federal Government employees are strictly forbidden to ask, request or accept any gifts or bribe in order to speed up a process required to be performed, or to prevent employees from performing their assignments, or to ask an employee to persuade another employee to complete a transaction or act in violation of applicable regulations.



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The UAE Accountability Authority (UAEAA) is the supreme audit authority in the United Arab Emirates. It is in charge of protecting government funds and ensuring that they are allocated and spent in accordance with laws and regulations. It is also in charge of fighting fraud and corruption in the government.

Policy Approved & Signed by :

Certification Manager

Gabriel Registrar Certificate Issuing Services LLC (GRCIS)



Date : 04 April 2024.