



بسم الله الرحمن الرحيم

Code of Professional Conduct and Ethical Values

AL khaleej Training and Education Company

(Saudi Joint Stock Company)

Approved by the resolution issued by the Board of Directors on 02/12/1444 AH corresponding to
20/06/2023 AD

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Code of Professional Conduct and Ethical Values

Introduction:

Out of the company's commitment to the application of all laws and regulations in force in the Kingdom of Saudi Arabia in all its dealings, and out of the company's keenness to achieve justice, integrity, and transparency in its dealings with others in accordance with the values, standards and ethical principles that the company adheres to in all its dealings in order to maintain its good reputation among its business partners, customers, dealers, employees, and society, For this purpose, the company has been keen to establish rules and policies for ethical standards, values, and high professional culture among all its clients, and to promote commitment to these standards, rules, and values, and to consolidate the foundations of good practices and good governance, through awareness and guidance towards sound ethical values and self-discipline frameworks that govern the workflow and are consistent with the laws and regulations in force. As well as through the statement of duties and responsibilities and their role in improving services and enhancing credibility in the services provided by the company in order to enhance the confidence of all those dealing with the company, and increase respect and appreciation for its role in providing all its services, regardless of the form of this service and in the best possible way.

Out of the company's keenness to adhere to the highest ethical standards in the implementation of its business, all those dealing with it must act in accordance with the company's values and ethical framework so that the performance of the work within the framework of a system of values and ethical principles that govern professional behavior to control the movement of the rhythm of business performance and reflect positively on the society in which we work.

For this purpose, the company has adopted the development of rules and policies to promote professional behavior and ethical values applied to every person working for the company, whether members of the board of directors, senior executives or managers of the company and all employees, taking into account, in particular, the following:

1. Emphasizing each member of the Board of Directors, the executive management, and the company's employees to exert the duties of care and loyalty towards the company, and everything that would preserve the interests of the company, develop it, maximize its value, and put its interests ahead of his personal interest in all cases.
2. Representing the Board Member of all shareholders in the Company, and committing to the interest of the Company and the interest of shareholders, and taking into account the rights of other stakeholders, not only the interest of the group that elected him.
3. Establishing the principle of commitment of the members of the Board of Directors and senior executives to all relevant laws, regulations, and instructions.
4. Prevent a member of the Board of Directors or a member of the executive management from exploiting his position for the purpose of achieving his own interest or others.
5. Emphasis on limiting the use of the company's assets and resources to achieve the company's purposes and objectives, and not exploiting those assets or resources to achieve private interests.
6. Setting precise, tight, and clear rules governing the validity and timing of access to the company's internal information in a way that prevents members of the Board of Directors, executive management, and others from benefiting from it or disclosing it to any person, except within the prescribed limits or permissible by law.

Based on the foregoing, and after reviewing the Saudi Companies Law and its amendments and executive regulations, and after reviewing the Capital Market Law and its regulations, and after reviewing the Corporate Governance Regulations issued on 25/06/1444H corresponding to 18/01/2023G, and after reviewing the Company's Articles of Association, the Board of Directors of Alkhaleej Training and Education Company, with its powers to issue the Code of Professional Conduct and Ethical Values, decided.

Article One: Objectives of the Regulation

This regulation aims to achieve the following:

1. Establish ethical standards, basic rules, and principles of professional conduct, and promote adherence to these standards, rules, and values.
2. Consolidating the foundations of good practices and good governance, by educating the company's employees and directing them towards sound job ethics and self-discipline frameworks that govern the workflow and are consistent with the laws and regulations in force, as well as by stating their duties and job responsibilities and their role in improving services and enhancing credibility in the service provided by the company.
3. Establishing the principles of discipline, transparency, integrity, objectivity, efficiency, loyalty, and effectiveness in the behavior of all those dealing with the company during the performance of their duties and job tasks.
4. Instilling good morals among employees to distance themselves from areas of suspicion that may undermine the dignity and prestige of the job,
5. Developing ethical values that support professional values and develop a spirit of responsibility, and adherence to high morals, in dealing with superiors, colleagues at work, customers, and society.
6. Achieving the vision and mission of the company, consolidating the concept of good management, enhancing the job performance and behavior of employees, rewarding the hardworking employee, holding the negligent accountable, and improving the image of the company's employees.

Article Two: Definition of Professional Conduct and Ethical Values

Professional behavior and moral values are a set of behavioral and ethical rules and ethics that must accompany the professional in his profession towards his work, towards society as a whole, and towards himself and himself,

Some define professional behavior and moral values in general as systematic thinking related to the ethical consequences of the decisions that are taken, and these consequences can be placed in the context of the occurrence of harm or harm to those to whom these decisions relate, and others define them as standard standards for ethical behavior, that is, behavior accepted by society within the framework of right versus wrong,

Professional behavior: It is the activity expressed by the individual through his relations with those around him, and the rules of conduct are a set of principles and standards aimed at ensuring integrity, transparency, and accountability for all employees of the company, including members of the Board of Directors, senior executives, managers, employees, customers, and others. These rules are legally binding.

Professional ethics: is a subcategory of the ethics system in general, and the practitioner of a particular profession faces special types of problems of an ethical nature, he must learn how to face them systematically, and his training and knowledge of the ethical system of ordinary people does not necessarily help him to face such problems and make appropriate decisions for them. Among the actions and situations that we may encounter that can be placed within the framework of unethical acts, which are not compatible with public morals accepted for professional practice, for example, obtaining work in unethical ways such as bribery, nepotism, conflicts of interest, giving gifts for benefits and other unethical acts.

Article Three: Basic Values of Professional Conduct and Ethical Values

- The basic principles of professional conduct and ethical values represent the lofty values that ensure the company exercises its competencies and performs its role honestly and objectively and enhance the confidence of all parties related to the company's business, in order to realize this noble goal, the company and all its employees adhere to the following principles and values:

1. **Transparency:** This means the company's announcement of its mission, objectives, policies, standards, and values, which are represented in promoting participation, creativity, motivation, achievement, and its application of the principle of accountability within the limits of the laws and legislation in force in the Kingdom.
2. **Integrity:** All employees of the company should be above all suspicions, and their professional behavior should not be marred by any shortcomings. The integrity of the company's employees can be measured on the basis of the intention of the act and the extent to which it is related or far from personal whims and interests. The principle of integrity requires a commitment to rise above bias to any political, social or sectarian trends, and not to employ the company's business and legal powers for the benefit of any party at the expense of another party.
3. **Honesty and integrity:** means honesty, integrity, and all good manners, which requires the company and its employees to perform their professional duties with honesty, impartiality, impartiality, and responsibility, while ensuring compliance with the laws and legislation in force in the Kingdom.
4. **Impartiality and objectivity:** The principle of impartiality and objectivity is an essential element to enhance community confidence in the company's business. The Company adopts this principle through its commitment to exercise its competencies with impartiality, integrity, and transparency. For the company, objectivity means that all its employees adhere to laws, legislations, circulars, and professional standards, enabling it to work objectively and professionally.
5. **Justice and Equality:** The Company is committed to dealing fairly with all parties, and no person has the right to unfairly benefit from any individual by manipulating, concealing information, misusing confidential information, distorting facts, or other unfair behavior or practices.

Article IV: Values of professional competence for the rules of professional conduct and ethical values

The rules of professional conduct and ethical values stipulate that the company's employees must have high professional competence, which qualifies them to perform the professional duties and responsibilities entrusted to them to the fullest. To achieve this, the company and its employees are committed to the following rules:

1. **Familiarity with professional standards:** The company and its employees are committed to the need to be familiar with professional standards and apply them as much as possible during the performance of their job duties, and the standards that the employee must adhere to, for example, cooperation and job commitment, participation and responsibility, initiative and creativity.

2. Exercise due diligence: The company and its employees must exercise due professional care when performing the tasks entrusted to them, by adhering to the laws, legislations, and professional standards related to the company's work, in addition to all directives and circulars issued by the company's management.
3. Learning, continuous training, and self-rehabilitation: The company encourages its employees to learn and train continuously, obtain higher degrees and training courses, and sets the material and moral incentives necessary to achieve these values. On the other hand, the employee must commit to continuous learning, training, and development in his field throughout his career. The employee is responsible for updating his knowledge and improving his skills to carry out his professional duties to the fullest.
4. Working Hours: The company's employees must allocate working time to perform their job duties professionally, accurately, honestly, and sincerely, and not use time to accomplish or spend their own personal work, and they must preserve working time from loss and waste in private and personal matters without benefiting from them in completing the work.
5. Professional confidentiality: The company's employees must maintain the confidentiality of information, data, and documents that they see during the performance of their job duties. They are prohibited from disclosing such information, data, and documents related to work to others, and this prohibition remains in place even after the employee leaves the service of the company.
6. Maintaining documents, documents, and records: The company's employees are obligated to maintain all documents, documents, and records that are in their custody, and they must take care of the permanent files and working paper files and save them in accordance with the rules and procedures followed by the company, and the employee may not destroy these documents and documents except after obtaining the written approval of the competent authority in the company.
7. Preservation of the company's assets and resources: It is the responsibility of all employees of the company to maintain all assets and property of the company and materials and information that are in their custody or control, and not to use them for any personal purposes except as stipulated in writing or by law.

Article Five: Code of Professional Conduct and Ethical Values

All employees of the company must abide by the rules of professional conduct and ethical values and observe them in all transactions, and in every location where they perform their work. In the event of any concerns or doubts about non-compliance with the rules of professional conduct and ethical values, the company works to motivate and create a culture of reporting this immediately to the competent authority, through several channels, These include the line manager, human resources, legal affairs, and the telephone line dedicated to complaints and grievances, with an emphasis on not taking any accountability measures or legal consequences of any kind against any person for reporting his concerns or suspicions about legal or regulatory violations.

The policy of professional conduct and ethical values consists of several rules covering the most prominent areas of risks and threats and governing behavior in several aspects, including, but not limited to, the following rules:

1. Conflicts of interest must be avoided by refraining from any activity that would lead to the emergence of a real, apparent, or potential conflict between personal interests on the one hand and responsibilities and job tasks on the other.
2. You must refrain from carrying out any activity that is not commensurate with the objective and impartial performance of the job tasks, or that could lead to preferential treatment for natural or legal persons in their dealings with the company, or harm its reputation or jeopardize its relationship with the public.
3. Functional power should not be abused directly or indirectly for personal gain.
4. The company's business must be dealt with and conducted honestly and honestly, and the highest ethical methods and principles in management must be taken into account.
5. Impartiality, honesty, integrity, and transparency must be adhered to in all actions and job work and to fight corruption in all its forms.
6. Time and effort must be devoted to performing the work and be careful not to waste the time of others.
7. You must cooperate with colleagues at work in a way that leads to the proper functioning of the company
8. Everyone must confirm loyalty to the company and always act in the interest of the company in all business relations, including relations with customers, government agencies, superiors, and colleagues from employees, and inform senior management of any behavior that may reflect negatively on the company.
9. Recognize and act on the basis that all employees are partners in responsibility to support and adhere to the company's goals.
10. Refrain from contributing for or without consideration to any media activity, such as making statements or publishing articles without written permission from the authorized official of the company.
11. Refrain from accepting gifts or features from external or internal parties that may affect the employee's decision or performance of his duties with the Company or breach that for those parties.
12. Commitment to accuracy and fairness in recording all financial operations of the company in accordance with generally accepted accounting standards, protecting the company's property and ensuring that the company's assets are used correctly and that the financial and operational records and reports are accurate, complete and reliable.
13. Maintain business secrets and information obtained by virtue of the job, and not transfer it to any other party outside the company unless this is part of the normal performance of job duties or is authorized by the company.
14. Preserving the company's funds, interests, and property, not to compromise any of its rights, and to inform the direct supervisor of any encroachment on the company's public money or the public interest and any negligence or behavior that harms the interest of the company, and also not to use the company's property for private gains or to promote goods or services for personal benefit or the benefit of a third party.
15. Computers, telephone lines and equipment, the Internet, and the e-mail system must be used in the company's business and not used to accomplish personal work or to harm the company or others.
16. All regulations, instructions, and laws in force in the Kingdom of Saudi Arabia must be observed.

Article VI: Our Commitment to Each Other

All employees of the company must treat each other with respect and respect for their managers and colleagues at work, and act tactfully, wisely, objectively, impartially, and impartially while addressing each other, in accordance with social customs and professional norms. This is as follows:

A. Dealing with managers and officials

1. The implementation of managers' orders, directives, and instructions must be adhered to according to the administrative hierarchy, and if these orders and instructions are contrary to the laws and regulations, the employee must inform his manager in writing of the violation, and he shall not be committed to implementing these orders and instructions unless confirmed by his manager in writing, and in this case, he must inform the CEO of the violation, and in all cases, the employee must refuse to implement the instructions if their violation constitutes a violation, misdemeanor or felony punishable by the Penal Code or any other legislation and notify the manager So.
2. Dealing with managers and officials with respect and not trying to gain any preferential treatment through methods of flattery or deception or through waste and favoritism. Not to deceive or mislead managers and refrain from hiding any information related to his work in order to influence the decisions taken, or obstruct the workflow, and the employee must cooperate with his managers and provide them with the opinion, advice, and experience he enjoys objectively and honestly, and put at their disposal the information in his possession for the benefit of the work
3. Inform his manager of any transgression, violation, or difficulties he faces in the field of work.
4. Inform the newly appointed direct manager/supervisor fully and accurately on all topics and documents, including pending matters, to ensure business continuity.

B. Dealing with colleagues

1. Dealing respectfully, tactfully, and honestly with co-workers, maintaining sound and friendly relations with them, without discrimination, ensuring respect for their privacy, and refraining from exploiting any information related to their private lives with the intention of offending.
2. Cooperating with his colleagues and sharing his opinions with high professionalism and objectivity providing them with assistance wherever possible to solve the problems they face in the field of work, and ensuring the dissemination of positive trends among colleagues to help improve work performance and improve its environment.
3. Refrain from any immoral behaviors, practices, or actions that violate public morals and good behavior, and the commitment of men to respect women as colleagues and business partners and vice versa.

C. Dealing with subordinates

The Director of the Department shall:

1. Developing the capabilities of his subordinates, helping and motivating them to improve their performance, and being a good example for his subordinates by working to comply with the laws, regulations, and instructions in force.
2. Transfer the knowledge and experience gained to his subordinates and encourage them to increase the exchange of information and transfer knowledge among them.
3. Supervising his subordinates and holding them accountable for their work, evaluating their performance objectively and impartially, and seeking to provide training and development opportunities for them in accordance with the relevant regulations and instructions.
4. Reject any pressure from a third party that leads to preferential treatment of the subordinate.



5. Respect the rights of his subordinates and cooperate with them with high professionalism without discrimination.
6. Obligation to have written instructions to his subordinates in case of receiving a written observation from his subordinates that his orders or directives issued by him are contrary to the legislation in force.

D. Dealing with service recipients

The employee shall:

1. Respect the rights and interests of others without exception, and deal with the public with respect, tact, courtesy, neutrality, impartiality, and objectivity without discrimination.
2. Seeking to gain the confidence of the public through its integrity, responsiveness, and proper behavior in all its work in accordance with the laws, regulations, and instructions in force.
3. Completing the required transactions with the required speed and accuracy, answering the inquiries and complaints of the service recipients accurately, objectively, and quickly, and stating the reasons in the event of non-approval or delay in their transactions.
4. Providing the required information to the recipients of the service related to the work and activities of its administration accurately and quickly without deception or deception in accordance with the regulations, and guiding them to the mechanism for submitting complaints in case they wish to file a complaint to the concerned authorities.
5. Giving priority to care and care for people with special needs and providing them with aid and assistance.
6. Dealing with personal documents and information related to individuals with whom he deals in strict confidentiality and in accordance with the laws and regulations in force, and not exploiting this information for personal purposes.
7. Refrain from any action that negatively affects the public's confidence in the company.

E. The company's commitment to its employees

The company is committed to creating a sound work environment that provides all its employees with all the requirements that enable them to achieve their career ambitions, according to the following:

1. Inform employees about the rules of job conduct and its core values, and notify them that ethical behavior is a duty and obligation and that it is part of the way they perform their work.
2. Treat employees fairly and fairly without undue discrimination.
3. Create safe, fair, and correct working conditions for employees that meet their basic requirements, needs, and personal and work goals.
4. Encourage entrepreneurship and innovation among employees, and provide mechanisms that encourage them to submit suggestions related to the improvement and development of various aspects of the company's work.
5. Encourage employees to communicate and open communication for meaningful discussion to solve related issues that concern them during the performance of their job duties and work to find appropriate solutions to them.

Article Seven: Notification and Inquiry

1. If you suspect that something is illegal or ask you for something that you believe is illegal, inappropriate or may lead to a conflict of interest directly or indirectly, or you witness any conduct involving dishonesty or dishonesty or involves any kind of corruption or any act contrary to the content of the Code of Professional Conduct and Ethical Values of the Company, It involves a violation of the laws, regulations, decisions and procedures applied in the company, you must raise this issue as soon as possible with your direct supervisor, and if this is not possible, the matter is referred to the concerned department manager or to the CEO, who in turn takes appropriate action, whether by referring the matter to the company's legal affairs or to a competent committee to investigate the matter, and this is done confidentially and without delay. A staff member who is aware of an issue, even if it has nothing to do with it, shall raise it, provided that:
 - Have evidence or evidence of the issue raised, whether criminal or prohibited activities.
 - There is believed to be abuse, immoral behavior, corruption, or clear wrongdoing.
 - That such matters are raised in good faith. If it is found that there is bad faith behind the report, the whistleblower employee shall bear all the responsibilities resulting from this.
2. The company's management encourages all its employees at all administrative levels not to hesitate to inquire and seek advice regarding the application of the Code of Professional Conduct and Ethical Values and the performance of work and dealing with others from the direct official or the highest official.
3. The company aspires to achieve the highest levels of ethical and professional behavior at work, and the company's management emphasizes the necessity of knowledge of these rules of conduct and ethical values and commitment by all its employees, to provide the highest possible level of services to all members and customers. The company's management is committed to rewarding the hardworking employee and holding the negligent accountable to achieve the vision and mission of the company consolidate the concept of good management and enhance the functional and behavioral performance of employees.

Article Eight: Disciplinary Sanctions

If the employee commits a violation of the laws, regulations, instructions, and decisions in force in the company and these rules of conduct, or in their application, or commits an act or act that violates the responsibilities and powers entrusted to him, obstructs them, or breaches his duties, the penalties stipulated in the sanctions regulations in force in the company shall be imposed on him.

Article IX: Final Provisions

1. This regulation must be reviewed and its provisions must be adhered to by publishing it on the company's website.
2. No amendment, addition, or cancellation of the terms of these regulations shall be made except through the Board of Directors.
3. These Regulations shall be effective as of the date of their approval by the Board of Directors.