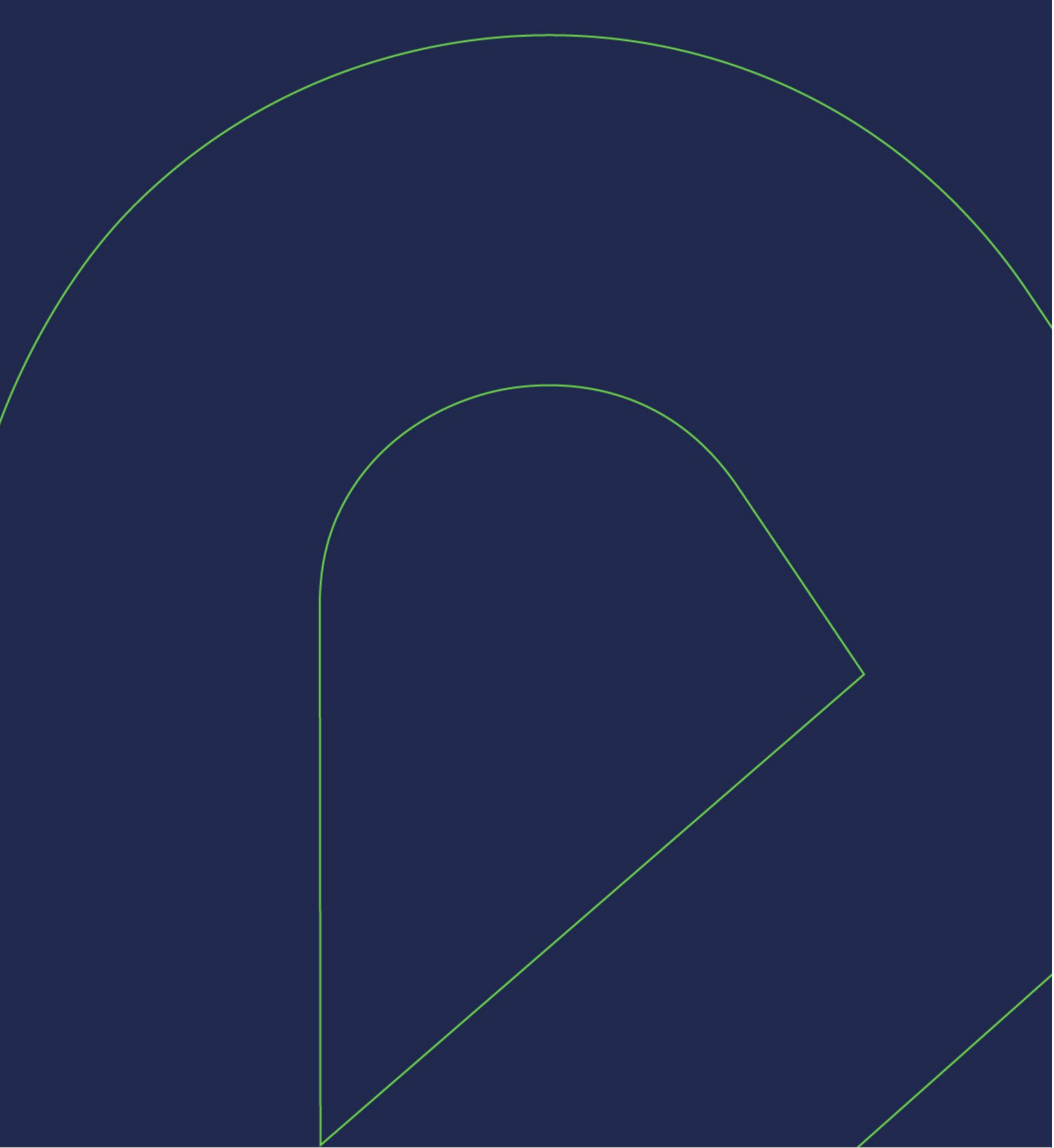




KHAZNA GROUP

**SUPPLIER CODE OF BUSINESS CONDUCT
AND ETHICS**



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A MESSAGE FROM HASSAN ALNAQBI, KHAZNA GROUP CEO

Dear Partners,

At Khazna, we are at the forefront of enabling artificial intelligence, envisioning a future where we empower a seamlessly connected world. This vision serves as the driving force behind our leadership in the industry.

Over the past few years, Khazna has experienced exponential growth, evolving into a global player in the digital ecosystem. Our commitment to building and managing state-of-the-art and sustainable data centers, providing customized solutions, and nurturing a dynamic team has pushed us to new heights. Today, our footprint spans across the globe, and we are on a path of continuous growth and innovation.

As we continue to grow, our Supplier Code of Business Conduct and Ethics serves as a guide to ensure ethical decisions in everything we do. We require those with whom we do business to work to the same high standards.

Guided by the principles laid out in this Code, together, we will be able to propel our businesses to new heights, creating value for all our stakeholders and leading humanity towards a new era of super-intelligence.



Best,

HASSAN ALNAQBI
Khazna CEO

1. WORKING TOGETHER FOR THE BETTERMENT OF SOCIETY

1.1 Who we are

As one of the fastest-growing hyperscale data center platforms globally, Khazna Data Centers enables the growth of artificial intelligence (AI) and digital economies by delivering advanced infrastructure with unparalleled energy efficiency. Khazna is at the forefront of data center technology, pioneering solutions that combine innovation, resiliency, and sustainability. Khazna empowers governments, businesses, and societies to thrive in the digital age with data centers that are designed to handle the high-density computing requirements essential for the next-generation, AI-powered applications powering the future economy.

1.2 Our beliefs and behaviors

At Khazna, our core values are the guiding principles that shape our culture and define the standards of conduct we uphold. They influence how we operate, how we collaborate, and how we deliver on our promise to enable digital transformation through reliable, efficient, and innovative infrastructure.

As we grow and evolve, these values remain constant reinforcing a culture of **trust, respect, and ethical behavior**, and setting clear expectations for how we act with **integrity** and **accountability**. We are committed to every challenge with dedication and a strong sense of responsibility, always focused on delivering value and meeting the evolving needs of our customers and stakeholders. As experts, we bring depth, precision, and consistency to everything we do, upholding the highest standards and taking pride in our technical and operational excellence.

We are **pioneering** in our mindset, embracing innovation and continuous improvement to explore new possibilities and position ourselves and our clients for long-term success. We work **together** as one team, valuing collaboration, supporting one another, and drawing on diverse perspectives to achieve the best outcomes.

Above all, we act with the **highest standards of integrity** and **ethical conduct**. Trust is the foundation of our relationships - with each other, our partners, and our customers. We are **committed** to fostering an environment where honesty, transparency, and respect guide every decision and interaction. These values are embedded in Khazna Code of Conduct and reflected in our actions every day. They represent not only who we are today, but the organization we strive to be in the future.

2. OUR EXPECTATIONS GUIDE OUR ACTIONS

2.1 Using this Code

What follows in this Supplier Code of Business Conduct and Ethics (the “Code”) (including its annexes) covers a wide range of business practices and procedures. We require all Suppliers to be alert to any potential violations of law or this Code in the context of your relationship with Khazna. It is your obligation and ethical responsibility to help enforce this Code. If you have a concern regarding any misconduct, violations of law, or breaches of this Code you must contact the Khazna Ethics and Compliance team at ethicsandcompliance@khazna.ae.

2.2 Who the Code is for

This Code sets out Khazna’s requirements of all Suppliers’ conduct when performing work for or on behalf of Khazna. In doing business with Khazna, you are deemed to have read and agreed to comply with this Code.

2.3 What we require from our Suppliers

- a) Comply with this Code and all applicable laws and regulations.
- b) Ensure all Suppliers' affiliates, employees, personnel, agents, and subcontractors working on Khazna matters understand and comply with the contents of this Code, the applicable laws and regulations, and recognized industry standards.
- c) Co-operate with the Khazna Ethics and Compliance team in the resolution of any concern, including making relevant documents, information, and employees available when requested and by maintaining the confidentiality of any such request.
- d) Demonstrate a commitment to respect and obey the laws of the jurisdiction in which you operate, conduct your business in an ethical manner, and avoid activities that could be perceived as improper.
- e) Implement, self-assess, and monitor programs to demonstrate their compliance with this Code.
- f) Failure to adhere to this Code may reflect negatively on your relationship with, and the reputation of, Khazna. Suppliers that behave in a manner that is unlawful or inconsistent with this Code risk termination of their business relationship with Khazna.

If you believe that complying with this Code will result in a violation of applicable laws, please reach out to the Khazna Ethics and Compliance team (ethicsandcompliance@khazna.ae).

2.4 Diversity, equity & inclusion

At Khazna, creating a diverse, equitable and inclusive working environment is an essential element of achieving exponential possibilities. Our Suppliers are expected to uphold the same diverse and inclusive working environment.

2.5 Confidential information, data protection and intellectual property

We are a fast-growing business, building extraordinary knowledge and capabilities within the field of AI and cloud computing across a range of businesses. As a result, Suppliers have access to ground-breaking information and products, and it's essential that we respect confidentiality, security of information, and intellectual property.

Suppliers must follow relevant data protection, privacy, and information security laws to safeguard Khazna's confidential data and must maintain a security program in accordance with Khazna requirements.

Suppliers must also have appropriate processes and practices to secure and protect personal data, use personal data only as agreed by Khazna or Khazna's customers, and cooperate with Khazna compliance efforts. In doing so, Suppliers agree only to acquire, or seek to acquire, confidential information or personal data through proper means. Suppliers agree to protect all Khazna confidential information and personal data obtained by them during their business interactions with Khazna. Suppliers must report any incident that involves Khazna customer data (whether internally or through a partner or supplier) as soon as they become aware.

Suppliers also agree not to misuse any confidential information for the purposes of insider trading, market misuse or market manipulation.

Suppliers have a duty to uphold the intellectual property ownership rights – including but not limited to copyrights, patents, trademarks, licenses, and trade secrets – of Khazna, Khazna's partners, or others, and must not transfer, publish, disclose, or use confidential information unless required to do so in the ordinary course of business or as authorized by Khazna.

2.6 Press and publicity

Suppliers must not speak to the press or issue press releases, publicity or marketing materials related to their relationship, work, or agreements with Khazna without prior written consent of Khazna. Suppliers are not authorized to speak on behalf of Khazna under any circumstances.

3. WE CONDUCT BUSINESS WITH INTEGRITY AND TRANSPARENCY

3.1 Maintain accurate and complete records

We have clear policies and procedures related to accurate records and disclosures that are critical in Khazna meeting its legal obligations. Suppliers must maintain detailed and accurate records and demonstrate compliance with applicable laws. Records no longer needed should be disposed of in a manner consistent with the degree of confidentiality and sensitivity required by the information they contain.

Information regarding Suppliers' human rights, health and safety, environmental practices, business activities, structure, financial situation, and performance is to be disclosed in accordance with applicable regulations and prevailing industry practices.

Suppliers are to retain all records for a minimum of seven (7) years; any retention beyond seven (7) years is at the discretion of the Supplier. Falsification of records or misrepresentation of conditions or practices in the supply chain are unacceptable and may result in termination of the Supplier's business relationship with Khazna.

When requested by Khazna, Suppliers must provide necessary information and supporting documentation to enable Khazna to perform and complete supply chain due diligence, including providing access to any documentation and personnel for audit and verification of compliance with the Labor Compliance Plan.

3.2 Right to audit

Khazna reserves the right to audit potential and existing Suppliers, including at their premises, to ensure this Code is being complied with. We may audit Suppliers and/or inspect Suppliers' operations and/or facilities.

3.3 Quality, health, safety, and the environment (QHSE)

We strive to provide our employees with a safe and healthy work environment, to ensure that our operations meet applicable Khazna standards, and to act in accordance with all related laws, policies, and regulations. Accordingly, we require our Suppliers to share the same commitment to the conservation and protection of the environment and the health and safety of employees.

Suppliers must comply with the Vendor QHSE Baseline Requirements (as referenced in Annex A), as updated from time to time.

3.4 Avoid conflicts of interest

Suppliers are required to act in the best interest of Khazna and must avoid even the appearance of a conflict of interest in their work with Khazna. If you become aware that a person employed by Khazna has a relationship (financial or otherwise) with you that may conflict or appears to conflict with their employment with us, we require you to support us and ensure that the relationship is disclosed.

3.5 Intentional and responsible partnerships

Suppliers are selected to work with Khazna based on merit and in line with Khazna procurement policies, processes and, where applicable, Khazna Business Partner Due Diligence Policy. Khazna requires all Suppliers to always adhere to lawful standards and ethical behavior. Prior to engaging

in any legally binding agreement, Khazna will conduct an appropriate risk-based due diligence on potential Suppliers and monitor the Supplier throughout the course of the relationship with Khazna.

Subject to the terms and conditions of our engagement with you, Suppliers must not enter third-party relationships in connection with their work on behalf of Khazna without the express written consent of Khazna, including subcontracting. No consent shall be given without Khazna conducting appropriate due diligence and background checks on any potential third parties and subcontractors.

We require, as a minimum, that you gather, analyze, manage and monitor information to ensure that any third parties or subcontractors you propose have a shared commitment to abiding by all applicable laws. Third parties, contractors, agents, representatives and sub-contractors with whom you intend to work with will only be approved by us based on merit and competitiveness. Khazna reserves the right to refuse consent for Suppliers to engage with third parties or subcontractors at any time.

Suppliers, third parties and subcontractors must always comply with Khazna's standard terms and conditions, unless otherwise agreed with Khazna. Suppliers are responsible for ensuring that their own third-parties also comply with the Code with respect to any business and services conducted for or on behalf of Khazna.

3.6 Accessibility

When creating any deliverable, each Supplier shall comply with all legal and Khazna-provided accessibility requirements and standards for creating accessible devices, products, websites, web-based applications, cloud services, software, mobile applications, content, or services. For purchases with a User Interface ("UI") this includes conformance to:

- Level A and AA Success Criteria of the latest published version of the Web Content Accessibility Guidelines ("WCAG"), available at https://www.w3.org/standards/techs/wcag#w3c_all,
- Section 508 of the Rehabilitation act, available at <https://www.section508.gov> and,
- the European standard EN 301 549 available at <https://eur-lex.europa.eu/eli/dir/2016/2102/oj>.

Suggested documentation includes the completion of the latest published Voluntary Product Accessibility Template ("VPAT") International Edition available at <https://www.itic.org/policy/accessibility/vpat>.

4. WE SERVE THE GREATER GOOD

4.1 Environment, Social and Governance (ESG)

Our approach to ESG is governed by Khazna ESG Policy, which sets out Khazna's goals and actions in relation to Environmental, Social and Governance matters.

The ESG Policy records Khazna's commitment to integrate ESG into its business strategy, operations and culture. Khazna is committed to responsible business conduct, environmental risk management, sustainability, and stewardship, social responsibility, and effective governance in line with leading industry standards and regulatory requirements. By adhering to these standards and principles, we aim to achieve our net zero target by 2050, create long-term value for our stakeholders, mitigate risks and impacts, maximize opportunities and contribute to the communities we operate in.

We operate globally, yet we are part of the local communities where we live and work. We believe positive involvement and engagement with our neighbors promotes mutual respect and trust while enhancing our reputation and recruiting efforts.

Khazna's ESG goal areas encompass environment, Emiratization, business integrity, workforce and community well-being, human rights and social responsibility, diversity and inclusion, and skilled and meaningful job creation.

5. WE HONOR OUR LEGAL OBLIGATIONS

5.1 Ensuring fair competition

Khazna is committed to competing fairly in all markets, remaining in full compliance with applicable competition laws and in an ethically justifiable manner. We will not engage with or tolerate any Supplier who engages in anti-competitive behavior, such as price fixing, bid rigging, market sharing or abuse of market power.

We do not discuss, make or appear to make improper agreements with, or collude with Suppliers, about markets, pricing, contracts, bids or quotes, costs.

5.2 Preventing bribery and corruption

Khazna adopts a zero-tolerance approach to any forms of bribery or corruption which are made to obtain or retain Khazna business or to improperly promote the business interests of Khazna in any respect, including facilitation or bribery payments.

Khazna's Suppliers shall not engage in, encourage, agree to, ignore, assist, or be involved in any way with bribery or corruption with a third-party, including but not limited to providing anything of value (such as gifts, travel, hospitality, entertainment, charitable donations, or employment) to Public Officials where any of these actions are intended to influence either you or a third-party to perform their job, to influence their decision, or as a reward for doing any of the above.

Khazna requires all Suppliers to abide by all applicable laws in relation to bribery and corruption and money laundering, including the U.S. Foreign Corrupt Practices Act, and are required to report any suspicious transaction immediately. Further, it is a requirement that Suppliers will monitor and ensure all personnel, sub-contractors, agents or representatives will abide by all applicable laws and the principles set out in this Code.

Khazna asks all Suppliers to understand and follow applicable laws and policies regarding the offer and acceptance of gifts and entertainment. As gifts or entertainment may be used to disguise bribery and corruption, we require our Suppliers to only offer or accept gifts or entertainment that are reasonable, directly related to a proper business purpose, and in accordance with local laws governing such activity. Cash or cash equivalents are not permissible.

Giving business courtesies to Khazna employees, if permitted at all, should be modest, infrequent and occur in the normal course of business. Do not offer anything of value to obtain or retain a benefit or advantage for the giver, and do not offer anything that might appear to influence, compromise judgment, or obligate the Khazna employee.

Suppliers are prohibited from giving gifts of any value to any member of certain Khazna organizations, including the Khazna Procurement department or its representatives. Suppliers are required to ask Khazna employees what the Khazna gift policy limits are for potential recipients and to not exceed those limits. Suppliers are prohibited from paying expenses for travel, lodging, gifts, hospitality, entertainment, or charitable contributions for Public Officials on Khazna's behalf. Any offer of a gift or entertainment during an open bidding process in which the Supplier is involved is strictly prohibited.

Suppliers must record information, including payments and other compensation, in their corporate books, records and accounts accurately, in a timely manner, and in reasonable detail. No undisclosed or unrecorded accounts may be established for any purpose. False, misleading, incomplete, inaccurate, or artificial entries in books and records are prohibited. Personal funds may not be used to accomplish what is otherwise prohibited by this policy or other Khazna policies.

Suppliers shall maintain their own policies which reflect the above requirements as a minimum.

5.3 Money laundering

No Supplier shall use its relationship with Khazna to disguise or attempt to disguise the sources of illegally obtained funds.

5.4 Labor and human rights laws

At Khazna, we are committed to providing a professional work environment that is free from discrimination and harassment, and we require the same of those we do business with.

Suppliers are required to comply with the Vendor Labor Compliance Plan (as referenced in Annex B), as updated from time to time.

5.5 International trade control laws

Suppliers must comply with all applicable laws and regulations regarding sanctions (with respect to countries and individuals) and export controls. Failure to comply with international trade control laws when engaging in business for or on behalf of Khazna, may negatively impact Khazna's business, reputation, and brand.

Khazna requires all Suppliers to not engage or conduct business with any individual or entity that is the target of sanctions or export control restrictions.

5.6 Management system

Suppliers shall maintain management system(s) which cover environmental, health and safety, human rights and ethics. The management system shall be designed to ensure: (a) compliance with applicable laws, regulations and customer requirements related to the Supplier's operations and products; (b) compliance with this Code; and (c) identification and mitigation of operational risks related to this Code. It should also facilitate continual improvement.

Particular attention should be paid to the rights and needs of individuals from groups at heightened risk of vulnerability or marginalization.

5.7 Notification of non-compliance

Khazna's Suppliers must immediately inform Khazna Ethics and Compliance team (ethicsandcompliance@khazna.ae) of any concerns about potential violations of this Code or applicable law or if you are notified by a regulatory authority or any other external party of an audit, assessment, investigation, lawsuit, or other inquiry regarding your work with or for Khazna, if not prohibited to do so.

Khazna will maintain confidentiality, to the extent possible, and will not tolerate any retribution or retaliation taken against any individual who has, in good faith, sought out advice or reported questionable behavior or a possible violation of this Code or who refused to participate in activities that violate this Code.

In addition to its rights and remedies under applicable agreements, Khazna may refer any representative who violates this Code to appropriate authorities for criminal prosecution or other enforcement action or bring a suit for damages.

Suppliers are also required to cooperate with internal and external investigators and auditors.

6. CONTACT INFORMATION

- For any questions or concerns, please reach out to the Khazna Ethics and Compliance team (ethicsandcompliance@khazna.ae).
- We request that all Suppliers submit any actual or potential conflicts of interest to the Khazna Ethics and Compliance team (ethicsandcompliance@khazna.ae).
- Confidential hotline: <https://khazna.ethicspoint.com>
- For any questions related to ESG performance or requirements, please reach out to the Khazna ESG Team (esg@khazna.ae).

7. DEFINITIONS AND ACRONYMS

Affiliate	Refers to any person who, directly or indirectly through one or more intermediaries, is Controlled by the Company.
AI	Artificial Intelligence.
Code	This Khazna Supplier Code of Business Conduct and Ethics.
Company	Refers to Khazna Data Center Holdings Limited ("Khazna").
Control	Means in relation to a person, the ability of another person, whether alone or acting in concert with another person, to ensure that the activities and business of that person are conducted in accordance with the wishes of that other person and a person shall be deemed to have Control of another person if: ■ that person possesses the majority of the issued share capital or the voting rights in that other person; and/or ■ that person holds the right to receive the majority of the income of that other person on any distribution by it of all of its income or the majority of its assets on a winding-up; and/or ■ that person holds the right to appoint or remove directors holding a majority of the voting rights exercisable at meetings of the board of directors (or the equivalent) of that person; and/or ■ directly or indirectly, that person has the ability to direct or procure the direction of the management and policies of that person, whether through the ownership of shares, by contract or otherwise, and "Controlled" shall be construed accordingly.
"Khazna" or "Khazna Group" or "Group"	Means the Company and its Affiliates (each individually being referred to as a "Khazna Group Company" or "Group Company").

Public Official	Means all of the following: a) any officer or employee of any national, regional, local, or other government or any department, agency, or instrumentality of such a government, including any elected or appointed official, in any branch (executive, legislative, or judiciary); b) any officer or employee of a company or an enterprise owned or controlled by or performing a function of a government (e.g., national energy and transportation companies, healthcare providers, and state-owned telecom companies); c) any officer or employee of a public or state-sponsored university or research organization; d) any political party, political party official or candidate for public office at any level; e) any officer or employee of a public international organization (e.g., the World Bank, the United Nations, or the International Monetary Fund); f) any member of a royal family or member of the military; g) any individual acting in an official capacity for or on behalf of any of the above categories (whether paid or unpaid); and h) any individual otherwise categorized as a Public Official under applicable local laws or Khazna's policies and procedures.
Supplier / Vendor	Means any natural person or legal entity, including suppliers and their employees, personnel, supplier affiliates, agents, subcontractors, that supplies goods or services to Khazna or performs work for, or on behalf of Khazna. A supplier who has been verified and registered by Khazna.
Supplier affiliate	Refers to all of the businesses in which a Supplier has a Controlling Interest.

ANNEX A

Vendor Quality, Health, Safety and Environment (QHSE) Baseline Requirements

1. PURPOSE

These Quality Health Safety and Environment (“**QHSE**”) Baseline Requirements (the “**Requirements**”) set out Khazna’s minimum requirements for Suppliers to ensure Khazna’s compliance with QHSE standards, including those required by Khazna’s investors and other legal and regulatory requirements.

2. SCOPE

The Requirements and principles set out in this document must be adopted and reflected by all Khazna Suppliers.

3. INQUIRIES

For any inquiries or clarifications regarding this document, please contact our designated point of contact.

Name	QHSE team
Email	hse@khazna.ae

Name	ESG team
Email	esg@khazna.ae

Name	Ethics and Compliance team
Email	ethicsandcompliance@khazna.ae

4. DEFINITIONS AND ACRONYMS

Affiliate	Refers to any person who, directly or indirectly through one or more intermediaries, is Controlled by the Company.
Baseline Requirements	Refers to this document, titled Vendor QHSE Baseline Requirements (references to ‘this document’ shall be interpreted accordingly).
Control	Means in relation to a person, the ability of another person, whether alone or acting in concert with another person, to ensure that the activities and business of that person are conducted in accordance with the wishes of that other person and a person shall be deemed to have Control of another person if: • that person possesses the majority of the issued share capital or the voting rights in that other person; and/or • that person holds the right to receive the majority of the income of that other person on any distribution by it of all of its income or the majority of its assets on a winding-up; and/or • that person holds the right to appoint or remove directors holding a majority of the voting rights exercisable at meetings of the board of directors (or the equivalent) of that person; and/or • directly or indirectly, that person has the ability to direct or procure the direction of the management and policies of that person, whether through the ownership of shares, by contract or otherwise,

	and “Controlled” shall be construed accordingly.
“Khazna” or “Khazna Group” or “Group”	Means the Company and its Affiliates (each individually being referred to as a “Khazna Group Company” or “Group Company”).
Safe Housing	Means housing that does not jeopardize the health, safety, or welfare of its occupants and permits access to electricity, cooling/heating-depending on the local climate- heat, and running water for the benefit of occupants
Supplier	Means any natural person or legal entity, including suppliers and their employees, personnel, supplier affiliates, agents, subcontractors, that supplies goods or services to Khazna or performs work for, or on behalf of Khazna (references to ‘External Service Provider’ or ‘Vendor’ shall be interpreted accordingly).
Supplier Personnel	Refers to all persons who are employed or engaged by a Supplier to provide services for, to or on behalf of Khazna, including affiliates, agents, subcontractors, and sub-tier suppliers.

5. OUR CULTURE

Khazna is committed to implementing QHSE standards and practices which comply with applicable law and international best practices. Safe and ethical behavior at Khazna is not a choice: it is an integral part of our culture and values. We expect all those who work with us, including our Suppliers, and all Supplier Personnel, to understand and uphold Khazna’s standards and to meet the minimum expectations recorded in these Requirements.

6. MINIMUM REQUIREMENTS

6.1 Quality

Khazna recognizes that the adequate management of all processes and resources is fundamental to performance excellence and enduring business success.

We expect Suppliers to share our corporate commitments to meet the following requirements:

- Comply with all relevant and applicable legal requirements, product certification standards, specifications, and customer requirements.
- Strive to meet international best practice standards, including ISO 9001.
- Establish operational objectives and targets and ensure that the necessary expert human and financial resources and support are made available.
- Actively measure performance against operational objectives and targets using quality monitoring, reporting and verification systems, internal inspections and external audits.

6.2 Health and Safety

Khazna recognizes that the health, safety and wellbeing of our employees, contractors, visitors and those who are impacted by its operations are fundamental to business continuity and enduring business success, and as such, one of its guiding principles. We fulfil our responsibility to manage health and safety, and seek to align with investor requirements, through the diligent implementation of risk assessment and management processes.

Khazna promotes healthy and safe behaviors in line with the principles and commitments set out in these Requirements throughout the whole value chain. It is expected that Suppliers will also adhere to the principles and commitments set out in this document.

6.2.1 Requirements

- To ensure that workers at all locations have access to a secure and healthy work environment, in accordance with all applicable laws, regulations, and health and safety procedures for Khazna and its associated contracts;
- To ensure occupational health and safety for all workers. injury and illness of our employees, contractors, visitors, and those who may be directly impacted by our activities;
 - Procedures, systems, and sound health and safety management practices are to be in place to prevent, manage, track and report occupational injury and illness of employees, contractors, visitors and those who may be directly impacted by our activities, including provisions to encourage worker reporting to Khazna and mandatory reporting to relevant regulators (including the Ministry of Human Resources and Emiratization), classify and record injury and illness cases, provide necessary medical treatment, investigate cases, and implement corrective actions to identify, arrest, mitigate, or eliminate their causes, and facilitate the return of workers to work;
 - Gender responsive measures may be implemented as appropriate, such as avoiding the assignment of pregnant women and nursing mothers to work environments that could be hazardous to them or their child and providing reasonable accommodations for nursing mothers;
 - Khazna seeks to maintain a safe and healthy work environment by identifying and managing workplace hazards and implementing controls to protect sensitive populations. “Sensitive populations” may include, but are not limited to, pregnant and nursing women, individuals with compromised immune systems, children, and older adults.
- To provide safe housing when there is an intent to provide accommodation, in accordance with all applicable laws and regulations.
 - Worker dormitories or housing provided by Suppliers must meet the host country housing and safety standards and are to be maintained to be clean and safe, and provided with appropriate emergency egress, hot water for bathing and showering, adequate lighting, cooling/heating (depending on the local climate conditions) and ventilation, individually secured accommodations for storing personal and valuable items, and reasonable personal space along with reasonable entry and exit privileges. Workers are to be provided with ready access to clean toilet facilities, potable water and sanitary food preparation, storage, and eating facilities. Sanitation must include methods, procedures, and cleaning materials used to clean food processing equipment, facilities, and workers;
- To prohibit the use, possession, distribution, or sale of illegal drugs. In this context, “illegal drugs” are any prohibited substances in the host country of the applicable Khazna project, or the abuse of any other controlled substances;
- To protect employees from health and safety hazards:
 - Worker potential for exposure to health and safety hazards (chemical, biological, physical, electrical, and other energy sources, fire, vehicles, lone work, and fall hazards, etc.) are to be identified and assessed by Suppliers (as applicable) using a management framework such as ISO 45001:2018, and all applicable laws, regulations, and internal controls. A “hazard,” as used throughout these Requirements, is “any source of potential damage, harm or adverse health effects on something or someone under certain conditions at work”;
 - Where potential hazards are identified, Suppliers shall look for opportunities to identify, arrest, mitigate, eliminate, and/or reduce the potential hazards. If elimination or reduction of the hazards is not feasible, potential hazards are to be controlled through proper design, engineering, and administrative controls;

- Where hazards cannot be adequately controlled by these means, workers are to be provided with appropriate, well-maintained, personal protective equipment, free of charge and educational materials about risks to them associated with these hazards;
- In the context of physically demanding tasks, including manual material handling and heavy or repetitive lifting, prolonged standing, and highly repetitive or forceful assembly, tasks are to be identified, evaluated, and controlled;
- To safeguard machinery for hazards, physical guards, interlocks, emergency stop devices, light curtains, and barriers are to be provided and properly maintained where machinery presents an injury hazard to workers;
- To ensure preparedness for possible emergencies by taking the following key steps:
 - Potential emergency situations and events are to be identified and assessed, and their impact minimized by implementing emergency plans and response procedures including emergency reporting, employee notification and evacuation procedures, worker training, and drills. Emergency drills must be executed at least annually or as required by local law, whichever is more stringent. Emergency plans should also include appropriate fire detection and suppression equipment, clear and unobstructed egress, adequate exit facilities, contact information for emergency responders, and recovery plans. Such plans and procedures shall focus on minimizing harm to life, the environment, and property;
- To define health and safety indicators, objectives, and targets, and actively measure the performance of the activities against those through relevant internal reporting systems, at least annual internal inspections and/or external audits, as well as, to seek opportunities for improvement and for implementing reasonably practicable actions that enhance overall health and safety performance of operations;
- To promote a global culture of excellence in risk prevention, in which safety always prevails, in which all employees are consulted and encouraged to identify, and where appropriate, escalate health and safety concerns without retaliation and in which all employees are responsible and accountable for making health, safety and wellbeing a priority; and
- To promote knowledge sharing ensuring health and safety awareness is regularly communicated to employees and to provide ongoing training, including prior to the beginning of work and regularly thereafter, to raise awareness of the impact of their work on the safety of people, processes and facilities. Such knowledge sharing and training should be in the language the worker can understand and include content on specific risks to relevant demographics and the job description, as relevant and applicable.

6.3 Environment

Khazna recognizes its social responsibility to protect the environment and promote environmental sustainability. We expect Suppliers to share our corporate commitments to meet the following minimum requirements:

- Comply with all applicable environmental laws and regulations and international treaties, including those that mandate Environmental, Social and Governance (ESG) related reporting and/or regulate hazardous materials (including the manufacture, transportation, storage, disposal, and release to the environment of such materials), air emissions, noise pollution, waste, wastewater discharges, and land degradation. Relevant treaties include the Minamata

Convention, the Stockholm Agreement on Persistent Organic Pollutants (POPs Agreement), and the Basel Convention.¹

- Obtain, maintain, and keep current all required environmental permits, regulatory approvals, and registrations and follow the operational and reporting requirements of such permits and approvals.
- Comply with all applicable laws, regulations, and Khazna requirements regarding the prohibition or restriction of specific substances in products, packaging, and manufacturing, including material content and restrictions, marking and labelling for recycling and disposal, and seek opportunities to substitute hazardous or carbon-intensive materials whenever possible.
- Minimize or (where possible) eliminate emissions and discharges of pollutants, harmful soil change, generation of waste and noise pollution that impairs human rights and other ecosystem or land degradation.
- Conserve the use of natural resources, including water, fossil fuels, minerals, and virgin forest products, by practices such as modifying production, maintenance and facility processes, materials substitution, re-use, conservation, recycling, water and waste circularity, or other means.
- When applicable, seek opportunities to conserve water and implement a water management program that documents, characterizes, and monitors water sources, use and discharge, controls channels of contamination.
- Characterize, monitor, control, and treat all wastewater (as required) prior to discharge or disposal and conduct routine monitoring of wastewater treatment and containment systems to ensure optimal performance and regulatory compliance.
- Prevent or eliminate waste of all types, including solid waste, water discharges and energy losses, by implementing appropriate conservation measures in supplier facilities, by approaching maintenance and production processes by aiming to conserve resources where possible, and by implementing strategies to reduce, reuse, and recycle materials (in that order), whenever possible, prior to disposal.
- Identify any chemicals, waste, or other materials that may be released, and which may pose a threat to the environment and manage them appropriately and in compliance with applicable laws and regulations to ensure their safe handling, movement, storage, use, recycling, reuse, and disposal.
- Hazardous waste data must be tracked and documented.
- Monitor, control, and treat prior to discharge (as required) air emissions of volatile organic chemicals, aerosols, corrosives, particulates, ozone depleting substances, and combustion byproducts generated from operations.
- Ozone-depleting substances are to be effectively managed and phased out in accordance with the [Montreal Protocol](#).
- Emissions of hydrofluorocarbons (HFC) must be phased out in accordance with the [Kigali Amendment](#), and applicable regulations.
- Conduct routine monitoring of the performance of air emission control systems.
- Seek to conserve energy and use renewable energy whenever possible.

In the future Khazna will require its Suppliers to submit Green-house Gas emission data and may also require submission of associated plans to reduce emissions to support climate goals. If Suppliers do not have this data available, Suppliers must notify Khazna and provide an explanation of how they intend to obtain the relevant data.

6.4 Raising Concerns

¹ Relevant treaties include, but are not limited to, the [Minamata Convention on Mercury](#), the [Stockholm Agreement on Persistent Organic Pollutants](#), and the [Basel Convention](#) on the Control of Transboundary Movements of Hazardous Wastes and their Disposal.

It is important that any person who feels they have experienced, been subjected to or witnessed conduct that is in breach of these Requirements or any other conduct which gives them cause for concern should be able to raise those concerns without fear of reprisal, harassment or retaliation via **SPEAK-UP**, Khazna's whistleblowing platform.

7. TRAINING, AWARENESS AND COMPLIANCE

It is Khazna's expectation that all Suppliers implement effective methods for addressing failures to comply with the principles of these Requirements, and that such methods are communicated clearly to all Supplier Personnel through appropriate training and awareness procedures.

The principles set out in these Requirements are fundamental to Khazna's values. Compliance with these Requirements is a mandatory requirement for Khazna's Suppliers, and all Suppliers will be required to review and agree to comply with these Requirements as a condition of doing business with Khazna. Khazna recognises that each business is unique and therefore each of our Suppliers will need to implement these principles into their own businesses in a way which works effectively and efficiently for their business. However, the standards set out in these Requirements are minimum expectations and Khazna will not tolerate deviation from those Requirements unless such deviations are permitted.

If a Supplier requires a grace period to achieve compliance with these Requirements, the Supplier must inform Khazna. Khazna and the Supplier will endeavour to work in good faith to reach an agreement regarding a suitable grace period for achieving compliance with these Requirements.

8. POLICIES AND PROCEDURES

Khazna expects all Suppliers to implement their own policies and procedures to ensure that they comply with the requirements set out in this document.

9. REMEDIATION

Where breaches of these Requirements are identified, Khazna will always – as part of its investigation of such matters – consider how the effect of such breaches can be remediated. It is not possible to set out a definitive list of remedial actions that Khazna might take, but it is an expectation that all investigations into alleged breaches of these Requirements identify remedial action where necessary and appropriate.

10. COMPLIANCE STATEMENT

Where Suppliers fail to meet these Requirements, immediate corrective and remedial action will be expected. If such action is not taken, it is likely the business relationship will be terminated. Khazna recognises that some issues might be so severe that corrective action is not possible – in those instances, the business relationship may be terminated immediately.

Khazna expects all Suppliers to monitor and ensure their own compliance with the Requirements set out in this document.

ANNEX B

Vendor Labor Compliance Plan

1. PURPOSE

This Labor Compliance Plan (the “**Plan**”) sets out Khazna’s minimum expectations regarding Labor standards and practices. The purpose of this Plan is to set out the standards and practices required by Khazna of all its Suppliers and Business Partners, in accordance with all applicable laws and regulations.

2. SCOPE

This Plan shall be complied with by each supplier and business partner and to the Khazna Group and any subcontractor engaged by that supplier or business partner in the provision of goods and/or services to the Khazna Group (together “**Khazna Suppliers**” or “**Suppliers**”).

Any changes to the scope, or modification, of this Plan is subject to Khazna Chief People and Culture Officer’s and the General Counsel’s sole and absolute discretion.

The requirements of this Plan apply to all stages of the personnel lifecycle, from advertisement and recruitment, onboarding and induction, through to management, retention, promotion and reward, through to ending of an engagement. The principles must be adopted and reflected by all Khazna Suppliers in relation to Supplier Personnel.

3. INQUIRIES

For any inquiries or clarifications regarding this Plan, please do not hesitate to contact our HR department (human.resources@khazna.ae). We are committed to providing the necessary assistance and information to ensure your queries are addressed promptly and accurately.

4. DEFINITIONS AND ACRONYMS

Affiliate	Refers to the Company and any person who, directly or indirectly through one or more intermediaries, is Controlled by the Company.
Business Partner	Includes any party (natural Person or legal entity) with whom Khazna engages in business with, remits funds to, or receives funds from, excluding customers who receive widely distributed services from Khazna.
DE&I Policy	Refers to the Khazna Diversity, Equity and Inclusion Policy
“Khazna” or “Khazna Group” or “Group”	Refers to the Company and its Affiliates (each individually being referred to as a “Khazna Group Company” or “Group Company”).
ILO	Refers to the International Labor Organization.
International Hire	Refers to any person who is relocating from their country of residence to take up their position with a Supplier.
Sensitive Populations	Refers to people who cannot tolerate chemical exposure as well as others, which includes but is not limited to pregnant and nursing women, people with weak immune systems, children, and older adults.
Supplier	Means any natural person or legal entity, including suppliers and their employees, personnel, supplier affiliates, agents, subcontractors, that supplies goods or services to Khazna or performs work for, or on behalf of Khazna (references to ‘External Service Provider’ or ‘Vendor’ shall be interpreted accordingly).
Supplier Code of Conduct	Refers to the Khazna Supplier Code of Business Conduct and Ethics.
Supplier Personnel	Refers to all persons who are employed or engaged by a Khazna Supplier to provide services for, to or on behalf of Khazna.

5. POLICIES AND PROCEDURES

This Plan is supplemental to, and shall be read in line with, the existing policies and procedures of Khazna and the relevant Khazna Supplier. The policies and procedures applicable to the implementation of this Plan are outlined in the table below.

Document	Purpose
DE&I Policy	Records Khazna's commitment to a diverse workforce, with equal opportunity for all and the prohibition of discrimination, harassment or victimization in accordance with applicable law and in keeping with local customs.
External Quality, Health, Safety, and Environment (QHSE) Baseline Requirements	Records Khazna's commitment to ensure safe, healthy, and secure working conditions for Khazna Personnel and Supplier Personnel.
Supplier Code of Business Conduct and Ethics	The minimum standard of behaviors and business conduct expected of Khazna's Suppliers, including compliance with the principles of this Plan.

6. OUR CULTURE

Khazna is committed to labor standards and practices which comply with applicable laws and international best practices. Ethical behavior at Khazna is not a choice: it is an integral part of our culture and values. We expect all those who work with us, including Khazna Suppliers and all Supplier Personnel, to understand and uphold Khazna's standards and to meet the minimum expectations recorded in this Plan.

7. MINIMUM REQUIREMENTS

7.1 Recruitment

Khazna recognizes that the circumstances in which a person is recruited to work by a Khazna Supplier will differ depending on the specific role that person is hired to perform, the circumstances in which they are hired and the jurisdiction in which they will work.

However, Khazna requires all hiring managers of Khazna Suppliers to comply with the following requirements (in addition to any other local law requirements):

- No person must become a member of Supplier Personnel unless they have the right to work in the jurisdiction(s) in which they will be working, such a right to work has been verified as per local law requirements and copies of appropriate evidence and/or documentation has been retained on file.
- During the recruitment process, the following information must be provided to a prospective hire before they take steps to become a member of Supplier Personnel: (i) key terms and conditions of employment or engagement, (ii) wages, fees and applicable benefits (iii) the location of work (iv) (where applicable) the living conditions, housing and associated costs (if it is employer or agent provided or arranged), (v) (where applicable) any significant cost to be charged to the person, and (vi) (where applicable), a description of any specific material hazards to which the person may be exposed. It is Khazna's policy that, save in exceptional circumstances, incoming Supplier Personnel should not be subject to material charges by a Khazna Supplier – where such charges are proposed, prior written approval must be obtained from Khazna Chief People and Culture Officer. In addition, no material changes should be made to the information provided during the recruitment process unless such changes are either (i) specifically approved in writing by the Khazna Chief People and Culture Officer, or (ii) more favorable than the terms previously communicated.

- Prior to commencing work, all incoming Supplier Personnel must be issued with, sign and return a standard contract of employment or contractor agreement which contains the following information:
 - Work descriptions and locations;
 - Wages;
 - Prohibitions on charging recruitment fees;
 - Living accommodations and associated costs;
 - Time off;
 - Roundtrip transportation arrangements; and
 - Grievance processes.
- No person may commence work for a Khazna Supplier until they have returned a signed copy of the agreement. Contracts must be provided in a language which is either the person's native language or a language in which they are proficient.
- In the case of international hires, a copy of the contract of employment or contractor agreement (as applicable) must be issued no less than five days prior to the person departing from his or her country of origin. Changes to the person's role or terms and conditions of employment/engagement (including any applicable benefits) following signature of the agreement and/or arrival in the applicable receiving country are prohibited (unless such changes are reasonably necessary to meet local law and provide equal or better terms).
- Before any person becomes a member of Supplier Personnel, their age must be verified. Khazna is committed to ensuring a safe working environment and therefore does not permit any person below the age of 18 to work for us through any of the Khazna Suppliers, except where permissible under the relevant applicable law in cases of juvenile permits and student training. Age must be verified using a recognized form of identification (such as a passport or national identity card). Please contact the Human Resources Team for a full list of acceptable documents.
- No Khazna Supplier may confiscate, conceal or destroy any person's government-issued identity or immigration documentation. Where it is necessary to retain such documentation (such as to submit that documentation to a government agency), it must only be retained for as long as is strictly necessary for that purpose and must be immediately returned when that purpose is fulfilled. Where it is within the control of the Khazna Supplier, such documents must also be returned to the person within 48 hours of a written request to do so.
- Medical testing of prospective Supplier Personnel (including pregnancy tests) is prohibited unless required by applicable laws or regulations and must be conducted in accordance with such laws or regulations (including any laws governing the sharing and use of personal data). Tests are permissible where a specific hazard has been identified by Khazna's Health and Safety Management System and a particular medical test has been identified as necessary to mitigate against the risk of harm posed by that hazard – the results of any medical test conducted for such a purpose shall only be used for the purpose of mitigating the risk of harm identified and not for any other purpose. In such a circumstance, you shall receive prior notification from Khazna.

7.2 Labor standards – forced or child labor, trafficking and modern slavery

Khazna prohibits, and will not under any circumstances tolerate, the use of child labor, trafficked labor, coerced or any other form of forced labor within our Suppliers' operations.

Khazna's Procurement Team assesses all prospective Suppliers for compliance with international labor standards, including an assessment of their performance against ILO indicators of forced labor:

- Abuse of vulnerability
- Deception
- Restriction of movement
- Isolation
- Physical and sexual violence
- Intimidation and threats
- Retention of identity documents
- Withholding of wages
- Debt bondage
- Abusive working and living conditions
- Excessive overtime.

Khazna may conduct audits of existing Suppliers on a random or targeted basis, to ensure that they continue to meet Khazna's expectations.

Any Supplier found to be using forced, child or trafficked labor will be subject to sanctions and – where Khazna considers it appropriate (including but not limited to such Supplier's failure to implement any remedial action required by Khazna) – have their relationship with Khazna terminated. Where a relationship is to be maintained, Khazna will expect immediate remedial and redressive action to be taken and will closely monitor that Supplier on an ongoing basis.

In addition to monitoring Suppliers, Khazna places emphasis on monitoring Supplier Personnel involved in technical roles to ensure compliance with ethical standards and adherence to labor principles. This includes ongoing evaluation of Suppliers and Supplier Personnel to ensure that technical roles align with Khazna's commitment to preventing forced or child labor, trafficking, and modern slavery.

7.3 Labor standards - working hours

Khazna is committed to ensuring a fair and equitable working environment for all its staff, recognizing that there will be variation in working hours between roles, particularly those that are on a shift-work basis. Khazna mandates safe, fair and reasonable working hours. Whilst we recognize that working hours will vary between roles, and will be dependent upon the nature of the role being undertaken, Khazna requires all Khazna Suppliers to implement the necessary policies and procedures to ensure that the following minimum requirements are met:

- Normal working hours should be clearly set out in the employment and/or contractor agreement or accompanying policy documentation for that Khazna Supplier.
- A working week should not exceed 48 hours per week, except in emergency or unusual situations. What will amount to an emergency or unusual situation will vary between roles, but by their nature such occurrences should be exceptional and unforeseen, or foreseen events for which alternative resource cannot be sourced. In each case, any instance of a member of Supplier Personnel working more than the maximum overtime hours (60 hours) must be reported to the Human Resources Team by the responsible manager together with the reason why such hours were necessary.
- All Supplier Personnel must be permitted to have at least one day off every seven calendar days.

- Any overtime must be voluntary and must be appropriately remunerated (see section 7.4).

7.4 Labor standards - wages

Khazna mandates fair and sufficient compensation for all hours worked. All remuneration decisions made by the management of Khazna Suppliers must also be free from bias and discrimination and ensure equal pay for equal work.

In addition:

- Any overtime must be remunerated at a rate of pay higher than regular hourly rates. The applicable rate will depend on the role and the location in which the relevant member of Supplier Personnel is working and must comply with any applicable local laws.
- Deductions from wages are never permitted as a disciplinary measure (deductions may be permitted for other reasons specified by applicable local laws). Where a manager becomes aware that such action has been taken, the deduction must be immediately repaid to the person concerned. That repayment must not be delayed until the next payment period.
- No member of Supplier Personnel must be threatened with any deduction in wages, even where that deduction is otherwise permitted by law, if the threat is made to coerce the individual into taking or not taking any particular action. It is recognized that there will be circumstances where the recovery of sums owing to a Supplier from wages will be appropriate, provided that such recovery is conducted in accordance with applicable local law – for example, where a member of Supplier Personnel leaves their employment within their probationary period, some recovery may be made for any training costs incurred by the Supplier in respect of that person.
- For each pay period, Supplier Personnel shall be provided with a timely and understandable wage statement that includes sufficient information to verify accurate compensation for work performed.

7.5 Labor standards – fair treatment

All Supplier Personnel are entitled to a working environment free from discrimination, harassment, harsh and/or inhumane treatment. All Khazna Suppliers are expected to implement their own policies to ensure that Khazna's standards and expectations are met in respect of Supplier Personnel. All Supplier Personnel are expected to conduct themselves appropriately and in line with the standards set out in the relevant Supplier Code of Conduct and DE&I Policy. In particular, Khazna prohibits its Suppliers from:

- All forms of physical or psychological violence;
- All forms of discrimination and harassment, whether based on race, nationality, religion, gender, age, disability or any other characteristic protected by applicable law and consistent with local laws and customs;
- Corporal punishment, including physical or mental coercion;
- Verbal abuse, forced labor, coercion, sexual harassment, bullying, and any form of verbal, physical, or psychological violence, public shaming or any other form of intimidation;
- The threat of any of the above forms of treatment.

Any member of Supplier Personnel holding a managerial or supervisory position will be required to attend mandatory annual training to ensure adherence to, and oversight of, these standards and expectations.

7.6 Labor standards – working conditions and health and safety

All Khazna Supplier Personnel are entitled to safe, healthy, and secure working conditions. In line with the standards and procedures set out in the Khazna Health and Safety Policy, Khazna expects all Khazna Suppliers to implement policies and procedures which commit to:

- Complying with applicable occupational health and safety laws.
- Mitigating the exposure to health and safety hazards and provide adequate required safety resources to Supplier Personnel.
- Identifying, evaluating, and controlling Supplier Personnel exposure to physical chemical and biological hazards.
- Implementing specific controls to protect Sensitive Populations from hazards inherent in the working environment.
- Providing safe housing for Supplier Personnel, where the Supplier is providing accommodation.
- Prohibiting the use, possession, distribution, or sale of illegal drugs.
- Developing emergency response plans to response that would help to minimize their impact of emergencies to Supplier Personnel.
- Implementing procedures and systems to prevent, manage, track and report occupational injury and illness of Supplier Personnel.

7.7 Dialogue in the workplace

It is fundamental to Khazna's culture that the views of Supplier Personnel on matters impacting them in the workplace are heard, and that Supplier Personnel can express their views to management openly and without fear of retaliation. Khazna recognizes that the appropriate mechanisms through which Supplier Personnel can express their views or concerns will differ depending on several factors, including geographic location, existing Affiliate structures and worker preferences.

Therefore, in accordance with applicable laws, Khazna expects all Khazna Suppliers to implement policies and procedures committed to:

- Respecting the right of all Supplier Personnel to express their views to management openly, without fear of reprisal;
- Respecting the right of all Supplier Personnel to engage in peaceful assembly, and form workers' groups;
- Enabling Supplier Personnel and their chosen representatives to share ideas and concerns on matters impacting them, such as working conditions, management practices and diversity and inclusion, without fear of reprisal;
- Engaging proactively and meaningfully with all ideas and concerns raised by Supplier Personnel; and
- Respecting the right of all Supplier Personnel not to express their views, or associate with workers' groups, should they choose not to do so.

It is a requirement that all Supplier Personnel or their representatives who choose to express their views to do so in a respectful and professional manner.

7.8 Raising concerns

It is important that any member of Supplier Personnel who feels they have experienced, been subjected to or witnessed conduct that is in breach of this Plan, the Supplier Code of Conduct, the DE&I Policy, any other relevant policy or any other conduct which gives them cause for concern are able to raise those concerns without fear of reprisal, harassment or retaliation. Therefore, Khazna expects all Suppliers to implement their own policies and procedures to ensure that methods are made available to all Supplier Personnel, to enable them to raise such concerns in compliance with Khazna's standards and expectations.

In addition, there are several methods available for Supplier Personnel to contact Khazna directly for concerns to be raised confidentially:

- Your Khazna supervisor (as applicable);
- For compliance matters, to the Ethics and Compliance team via ethicsandcompliance@khazna.ae; and
- For employment matters (including issues relating to bullying, harassment or discrimination), to the Human Resources team via **SPEAK-UP** Khazna's Confidential Hotline (available 24/7):
 - From a computer: <https://khazna.ethicspoint.com>
 - From a mobile device: <https://khaznamobile.ethicspoint.com>
 - Toll-free hotline: 8000120361

Further details in respect of these reporting methods, the process for investigating concerns and Khazna's commitment to protecting Supplier Personnel who raise concerns in good faith are set out in Khazna Whistleblowing and Non-Retaliation Policy and Khazna Code of Conduct.

7.9 Disciplinary Procedures

The principles set out in this Plan are fundamental to Khazna's values. It is Khazna's expectation that all Suppliers implement effective methods for addressing failures to comply with the principles of this Plan by Supplier Personnel, and that such methods are communicated clearly to Supplier Personnel.

8. TRAINING AND AWARENESS

Khazna recognizes that a robust training and effective communication of Khazna's standards are critical to the success of this Plan.

A copy of this Plan will be made available to all new Khazna Suppliers and members of Supplier Personnel and will be published on the Khazna website. Any variations to it will also be published, together with an explanation of the effect of the changes and any implications for Supplier Personnel.

Compliance with this Plan is a mandatory requirement for Khazna Suppliers, and all Suppliers will be required to review and agree to comply with the Plan as a condition of doing business with Khazna. Khazna recognizes that each business is unique and therefore each of our Suppliers will need to implement these principles into their own businesses in a way which works effectively and efficiently for their business. However, the standards set out in this Plan are minimum expectations and Khazna will not tolerate deviation from those requirements unless such deviations are permitted in accordance with the Exception Management process set out below.

9. REMEDIATION

Where breaches of this Plan are identified, Khazna will always – as part of its investigation of such matters – consider how the effect of such breaches can be remediated. It is not possible to set out a definitive list of remedial actions that Khazna might take, but it is an expectation that all investigations into alleged breaches of this Plan identify remedial action where necessary and appropriate.

Where remedial action is identified, it is Khazna's expectation that such reasonable remedial steps are taken in line with Khazna's existing governance and decision-making processes. Approval for any remedial action should be sought from the Ethics and Compliance and/or Human Resources teams.

In cases where breaches involve the misuse or disclosure of confidential information, Khazna expects that the individual responsible for the breach – and the Supplier - will take immediate steps to rectify the issue. This includes, but is not limited to, maintaining the confidentiality of any information and data to which they have access by virtue of their work, refraining from disclosing the work's secrets, and returning any items or materials in their custody to the employer upon the end of their service.

10. COMPLIANCE STATEMENT

To ensure ongoing compliance with this Plan, rigorous compliance checks shall be instituted and routinely carried out on a quarterly basis. These compliance checks shall be integrated into the compliance program under the purview of the General Counsel.

Where Suppliers fail to meet Khazna's standards, immediate corrective and remedial action will be expected. If such action is not taken, it is likely the business relationship will be terminated. Khazna recognizes that some issues might be so severe that corrective action is not possible – in those instances, it is likely that the business relationship will be terminated immediately.

For any inquiries, concerns, or pertinent feedback relating to policies, procedures, performance matters, or the potential identification of breaches or performance shortcomings, it is imperative to promptly notify the Ethics and Compliance team via the designated communication channel at ethicsandcompliance@Khazna.ae. Your cooperation in maintaining the integrity and efficacy of our compliance framework is greatly appreciated.

In the event of conflicting policy statements or requirements, the controls with the most stringent interpretation shall take precedence. This principle ensures that the highest level of security, privacy, and protection standards are consistently upheld, emphasizing our unwavering dedication to maintaining the integrity and confidentiality of information, respecting individual privacy, and complying with all relevant legal and regulatory requirements.

10.1 Exception Management

Where a risk of non-compliance with this Plan is anticipated or identified, the Supplier – via their designated contract lead - is required to seek explicit advanced approval for any deviation from these requirements. All exception requests will be considered and assessed in accordance with the following process:

- All requests for non-compliance and/or exceptions to this Plan must be submitted to the Chief People and Culture Officer in consultation with Ethics and Compliance, accompanied by a comprehensive justification demonstrating that the exception is necessary and not reasonably avoidable.
- The General Counsel reserves the right to review exception requests and may solicit additional information or supporting documentation to ensure that material compliance is adequately maintained, and associated risks are effectively managed.
- In cases where temporary exceptions are granted for defined periods, it is the responsibility of the Process/Procedure Owner to make timely and necessary arrangements for compliance, either prior to or upon the expiry of the exception period.