



# **Code of Conduct**

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# Foreword

A & A Associate LLC'S CODE OF CONDUCT clearly spells out the kinds of behavior we encourage and prohibit, our ethical principles, core values, communal responsibilities, worldwide commitments, and assurances. Also, the Code provides you with an overall guidance about our anticipations that may require particular attention and extra resources.

You must familiarise yourselves with the content of the entire Code because you will be required to give a written affirmation that you understand and consent to abide to our Code of Conduct. In cases where the Code does not have answers to your queries or if you have questions concerning the content of the Code, please contact us to provide insight.

# LETTER FROM THE CHAIRMAN



At A & A Associate LLC our hallmark has always been to follow the highest level of professional ethics and quality in service delivery. This has prompted us to develop a standard Code of Conduct that is strictly compliant with International Best practice. We appreciate the commitment of our fast-growing team of qualified and dedicated professionals who have helped us develop this Code of Conduct as part of our compliance program.

Our Code of Conduct is pertinent in the performance of our duties as it provides guidance on our standard of behavior in all facets of our relationship. For us, our ethical principles is what defines us and makes us who we are and as such all hands are always on deck to uphold these principles. We are clear about what we mean when we talk about doing things right. Not only does it mean that we provide excellent services of exceptional quality and fair price, but it also means that every step we take in making those services is taken with ethics and integrity in mind. It is pertinent that we act with integrity, be objective in our approach, always keep information confidential, maintain our professional knowledge and skill and comply with relevant laws and regulations.

We also strive to partner and work with other Companies who have impeccable ethics and share our ethical principles and core values while maintaining a standard with high integrity and monitor our entire operation for compliance with our code of conduct.

At A & A Associate LLC doing things right is not an option, it is a must. Working here means making a commitment to uphold our company principles and values and comply with the code of conduct outlined in this document. We appreciate the work you do daily and your firm dedication to acting with integrity, objectivity and confidentiality.

Let us all join hands to make this work, together we can do more.

Thank you for upholding our principles and values and helping us to be the best we can be.

Ahmed Abdualla Ali

Mohamed Alamiri

*Chairman and Partner*

# Ethical Principles and Core Values

## Our Mission

Creating “Happy Customers” by providing quality services that help transform businesses.

A & A Associate’s ethical principles define how we live our mission daily, what we expect from others and how others expect us to act.

**I**ntegrity – We are straightforward and honest in all our professional , non-professional and business relationships.

**O**bjectivity – We are not bias and we do not allow conflict of interest or undue influence of others to override our professional or business judgments.

**P**rofessional competence and due care - We maintain professional knowledge and skill to ensure that our clients receives competent professional services based on current developments in practice, legislation and techniques and act diligently and in accordance with applicable technical and professional standards.

**C**onfidentiality - We respect the confidentiality of information acquired as a result of professional and business relationships.

**P**rofessional behaviour – We comply with relevant laws and regulations and avoid any action that discredits our reputation.

## **Commitment to Integrity**

Our commitment to Integrity and our reputation for integrity should never be taken for granted. To maintain that reputation, you must follow these tips on integrity and ask yourself the following questions when faced with legal and ethical questions.

### **USE THESE TIPS**

Elementary questions like these will often assist you to eradicate any misgiving about whether a decision or proposed action is being carried out with integrity:

1. Is it honest?
2. Does it conform to the Code of Conduct?
3. Do I really feel comfortable with this decision?
4. What if this appeared in the news?
5. What if everyone were to behave like this?

Ethical and legal questions must always be decided in ways that are in line with A & A Associate core values:

- Commitment to every client's achievement

- Impeccable services that matters—for our company and for the world
- Trust and personal responsibility in all relationships

Our Values in themselves may not provide clear answers in all cases, but they should serve as the foundation for the choices we make.

### **Compliance with the law**

A & A Associate's policy is to comply with all laws and regulations that apply to its business. As you conduct A& A Associate's business, you may encounter a variety of laws and legal issues, including those in the areas described below. If you have questions on specific laws or regulations, contact A & A Associate Legal Consultant. Penalties for failure to comply with laws are severe and can result in fines, lawsuits, loss of business privileges and, in some cases, imprisonment of individuals.

#### **USE THESE TIPS**

When making a decision, ask yourself the following:

- Is it lawful?
- Does it conform with the code?
- Does it reflect our company values and ethics?
- Does it respect the rights of others?
- And if you are unsure about any of the answers, ask.



# Our Professionals

A & A Associate is dedicated to providing equal opportunity to all and will not tolerate discrimination based on race, color, religion, gender, age, national origin, sexual orientation, marital status, disability or any other protected class.

## Respect and Equality in the workplace

### Our pledge

We are committed to encouraging equality and diversity among our workforce, our objective is for our workforce to be a reflection of all units of the society and our clients and for each worker to be respected and treated equally to enable them give their best.

A & A Associate commits to:

- Avoiding unlawful discrimination of customers or the public.
- Equality, fairness and respect for all in our employment, whether temporary, part-time or full-time.
- Encourage equality and diversity in the workplace and in the selection process of employees.
- Increase Employees self-awareness by participating in upward feedback surveys.
- Create a work environment free of bullying, harassment, victimisation and unlawful discrimination, promoting dignity and respect for all, and where

individual differences and the contributions of all staff are recognised and valued.

- Training top managerial staff and all other employees about their rights and responsibilities and exercise of these rights and responsibilities in accordance with the principle of equality, dignity and respect of others.
- Take seriously complaints of bullying, harassment, victimisation and unlawful discrimination by fellow employees, customers, visitors, the public and others in the course of A & A Associate work activities.
- Make decisions concerning staff' promotion, employment being based on merit and in a way that is in line with the firm's overriding objectives.
- Review employment practices and procedures when necessary to ensure fairness, and also update them and the policy to take account of changes in the law.

### **Commitment to the code: Compliance**

At A & A Associate LLC, compliance with the Code of conduct and law is sacred and everyone is enjoined to comply with the Code. We do not expect you to know the answer to every question asked. Thus, you have a duty to ask questions or consult with others who have superior knowledge or better understanding or insight on questions bothering on interpretation or application of this Code. You have the sole responsibility to consult your Manager, or Compliance officer.

Non-compliance with A & A Associate Code can lead to disciplinary action, including dismissal. Below are a list of conduct that can lead to disciplinary action including dismissal. Please note that this list is not in itself exhaustive.

- Retaliation against others for speaking up.
- Non-compliance with laws, regulations and A & A Associate Policies

- Requesting and reassuring others to violate the laws, regulations and A & A Associate policies.
- Refusal to report known or suspected abuse of A & A Associate policies, laws, and regulations.
- Obstruction, coloration of facts and being deliberately unhelpful during an investigation.

Non-compliance with laws or professional standards also can activate governmental legal actions against you, your coworkers, the firm, its affiliates, and its clients that could result in:

- Fines
- Suspension or cancellation of licenses
- Criminal penalties
- Debarment

## **Personal security and safety**

A & A Associate is committed to providing a clean, safe, and healthy work and drug free environment for you. All hands must be on deck to ensure compliance with general health and occupational safety standards. You must exercise caution and common sense in all work activities including but not limited to working while under the influence of drugs, alcohol or medications. You must not drink alcohol during work hours and if you must drink alcohol during work related functions, drink responsibly. Request for help, if you have problems with drug abuse. Relate with your co-workers and customers in a civilized manner with respect and dignity. Always report suspicious conduct of coworkers which breaches or threatens to breach the security and personal safety of others. Report illegal substances such as drugs or weapons found on other coworkers or in the premises of A & A Associate.

Employees who violate safety standards, cause hazardous or dangerous situations, or fail to report or, where appropriate, remedy such situations may be subject to disciplinary action, up to and including dismissal.

# Our Firm

One of the keys to our success is our intellectual property.

## **Proprietary and Confidential Information**

During the course of employment you gain some knowledge and information that is non-public and belongs to A & A Associate. You are trusted with maintaining the confidentiality of this valuable information. This information must be used only for A & A Associate's purposes and should not be disclosed to anyone outside of A & A Associate and even within the firm. Only individuals who have genuine need for the information to perform their duties should have access to such information. Confidential information includes but is not limited to things such as customer information, A & A Associate's technologies, formulas, business and marketing plans, internal company communications, and existing and future product information.

Upon departure from A & A Associate, all materials and property, and any copies should be returned or disposed as directed by A & A Associate. Confidential materials shall:

- Be stored in a secure place and should not be left out where others can see them.
- Be clearly marked as confidential.
- Not be sent to unattended fax machines or printers.
- Not be discussed where others may listen.

Just as we take care to protect our information, we respect the information of others. Here are some basic rules to follow:

- Do not bring any material from prior employers to us.

- Do not accept or use anyone else's confidential information (or agree to maintain anyone's information in confidence).
- Do not solicit confidential information from another company's present or former employees or customers.
- Do not engage in espionage; be transparent in obtaining information about the marketplace.

### **A & A Associate LLC Intellectual Property**

As an A & A Associate employee you will have access to and may develop A & A Associate's intellectual property. When you joined A & A Associate, you signed an employee agreement in which you assumed specific obligations relating to intellectual property. For example, you assign to A & A Associate all of your rights in certain intellectual property you develop. That intellectual property includes such things as ideas, inventions, software, templates, publications and other materials relating to A & A Associate's current or anticipated offerings, business, research or development.

### **Professional responsibility Insurance**

We are dedicated to providing the necessary support you need to enhance your skills, build your career and create visibility for your expertise because we understand that you are a part of our success story. The status of your professional licenses and qualifications is your personal responsibility. You must ensure at all times, that you have the requisite professional license and certification to carry out your job functions. You must ensure that such licenses and certifications are not expired and if renewed the valid copy is submitted to the Human Resources Department. You must also obtain a professional indemnity insurance necessary for your expertise and ensure that all times during your employment such insurance is active and valid. You must identify and enroll for continuing professional education where such requirement is necessary in your expertise.

## Data protection and security

We are firmly devoted to the protection of our property: physical, electronic, intellectual, or otherwise. The use of company property is for business necessity only. You are responsible for ensuring the safety of the company's property by managing the property in your control with care. The theft, misappropriation, or unauthorized removal, possession, inappropriate access or use of company property is expressly prohibited.

### Ensure:

- You use only firm-approved data transfer and storage devices, and firm-issued software
- You use good business judgment when using A & A Associate's electronic communications systems (ECS).
- Your computer is out of sight and securely kept when not in use.
- You instantaneously report potential losses of firm laptops, smartphones, and data storage devices containing firm or client data to the Security Department.
- You do not disclose to third parties electronic storage devices which have confidential information.
- You refrain from copying confidential data into an unauthorized or third party or personal electronic device.
- You safeguard all A & A Associate's computer equipment and data against intentional malicious acts by individuals inside or outside the company. *Cyber-security training is provided to all employees to ensure compliance with computer security policies.*
- You do not use software for which A & A Associate does not have a license.

## **Record Keeping**

All documents, databases, voice messages, mobile device messages, computer documents, files and photos are records.

You are required to:

- maintain these records and protect their integrity for as long as required
- maintain official record keeping systems to retain and file records required for business, legal, financial, research or archival purposes
- dispose of your records according to A & A Associate's records retention and disposition schedule.

You should never destroy documents in response to, or in anticipation of, an investigation or audit.

## **Insider Trading**

You may learn information about A & A Associate, affiliates, clients, business partners or other companies that is not publicly available. It is illegal for you to use information obtained in this way for personal gain or to share it with others.

You are prohibited from:

- Buying or selling securities based on non-publicly available knowledge gained in the course of business.
- Providing information or tips, or encourage another person to buy or sell securities based on inside information.

You are required to report suspected insider trading immediately to the ethics and compliance department.



# Speaking up

We all have an obligation to uphold our ethical standards.

## Reporting/Speaking up

If you observe behavior that concerns you, or that may represent a violation of our Code, speak up promptly. Doing so will allow A & A Associate an opportunity to deal with the issue and correct it, ideally before it becomes a violation of law or a risk to health, security or the A & A Associate's reputation.

You have several options for raising issues and concerns. You can contact any of the following:

- The management
- Our legal consultant
- Your Local Ethics Officer
- The Ethics & Compliance Office

A & A Associate reiterates its commitment to encouraging all employees to ask questions and report issues without fear of retaliation. A & A Associate is also committed to treating reports seriously and investigating them thoroughly.

## Non Retaliation

A & A Associate does not tolerate and condemns any and all forms of retaliation against anyone who makes a good faith report of suspected misconduct or unlawful or unethical conducts or otherwise assists with an investigation or audit. Employees who report a concern in good faith cannot be subjected to any adverse employment action including:

- Unfair dismissal, demotion or suspension
- Unfair denial of a promotion, transfer or other employment benefit
- Bullying and harassment, either in person or online
- Exclusionary behavior
- Any other behavior that singles out the person unfairly

### **Anonymity and Confidentiality**

When you make a report to the Ethics & Compliance Office you may choose to remain anonymous, although you are encouraged to identify yourself to facilitate communication. If you make your identity known, the Ethics & Compliance Office and investigators will take every reasonable precaution to keep your identity confidential, consistent with conducting a thorough and fair investigation. To help maintain confidentiality, avoid discussing these issues, or any investigation, with other employees. Because we strive to maintain strict confidentiality in all investigations, we may not be able to inform you of the outcome of an investigation. We investigate the matter confidentially, make a determination whether the Code or the law has been violated, and take appropriate corrective action. If you become involved in a code investigation, cooperate fully and answer all questions completely and honestly.

# OUR CLIENTELES

We are dedicated to acting lawfully and ethically, and to inspiring this behavior in others.

## Unlawful acts by clients

If you have knowledge or come across activities of a clientele that is possibly unlawful or may raise ethical issues, you should speak up by voicing out your disquiets. Unlawful acts committed by clienteles or third parties associated with a clientele which you learn of or suspect during a meeting (plus unlawful acts alleged by third parties such as regulatory agencies), should be promptly brought to the attention of a partner or top officer in charge of the clientele who will report it to the appropriate department in line with our policies.

You can identify unlawful acts by:

- Having in-depth knowledge of the legal issues in your area of practice in the industry.
- Voice out on all activities of Clientele that seems to be or is unethical.
- Always interact with Clientele with objectivism and not subjectivism.
- Paying attention to clientele's weird requests for advice on the lawfulness of an action or decision.
- Be alert to any information on the unlawful behaviour of clientele, conducts which are crafted to mislead others, support for inappropriate transactions, money laundering, kickbacks, bribes and unusual payments and refunds.

## Fair competition

It is in A & A Associate's best interest to promote free and open competition because fair competition laws are intended to promote vigorous competition in a free market.

A & A Associate makes its own business decisions, free from understandings or agreements with competitors or customers that restrict competition. We consider compliance with these laws of fundamental importance.

When conducting A & A Associate business, all partners must:

- Not discuss pricing, production or markets with competitors.
- Not set resale prices with customers.
- Always present A & A Associate services in a manner consistent with its ethical principles and core values.
- Not induce a third party to breach an existing agreement.
- Never act in a manner that could be seen as an attempt to exclude present or potential competitors or to control market prices.

You are required to:

- Communicate our services in a manner that is fair and accurate, and that discloses all relevant information.
- Familiarize yourselves with A & A Associate's fair competition policies and remain aware of the consequences of any violation of policies or laws governing fair competition.
- Consult the company's legal department before engaging in any new practice that may affect fair competition.
- Refrain from price fixing, bid rigging, and any other anti-competitive activities.
- Use only publicly available information to understand business, customers, competitors, business partners, technology trends, and regulatory proposals and developments.

- Advise your manager immediately of possible violations of fair competition practices.

### **Competitive Intelligence**

Employees are encouraged to collect, share and use information about our competitors only in a legal and ethical manner. A & A Associate values and protects its own private information and also the private information of other companies.

### **Acceptable Intelligence Gathering**

It is acceptable to collect competitive intelligence through publicly available information or ethical inquiries. For example, you may gather and use information from sources such as:

- Publicly available filings with government agencies
- Public speeches of company executives
- Annual reports
- News and trade journal articles and publications

You also may ask third parties about our competitors, or accept competitive intelligence offered by a third party, as long as there is no reason to believe that the third party is under a contractual or legal obligation not to reveal such information.

### **Prohibited Activities**

While gathering competitive intelligence we should be mindful of the following limitations:

- Do not engage in any unlawful activity to obtain competitive information. This may include but is not limited to theft, trespassing, eavesdropping, wiretapping, computer hacking, invasion of privacy, bribery, misrepresentation or searching through trash.

- Do not consent, disclose or use competitive information that you know or have reason to believe was divulged to you in breach of a confidentiality agreement between a third party and one of our competitors.

### **Conflict of Interest**

A conflict of interest can occur when an employee's personal activities, investments or associations compromises their judgment or ability to act in the company's best interests. Employees should avoid the types of situations that can give rise to conflicts of interest.

It's important for you to disclose any relationships, associations or activities that could create actual, potential, or even perceived, conflict of interest to your manager or the Human Resources Department.

# The Public

We will never and we do not attempt to influence the judgment or behavior of a person in a position of trust by paying a bribe or kickback. This applies to persons in government and in private business.

## **Anti-bribery policy**

A & A Associate does not permit facilitation (or “grease”) payments to government officials or private business in order to secure or speed up routine actions.

You are to:

- Select third parties carefully and monitor them continuously to ensure they comply with A & A Associate’s anti-bribery policies
- Keep accurate books and records at all times and monitor that funds are not being used for bribery or facilitation payments
- Refuse any offer or request for an unlawful payment and report the incident to A & A Associate’s ethics and compliance officer.

A bribe is giving or offering to give anything of value to a government official to influence a discretionary decision. Examples of bribes include payment to a government official to encourage a decision to award or continue business relations, to influence the outcome of a government audit or inspection, or to influence tax or other legislation. Other payments to government officials also may constitute bribes in some jurisdictions. Consult A & A Associate’s legal consultant regarding local anti-bribery laws.

## **Receiving Gifts, Amenities and Referral Fees**

Neither you nor any member of your family may, directly or through others, solicit or accept from anyone money, a gift, or any amenity that could influence or could reasonably give the appearance of influencing A & A Associate’s business

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relationship with that person or organization. If you or your family members receive a gift (including money), even if the gift was unsolicited, you must notify your manager and take appropriate measures, which may include returning or disposing of what you received.

Unless you have been informed otherwise, you may accept the following:

- Promotional premiums and discounts offered by transportation companies, hotels, auto rental agencies and restaurants, if based upon bonus programs for individuals and offered to travellers generally
- A gift of nominal value, such as an advertising novelty, when it is customarily offered to others having a similar relationship with that person or organization
- With management approval, customary business amenities, such as meals and appropriate entertainment, provided the expenses are kept at a reasonable level and are not prohibited by law or known practices of the giver.

Similarly, when authorized by A & A Associate you may refer clients and others to third parties but you may not accept any fee, commission or anything in compensation for this referral.

### **Giving Gifts, Amenities and Other Value**

You may not, directly or through others, offer or give any money, gift, amenity or other thing of value to an executive, official, employee or representative of any client, supplier, A & A Associate business Partner or any other organization, if doing so could influence or could reasonably give the appearance of influencing the organization's relationship with A & A Associate.

You may:

- Give a gift of nominal value, such as an A & A Associate advertising novelty, if it is not prohibited by law or the organization's known business practices
- With management approval give customary business amenities, such as meals and appropriate entertainment, provided the expenses are kept at a reasonable level and



are not prohibited by law or known business practices of the recipient's organization

### **Integrity in Dealing with Others Dealing with Governments**

The global nature of our business often requires that we interact with officials of various governments around the world. Transactions with governments are covered by special legal rules, and are not the same as conducting business with private parties. Consult our legal consultant to be certain that you are aware of, understand and abide by these rules. In general, do not offer anything to a government official—directly or indirectly—in return for favorable treatment. You must obtain prior approval from our legal consultant before providing anything of value to a government official. Ensure that any such payments are properly recorded in the appropriate Company account.

### **External Communication on Behalf of the Company**

We are firmly dedicated to maintaining our reputation and good standing in the community and as such only the Chairman, Director of Operations, Director Sales and Marketing and Director Communications are authorized to represent A & A Associate to media and/or legal authorities. You should refer all requests for information or interviews to the Communications Department.

### **Money Laundering**

A & A Associate complies with anti-money laundering laws. Money laundering is the process of concealing illicit funds by moving them through legitimate businesses to hide their criminal origin.

You must never knowingly facilitate money laundering or terrorist financing, and must take steps to prevent inadvertent use of A & A Associate's business activities

for these purposes. You are required to immediately report any unusual or suspicious activities or transactions such as:

- attempted payments in cash or from an unusual financing source.
- arrangements that involve the transfer of funds to or from countries or entities not related to the transaction or customer.
- unusually complex deals that don't reflect a real business purpose.
- attempts to evade record-keeping or reporting requirements.

### **Code of Conduct Acknowledgement**

By certifying to the company code of conduct, you acknowledge that:

- You have read the entire code of conduct and understand your responsibilities related to it.
- You have had the opportunity to ask questions to clarify any unclear aspects of the code.
- You agree to abide by its principles.
- You agree to report to the A & A Associate any violations of the code.
- You agree to cooperate in any investigations of violations of the code.

# CONTACT US

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