



INTEGRITY IN ACTION

**CODE OF  
BUSINESS  
CONDUCT**



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**Dear Colleague,**

Integrity is an important cornerstone of our success. We are all ambassadors of Etihad and our home of Abu Dhabi, and we must act with integrity at all times to safeguard and enhance our reputation.

Everyone in the Etihad family has an obligation to work ethically, responsibly and within the law. It's important to do the right thing for the right reasons – be moral, act honourably, and treat each other with respect.

This Code of Business Conduct establishes the high standards we need to maintain and defend in our daily work. It applies to everyone, at every Etihad Aviation Group company, and at all levels.

You are personally responsible for your own work, but it takes a group effort to make sure high ethical standards permeate our whole organisation. With that in mind, you should

encourage your colleagues to incorporate these principles into their own work. View this code as a guide that can help you make the right call when faced with any ethical dilemmas.

If you have questions or believe that the principles of this code are being violated in any way, I urge you to speak up. You can always talk to your line manager, the Ethics and Compliance Office, our Legal and Human Resources departments, or you can use the Ethics Line. We always take concerns seriously and will not tolerate any form of retaliation.

By following the spirit and letter of this code, together we can ensure that Etihad continues to retain its position as a leading international airline, and meets its mandate now and well into the future, with ethics and integrity at our core.

**Antonoaldo Neves**  
**Group Chief Executive Officer**



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*This Code of Business Conduct affirms the importance of doing business with integrity at Etihad and promotes our core values.*

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The aim is not to provide a document that prescribes how you should act in every situation. Instead, it is a broad-based guide to help you navigate ethical dilemmas and to make ethical decisions in the course of your work.

You should apply common sense and professional judgement when observing this Code together with an attitude that seeks to comply fully with the letter and spirit of the principles contained within it.

***To whom does this Code apply?***

The Code of Business Conduct applies to everyone at Etihad worldwide, including directors, officers, and employees of its subsidiaries and controlled companies where we hold a majority interest.

***Approval, amendments, and waivers***

Our Code has been approved by Etihad's Board of Directors. Any substantive changes to the Code require Board approval. In exceptional circumstances, waivers for any part of the Code may be approved by the Board's Audit, Risk and Compliance Committee. If approved, it will be logged by the Ethics and Compliance Office including the reason(s) why it was granted.

***Compliance with laws and regulations***

As an international company, we are subject to the laws and regulations of all the jurisdictions where we have operations or do business. If you find that the Code conflicts with local laws, you should contact the Ethics and Compliance Office to get advice on how to resolve the conflict. Failure to follow the requirements of the Code of Business Conduct, Etihad policies, or any violation of the law, will result in disciplinary action. Consequences for failing to comply with laws can be severe and may include fines, lawsuits, loss of business privileges and, in some cases, imprisonment of individuals.





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### Responsibility

Breaches of this Code may put the company, your colleagues or yourself at risk. Ethics and compliance is therefore our collective responsibility as Etihad employees.

The Ethics & Compliance Board provides senior level sponsorship for the Code of Business Conduct and drives its enforcement across the organisation. The Ethics and Compliance Office supports the implementation and enforcement of the Code of Business Conduct, monitors its effectiveness and proposes updates.

The Audit, Risk and Compliance Committee of the Board of Directors assists the Board in overseeing and directing compliance and promotes an ethical business culture. It reviews and endorses the Code of Business Conduct for approval by the Board of Directors, and reviews and oversees the compliance programme.

### Annual Certification of the Code is required

All Etihad employees are required to certify annually that they have reviewed, understood, and will comply with the Code of Business Conduct. All employees are also required to complete mandatory annual 'Integrity in Action' training each year and this is reflected in their annual objectives. Training and certification completion rates are closely monitored by the Board's Audit, Risk and Compliance Committee.

## What if?



### *I have a question about the Code or reservations about completing my certification?*

Annual certification of the Code is a mandatory requirement. Nevertheless, even if you have not done so, you are still obliged to comply with the principles contained within it.

You can discuss any concerns with your line manager, or direct your questions to [ethicscompliance@etihad.ae](mailto:ethicscompliance@etihad.ae).

### *Why are Etihad employees required to complete Integrity in Action training and certify the Code annually?*

The annual Integrity in Action training is designed to help you apply the principles within this Code during your daily work. Annual certification helps you to stay current and familiar with the Code and serves as a reminder that it is a resource you can refer to at any time. Completing your annual training demonstrates your commitment to integrity in action.

Our six core values form the essential elements of doing business at Etihad and are central to our continued success. Through them, we demonstrate our commitment towards this Code and to acting with integrity.

01

## Safety First, Always

Safety and reliability are core to our business and underpins everything we do. The wellbeing of our employees and guests is at the heart of every decision and every action.

02

## Think Big. Dream Bigger

We persevere no matter what to achieve our goals. We boldly seek out new opportunities and turn challenges into chances. We think big and dream even bigger.

03

## We Love What We Do

Our passion is what drives us to be the best we can be. We love what we do, and we take pride in our work. We genuinely care about making an impact.

04

## Driven To Achieve

We are mindful of the outcomes of our choices, actions, and decisions – now and in the future – as we work to achieve our goals financially, responsibly, environmentally, and socially.

05

## Together For A Purpose

Unity is in our DNA. We consistently treat everyone with fairness, respect empathy and care as we unite to achieve our purpose.

06

## True To Who We Are

We build trust by staying true to who we are and what we stand for. We communicate openly and act with integrity. We care about doing the right thing for our employees and guests.

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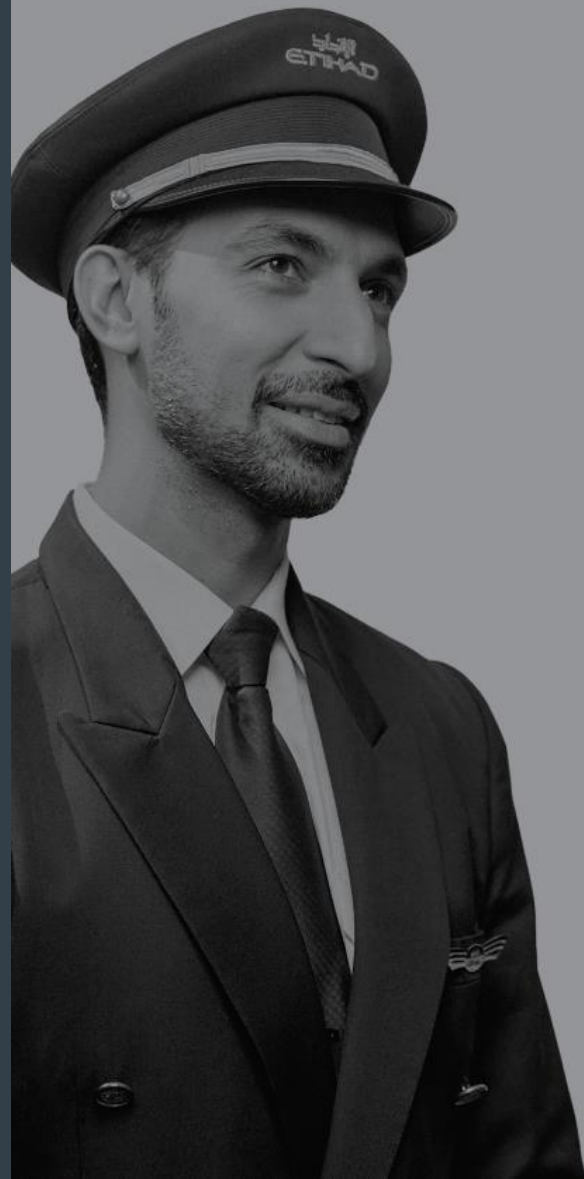
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# I Act with Integrity

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*Our integrity and ethical business standards at Etihad have a direct bearing on our reputation and business performance. It is therefore our responsibility to know the standard of conduct that the company expects from each of us and the kinds of behaviours that we should avoid.*



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## What Is Expected of All Employees?

### Comply with the Code and the law

Reading, understanding, and complying with the Code, other internal policies, and applicable laws are your primary responsibilities as an Etihad employee. You also have a responsibility to speak up if you see or experience something that is unethical, illegal or that conflicts with the Code.

### Consider your actions

The general rule is that you should avoid any form of misconduct by carefully considering the possible consequences of your actions and decision making. The Code tries to capture many of the situations that you will encounter while working at Etihad but cannot address them all. You should also make sure that you familiarise yourself and comply with other policies that apply to you. Our continued success depends on your ability to make decisions with integrity. You must be honest, use good judgment and avoid all appearances of improper behaviour in every situation. Doing the right thing at all times is the Etihad Way.

### If you are unsure, always seek guidance before you act from any of the following:

- Your line manager, the relevant senior manager, or senior executive
- The Ethics and Compliance Office
- The Legal Department
- Your HR Business Partner

#### Misconduct

This includes failure to comply with laws relating to your areas of responsibility. Not complying with the provisions of this Code or another Company policy or procedure is also misconduct.

### Stay alert to warning signs.



If you hear comments like these, take a step back and think carefully about the situation.

“Don’t worry about it. Who’s going to know?”

“That’s how they do business here.”

“We need to do whatever it takes.”

“We’ve always done it this way, and no one has been disciplined.”







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## Your Integrity Check



✓ YES

If you answered 'Yes' to all of the questions, then the decision to move forward appears appropriate.

✗ NO

Stop. Don't proceed, as the action may have serious consequences.

🗨️ If you're unsure about the answers to any of these questions, you should seek help in making the right decision.

You can seek guidance from:

- Your Line Manager
- The Ethics & Compliance Office
- Your HR Business Partner
- The Legal Department
- Ethics & Compliance intranet site



## *I Manage with Integrity*

### **Promote a culture of ethics and compliance**

As a manager you are expected to lead by example on matters of ethical conduct. How you make decisions and handle concerns will set the tone for your teams and stakeholders.

This means that you must:

- Make sure that your staff understand their responsibilities under the Code and reinforce the importance of complying with it.
- Take your compliance training seriously and complete it on time, ensuring that your teams do the same.
- Regularly talk to your team about ethics and compliance and be clear that you expect them to act with integrity. Be ready to refer your staff to the Code whenever appropriate.
- Consider the Code when evaluating employee performance to ensure that they are demonstrating the right behaviours.
- Never encourage or direct employees to achieve business results at the expense of ethical conduct.
- Always act to stop violations of the Code or the law by your teams.
- Create an environment where employees feel comfortable raising concerns. Make sure that your team knows you will listen, even if what they have to say is difficult.

- Maintain confidentiality about any concerns they raise.
- Never retaliate against anyone who reports a concern in good faith or who cooperates with an internal investigation.
- Take prompt action when ethical issues are brought to your attention.

### **Respond to questions or concerns**

Most employees report concerns to their line managers. You therefore have an important responsibility to ensure that they are escalated properly. When a concern is raised, you should determine if it requires immediate attention.

If the matter constitutes an actual or potential violation of the Code, refer it directly to the Ethics and Compliance Office.

You should also be prepared to give accurate guidance to your staff on issues covered by the Code. If you are unsure, you should contact the Ethics and Compliance Office to seek advice.

## *What if?*



### *As a Manager, what should I do when an employee raises a concern?*

When an employee raises a concern or asks for help, you should remain objective, open, and responsive. Remember: how you say something is often as important as what you say. Don't view concerns as complaints, a waste of time or "bad news" but consider them a positive sign of employee commitment to doing the right thing and an opportunity to address the issue.





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## ***I Speak Up and Raise Concerns***

*We all have a duty to question actions which appear to conflict with the Code, other company policies, or the law. If you do observe such behaviour, you are expected to speak up. Keeping silent only undermines trust and worsens the situation. Make sure that you come forward with situations that are not aligned with the Code.*

Etihad could be prevented from investigating the matter and taking appropriate action if you don't raise your concern quickly. This could lead to laws being breached, or risks to health, safety, security, or to the company's reputation.

### **How you should raise your concern**

Where you reasonably suspect wrongdoing, you have a number of different options open to you:

- Your Line Manager, Integrity Partner, other Senior Manager, or Senior Executive
- The Ethics and Compliance Office
- Any of the other channels referred to in Speak Up at Etihad

If you have reason to believe that the topic you are concerned about may be reported in the media, then you must immediately inform the Corporate Communications department and the Ethics and Compliance Office.

### **Ethics Line**

There may be times when you do not feel comfortable using any of the above channels. In these situations, you can use Ethics Line which is Etihad's 24-hour confidential reporting line available globally.

Ethics Line provides country-based, toll free numbers and translators (on request). Reports can be made by phone, or via an online web report, and can be made anonymously where local laws allow. Keep in mind however, that it is often easier to investigate your concern if you identify yourself.

Always make sure that you raise your concerns in a respectful and confidential manner.

### **European Union Exception**

Specific rules may apply to you when reporting concerns if you are doing so from an EU country. You can find more information on the Ethics and Compliance intranet site, or you can contact the Ethics and Compliance Office for guidance.



[Navigate Our Policies](#)  
[Speak Up at Etihad](#)

## **What if?**



***I have personal differences with a colleague in my team; should I raise a concern through Ethics Line?***

No, it is important to raise concerns in good faith. Refrain from raising concerns about personal grievances through this process. Try to resolve any interpersonal or performance-related issues you may have in the workplace directly with the colleague concerned. If that fails, you should raise them with a manager or HR.

***I am aware of a serious Code violation in my team, but I'd rather not get involved.***

All Etihad employees are expected to follow the Code and ensure that misconduct is avoided. Turning a blind eye is a violation of the Code. Speaking up is not just a choice, it's your responsibility.



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## We Investigate and Address Concerns

Etihad takes all allegations of misconduct seriously and will investigate them thoroughly and confidentially. Information will only be disclosed on a need-to-know basis. Allegations will be investigated by designated investigators who the Ethics and Compliance Office will appoint based on the nature of the issue raised. All such investigations are governed by Etihad's Investigation Guidelines and are overseen by the Ethics and Compliance Office.

You are expected to cooperate fully and to answer all questions honestly and thoroughly during any investigation. Where disciplinary action is applied after the investigation, it will be governed by the procedures outlined in the applicable disciplinary policy. Depending on the circumstances of the case, this may include training, warnings, loss of benefits, suspension, termination of employment and, in the most serious cases, reporting to authorities for prosecution.

### Non-Retaliation

It takes courage to speak up when something is not right, and we are committed to a culture in which employees feel safe and comfortable doing so. Etihad does not tolerate any form of retaliation against employees for raising concerns in good faith or for cooperating with a misconduct investigation. Retaliation will not be tolerated and will be subject to disciplinary action.

There will be no adverse consequences for refusing to violate this Code, or for raising genuine concerns, even if our business is disadvantaged as a result. However, malicious allegations waste valuable company resources and are not in line with Etihad's values. Malicious allegations will not be tolerated and will be subject to disciplinary action.

If you work with someone who you know has reported a concern or assisted by providing information in an investigation, you should not discuss the matter with the employee concerned, or with other colleagues. You should continue to treat that person as you would when interacting with them under normal circumstances.

If you believe that you or another colleague have been mistreated for raising a concern, you should immediately report the matter to the Ethics and Compliance Office.

## What if?



### *I report a concern but never hear anything back?*

All matters are addressed promptly; however, caseload volumes may sometimes cause delays. You can write to [ethicscompliance@etihad.ae](mailto:ethicscompliance@etihad.ae) to request an update if you haven't heard anything about your matter within 21 days of reporting it.

### *I am aware of a serious Code violation in my team, but I'd rather not get involved?*

Yes, as an Etihad employee you are obliged to do so and cooperate fully. Failure to cooperate could result in disciplinary action.

### *My Manager asks me to do something that is unethical or illegal and I am afraid of retaliation if I speak up?*

In this type of situation, you should speak to the Ethics and Compliance Office or use the Ethics Line. Retaliation by your manager or others for raising a concern will not be tolerated.

### *I just learned that a good friend of mine has been accused of serious misconduct and an investigation is imminent. Don't I have a responsibility to give him a heads up so that he can defend himself?*

You should maintain confidentiality and not interfere with the investigation process. Your friend will be given an opportunity to respond to the allegations in due course. Etihad's Investigation Guidelines ensure that all investigations are conducted fairly and impartially.



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## I Respect Others

*We take great pride in the diversity of our workforce at Etihad. We respect our cultural and religious differences and strive to keep our workplace free from harassment and discrimination.*

Etihad's diversity enables us to embrace cultural differences. We must celebrate this diversity, and its potential to create value. We should start in the workplace by treating each other with fairness and respect.

Always be sensitive to cultural differences and be careful to avoid offensive behaviour such as unwelcome remarks, inappropriate physical contact or verbal abuse.

Ensure that promotions and similar opportunities are based on merit and not on subjective factors such as nationality, gender, race, colour, ancestry, citizenship, religion, age, disability, medical condition or sexual orientation.

Etihad does not tolerate any form of bullying behaviour, sexual harassment, physical or verbal abuse or intimidation in the workplace and will take disciplinary action against employees who engage in these practices.

### We have a strict drug and alcohol policy

Employees are prohibited from consuming or being under the influence of alcohol or illegal drugs while at work. This includes the requirement for employees to be free from any side-effects of legal drugs or controlled substances that could prevent you from carrying out your work safely. If you suspect that a colleague is under the influence of drugs or alcohol you should report this to your line manager or HR Business Partner.

### Human Rights

Etihad is committed to ensuring we are not complicit in any human rights violations. We also hold our suppliers and partners to the same high standards.

We ensure that our employees are treated with dignity and respect, are working under their own free will and are being compensated fairly for their effort. We are opposed to slavery, human trafficking, forced or child labour and are committed to complying with applicable laws that prohibit such exploitation.

## Bullying in the workplace



Examples include:

- Abusive, insulting, or offensive language
- Spreading misinformation or malicious rumours
- Behaviour or language that frightens, humiliates, belittles or degrades, including offensive jokes and criticism that is delivered with shouting or screaming
- Displaying offensive material
- Inappropriate comments about a person's appearance, lifestyle or their family



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*Integrity begins with the way that we do business inside Etihad and how we treat one another.*

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## I Protect Confidential Information

*We must protect confidential company information in the same way as we protect other company assets.*

### Confidential Information

Confidential information is any important or valuable business information belonging to Etihad that has not been made public or that has been assigned 'restricted' or higher level of sensitivity by Etihad's data classification standard.

Do not reveal confidential company information to colleagues or external parties where there is no business reason for doing so. Be careful when engaging in conversations at conferences and at informal occasions outside of company hours. Make sure that you hold confidential conversations out of earshot of those who should not be privy to the information that you are discussing. This duty of confidentiality continues even if you no longer work for Etihad.

Whenever you do need to disclose confidential information for business purposes, make sure that you have proper authority to do so. Only disclose information on a 'need-to-know' and 'need-to-have' basis after taking proper precautions such as entering into a non-disclosure agreement with the business partner.

The Legal Department has prepared templates for you to use, which you can obtain from their [intranet site](#), and will give you guidance if required.

Company records including email, video, audio recordings, electronic or paper documents should be retained or discarded in line with existing data retention policies. You should not make copies or retain any company records for private use. The Legal Department may occasionally issue instructions regarding the retention of certain classes of documentation because of actual or impending litigation or inspections by regulatory authorities. Ensure that you comply with these instructions to prevent Etihad from being exposed to undue legal or compliance risks.

### Examples include:

- Contract details
- New product designs or launch
- Financial performance data
- Strategic and business plans
- Proposals and tender information
- Pricing information
- Employee or customer information
- Mergers and acquisitions
- Training material
- Audit reports
- Changes to organisational structure

## What if?



***I accidentally sent an email containing confidential information to the wrong person. What should I do?***

If you find that you have sent information of a particularly sensitive nature to the wrong person by mistake, you should first ask the recipient to delete the message from their inbox to limit any damaging consequences that might result. You should then inform your line manager as soon as possible.

***I have just received an internal email regarding a special project. I know I can't share it with anyone outside of our company, but can I share it with my colleagues?***

You must be cautious when sharing business sensitive information. Such information should only be shared with other colleagues who have a legitimate need to know it.



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## I Respect Data Privacy Rights

All types of personal information about customers or employees must be protected. We must respect personal information that we handle and comply with applicable data privacy laws. Personal data is defined as any information that can identify an individual. This can include names, email addresses and unique identifiers like an Etihad Guest number, staff I.D. or Passenger Name Records.

Etihad is committed to protecting all personal data with which we are entrusted, including data belonging to our guests, employees and business partners.

We protect personal data through technical and organisational measures. This includes information security safeguards such as encryption, security assessments and audits. We've also implemented a global approach with the adoption of enterprise-wide core privacy principles and mandatory training.

If your work includes having access to personal data - regardless of whether this data is hosted by Etihad or by a third party - it is important that you comply with our four core data privacy principles when processing personal data:

### Transparency

Be clear and open with individuals about the purpose for which their personal data will be used and with whom it will be shared. Etihad shall provide access rights to imbed this principle of transparency.

### Fairness

Personal data shall be processed fairly and lawfully. Etihad shall only collect personal data for specified purposes, and it must be accurate, relevant and kept up to date.

### Security

Use appropriate technical and organisational security measures when handling personal data. All staff must exercise care when using personal data.

### Accountability

Etihad must demonstrate how it complies with the above principles when processing personal information. Ensure that you abide by all relevant policies and procedures.

Should you have any questions, please send an email to [dataprivacy@etihad.ae](mailto:dataprivacy@etihad.ae) for support.



[Navigate Our Policies Data Privacy Manual](#)

## What if?



*I'm an Etihad manager and know my privacy responsibilities. Customer data is all that matters – we do not compromise our privacy standards when handling their personal data.*

It is true that it's important to take good care of customer personal data, but that's not the whole story.

If you are a line manager or other Etihad employee, you also have an equally important responsibility to handle employee personal data in a way that respects their privacy. You should take care to store personal data (including personnel files, performance appraisals and job applications) securely, and should never disclose personal data about your employees to unauthorised persons.

*My department has collected personal data from guests so that Etihad can send them marketing emails about flight deals. A new potential partner car hire company has approached us to use this database so that they can also market car hire offers to them. Can I give it to them.*

We must be very careful to use personal data transparently. This includes only using it for the purpose for which it was collected, telling individuals if you intend to use it for a different purpose and obtaining their permission to do so.

Collecting personal data that was originally intended to be used by Etihad and then transferring it to a third party to promote their services to them does not meet this requirement, goes against Etihad's privacy principles and could breach privacy laws.



## ***I Use Social Media Responsibly***

It is important to remember to act responsibly when using social media such as Twitter, Facebook, LinkedIn, blogs etc. You are accountable for views you express through these media, so use discretion and judgment in all your interactions.

Never reveal confidential company information when using social media. Also, make sure you do not comment on an Etihad related subject in a way that gives the impression that you are doing so on behalf of the company unless you have proper authority to do so.

If you choose to participate in social media, you should:

- Ensure that your communications do not break the law (for instance, harassment or copyright laws) or company policies (such as those relating to confidential information or speaking to the media).
- Avoid identifying or discussing Etihad, our customers, suppliers or colleagues.
- Do not degrade or insult others, including competitors.
- Never include Etihad logos, trademarks, photos or videos.
- Always safeguard your own personal information.



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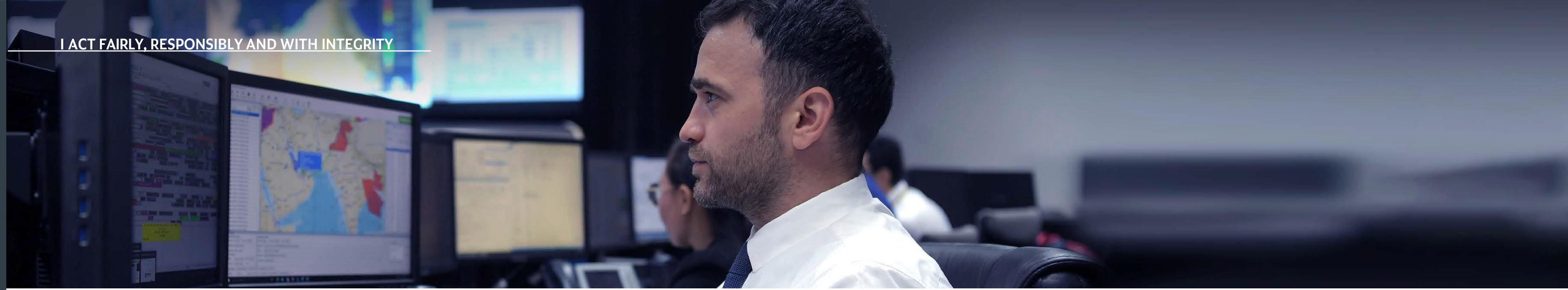
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## I Use Company Resources Responsibly

*We use our company resources efficiently, responsibly and in accordance with our policies.*

Company resources encompass a wide array of assets, from Etihad's physical resources (such as facilities, company funds, equipment and IT assets) to non-physical resources (such as intellectual property, trade secrets, sensitive business and technical information). We all have a responsibility to protect these resources, so be proactive in safeguarding them from loss, damage, theft, misuse, unauthorised disclosure and access.

Company resources should be used primarily for business purposes and to advance our business objectives. You may occasionally use company resources (such as email) for limited personal use, so long as it is of reasonable duration, does not adversely affect business performance and does not violate our internal policies or the law.

When using company resources, remember that all information and material transmitted or stored on Etihad owned equipment, systems or networks may be monitored, retained or reviewed.

### Examples of unacceptable use include:

- Using company resources to engage in illegal or inappropriate activities that are in violation of our internal policies or applicable laws.
- Using company resources for an outside business or other personal gain.
- Using personal emails or devices to store, copy or exchange business sensitive information.
- Leaving desktops, laptops, or other mobile devices unattended for an extended period of time.
- Sharing user identification credentials with others to access company systems or information. Keep in mind that you are accountable for the actions performed using your User-ID or assigned company resources.

### Employee Benefits

You should not use company resources for personal benefit. You must not profit from or misuse any benefits that you receive because you are an employee of Etihad. These include staff travel benefits, employee accommodation, and annual cargo allowances. In all cases, ask yourself: "Am I using these benefits for the purpose originally intended?" Please refer to the relevant policies on staff benefits for further guidance.

## What if?



*I have a personal business that Etihad has determined is not a conflict of interest. Is it okay for me to use company email, phone, printer or other resources for my personal business?*

No, employees are not permitted to use company resources to support outside business ventures or secondary employment. Such behaviour is a misuse of company resources and breaches the Code.



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## *I Am Vigilant About Preventing Theft and Fraud*

Theft and fraud are not tolerated at Etihad. Theft of company assets, in whatever form it takes, may result in termination of employment and reporting for criminal prosecution. Etihad also treats the theft of assets belonging to other employees on its premises in the same way as theft of company assets. When employees steal or commit fraud, they damage our reputation and brand.

Help safeguard Etihad's assets and reputation by reporting any fraudulent activity against Etihad, customers, colleagues, business partners or other stakeholders. We will ensure that you are protected from any form of retaliation.

### **Theft**

Theft involves taking property belonging to the company or another person without proper authority.

#### **Examples of theft include:**

- Removing items marked as "scrap" or "garbage", or those that are destined for recycling
- Embezzlement
- Misreporting of time
- Conducting private business on company time
- Stealing from a colleague at work

### **Fraud**

This involves an intentional deception made for personal gain or to cause damage to another person or organisation. It also includes acts performed on behalf of the company to deceive external parties.

#### **Examples of fraudulent conduct include:**

- Falsifying expense reports
- Falsifying financial statements
- Falsifying flight or engineering records
- Making fictitious journal entries
- Manipulating ticket fares for personal gain or for the benefit of another





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## *I Keep Accurate Business and Financial Records*

*Each of us is responsible for ensuring that all our business and financial records are accurate. This reflects positively on the company's reputation and credibility. It also ensures that we meet our legal and regulatory obligations.*

### **Business Records**

You are responsible for all business records that you work with in your role at Etihad. Be honest, accurate and complete in what you record. Business records include any document or communication in paper or electronic form that is maintained during business, such as emails, contracts, agreements, expense accounts, ledgers, inventory records, quality reports, time sheets and flight and engineering logs.

### **Financial Reporting**

The integrity of our financial statements and other regulatory filings is critical to the successful and lawful operation of our businesses, and to keeping the confidence and trust of our shareholders, customers, business partners and other stakeholders. If you are involved in the financial reporting process, you have a special responsibility to ensure that our financial statements are accurate, complete, objective, relevant and understandable. All financial information must be accurate and complete, and comply with

applicable accounting principles and legal requirements. Never misrepresent our financial or operational performance or otherwise compromise the integrity of the company's financial statements. Do not enter information in the company's books or records that intentionally hides, misleads or disguises the true nature of any financial or non-financial transaction, result, or balance.

If you are in a finance-based role, you should:

- Record and classify transactions in the proper accounting period.
- Make sure estimates and accruals are supported by appropriate documentation and are based on best judgment.
- Make sure that reports to regulatory bodies are full, fair, accurate and timely.
- Never falsify a document.
- Always respond truthfully to all appropriate questions from auditors.

Even if you are not in a finance role, you still have responsibilities towards maintaining the integrity of Etihad's financial statements. Everyday transactions such as submitting expense reports and raising requisitions feed into our financial statements and must be accurate and complete. You should also take care when making forecasts or budgets.



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### Company Funds and Transactions

Where you are entrusted with the custody, payment or commitment of company funds, you should ensure that you do so with the strictest integrity. You must also comply with your local governance policies and procedures. When spending company funds, you should also take care that Etihad receives value for money and that waste is kept to a minimum.

If your job requires you to approve or certify the correctness of invoices, receipts or other documents related to expenditure, don't do so until you have enough knowledge of these transactions to ascertain whether they are proper and correct. All employees must make sure that travel and entertainment expense reports are accompanied by actual receipts and are for valid business purposes.

### Stay alert to red flags.



If you hear comments like these, take a step back and think carefully about the situation.

“Make the numbers work.”

“Hold that sale until next month so we can meet next quarter's target.”

“Because I am running a little late, please swipe my Etihad ID for me”

### What if?



*I have been told by my manager to “make the numbers work?”*

Your responsibility is to be honest and accurate. If you feel like you are being pressured to do something unethical, contact the Ethics and Compliance Office or any of the other available reporting channels.



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## **General Health, Safety, and Environment**

*All Etihad employees have an important role to play in ensuring that we maintain healthy, safe, secure and environmentally friendly premises for our guests, visitors and colleagues.*

Always follow the relevant health, safety and environment (HSE) regulations and legislation covering all Etihad premises. Act responsibly and do not compromise HSE anywhere by taking unnecessary risks.

Make sure that your identification card and those issued to your visitors are always visible on you whenever you are on company premises. Also, be prepared to approach visitors and refer them to Corporate Security where they are not wearing valid Etihad identification cards – this is particularly important where they appear to be unaccompanied by a member of staff.



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## *I Avoid Conflicts of Interest*

A Conflict of Interest can occur where you, a member of your close family or a friend are involved in activities that could hinder you from making objective decisions on behalf of the company. You are expected to not only avoid actual Conflicts of Interest but also be aware of situations that might give this appearance. You should be particularly careful where you are responsible for selecting suppliers or awarding contracts on behalf of the company.

Where you suspect that you are facing a Conflict of Interest or are unsure, you must promptly disclose the matter to your line manager and the Ethics and Compliance Office as per the process outlined in the Conflicts of Interest Policy. Failure to disclose a potential Conflict of Interest can have significant consequences for Etihad and may lead to disciplinary action. You must promptly disclose the Conflict so the situation can be evaluated and addressed. All employees must complete an annual Conflicts of Interest Declaration in which actual, potential or perceived conflicts are described, or which confirms the absence of any such conflicts.

### **Outside Business Involvement**

You should not be engaged in any personal business or outside employment in a capacity that conflicts with your ability to discharge your duties objectively, effectively, and in the best interests of Etihad.

#### **What Outside Business Involvement Should I Avoid?**

- Any outside business involvement, which may prevent you from carrying out your duties objectively, and in the best interests of Etihad;
- Any outside business involvement, which may directly or indirectly compete with Etihad;
- Any outside business involvement, which may be for the benefit of a supplier;
- Any outside business involvement, which may Conflict with your scheduled working hours (including overtime) or the performance of company assignments;
- Any outside investment, involvement or financial incentives potentially leading to financial gain at the expense of Etihad or preferential treatment of any external party.

### **Acting as a Board Member, Officer or Director of Another Company**

If you are asked to serve as a board member, officer, or director of another company, you must obtain written approval from the GCEO and Chief People and Corporate Affairs Officer. You must obtain this written approval by submitting your request to the Ethics and Compliance Office prior to accepting the position to ensure that your appointment will not conflict with your obligations to Etihad. Approval is not required if the appointment is at the request of Etihad, for example, to another Abu Dhabi Government entity or an Etihad subsidiary.

### **Working under Etihad Sponsored Visas**

Remember that it is often illegal for you to engage in any other employment whilst working under an Etihad sponsored residency visa at any location. You must seek guidance from HR and the Legal Department before undertaking such work.



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### Close Family and Friends

*Dealings with Close Family or Friends must not influence your objectivity in your job and must avoid all appearances of doing so.*

Where a Close Family Member or a Friend of yours works for a supplier, customer or bidder and is responsible for dealing with Etihad, you must promptly disclose this fact to your line manager and the Ethics and Compliance Office so the situation can be evaluated and addressed appropriately. You should be comfortable that commercial dealings are conducted in a manner that is free, fair and devoid of undue influence stemming from your relationship.

### Personal Relationships

You must not manage, supervise, or be in a direct reporting line with another employee with whom you have a personal relationship, including a Close Family Member or a Friend. You must also not be involved in any employment-related decisions such as hiring, compensation, performance evaluation or promotion regarding a Close Family or a Friend. Where you suspect that you are facing a Conflict of Interest, you must promptly disclose the matter to your line manager and the Ethics and Compliance Office as per the process outlined in the Conflicts of Interest Policy.

### Who is my "Close Family Member or Friend"?

This can include your spouse, children, siblings, parents, parents-in-law or your spouse's children. Also included are close friends, individuals who are financially dependent on you, or living with you in the same household and romantic relationship with, if such relation may be regarded by objective third party as at risk of a Conflict of Interest.

Be careful not to allow your relationship to affect your ability to do your work impartially, or to create this appearance. If you are uncertain about whether your relationship could create a Conflict or not, you should consult with your line manager and the Ethics and Compliance Office for guidance.



[Navigate Our Policies](#)  
[Conflicts of Interest Policy](#)

### What if?



*It is my job to select a supplier for the Company. One of the suppliers being considered is a company owned by my spouse. I know that this could appear to be a conflict of interest but honestly believe that my spouse's company is currently one of the leading manufacturers of the product in its field and should be included in the selection process. What should I do?*

In this instance, your interest in your spouse's business conflicts (or at least appears to conflict) with your responsibility to select the best supplier for Etihad. You should first consult your line manager and report the potential conflict to the Ethics and Compliance Office immediately. You will probably have to remove yourself from the supplier selection process or exclude your spouse's company from consideration.





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## Speaking Engagements

*Speaking engagements can be a useful way to raise the profile of the company and awareness about its activities.*

### Where the speaking engagement

- Describes some aspect of the work that you do for Etihad or
- Formally identifies you as an employee of one of our companies

### You should

First obtain written approval from the Corporate Communications department and your line manager before accepting the engagement or receiving reimbursement from outside parties for expenses incurred as a result. Payments other than reimbursement of expenses must be approved in writing by the Ethics and Compliance Office in advance.

### Speaking to the media

You should first obtain written approval from Corporate Communications before proceeding to speak to the media on behalf of Etihad or expressing any view to them on a company related matter.

All texts and articles prepared in response to media enquiries or intended for publication should be reviewed in advance with Corporate Communications before being released to the media.





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# I Act with with **Integrity** with **Outside** **Parties**

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- ▶ [DEALING WITH PUBLIC OFFICIALS](#)
- ▶ [POLITICAL AND COMMUNITY ACTIVITIES](#)
- ▶ [GIFTS AND ENTERTAINMENT](#)
- ▶ [DEALING WITH COMPETITORS](#)
- ▶ [SANCTIONS & EXPORT CONTROL](#)
- ▶ [ENVIRONMENT AND SOCIAL RESPONSIBILITY](#)

*We must always act with integrity when dealing with suppliers, customers, competitors and the government by doing the right thing, acting fairly and obeying the law.*

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## Anti-bribery and Corruption

*Etihad does not tolerate any form of bribery or corruption.*

A bribe is any payment/receipt of cash or giving/receiving anything of value to influence a decision in Etihad's or another party's favour. This could include, for example, the awarding of a contract, influencing the results of an audit or inspection or the allocation of landing rights.

The term "anything of value" is interpreted literally and refers to anything that could be of value to the individual or a relative. Flight tickets, lounge access, excess baggage allocations, limousine transfers, meals, entertainment, employment, gifts and business opportunities are all examples of things that are considered to be of value. It is important that you not only avoid making or receiving such payments or gifts, but also avoid situations where your actions may infer that a bribe is being offered or taken.

### Facilitation Payments

These are small unofficial payments to induce someone to perform routine functions that they are otherwise obliged to perform. Etihad does not permit facilitation payments of any kind to be made on its behalf since these can sometimes be construed as bribes. Therefore, you must never agree to any request to make a facilitation payment.

Please contact the Ethics and Compliance Office or your Integrity Partner for further guidance.

### Our Partners

Etihad seeks business partners (agents and other representatives, vendors and suppliers) who share our values. Etihad may be criminally liable for the acts of our business partners where they engage in bribery or corruption while acting on our behalf. We require our business partners to undergo an appropriate level of due diligence before we do business with them, and to adhere to our Supplier Code of Conduct. We take breaches seriously and may decide to review our business relationship if they occur. If you are responsible for selecting and engaging with business partners, you should be aware of the appropriate process for selection. Please refer to the relevant procurement policies for further guidance.



[Navigate Our Policies](#)  
[Anti-Bribery and Corruption Policy](#)

## What if?



*I work with local Civil Aviation Authority Officials. Can I give them complimentary tickets to a Manchester City FC match as a thank you gesture?*

No, you must first discuss the gift with your VP and then seek approval from the Ethics and Compliance Office. Anti-corruption laws around the world are often strict regarding gifts to public officials. Our policy therefore requires you to take additional precautions before giving anything of value to a public official.

*As an employee of Etihad, am I considered a government official?*

Etihad is 100% owned by the Abu Dhabi Government. Therefore, all Etihad employees are considered government officials in the context of anti-bribery rules and regulations.



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## Dealing with Public Officials

*The nature of our business requires us to have frequent dealings with government agencies around the world. Dealings with officials from these agencies are often governed by complex legal rules which we must make sure we are familiar with and abide by. Consult the Ethics and Compliance Office if you are ever in doubt.*

More stringent anti-bribery and corruption rules apply to public officials. You should not offer anything of value to anyone falling within this category. Few exceptions may exist, but in all cases, prior approval must be obtained from the Ethics and Compliance Office. Make sure that you understand whether the people that you deal with are public officials or not and seek advice if you are unsure.

## Political & Community Activities

Your personal participation in the political process in your home country is encouraged. However, you should ensure that you do so in your own time and without using Etihad's resources.

You should also be careful not to conduct these activities in a manner that suggests sponsorship, endorsement or approval by Etihad.

### Who is a public official?

Examples include,

- Direct government employees
- Employees of any government-controlled entity such as civil aviation authorities
- Employees of international organisation such as IATA

### Lobbying

It is sometimes necessary for Etihad to lobby governments and government agencies, for instance, to provide them with information and our position on specific topics with a view to protecting or furthering our commercial interests. If you are involved in these activities, you must be familiar with and comply with any applicable lobbying laws and disclosure requirements. You must also avoid any appearance of exerting improper influence.



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## ***Gifts & Entertainment***

Always use good business judgment when accepting any kind of benefit from suppliers or customers and seek guidance if in doubt.

Gifts to a large group of employees may generally be accepted, however, if the gift seems excessive or inappropriate, or is above the reasonable value threshold, you must obtain approval from your line manager and the Ethics and Compliance Office before accepting the gift.

Make sure that you are familiar with and adhere to the [Gifts Matrix](#) when accepting gifts.

### **Giving Gifts**

It is not only important to be careful about any gifts you receive from suppliers and customers, but also about any gifts that you give to them. When making gifts, or paying for meals or entertainment, you must make sure that the gift supports the business interests of the company, is reasonable and appropriate under the circumstances, cannot be construed to be a bribe and is not offered at a time where it will create an actual or perceived conflict of interest. Always bear in mind that the recipients will probably have rules that their own companies require them to follow, and you should respect them too. Gift giving is never appropriate if it has the potential to influence a business decision or even give that impression.

## Gifts Matrix

### 1 IS IT APPROPRIATE?

### 2 IS IT OF REASONABLE VALUE?

### 3 DOES IT REQUIRE APPROVAL?

#### CONSIDERATIONS

##### APPROPRIATE

- Open and transparent
- Not in exchange for doing or promising to do anything for a customer or supplier
- Not a requested gift or favour or one where a customer or supplier is put in a position where they feel obliged to give the gift
- Not an excluded gift type, including cash or its equivalent, or a gift in the form of services or other benefits (such as promises of employment)
- Gifts that are not received frequently from the same source (even if of nominal value)
- Avoids perception concerns
- Not received at a time where it will create an actual or perceived conflict of interest (for example, a gift received from a bidder during a tender process you are evaluating)

##### REASONABLE VALUE

- Not excessive for giver or receiver
- Value is less than **USD 150**

##### RECEIVING

- Approval required if value is above **USD 150** or difficult to determine\*

*\*Approval required from your Line Manager and the Ethics and Compliance Office.*

##### GIVING

- Airfare (excluding public officials and must be in line with the Commercial Gestures Policy)
- Accommodation\*
- Anything of value to public officials\*

*\*Prior approval required from the Ethics and Compliance Office*



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[Commercial Gestures Policy](#)

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## What if?



*Can I accept personal discounts from suppliers that I am responsible for dealing with for purchases such as hotel stays, car hire, retail, or other products?*

No. You can only accept discounts if they are approved by the company and are clearly available to all Etihad employees. Other personal discounts should be regarded as gifts and declined.

*I have been offered tickets, flights and accommodation by a supplier to watch Barcelona play Real Madrid at the Nou Camp in Barcelona. Can I accept?*

You cannot accept this offer until it has been approved by your line manager and the Ethics and Compliance Office. The situation should be assessed to establish whether the business reason for accepting the invitation is adequate. If it is, Etihad should ideally pay for your flights, accommodation and meals leaving the supplier or customer to cover the cost of the event itself and any incidental entertainment.

### Meals and Entertainment

As with gifts and other types of benefit, you should not ask suppliers or customers to provide you with meals or entertainment. You may however accept unsolicited offers of local entertainment, if the offer is moderate and in keeping with local custom for business related meals or entertainment, and the supplier or customer is in attendance.

Where an invitation is for a premium event (such as major sporting tournaments and award ceremonies) or one that involves an offer to pay for travel or hotel expenses, you cannot accept the offer unless and until it has been approved by both your line manager and the Ethics and Compliance Office.

Tickets for events or other entertainment where the supplier is not present are considered excessive gifts and should not be accepted.

### Refusing Gifts, Meals or Entertainment

Where a supplier or customer offers you a benefit that you think is inappropriate or is not in line with the principles of this Code, you should politely refuse to accept and explain the company's position. Where refusal is likely to offend the giver, or where the nature of the gift or the circumstances in which it was given prevent you from

returning it, you should promptly inform your line manager and the Ethics and Compliance Office. You should then either donate it to a non-profit or charitable organisation or distribute it to a large group of employees by means of a raffle draw or some similar method.

### Questions to ask yourself before accepting gifts

- Is the value or nature of the gift or entertainment appropriate and in line with the criteria prescribed above?
- Would Etihad offer a similar gift or entertainment under similar circumstances?
- Is this gift being offered to all customers or am I being singled out for special treatment?
- Could the timing or nature of the gift create a perception that would cause others to doubt my objectivity?
- Would I be willing to write a "thank-you" note for this gift and copy my line manager?



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## Dealing with Competitors

*We must be careful not to share information with our competitors or collude with them in ways that breach competition laws*

### Competition Law

Etihad fully complies with all applicable antitrust and competition laws. The rules governing this area are quite complex and differ by country. They also apply extraterritorially, meaning they apply based on the effect of the restraint rather than the location of the parties. The Etihad Competition Compliance Manual (the "Manual") is consistent with these laws, so please ensure that you are thoroughly familiar with it. Penalties can be severe for the company and for individual employees.

### Competitor Information

You are encouraged to research and gather information on competitors if this is part of your job responsibilities. However, you should only obtain the information from legitimate sources. See the Manual for more details.



[Navigate Our Policies \*Competition Law Manual\*](#)

### Acceptable Sources

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

### Unacceptable Sources

- Obtaining information by theft, trespassing, eavesdropping, misrepresentation, and similar methods
- Using information you believe was disclosed to you in breach of a confidentiality agreement between a third party and one of our competitors
- Using or disclosing information marked (or that you believe should have been marked) 'confidential' or 'proprietary' without consulting with the Legal Department
- Sharing commercial information with our competitors and suppliers where this would hinder free competition among businesses

If you suspect a possible breach of competition laws within Etihad or you are approached by another organization in a manner that you know or suspect involves anti-competitive activity, you should report it to the Ethics and Compliance Office. If you have compliance questions, please contact the Legal Department.

## What if?



*I was recently at a conference and one of our competitors started talking about their pricing strategy over lunch. I immediately left the table. Was that the right thing to do?*

Yes. Making a "noisy exit" reduces the risk that you or the Company may be implicated in cartel conduct. Contact the Ethics and Compliance Office to report the incident and do not share any information you may have heard.





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## Sanctions & Export Control

*All employees are responsible for complying with sanctions and export control laws.*

*Etihad has operations in and to many parts of the world and we comply with applicable laws regarding sanctions and the import or export of goods, services, and technical information.*

*Make sure that you comply with all relevant departmental procedures and take steps to comply with relevant sanctions and export control laws whenever dealing with outside business partners. This includes submitting them to proper due diligence procedures and completing any risk mitigating actions that may be required before engaging them.*

*If you have questions or wish to report a potential trade or export speak to your Export Control Officer, your Integrity Partner or the Ethics and Compliance Office.*



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## Environment & Social Responsibility

*Etihad's corporate social responsibility (CSR) programme focuses on our impact on the environment and the communities that we work in.*

### Environment

A number of environmental laws and regulations apply to our business operations. We continue to make concerted efforts to improve the efficiency of our operations to reduce our carbon footprint. We also engage our colleagues, business partners and customers to find ways to reduce their impact on the environment.

At work, you should practice recycling where available and take action to reduce consumption of water, energy and other resources. Conserve paper by limiting printing and reuse boxes or other containers when possible. Be sure to dispose of all electronic products and components properly.

If you are responsible for providing or obtaining data used for environmental or sustainability reporting, make sure that all data submitted is complete and accurate. Never misrepresent environmental performance or knowingly compromise the integrity of the company's environmental disclosures.

### Community and Charity

Community support and humanitarian aid are key aspects of Etihad's CSR strategy. We support many local community initiatives as well as rural social development programmes. We make charitable contributions consistent with our goals and encourage employees to support their local communities through appropriate volunteer activities. Etihad only makes contributions to specified non-profit organisations. We also ensure that our charitable donations do not aid terrorists or organisations that support terrorism.

You can write to [CSREtihad@etihad.ae](mailto:CSREtihad@etihad.ae) if you have any questions on Etihad's CSR strategy or initiatives.



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### **Anything of Value**

Anything that could be of value to an individual (and which is not necessarily objectively valuable).

### **Audit, Risk and Compliance Committee**

The Audit, Risk and Compliance Committee is a sub-committee of the Board of Directors. It assists the Board in overseeing and directing compliance with applicable standards, policies, rules and regulations and promotes an ethical business culture. It reviews and endorses the Code of Business Conduct for approval by the Board of Directors, and reviews and oversees the compliance programme.

### **Bullying/Harassment**

Any unwelcome conduct that creates an intimidating, hostile or offensive work environment, or that has the purpose or effect of unreasonably interfering with an individual's work performance.

### **Business Sensitive Information**

Etihad Information which is classified as "Secret", "Confidential" or Restricted will be considered as business sensitive information. It includes anything that poses a risk to the company in question if discovered by a competitor or the general public. Such information includes trade secrets, acquisition plans, financial data and supplier and customer information, among other possibilities.

### **Bribe/Bribery**

A bribe is any payment of cash or giving anything of value to influence a business decision. This could include offering, giving, receiving, promising, or soliciting anything of value for the improper purpose of influencing an act or decision to secure an improper business advantage.

### **Code**

Refers to Etihad's Code of Business Conduct.

### **Conflict of Interest**

Conflicts of interest arise in any situation or position where personal interest goes against, or even appears to go against, Etihad's interest. They can also occur where your personal interest interferes with your ability to make objective business decisions.

### **Corruption**

Abuse of an office or position in order to obtain an advantage.

### **Etihad**

Refers to Etihad Aviation Group PJSC and subsidiary companies where Etihad owns a 50% equity stake or more.

### **Ethics and Compliance Board (ECB)**

The Ethics and Compliance Board comprises senior members of the Etihad executive management team and is responsible for ensuring that an effective ethics and compliance programme is in place across Etihad.

### **Ethics and Compliance Office**

An independent department responsible for managing the ethics and compliance programme day to day operations.

### **Records**

A subset of information created or received as evidence of a business activity, or required for legal, regulatory, or accounting purposes. Records may exist on paper, as physical items or be stored in an electronically readable or audible format.

### **Sexual Harassment**

Sexual harassment may consist of verbal, visual or physical conduct of a sexual nature that is unwelcome and that a reasonable person would find offensive. It may take many forms, including (but not limited to):

- Sexual advances; unwelcome demands for dates
- Sexually oriented jokes, texts or email messages
- Explicit or degrading comments about appearance

### **Supplier**

Refers to any vendor of products or services to Etihad, including consultants, contractors and agents. This term also refers to any supplier that Etihad is actively considering using, even if no business ultimately is awarded.

The Ethics and Compliance Office is available to answer any questions you may have on the Code of Business Conduct, company policies and procedures, or to discuss any concerns you may have about potential Code violations.

We welcome your input on any aspect of the Code.

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### Ask a question

#### To contact the Ethics and Compliance Office

- ▶ **Call:** +971 (2) 511 1100
- ▶ **Email:** [ethicscompliance@etihad.ae](mailto:ethicscompliance@etihad.ae)

#### By Post

The Ethics and Compliance Office  
Etihad Aviation Group  
Khalifa City A PO Box 35566  
Abu Dhabi  
United Arab Emirates



### Speak up and raise a concern

#### Ethics Line

Please visit [Ethics Line](#) to submit an online report or raise your concern via phone



[etihad.com](http://etihad.com)