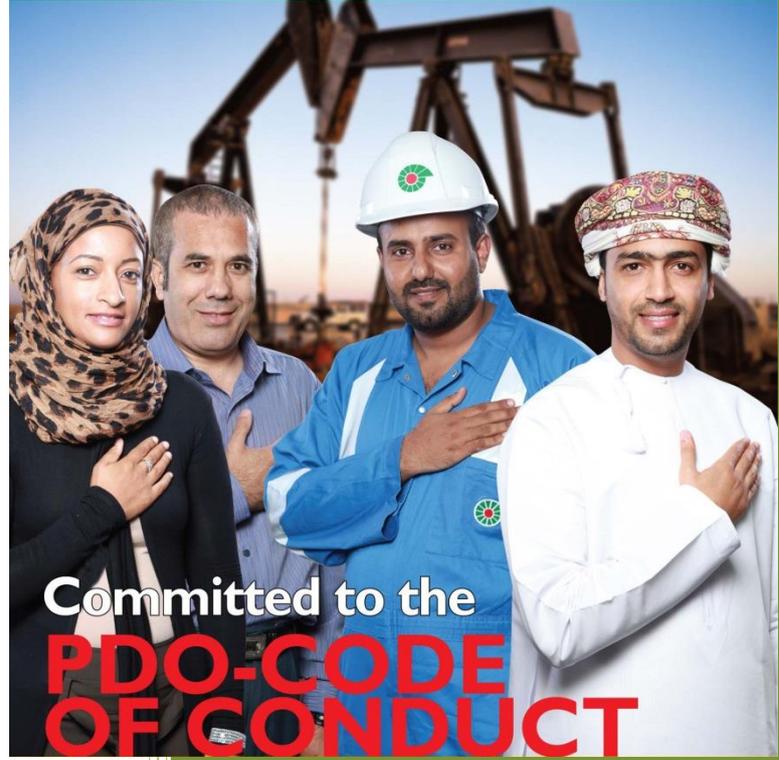




شركة تنمية نفط عُمان  
Petroleum Development Oman

# PDO Code Of Conduct

How to Live by our Business Principles



Petroleum Development Oman

Code of Practice CP-202

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Version 2.0

**This is your Code of Conduct and it is relevant to you.  
Read it. Understand it. Follow it.**

The rules and guidelines contained in this handbook are the boundaries within which every PDO employee must operate every day. The Code does not exempt anyone. Following our core values and Business Principles, it instructs and advises you how to avoid situations that may damage you or PDO. It sets high standards and shows you how to achieve them.

**WHAT**... is the Code of Conduct?

- Rules.
- Standards.
- Expected behaviours.

**WHO**... is the Code of Conduct for?

- Every employee and contract staff.
- Contractors and consultants who are our agents or working on our behalf must also follow the Code.
- Independent contractors or consultants will be made aware of the Code as it applies to our staff in their dealings with them.

**WHY**... do we need a Code of Conduct?

- To describe the conduct expected of our employees, and
- How they relate to our Business Principles and core values.

**HOW**...can the Code help you?

Inside you will find practical advice about laws, policies and procedures as well as expectations and guidance. We also provide directions to further information sources to help you use your own good judgment.

# Code of Conduct

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## A MESSAGE FROM OUR MANAGING DIRECTOR

*A reputation for integrity is a priceless asset. This Code of Conduct is to help us safeguard that asset.*

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*Our shared core values of honesty, integrity and respect underpin everything we do and are the foundation of our PDO General Business Principles. PDO is required to conduct its affairs in accordance with those principles.*

*We are judged by how we act and our reputation will be upheld if each one of us acts in accordance with the law and the ethical standards set out in our Statement of General Business Principles.*

*I believe it is necessary to provide our people, wherever they may work, with greater detail and more help on the universal standards of behaviour that we expect. This PDO Code of Conduct (“Code”) sets out those details and provides that help. It is based on our beliefs and values and applies our principles to everyday business. It is published on the PDO Intranet.*

*My colleagues on the MDC and I attach the utmost importance to the Code in clarifying the standards we expect. Everyone in PDO must follow its requirements, though they will of course apply at different times to different people, depending on their jobs.*

*We are committed to providing as much help as possible to enable you to follow the Code. Functional advice is available on each section and there are many links to more detailed information when you access those sections on the PDO Intranet, or relevant internet sites.*

*We want an open culture where people ask if they are unsure what compliance means in particular circumstances. We also want concerns to be raised and if you believe the Code has been broken by anyone in PDO you have a responsibility to report it. The Code explains how you can do this, including details of the “Blow the Whistle” procedure. Retaliation against anyone who speaks up will not be tolerated as long as reports are made with honest intentions without malicious intent.*

*Our reputation and our future success are critically dependent on compliance, not just with the law but with the highest ethical standards. A reputation for integrity is a priceless asset. This Code is to help us safeguard that asset.*

*Raoul Restucci  
Managing Director*

## EXPLAINING THE CODE OF CONDUCT

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### Why does PDO need a Code of Conduct?

The Code provides greater clarity about the standards we expect our employees to follow and the behaviours we expect them to adopt. Not just to make sure we comply with all relevant legislation and regulations, but to make sure that our individual behaviour is in line with the PDO core values – *honesty, integrity and respect*. The behaviour of the company is measured by the behaviour of its employees and those who are perceived to be in business with us. The community and international role-players measure us against our ethics and behaviours, and should be constant to that expected of a multi-cultural organisation such as PDO.

### What is the Code of Conduct?

The Code crystallises the basic rules, standards and behaviours necessary to achieve the core values of the company. It provides requirements and guidance, expressed as clearly, concisely and consistently as possible, within a single, company-wide document for all PDO employees on a number of enterprise-wide risk areas.

The Code is a common reference point for anyone who is unclear about what is expected of them in a specific situation; a definitive statement of PDO's response to many different issues and questions; a valuable toolkit that can help you put PDO General Business Principles into practice. The Code does however not replace or negate any other policies or processes in place governing the actions of employees within the organisation. It is a mere guideline in the approach and behaviours expected from employees and PDO's partners.

It is important to understand that the Code is a summary of existing legal and policy requirements, with guidance on how to meet those requirements. The value of the Code is that this material has been brought together into a single document which provides a clear common basis for behaviour, governance and compliance. As such, it is an important component of the PDO Control Framework.

### What does the Code of Conduct not cover?

As a company-wide document, the Code does not provide detailed guidance about compliance with every legal, policy and procedure requirement. As a PDO employee or contract staff, you are responsible to ensure compliance with the laws, policies and procedures which apply to your responsibilities. You are expected to familiarise yourself on a continuous basis with the Code content and best practices surrounding its application.

The Code does not remove the need to exercise good judgement – it just makes it easier for every one of us to do so. We all have a responsibility to PDO and to each other to work with integrity, good judgement and within the law. We trust you to exercise your judgement in deciding whether the Code covers the issues pertaining to your need with sufficient detail to help you make the right decision.

### How can the Code help you?

PDO is operating in an ever-changing world and as such it is impossible to predict all the challenges you will face as a PDO employee. When faced with questions related to business conduct and behaviour, the Code is a place to start the search for guidance, advice and answers. Your line manager is always available to help when making the right judgment is perhaps difficult.

We have included links to help you access further information and advice on where to get help, on the subject areas covered in the Code and what they mean to you personally.

### Who must follow the Code?

Every PDO employee, whether on contract, permanent, or on secondment, must follow the Code. Contractors or consultants who are our agents, as they are working on our behalf or in our name, through

## EXPLAINING THE CODE OF CONDUCT

*Continued...*

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outsourcing of services, processes or any business activity, will be required to act consistently with the Code when acting on our behalf. Independent contractors or consultants will be made aware of the Code as it applies to our staff in their dealings with them.

### **How can you report a violation of the Code?**

Throughout the Code you will see situations in which you are expected to raise your concerns with someone who can deal with such situations. You can do this through the normal reporting structures or Human Resources channels.

If you prefer, you can follow the “Blow the Whistle” procedure to report your concerns by means of telephone, facsimile, e-mail or in person. The “Blow the Whistle” procedure is available on the internal web and is widely marketed within PDO. Your concerns will be taken seriously, treated in confidence and will receive the attention appropriate to the reported matter.

Retaliation and intimidation of any kind directed against anyone who reports an issue of concern will not be tolerated. PDO will protect its employees against retaliation and intimidation and in turn, it will expect from its employees who know or suspect that such an act has occurred or is occurring to report it through the “Blow the Whistle” procedure, or directly to the Ethics & Behaviours Officer. Malicious reporting will also not be tolerated and as such anyone who files a report with the intention of spreading false information or to threaten or damage any employee’s reputation will be subject to appropriate disciplinary action.

### **Consequences related to violation of the Code?**

Violation of the provisions of the Code, or of any policies, procedures, laws or regulations governing our operations, may have severe consequences for the individuals concerned and also for PDO. A failure to follow the Code that involves a criminal act could result in prosecution after referral to the appropriate authorities. Employees who violate the Code or any laws or regulations may also be subject to internal disciplinary action, including termination of employment. Losses incurred by PDO as a result of misconduct may be recovered from the employee responsible.

### **How can you find out more about the Code?**

Reading the Code should give you enough guidance in dealing with most situations and questions relating to business conduct and behaviours you will face in your day-to-day work at PDO. If you want to know more, there are several sources of further information or advice, depending on the subject concerned.

- Online knowledge base better known as Live-Link;
- Your supervisor, manager or any other senior PDO person with whom you feel comfortable to have such a conversation;
- Your HR Business Partner; and
- Other contact persons as indicated in the Code.

### **FIND OUT MORE**

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For the PDO Blow the Whistle procedure go to [PR-1572 Blow the Whistle Procedure](#)

## PDO GENERAL BUSINESS PRINCIPLES

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The objective of Petroleum Development Oman LLC (PDO), also referred as the “Company”, is to engage efficiently, responsibly and safely in the exploration, production, development, storage and transportation of hydrocarbons in the Sultanate of Oman. The Company seeks a high standard of performance with the aim to further the long term benefits of its shareholders, its employees and the society of the Sultanate of Oman at large.

### 1. Responsibilities

Various inter-related responsibilities of PDO are recognised:-

#### a) To Shareholders

To develop and protect the investment and interest of the shareholders in accordance with their objectives and guidelines, and to operate at all times in a cost efficient and profitable manner, bearing in mind that the Company has a clear and important duty of care in its dealings with shareholders' investments and interests. The Company shall keep all shareholders at all reasonable times fully informed about petroleum operations.

#### b) To Employees

To provide all employees with safe and healthy conditions of work and adequate and competitive conditions of service. It will respect the rights of all employees as provided for in the Basic Law.

On an equal opportunity basis, to develop in an optimal manner the skills, talents and potential of its employees. The Company will pay particular attention to the recruitment, training and development of Omani employees.

To provide the employees with safe and confidential channels to report any concerns.

#### c) To those with whom we do business

To seek mutually beneficial relationships with contractors, vendors and other companies engaged in oil and gas and other business sectors in the Sultanate of Oman and to promote the conduct of business in accordance with these principles.

#### d) To Society

Appreciative of the guidance of His Majesty the Sultan, to conduct its business as a good and responsible corporate citizen of the Sultanate of Oman, observing the Laws applicable to its conduct and the principles embedded in the Basic Law, and paying proper regard to health, safety and the environment consistent with its commitment to contribute to sustainable development.

These four areas of responsibility are seen as inseparable. It is the duty of the management of the Company to continuously assess priorities and to discharge the various responsibilities as best it can under the prevailing circumstances on the basis of that assessment.

### 2. Business Integrity

PDO insists on honesty, integrity and fairness in all aspects of its business and expects the same in its relationship with its contractors and suppliers. Its contracting-out policy will be on the basis of open and competitive bidding, where possible, with transparent procedures, providing equal opportunities to qualified contractors and suppliers. It will not, directly nor indirectly, offer, solicit, accept or pay bribes, including facilitation payments, in any shape or form, and requires its employees, its contractors and suppliers and their employees, to act likewise.

Employees will exercise the utmost care to avoid putting themselves into a position where they may be called on to repay favours in a manner detrimental to the Company's interests.

## PDO GENERAL BUSINESS PRINCIPLES

*Continued...*

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Employees shall not take advantage, for their own or for the profit of others, of their position in the Company or of information gained in the course of their employment. They have a duty to notify the Company of any outside interest which could, either directly or indirectly, present them with a conflict of interest, or which involve them in a commercial relationship with the Company.

All transactions on behalf of the Company must be transparent and appropriately described in the accounts of the Company, in accordance with established and recognised procedures and standards, and be subject to audit. The strictest principles will be applied in maintaining the integrity of the accounting records.

### **3. The Company and the Community**

#### **a) The Company**

PDO accepts and endeavours always to act through the Laws of the Sultanate of Oman in a socially responsible manner. The Company does not have, and therefore does not state, views on either national or international political matters, and it will abstain from participation in politics and interference in political matters. It will not make payments which are, or could be construed to be, of a political nature either in a national or an international context. PDO has, however, a legitimate right and responsibility to make its views known on matters that affect the interests of the Company, its employees or its shareholders and on matters which affect the general interest, where the Company has a contribution to make which is based on its particular knowledge.

PDO is mindful that the utmost co-operation with the Government of the Sultanate of Oman enables the Company to maximise its ability to contribute to the exploration for and development of the Sultanate's hydrocarbon resources and to pursue its objectives.

#### **b) The Community**

PDO considers that the most important contribution it can make to the social and material progress of the Sultanate of Oman is in performing its primary activities as efficiently and effectively as possible. It will thereby endeavour to promote the economy of the Sultanate of Oman by engaging local enterprise in the course of its business, where appropriate and feasible. In addition, the Company recognises its responsibility to take a constructive interest in societal matters, which may not be strictly related to its business. The Company must not and cannot pre-empt the activities of the Government of the Sultanate of Oman in providing and maintaining social infrastructure, facilities and services. However, in consultation with the Board of Directors and the Government, PDO will make use of opportunities which arise through community, educational or donation programmes and appropriate societal development projects within the area of its operations, to enhance the well-being of the citizens of the Sultanate at large.

### **4. Health, Safety and the Environment**

PDO will endeavour to conduct its business in such a way as to protect the health and safety of its employees, its contracting staff and other persons affected by its activities, as well as to protect the environment, minimise pollution and seek improvement in the efficient use of natural resources. In full compliance with the Laws of the Sultanate of Oman, it will pursue a policy of systematic and continuous improvement in the measures taken to protect the health, safety and environment of those who may be affected by its activities and it will apply more stringent standards and procedures where the Company considers it appropriate to do so. It expects, and where appropriate will encourage its contractors to adopt the same objectives in the conduct of their business.

## PDO GENERAL BUSINESS PRINCIPLES

*Continued...*

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The Company has established a health, safety and environmental protection policy and is guided in the conduct of its business by the principle that Health, Safety and the Environment forms an integral part of, and are as important as, all other primary business objectives.

### **5. Communication**

The importance of PDO's activities for the Sultanate of Oman as a whole and for individuals, both employees and others, and the subsequent need for open communications is fully recognised. The Company therefore endeavours to disclose as much information as possible about its activities to legitimately interested parties, subject to any over-riding consideration of confidentiality proper to the protection of the Company's interest and the interests of third parties.

### **6. Living by our Principles**

The Business Principles apply to all transactions of the Company, large or small. They apply equally to corporate decision making and individual conduct expected of employees in conducting the business of the Company.

The Company is judged by its actions. Its reputation will be upheld if it acts in accordance with Omani Law and the Business Principles. The Company also encourages its business partners to live by them.

The Company encourages employees to demonstrate leadership, accountability and teamwork, and through these behaviours, to contribute to the overall success of the Company. It is the responsibility of PDO Management to lead by example, to ensure that all employees are aware of these principles, and behave in accordance with the spirit as well as with the letter of this statement. It is also the responsibility of management to provide the employees with safe and confidential channels to raise concerns and report instances of non-compliance. In turn, it is the responsibility of the employees to report suspected breaches of the Business Principles to the Company. The Business Principles have for many years been fundamental to how PDO conducts its business. It is crucial that we all adhere to these principles, and by so doing, uphold the high reputation of our Company for fairness, professionalism, integrity and transparency.

### **FIND OUT MORE**

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For the PDO General Business Principles go to GU-529 - Statement of General Business Principles

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# PART ONE PEOPLE AND SAFETY

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PDO aims to play an industry-leading role in promoting best practices in Health, Safety and the Environment, inclusiveness and respect for people.

## PEOPLE AND SAFETY HEALTH, SAFETY AND THE ENVIRONMENT

*PDO aims to play an industry-leading role in promoting best practice in health, safety and environmental performance.*

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PDO aims to play an industry-leading role in promoting best practice in Health, Safety and the Environment (HSE) and has adopted a systemic approach to HSE management to achieve continuous improvement in its HSE performance and Goal Zero targets.

### HSE management

PDO's overriding goal is to operate in environmentally and socially responsible ways whereby it aims to achieve the following:

- Protect the health and safety of PDO and contractor employees and all those affected by our operations;
- Pursue the goal of "no harm to people and environment";
- Respect and engage our neighbours and contribute to communities where we operate;
- Achieve optimal use of natural resources;
- Promote a culture in which all employees share HSE commitment at work and home;
- Empower all employees to start work only when conditions are safe, and to stop work when such conditions are unsafe;
- Individually and collectively comply to HSE Management System requirements; and
- Play a leading role in promoting best HSE practice within the Sultanate of Oman's Oil and Gas industry.

PDO owned and operated facilities must operate with the required permits, approvals and controls that are designed to protect health, safety and the environment and must comply with the laws of the Sultanate of Oman, PDO internal standards, and relevant international standards and best practices. PDO contractors, sub-contractors, suppliers and business partners are required to manage HSE in line with this policy and the HSE Management System.

PDO provides on-going training to ensure that its commitment to excellence in HSE management is reflected throughout the Company. Health, safety and environmental performance are key factors in evaluating and rewarding employees and in selecting contractors, sub-contractors and suppliers.

### Your Responsibility:

- Understand and follow the PDO Golden Rules (Comply, Intervene & Respect) and 12 Life Saving Rules; and
- Understand and follow the HSE commitments, policies and procedures as they are applicable to your activities in PDO.

### FIND OUT MORE

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For more information about HSE standards, tools and resources please go to PDO's Corporate HSE Department or their website

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## PEOPLE AND SAFETY EQUAL OPPORTUNITY

*Our responsibility is to create an inclusive work environment where every employee has an equal opportunity to develop his or her skills and talents.*

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PDO responsibility is to create an inclusive work environment where every employee has an equal opportunity to develop his or her skills and talents. PDO will not tolerate unlawful employment discrimination of any kind and will provide equal opportunity to all job applicants and employees through clearly defined and consistently applied employment performance standards and management systems.

### Compliance with policies and laws

PDO is committed to creating and complying with lawful human resources policies and practices in all aspects of employment, including recruitment, evaluation, promotion, training, discipline, development, compensation and termination.

PDO will comply with the applicable laws and regulations of Oman, including meeting any commitments that PDO makes to the Government on its Omanisation policies. Within the limits of the law, PDO will ensure that its employment-related decisions are based on relevant qualifications, merit, performance and other job-related factors.

#### Your responsibility:

- Demonstrate respect and fairness in your interactions with employees and external parties consistent with PDO core values and the PDO General Business Principles;
- Ensure your own employment-related decisions, including recruitment, evaluation, promotion, training, discipline, development, compensation and termination of employment are determined by merit, business or legal considerations alone;
- Understand related local legislation and employee cultures that may have an impact on workplace decisions;
- Do not tolerate unlawful discrimination of any kind;
- Contact your local HR Business Partner or the People and Change Directorate (PCD) if you have questions about the potential relevance of labour laws; and
- Report equal opportunity concerns through the available confidential channels.

#### FIND OUT MORE

Contact your local HR Business Partner or advisor



## PEOPLE AND SAFETY HARASSMENT

*PDO will not tolerate harassment in the workplace.*

PDO will not tolerate harassment in the workplace; that is any action, conduct or behaviour towards a person, which is unwelcomed, humiliating, intimidating or hostile. Employees must be aware of cultural diversity in PDO and as such respect the cultural beliefs and behaviours of each individual, avoiding actions that are, or could be, viewed as harassment under such cultures.

If the employee feels he or she has been harassed, there are a number of ways to raise the issue both informally and formally. The employee may seek advice on the reporting process from their line manager, relevant HR Business Partner, D&I First Line Support or PDO's D&I Officer. Further details on the process for reporting instances of harassment are provided in the Anti-Harassment and Anti-Discrimination section of the Employee Policy Manual.

### **Your responsibility:**

- Treat all employees, contract staff, suppliers, customers and visitors with respect and avoid situations that may be perceived as inappropriate;
- Do not make inappropriate jokes or comments or distribute or display offensive material;
- Do not spread malicious rumours or use voicemail, email or other electronic media to transmit derogatory, harassing or abusive information;
- Be sensitive to cultural differences and be prepared to adapt your behaviour accordingly when travelling or working with persons of a different culture;
- Speak up and tell a person if you are upset by his or her actions or behaviour, explain why and ask them to stop;
- Speak to your line manager or HR Business Partner if the harassment continues;
- Use an informal approach to resolve the issue where appropriate before raising a formal grievance; and
- Use a formal grievance procedure as detailed in the Employee Policy Manual, if the matter is serious or the informal approach is not successful.

### **FIND OUT MORE**

Contact your relevant HR Business Partner or access the PDO Employee Policy Manual Section 2.8 - Anti-Harassment and Anti-Discrimination



## PEOPLE AND SAFETY SUBSTANCE ABUSE

*PDO strives to ensure that the workplace is free from substance abuse.*

PDO is committed to ensure that the workplace is free from substance abuse such as the use of illegal drugs or alcohol and/or the misuse of legal drugs or other substances. It should be stressed that, in the Sultanate of Oman and in PDO as an organisation, the consumption of alcohol is allowed only under strict rules and regulations.

### Standards of behaviour

The following standards of behaviour are required of all employees:

- Employees are prohibited from being at work or on PDO business while their actions are impaired by the incorrect or abusive use of prescription drugs, alcohol or with illegal drugs in their systems; and
- The possession, distribution, sale or use of illegal drugs or alcohol and the misuse of legal drugs or other substances on PDO business premises is prohibited.

Without prejudice to the above standards, if an employee volunteers a dependency on drugs or alcohol he/she will be treated in the same way as an employee with any other illness. Equally, the employee is expected to be conscientious in seeking help and following rehabilitation treatment. Failure to comply with the rehabilitation programme may be regarded as serious misconduct.

A search may be conducted where there is good reason to believe that drugs or alcohol have been brought to the workplace or are in an individual's possession within PDO business premises. In situations which give cause for concern either in the workplace or after accidents or near misses, PDO will at its discretion require an employee to undergo a medical examination, including a blood test for alcohol. However, alcohol and drug testing can also be conducted on a random basis.

### Your responsibility:

- Comply with the standards of behaviour described above;
- Advise your line manager, your HR Business Partner or both of any drugs or alcohol dependency condition and of any current medical treatment you are receiving for dependency;
- Advise the Medical Department, Occupational Health Department or your line manager if you are in a safety sensitive job or location and you are taking prescribed medication;
- Comply with a rehabilitation programme; and
- Do not ignore a case of substance abuse if you witness one.

### FIND OUT MORE

Contact your local HR Business Partner or access the [PDO Employee Policy Manual Section 2.6 - Alcohol and Drugs policy](#)



## PEOPLE AND SAFETY

### PCD Policies and Practices

#### *Balancing 'rights and responsibilities'.*

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PDO's responsibility is to provide a working environment that is compliant with Oman Labour Law and within which employees have access to policies, guidance and support that enables them to fulfil their contractual obligations. In doing so the Company aims to create a fair and equitable balance between "rights and responsibilities".

#### **Remuneration**

PDO is committed to remunerating its staff in line with its agreed remuneration strategy underpinned by any minimum requirements established in the Oman Labour Law. The Company works to ensure that staff receive accurate payments, a detailed and clear payslip and to process all aspects of remuneration in a timely fashion.

Employees also have a reciprocal duty of care to review payslips and any other payment notification. In view thereof employees are to act with integrity and honesty in bringing to the attention of the Company in a timely fashion the receipt of any payments to which they may not be entitled, for instance receipt of interior allowances whilst coastal based, overpayments/underpayments or other incorrect payments.

#### **Performance Management**

PDO's Performance Management process is designed to support the development of a high performing culture. It facilitates a communication between supervisors and employees comprising of objective setting, mid-year and end of year performance reviews and an assessment of both corporate/leadership behaviours and task delivery.

The Company is committed to ensuring that supervisors and employees are aware of the process, the delivery deadlines and have the skills and competence required to successfully deliver the process. Employees and supervisors are equally obliged to fulfil what is required of them in relation to the Performance Management process and to seek guidance where necessary. This extends to the timely completion of each phase of the Performance Contract and to ensuring the required levels of integrity and professionalism in its delivery.

#### **Attendance**

The Company are committed to the establishment and clear communication of policies covering "time and attendance", incorporating the definition of working hours, leave, sickness and related processes and payment entitlements. It is every employee's responsibility to attend work in accordance with the terms and conditions as set out in their Employment Contracts and associated policies and every supervisor's responsibility to be familiar with the status and whereabouts of their staff.

Employees are expected to attend work / shifts on time and where relevant within the boundaries of the core hours established for coastal based employees and to notify the relevant parties where this is not possible.

The Company has provided an on-line leave request and approval process to ensure that leave is taken in accordance with Policy entitlements, is appropriately requested and approved in accordance with the prevailing governance requirements. It is expected that employees use this system to book annual leave.

The Company also recognizes that from time to time employees will not be able to attend work due to short or longer term sickness. The Company has established processes that require employees to provide timely notification to their line managers of such absences and which require the employee to either "self certify" short term illness or to provide medical certification for longer absences.

The Company expects that employees familiarize themselves with, and follow, the above reporting and authorization processes.

PEOPLE AND SAFETY  
**PCD Policies and Practices**

*Balancing 'rights and responsibilities'.*

*Continued....*

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**Your responsibility:**

- Review your monthly payslips and inform PDO's AI Murshid team where you are in receipt of any payments that you are not entitled to;
- Comply with PDO's performance management process and seek guidance where necessary;
- Attend work in line with your terms of employment and associated PDO policies. Be aware with the status and whereabouts of your staff; and
- Familiarize yourself and follow the process for notifying your line manager and the company about your absences.

**FIND OUT MORE**

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For more information access the PDO Employee Policy Manual. Relevant sections include, Section 1.7 Working Hours, Section 1.8 Work Schedules, Section 4 Remuneration and Allowances and Section 5 Performance and Recognition

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## **PART TWO**

# **FIGHTING CORRUPT PRACTICES**

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Business transactions  
should be transparent.  
If you are in business,  
your integrity is always  
on the line.

## FIGHTING CORRUPT PRACTICES BRIBERY AND CORRUPTION

*PDO employees must never accept or give a bribe, facilitation payment, kickback or other improper payment, goods or services for any reason.*

PDO has a clear position on bribery and corruption: **PDO employees do not offer or accept bribes.** The direct or indirect offer, payment, soliciting or acceptance of bribes in any form (including favours) by PDO employees is unacceptable. PDO complies with all applicable national and international laws and regulations with respect to improper payments to public officials.

### What PDO expects from employees

PDO employees must never accept or give a bribe, facilitation payment, kickback or other improper payment, goods or service for any reason. This applies to transactions with a foreign or domestic public official or employee or with any private company or person, and whether in the conduct of domestic or international business. Also, it applies whether the payment is made or received directly or through a third party, such as an agent, representative or contractor. PDO employees should also ensure that charitable donations are not used as a substitute for bribery.

### Who must comply with PDO policy

PDO also requires compliance with its policy on bribery, corruption and facilitation payments from business partners, agents, representatives, contractors and suppliers.

### Your responsibility:

- Follow the applicable anti bribery and corruption laws and do not offer, pay, make, seek or accept a personal payment, good or service in return for favourable treatment, to influence a business outcome or to gain any business advantage;
- Satisfy yourself about the status and probity of any agent and make sure the agent understands the PDO position on bribery and facilitation payments;
- Use caution when giving or receiving gifts or entertainment to or from business contacts (please refer to the details in the chapter on Gifts and Hospitality) and strictly follow PDO approved processes when making charitable donations on behalf of the company; and
- Report any concerns you may have about corrupt activities, either within the Company or in dealings with third parties, to your line manager, the Head of Legal (FLG), the Ethics & Behaviours Officer (FLGE) or, if you prefer, through the “Blow the Whistle” procedure.

### FIND OUT MORE

For more information about Anti Bribery and Corruption please contact FLG or FLGE. To report issues please go to the intranet and access [“Blow the Whistle”](#)



## FIGHTING CORRUPT PRACTICES CONFLICT OF INTEREST

*PDO employees must avoid conflicts of interest (COI). A COI exists when your personal relationships, participation in external activities or interest in another venture or business influence or could be perceived to influence your employment decisions.*

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PDO respects its employees' right of choice in their personal affairs and activities outside work. However, it is possible that an employee's personal or family activities may raise an actual or potential conflict with the interests of PDO and the employee's responsibility to the Company.

Such a conflict, whether real or perceived, can jeopardise your reputation and that of PDO and must be avoided. A failure to follow the requirements of this Code, of the Conflict and Interest procedures or any laws or regulations can result in disciplinary action, including termination of employment.

If there is uncertainty or if a specific personal situation is unclear, it is your obligation to contact your supervisor or the Ethics and Behaviours Officer (FLGE).

### **Your responsibility:**

- Avoid any Conflict of Interest. Your PDO decisions must not be influenced by personal and private considerations. A COI can influence your decision making or be perceived to do so.
- Register / declare all actual or perceived COI in the PDO COI Tool as and when it becomes apparent. For clarity, this requirement to register COI includes but is not limited to the following examples:
  - You are aware that you or your family members\* have an interest in a company or venture that undertakes business with PDO (as a contractor or sub-contractor);
  - You are involved in hiring, managing, reviewing or appraising a family member or personal friend;
  - You or your family could use your PDO position or access to confidential information within PDO in order to personally gain; and
  - Your personal or family relationships could influence business decisions.
- Annually you must positively confirm a "Nil Declaration" if you do not have any COI to declare;
- Withdraw from decision making when it creates or could be perceived to create a COI;
- Be impartial, professional and competitive in your dealings with contractors and suppliers; and
- In case of doubt, contact your line manager or the Ethics and Behaviours Officer (FLGE) for advice.

*\*"Family members" in the context of the Code of Conduct includes: parents, brothers, sisters, spouse(s), children, parents-in-law, brothers-in-law, sisters-in-law, uncles, aunts and first cousins.*

### **FIND OUT MORE**

To find out more go to [PR-2002 Conflict of Interest Procedure](#) or the [Employee Policy Manual Section 2.4 – Conflict of Interest Policy](#) <http://sww2.pdo.shell.com/pdocoi/>



## FIGHTING CORRUPT PRACTICES GIFTS AND HOSPITALITY

*Gifts or hospitality should never influence imminent business decision-making processes or cause others to perceive an influence.*

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PDO strictly forbids employees to solicit gifts or hospitality. As a general principle, we also discourage employees from accepting or offering gifts or hospitality in relation to their business activities with PDO.

Notwithstanding this, PDO recognises that the occasional acceptance or offer of modest gifts and hospitality may be a legitimate contribution to good business relationships. However, it is important that gifts or hospitality never influence business decision-making processes or cause others to perceive an influence.

### **What you should consider**

Before accepting or offering a gift or hospitality PDO employees should consider if the acceptance or offer could lead to or imply an obligation or be perceived as a “reward” for a business transaction or otherwise as improper given the circumstances and the role of the person making or receiving the offer. If the answer to any of these questions is “yes”, the gift or hospitality should not be offered or accepted.

Also, PDO has set specific limits and requirements for gifts and hospitality. Please refer to these limits and requirements before accepting or offering any gift or hospitality. In any case, you may never accept or offer the following with or without approval: (i) illegal gifts or hospitality; (ii) cash or cash equivalents; (iii) personal services; (iv) loans; (v) gifts or hospitality of an inappropriate nature or in inappropriate venues; (vi) events or meals where the business partner is not present; and (vii) gifts or hospitality during periods when important business decisions are being made.

### **Public Officials**

Although the above principles are of general validity, specific and more stringent rules may apply when the party involved is a public official. Please seek guidance from the Head of Legal Department (FLG) or the Ethics and Behaviours Officer (FLGE) before accepting or offering any gift and hospitality involving public officials.

#### **Your responsibility:**

- Refer to the PDO specific requirements in the Gifts and Hospitality procedure before accepting or offering gifts and hospitality and report gifts and hospitality as prescribed in there;
- Be aware of the potential conflict of interest if you accept gifts or hospitality and use sensible judgement in deciding what is reasonable; and
- Seek advice from the Head of Legal (FLG) or the Ethics and Behaviours Officer (FLGE) if you are unsure about a specific situation and in all circumstances when the gift or hospitality involves a public official.

### **FIND OUT MORE**

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To find out more go to the [Employee Policy Manual Section 2.4 – Conflict of Interest Policy](#) and to PR-2014 Gifts, Hospitality and Travel procedure.

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## FIGHTING CORRUPT PRACTICES MONEY LAUNDERING

*We must make proper enquiries about the origin of all monies and property that we receive or procure and of the appropriateness of the destination of money we forward on transactions in which we are involved.*

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'Money laundering' occurs when the criminal origin or nature of money or assets is hidden in legitimate business or dealings or when illegitimate funds are used to support criminal activities, including the financing of terrorism. Offences covered by anti-money laundering legislation include prejudicing or obstructing an investigation or failing to report suspicious activities.

Many countries now have some form of anti-money laundering legislation. The legislation tends to place both criminal corporate liability on the company and criminal personal liability on its employees. The Sultanate of Oman has also issued the Law on Combating Money Laundering and Terrorism Financing (promulgated by Sultani Decree No. 30/2016, the 'AML Law') and the executive regulations issued under Oman's anti-money laundering law (Sultani Decree No. 72/2004, the 'Executive Regulations').

In practice, this means we must make proper enquiries about the origin of all monies and property that we receive or procure and of the appropriateness of the destination of money we forward in any way on transactions in which we are involved. It should not be assumed that this applies only to Finance staff. Business people may be the first to hear how a transaction is going to be organised.

### Suspicious transactions

You are not required to identify money laundering but you do have a duty to internally report suspicious activity which may be money laundering or terrorist financing. Examples of suspicious transactions might include:

- Any transaction where you do not know or cannot verify the nominal details of the parties to the transaction;
- A willingness to pay substantially above market price;
- Transactions conducted through unknown or unnecessary intermediaries;
- Abnormal settlement methods;
- Unnecessary or unexplained transactions;
- Out of norm cash transactions or the use of bank drafts, money orders or cashier's cheques; and
- Settlement with or through apparent unconnected parties.

A combination of the above in the same transaction increases the level of risk.

#### Your responsibility:

- Be aware that you have an obligation to identify and internally report suspicious transactions or incidents of money laundering. Please contact the Finance Controller (FFCN) for advice and assistance.

### FIND OUT MORE

For further advice and assistance, contact the Finance Controller (FFCN)



# PART THREE SAFEGUARDING INFORMATION AND ASSETS

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PDO intellectual, physical and financial assets are valuable and must be preserved, protected and managed properly.

## SAFEGUARDING INFORMATION AND ASSETS INTELLECTUAL PROPERTY

*PDO employees are required to comply with the Intellectual Property Policy.*

‘Intellectual Property’ (IP) includes patent rights, trademarks, domain names, copyright (including copyright in software), design rights, rights in know-how or other confidential information (sometimes called ‘trade secrets’ or ‘proprietary information’) and rights under IP-related agreements.

As PDO operations become more technically advanced, IP assets and rights play an increasingly important role in enabling PDO to retain industry leadership and derive competitive value from continued investment in innovation. PDO employees must always give proper attention to creating, protecting and exploiting PDO IP and to avoiding infringement of the IP rights of others. Failing to do so may pose risks to our business and reputation. PDO is required to comply with the IP Policy which demonstrates how each of us is expected to contribute to maximising the potential of IP.

### PDO IP Policy

It is PDO’s policy that PDO protects its IP rights and does not knowingly infringe the valid IP rights of any third party or disregard obligations of confidence owed to any third party. The impact of the policy is that PDO maximises IP value arising out of its activities and avoids illegal behaviour and loss of reputation by infringing third party IP rights.

The purpose of the policy is that:

- PDO employees are aware of the existence of PDO and third party IP rights so that the potential of intellectual property can be maximised;
- PDO employees know when to seek advice for IP related matters;
- PDO employees know on which occasions they are allowed to copy copyrighted material; and
- PDO complies with business assurance in IP matters.

#### Your responsibility:

- Ensure you know and understand the term “Intellectual Property” and the PDO IP policy and act in accordance with it;
- Ensure that all employees and contract staff working for you have written contracts which address their obligations regarding the ownership and confidentiality of IP received during or arising from their engagement;
- Do not disclose or reproduce PDO confidential information outside PDO without seeking necessary permission;
- Do not accept confidential information from third parties, where you do not have the permission to do so;
- Consult with the Legal Department (FLG) at the earliest opportunity in relation to any business activity which may have implications for IP; and
- Report to FLG, at the first available opportunity, instances in which third parties appear to be using PDO IP without authority.

#### FIND OUT MORE

For further advice and assistance, contact the Legal Department



## SAFEGUARDING INFORMATION AND ASSETS

### DATA PRIVACY AND PROTECTION

*PDO is committed to respecting the privacy of any personal data that it processes.*

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#### Protection of Personal data

Although personal information and data created, used or stored on PDO IT and communication facilities or on media provided by or on behalf of PDO may under certain circumstances be monitored and analysed by or on behalf of PDO, the Company respects all individuals' right to privacy of their personal information and data and will accordingly adhere to all applicable laws on the use and monitoring of such personal information and data.

Personal information and data should be obtained by lawful means and, where required by law, with the knowledge or consent of the subject. The purpose for which personal data is collected and the way personal data is used should also be permitted by law.

There may be legal restrictions on the transferring or provision of personal information and data to another party. There may be additional legal restrictions on transferring personal information and data outside its country of origin.

Also, personal information and data should be protected by reasonable security measures against potential risks as a result of loss or destruction or unauthorised access to, or unauthorised use, modification or disclosure of that information.

#### Your responsibility:

- Be aware that personal information / data, in particular sensitive personal information like a person's religion, race, health or criminal behaviour, is often protected by legislation and that not only personal and personnel files but also business-related files can contain personal information / data;
- Do not distribute, make known or share personal information / data before making sure you know which data protection laws, if any, are applicable and which requirements must be met; and
- Contact PDO's People and Change Directorate or FLG if you are in doubt.

#### FIND OUT MORE

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For further advice and assistance, contact the People and Change Directorate or the Legal Department

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## SAFEGUARDING INFORMATION AND ASSETS

### RECORDS MANAGEMENT

*It is important that everyone who works for PDO recognises that records are valuable company assets that must be properly managed.*

PDO standard for records management requires that records must be managed efficiently and securely throughout their life cycle in line with their importance to PDO and in compliance with legal, tax, regulatory, accounting and business retention requirements. When each record's retention period is over, appropriate disposal is required.

#### Understanding what a "record" is

A "record" is a sub-set of information created or received as evidence of a business activity, or required for legal, tax, regulatory or accounting purposes, or of sufficient importance to PDO's business or corporate memory. Records may exist on paper, as physical items (e.g. samples, seismic tapes), as images or be stored in an electronically readable or audible format. Electronic records (including images, instant messaging, email messages, voice recordings or electronic files) must be treated in the same way as records in any other format. This is because it is the content which determines a record, not its format.

#### Information of temporary value

Some information produced in the course of PDO business activities has only temporary value and should be properly disposed of as soon as it is no longer required. Determining whether information has only temporary value is a matter of judgement and if an individual is in doubt as to whether something is a record or not they should consult PDO's data management code of practice.

#### Your responsibility:

- Understand which information is a record which must, therefore, be properly managed and properly disposed of when no longer of value;
- Understand PDO records management requirements and manage PDO's records accordingly, disposing appropriately of records after the requirement for their retention has expired and you have determined that no preservation hold exists for those records;
- Do not dispose records in the event of anticipated litigation and make sure that you preserve all relevant information (even that of temporary value) if the subject matter becomes subject to litigation; and
- Do not forget to transfer custody of all relevant records if you change your job within PDO or if you leave your job with PDO.

#### FIND OUT MORE

For the PDO standard on Documents and Records Management go to the [Information and Data Management Code of Practice – CP 199](http://sww3.pdo.shell.com/gftdoc?dataid=92338)  
<http://sww3.pdo.shell.com/gftdoc?dataid=92338>



## SAFEGUARDING INFORMATION AND ASSETS

### PROTECTION OF CORPORATE ASSETS

*PDO assets must be secured and protected in order to preserve their value. We are all personally responsible for safeguarding and using PDO assets appropriately.*

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#### Company assets

All employees are entrusted with PDO assets in one form or another in order to perform their duties. We are all personally responsible for safeguarding and using PDO assets appropriately. For the Code of Conduct, the definition of “assets” includes buildings, sites, equipment, tools, supplies, communication facilities, funds, accounts, computer programs, information, technology, documents, Intellectual Property rights and any other resources or property of PDO.

PDO employees are responsible for protecting the above defined “assets” against waste, loss, damage, misuse, theft, misappropriation or infringement and for using those assets in responsible ways.

#### Asset and expense records

Accurate, reliable and timely preparation of business records and documents, including those that relate to expenses incurred by employees on behalf of the Company, are required by law.

#### Time is an asset

Time is an asset. While in the workplace, employees are expected to be fully engaged in their work and not undertake personal activities beyond a reasonably modest level. PDO expects that all employees will devote the necessary time to their work in order to fulfil their responsibilities. Those required to record the hours they work must do so truthfully and accurately.

#### Assets of others

PDO respects the physical and intellectual assets of others. Consequently, we expect our employees and contract staff never to knowingly damage or misappropriate the physical and intellectual assets of others; infringe valid patents, trademarks, or copyrights of others; misappropriate confidential information in violation of the rights of others; or use or disclose confidential information of others without proper authority. We expect others to show the same respect for PDO physical and intellectual assets.

#### Your responsibility:

- Protect PDO physical and intangible assets, as defined above, against waste, loss, damage, misuse, theft, misappropriation or infringement, and you must use them appropriately and responsibly; and
- Respect the physical and intangible assets of others.

#### FIND OUT MORE

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For further advice on protecting PDO assets, contact the Finance Controller (FFCN)

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# PART FOUR COMMUNICATIONS MANAGEMENT

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Your communications are a reflection of PDO and can affect its reputation.

## COMMUNICATIONS MANAGEMENT BUSINESS COMMUNICATIONS AND THE EMAIL CODE

*Any communication from a PDO employee is a reflection of PDO.*

The Corporate Communication Guidelines aim to give basic guidance on how to communicate with employees, contractors and other third parties working for PDO as well as external stakeholders while at the same time minimising risks to the business interests of PDO. Emails, in particular, are often central to litigation and regulatory investigations. They frequently provide an account of events inside an organisation and they are virtually indestructible.

All employees and contract staff are required to take care when communicating both internally and externally and particularly when the communication is through a written document (including email). Everyone working for PDO is expected to comply with these guiding principles:

- In all communications, act as an ambassador for PDO and help maintain and enhance its reputation;
- Applicable law and Company policy should be observed, business secrets safeguarded and the legal or security risks associated with communications minimised;
- Inappropriate, inaccurate or careless communications can create serious liability and compliance risks for the company as well as exposing commercial risks; and
- Sharing of knowledge, know-how and experiences with staff employed by third parties is restricted.

### Your responsibility:

- Take care when writing and think before you send. You should ask yourself: would I be comfortable if this communication appeared on the front page of a newspaper or was produced as evidence in legal proceedings? You should also check that you are authorised to make a particular commitment with the Legal (FLG) and Corporate Communication (EVX1) teams;
- Do not assign blame or be judgemental ('it was his fault') in correspondence or overstate ('we ensure 100% compliance') or over emphasis issues or write speculative opinions (describe equipment as 'unsafe' without having all the facts available) or engage in '*chit chat*' on sensitive or confidential matters or joke about serious matters;
- Do not share knowledge when this is prohibited or restricted by law or by a confidentiality or other similar agreement; and
- Read and follow PDO's guidelines relating to internal and external communications as well as disclosure.

### FIND OUT MORE

More information about PDO's Communication guidelines can be found in [PR-1707 Disclosure Procedure](#), [CP-220 Social Media Code of Practice](#), [CP-148 Media Relations Code of Practice](#) and [GU-435 Internal Communications Guidelines](#)



## COMMUNICATIONS MANAGEMENT

### PERSONAL USE OF IT AND COMMUNICATIONS

*PDO expects that staff using PDO IT and communication facilities for personal reasons will apply high ethical standards and comply with applicable laws.*

PDO expects that employees using PDO IT and communication facilities for personal reasons will apply high ethical standards, comply with applicable laws and regulations (as well as cultural or social codes that prevail in their workplace) and adhere to PDO information security requirements. It is also important that the personal use of PDO IT and communication facilities does not incur substantial cost or negatively affect Company productivity.

#### Logging and monitoring

The use of PDO IT and communication facilities is logged. It is also monitored for the purposes of information security, operational management and to ensure it is compliant with laws, regulations and PDO policies. Furthermore, under the rules of lawful access and in disciplinary, legal and criminal investigations, including inquiries and discovery proceedings, data regarding the use of IT and communications facilities or data stored by those facilities may be disclosed and reviewed.

PDO will report illegal use of IT and communications facilities to the proper authorities.

#### Your responsibility:

- Make sure your computer is protected by not disabling PDO security measures, not installing software or connecting hardware without PDO authorisation, not connecting to Internet Service Provider (ISP) based in another country, and by remaining in control of the IT and communication facilities you are responsible for, if and when others use them;
- Do not upload or download, transmit or otherwise access pornography or any other form of nude, indecent, vulgar, obscene or otherwise objectionable material or other material that is likely to cause annoyance, inconvenience or needless anxiety to your colleagues;
- Do not use PDO IT and communication facilities in a way that could damage the reputation or integrity of PDO; and
- Do not use PDO IT and communication facilities in any other inappropriate way, including to:
  - Engage in gambling or fraudulent activities;
  - Conduct your own external business;
  - Violate intellectual property rights, for example by downloading or uploading, transmitting or allowing the unlawful transmission of copyright protected material; and
  - Commit 'cybercrime' (for example: send spam or viruses, hack or attempt to infringe security measures to access resources on the network for which you are not authorised, communicate under a false name, intercept or change communications or deface websites).

#### FIND OUT MORE

More information on the personal use of PDO IT and Communications facilities can be found at [PDO Information Security Code of Practice - CP 127](#) and at [Acceptable Use of IM&T Services Specification SP-2090](#)



## COMMUNICATIONS MANAGEMENT

### PUBLIC DISCLOSURE

*PDO will comply with all applicable laws relating to public disclosure of information. Inappropriate or inconsistent information disclosure may damage our Company reputation.*

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#### Public Disclosure

PDO will comply with all applicable laws relating to public disclosure of information. In addition, disclosure of inappropriate or inconsistent information may damage our reputation. To protect PDO's and shareholders' reputation and to ensure compliance, public disclosures must only be made by authorised spokespersons and be in line with applicable PDO policies.

Any public written or oral communication that can be attributed to PDO or a PDO employee may amount to a public disclosure. This includes not just regulatory filings and PDO publications, but also information issued to the public by PDO or its employees, such as press releases, speeches, presentations, conference papers, academic research and the information contained on PDO websites and social media platforms which are freely accessible to the public.

#### Your responsibility:

- Exercise careful judgement based on knowledge of the relevant facts and expert advice when considering the need for, but also the dangers of, a public disclosure;
- Do not disclose information to the public unless you are specifically authorised to do so;
- If authorised to make disclosures, ensure that information provided to the public is true, accurate, complete (stating all the material facts) and not misleading;
- Ensure that all your external presentations, speeches, press releases, articles and publications are formally cleared by the Corporate Communications team (EVX1 team) and conform with the relevant PDO policy prior to release; and
- Obtain formal approval from the Corporate Communications team (EVX1 team) prior to any engagement with the media including press conferences and/or interviews.

#### FIND OUT MORE

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Further information on public disclosure can be found in [PR-1707 \(Disclosure Procedure\)](#)

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## COMMUNICATIONS MANAGEMENT FINANCIAL REPORTING

*All business transactions on behalf of PDO must be reflected accurately and fairly in the company accounts.*

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PDO expects all its employees to gain approval for every transaction before carrying it out and to ensure that accurate and true records of all transactions are maintained in the Company accounts, financial statements and documents. PDO is required to comply with the accounting and financial reporting rules and regulations, including International Financial Reporting Standards that apply to the jurisdiction in which it operates and with the shareholders' agreement.

### Applicable accounting and reporting standards

PDO employees who are responsible for accounting or financial reporting must ensure that entries in the relevant PDO company's books, records or accounts fairly reflect transactions and the financial position of the Company and comply with applicable accounting principles and other criteria such as statutory reporting and tax requirements.

PDO internal controls must enable us to demonstrate that entries in our financial reports are correct and made in accordance with applicable regulations. Financial processes must be designed and operated in accordance with applicable PDO policies and procedures.

#### Your responsibility:

- Only execute transactions in accordance with your management's general or specific authorisation or delegation of authority;
- Once a transaction has been approved and has been carried out, submit it for inclusion in PDO accounts and records and keep accurate and true records in company books, records, accounts and documentation;
- Comply with applicable accounting principles and compare asset records to actual assets and planned results to actual results at reasonable intervals, taking appropriate action with respect to any differences;
- Co-operate fully with auditors by responding to questions, providing documentation and clarifying transactions and reported data as required; and
- Report promptly on any irregularities in relation to auditing, accounting or internal control matters you become aware of.

#### **FIND OUT MORE**

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For further information about financial reporting contact the Finance Controller (FCN)

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# PART FIVE NATIONAL AND INTERNATIONAL TRADE



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Competition should  
be fair and open.  
You cannot put a  
price on free trade.

## NATIONAL AND INTERNATIONAL TRADE FREE AND FAIR COMPETITION

*PDO employees should understand and comply with the principles of free enterprise.*

The Sultanate of Oman has issued a 'Competition Protection and Monopoly Prevention Law' (Royal Decree 67/2014) that prohibits practices that restrain trade or restrict the principles of free and fair competition such as price-fixing conspiracies and acts designed to achieve or maintain monopoly power. It is vital that PDO employees understand what principles of antitrust laws entail and comply with the spirit of free enterprise.

Antitrust laws apply where the economic effects of an arrangement are felt and not where the related agreement happens to be made.

### Common illegal antitrust activities

Agreements among competitors often raise suspicions of competition violation. An 'agreement' exists where market players enter into an understanding as to their current or future conduct on the market. An understanding of this kind can become punishable even if one of the competitors does not intend to abide by it or if the agreement is never put into practice.

Although the laws may differ from country to country, the common principles will prohibit agreements between competitors that have, or are intended to have, the effect of fixing prices or profit margins or regarding bid pricing or other terms and conditions of a bid, or agreements not to compete for certain bids, customers or accounts or in certain geographic areas.

#### Your responsibility:

- Ensure that PDO decisions about pricing and customers or about how PDO will or will not issue tenders are taken by PDO alone;
- Do not discuss with competitors which suppliers, customers or contractors PDO will or will not deal with and do not share with them pricing information unless they are your customers or suppliers (in which case you should discuss only the terms of the particular deal in which you are involved). In general, do not discuss any aspect of tenders with any of PDO's competitors; and
- Never enter into an agreement or understanding, or share information, with a competitor about the contractors, customers or geographic markets you engage with.

#### FIND OUT MORE

For further information on antitrust law, please refer to the 'Competition Protection and Monopoly Prevention Law' or contact the Head of Legal Department (FLG)



## NATIONAL AND INTERNATIONAL TRADE

### EXPORT CONTROL AND SANCTIONS

*Failure to observe export control laws and sanctions can severely damage our reputation and may expose PDO as well as the individuals to serious consequences including fines and loss of export privileges.*

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Most countries impose some form of legal control on the export of goods from within their jurisdiction or across borders into specifically sanctioned countries. Many countries are also signatories to international export control treaties which together place restrictions on exports of goods, technology and software. A number of the items controlled by these treaties are used in PDO operations.

#### Different kinds of controls and sanctions

Specific sanctions may also be imposed on countries either multilaterally (for example, under a United Nations Resolution) or unilaterally (for example, US sanctions against certain countries).

The combination of export controls and sanctions means that there are frequently restrictions on:

- Exports and re-exports of goods, technology and software to specific countries, entities and individuals and for certain end-uses;
- Imports from sanctioned countries;
- Disclosure of certain technology and software source codes to nationals of a prohibited country;
- Involvement of nationals of the country imposing sanctions in any business dealings with the sanctioned country or with persons in the sanctioned country; and,
- New investments or other transactions with a sanctioned country, persons in the sanctioned country and sanctioned individuals.

#### The consequences of ignoring these laws and sanctions

Failure to observe export control laws and sanctions can severely damage our reputation and may create substantial legal exposure for PDO, our shareholders and for the individuals involved.

#### Your responsibility:

- If you are potentially involved in transactions with countries that are subject to export control restrictions and sanctions, you should seek advice from the PDO Legal Department (FLG) before proceeding further with the transaction; and
- Do not get involved in any aspect of business with a country that has been sanctioned by the country of your nationality, citizenship or employment. Again, in case of doubt, do seek advice.

#### FIND OUT MORE

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For more information or advice on export control laws, sanctions and guidelines contact the Legal Department (FLG)

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## NATIONAL AND INTERNATIONAL TRADE

### IMPORT CONTROL AND SANCTIONS

*PDO complies with all applicable import control laws and sanctions when conducting its business.*

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PDO operations involve the import of raw materials, feedstocks and finished products into Oman. Failure to observe import control laws and sanctions can cause operational delays, severely damage our reputation and create substantial legal exposure for PDO, our shareholders and for the individuals involved.

Most countries impose some form of legal control on the import of physical goods into their jurisdiction. Many countries are also signatories to international import control treaties. Employees whose work involves the purchase, shipment, electronic transfer or disclosure of technical information, software, goods or services across national borders must keep up to date with all applicable import rules and regulations.

It is also important to remember that PDO staff entering any country is subject to personal import restrictions in respect of goods in their baggage or on their person. Such restrictions often apply to encryption items, alcohol, tobacco and other goods (for example, protected animals or cultural goods) purchased outside the disembarked country.

PDO expects its employees to seek advice whenever in doubt.

#### Your responsibility:

- Observe all legal requirements concerning the import of goods, including the presentation and declaration of goods at importation and the payment of all duties, levies or other legitimate import taxes. Remember that an import can be made electronically, as well as by traditional shipping methods; and
- Involve UIL in import control issues and seek advice if you have any doubts about the legality or propriety of the proposed import.

#### **FIND OUT MORE**

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For more information or advice you can contact UIL or the Legal Department

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