

# Code of Conduct & Ethics Policy



## Document Classification

Classification	Definition	Source of Classification
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## Document approval matrix

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## Document Change Control

Rev. No.	Revision Date	Revised By	Approved By	Brief Description of Changes
1.1		Compliance		<ul style="list-style-type: none"> <li>Section 1.2 Scope: amended to better outline applicability of the Code and specified that vendors shall abide to the Undertaking of Conduct and Ethics held by the Supply Chain department and addition for Board specific Scope.</li> <li>Section 1.9.5: addition of provisions on data privacy.</li> <li>Section 1.10: addition of new thresholds on GEH for members of MC, MD and CEO.</li> <li>Section 1.11.2: added provision on transactions with related parties.</li> </ul>
1.2	Mar 20, 2025	P&C Culture	Head of Culture, Head of Compliance, CPCO, CLO	Expanded Section 1.5.2 to include Anti-DVH principles

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## 1. CODE OF CONDUCT & ETHICS

### 1.1 OBJECTIVE

ACWA Power (hereinafter referred to also as "Company") strives to offer a secure, positive work environment to encourage its Employees to give their best on the job. At the same time, ACWA Power always expects the Employees to portray certain ethical and cultural values and project an image of integrity and professionalism.

This Code of Conduct & Ethics (hereinafter referred to as either "Code" or "Policy") sets out the principles on the general conduct expected from all ACWA Power employees in order to maintain harmonious working relations within ACWA Power, with clients and other stakeholders, in line with the laws of the relevant jurisdiction, ACWA Power's values, ethics and corporate policies. Each Employee is individually and directly responsible for the adoption and implementation of this Policy.

### 1.2 SCOPE

This Policy shall be applicable to the employees of ACWA Power, including its business units and branches and to anyone nominated by ACWA Power in other entities as a board or board committee member, or to practice any other role, regardless of the capacity in which they are acting. Branches of ACWA Power may deviate from this Policy only if the Policy conflicts with local regulatory requirements within their jurisdiction, in which case they will comply with the higher of the two standards. Subsidiaries, joint ventures, and equity accounted companies/Affiliates are highly encouraged to adopt this Policy unless it contradicts with any local regulatory requirement.

Vendors and contractors shall be subject to the undertaking of conduct and ethics<sup>1</sup> held by the supply chain department of ACWA Power. Compliance may exempt vendors from signing the undertaking if they have their own sufficient undertaking.

Board Members and Board Committee Members shall be subject to professional conduct and ethical values highlighted under item 1.14.

### 1.3 PRINCIPLE

- i. This Policy reflects the organization's core values and overall Company culture.
- ii. Each ACWA Power Employee is individually and directly responsible for the adoption and implementation of this Policy and has the obligation and responsibility to apply the guidelines of this Policy in accordance with the highest standards of personal honour, integrity, and professional conduct.
- iii. The Policy needs to be reviewed and revised as deemed required but at least once every three years or based on inputs from the business, Compliance and the People and Culture departments.

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<sup>1</sup> NC/SCM/SP-002/FM-008 - Rev. 01 - Rev. Date 16 Jun 2020

- iv. CEO shall issue detailed guidelines that illustrate for business units and Employees how to implement and comply with the provisions of this code. Moreover, the CEO may impose any additional requirements on the detailed guidelines to enhance business ethics and Employee conduct. All new joiners are required to sign and submit the Code of Conduct undertaking form attached to the implementing guidelines on the date of joining the organization. Existing Employees should keep themselves aware of any update on the Code and its implementing guidelines published or communicated through the Company's internal platforms.

## 1.4 OWNERSHIP AND RESPONSIBILITY

### 1.4.1 Employee Responsibility

All ACWA Power employees are always committed to maintain the highest levels of ethical behaviour in all business dealings and will always seek to comply with all applicable laws, regulations, and codes.

All Employees holding managerial positions or supervising other Employees should exemplify the highest standards of conduct and ethical behaviour whereas they are always expected to adhere to the following:

- I. Lead according to ACWA Power's professional standards and ethical conduct, in action, words and spirit.
- II. Communicate ACWA Power's ethical standards and explain how these standards of conduct and ethics apply to the subordinate's position and daily behaviour.
- III. Create and maintain an environment where subordinates feel comfortable asking questions and reporting concerns.
- IV. Be diligent in enforcing ACWA Power's ethical standards and taking appropriate action if violations occur.

### 1.4.2 ACWA POWER Values

#### Safety

At ACWA Power we always put safety first. We are committed to protecting the well-being of our Employees, partners, plants, and the communities in which we operate. We find sustainable solutions for our business to protect the environment for generations to come.

#### People

At ACWA Power we treat our Employees and partners with respect and professionalism, fostering a working environment where people can contribute, innovate, and excel. We work together in collaborative and inclusive teams, showing support for each other to achieve client, personal and Company goals. Further, we embrace integrity and transparency by practicing the highest professional and ethical standards towards our clients, communities, and one another.

#### Performance

At ACWA Power we are committed to excellence in our business and operations. We set and achieve ambitious goals by constantly raising the bar of our performance. We hold ourselves accountable for taking ownership to achieve superior results. We are bold, passionately taking on

challenges with speed and agility, quickly adapting to our environment in the relentless pursuit of growth and great results.

## 1.5 RESPECTING EACH OTHER

### 1.5.1 Promoting Diversity and Inclusion

ACWA Power respects and supports gender equality, along with diverse ethnicities, skills, perspectives and thinking. As one team, ACWA Power employees work together to create, innovate, and perform to their fullest potential. ACWA Power endeavours to be an equal opportunity employer and should always display no discrimination regarding age, gender, race, nationality, ethnicity, disability, or religion in reaching any decisions.

### 1.5.2 Non-Harassment, Non-Discrimination & Prevention of Workplace Violence

ACWA Power is committed to maintaining a safe, respectful, and inclusive workplace, free from all forms of discrimination, violence, and harassment (DVH), including gender-based violence and harassment (GBVH). Harassment in any manner or form is prohibited, is against Company Policy and will not be tolerated. All reported or suspected occurrences of harassment, bullying, or workplace violence—whether physical, psychological, sexual, or economic—will be promptly and thoroughly investigated, with appropriate disciplinary or corrective action taken where violations are confirmed. ACWA Power adopts a survivor-centered approach, ensuring confidentiality, protection from retaliation, and access to safe reporting mechanisms in alignment with the Anti-DVH Framework (Appendix 2.2 on the Code of Conduct & Ethics Guidelines) and international human rights standards.

### 1.5.3 Relation of ACWA POWER Team Members With Each Other

Relationships between staff members should be built on mutual respect and tolerance to foster a comfortable and productive work environment.

### 1.5.4 Human Rights Standards

ACWA Power is committed to continuously review and update policies and procedures to proactively identify, address and respond to unfavourable human rights impacts, in which we may have been involved. We are dedicated to complying with pertinent laws and implementing controls wherever we operate.

## 1.6 NON-DISCLOSURE CONFIDENTIALITY

ACWA Power protects confidential information. All Employees have a personal obligation not to disclose confidential information even after their employment ends.

## 1.7 AVOIDING CONFLICT OF INTEREST

ACWA Power requires all Employees to act in the Company's best interest and to refrain from placing themselves in positions that might produce an actual or perceived conflict between their self-interest and the Company's interest.

It is prohibited for Employees to engage in additional or independent business or activities outside of the company that may negatively impact their work capacity or quality and his\her responsibilities within ACWA Power. Compliance will be responsible to assess if such independent business/activities may have such impact and approve accordingly except for CEO and MD which shall be subject to Board approval. The Compliance department will consider the following factors when assessing independent business:

- 1- Local laws in the relevant jurisdiction.
- 2- Relevant customs in the relevant jurisdiction as well as the level of financial compensation that the employee receives from the company.
- 3- Any implication on the employee's work capacity and quality.

For the avoidance of doubt, engaging in an independent business through ownership without performing any work or consultation to the respective business, whether permanent, partial, or intermittent, shall not fall under this prohibition. Further Full-time employees should not engage in full time day-to-day personal businesses.

ACWA Power Employees who find themselves in a position that can cause conflict of interest must immediately notify the Compliance department in accordance with the process set out in ACWA Power's procedure to manage Employees conflict of interest and abide by the recommendations received on the way to proceed. Further, employees must dedicate their time and effort for the company, If an Employee intends to accept nomination to participate in boards and board committees of entities not related with ACWA Power, he must obtain relevant approval and adhere to any guidelines issued by the Company in this regard.

All Employees are required to submit annual disclosure regardless if they have conflict or not. Not providing this disclosure will result in disciplinary actions to be determined by management that may include, but not be limited to, deductions from the annual bonus.

## **1.8 PROMOTING SAFE AND HEALTHY WORKPLACE**

### **1.8.1 Health, Safety, Security and Environment (HSSE)**

ACWA Power is committed to provide a safe work environment for all Employees and to comply with applicable safety, security, and environmental laws and regulations that govern the workplace health and safety. Employees must promptly report to their immediate line supervisor on all unsafe conditions or work-related injuries, illnesses, and accidents. Employees are responsible for performing their job in a safe manner, ensuring that they do not harm their colleagues and the environment. Employees should be maintaining drug-and-alcohol-free workplace and report any incident of violation thereof. Employees are responsible for protecting information and ensuring full confidentiality and are prohibited from taking photographs without permission.

### **1.8.2 Conduct on Social Media**

Employees are advised to refrain from discussing any information about operations, policies, job opportunities or plans of ACWA Power on all social media platforms or other digital platforms and abide by any guidance issued in this regard. Employees are encouraged to reuse official company social media posts.

### 1.8.3 Dress Code

ACWA Power expects its Employees to dress in a formal manner to always maintain a professional appearance.

## 1.9 PROTECTING COMPANY ASSETS

Employees must maintain and protect the company's tangible and intangible assets and not misuse them or use them for personal purposes. The company reserves the right to access all data stored on company PCs and laptops, as well as manage these assets remotely. If employees encounter any technical issues or difficulties with their PCs or laptops, they must seek assistance from the relevant department. It is not permissible to seek assistance from any third-party entity without obtaining written approval from the relevant department.

### 1.9.1 Protection of Computer Security Practices

All information stored in PCs and laptops including programs, studies, legal documents, personal information or any kinds of documents or information are the property of the Company and will be regarded as such.

### 1.9.2 Protection of IT Systems Security Practices

- i. E-mail messages, websites, inter-relay chat, and other applications used by Employees are often the source of problems. To prevent any malicious activities, Employees are required to be aware of and comply with policies relating to the use of these applications, as known in the uniform practice of computer use, or as circulated by the IT Division, or management from time to time.
- ii. Employees are prohibited from engaging in any activities deemed illegal under governmental or international laws or in violation of the Policy.

### 1.9.3 Creating, Maintaining and Disclosing Accurate Books and Records

The company maintains complete and accurate records to make responsible business decisions and provide truthful, fair, and timely information to the Company's shareholders, investors, regulators, and other stakeholders.

### 1.9.4 Protecting Personal Information and Data Privacy

At ACWA Power, protecting the confidentiality and integrity of personal data is a critical responsibility. ACWA Power values and preserves the trust that fellow Employees, job applicants, customers, business partners and others place in it by safeguarding their personal information in accordance with applicable laws and regulations.

### 1.9.5 Intellectual Property

All intellectual property and information are the sole property of ACWA Power, and this information should be treated in the strictest confidence.

## 1.10 GIFTS, HOSPITALITY AND ENTERTAINMENT

At ACWA Power we promote successful working relationships and goodwill with our customers, suppliers, and other business partners, as they are vital to our success. All Employees are always expected to observe integrity, impartiality, and honesty. All Employees should follow company process pertaining to gift offering, accepting, and reporting, in addition to other instruction pertaining to providing items of value to government officials.

Gifts, hospitality or entertainment, provided by or offered to the MD or CEO exceeding 500 USD value must be notified to Compliance via [Compliance@acwapower.com](mailto:Compliance@acwapower.com) and shall be subject to approval as follow:

<b>Gift, hospitality or entertainments provided by or offered to</b>	<b>Required approval</b>
CEO	Compliance and MD
MD	Compliance and Chairman

Above approval will not be required if gift, hospitality or entertainment advance the Company's interest and business for which it is expected, within the normal course of business, to be presented by, or offered to, important stakeholders such as industry leaders, Government Officials, etc., without compromising any established ethical standards or creating the expectations of providing a benefit in return. For avoidance of doubt, any gifts in which the personal benefit appears to prevail over the interest of the Company and its business will not fall within the aforementioned exception.

## 1.11 ACTING ETHICALLY & ADHERING TO THE LAW

### 1.11.1 Integrity Checks on Business Relations/ (Third Party Due Diligence)

ACWA Power is committed to conduct its business ethically, in compliance with the applicable laws and regulations in force in the countries where we operate and only with partners who comply with the rules of integrity and the values upheld by the Company. It is essential for ACWA Power to entertain business exclusively with partners of good repute, thus ensuring mitigation of third parties related risks.

### 1.11.2 Promoting Fair Purchasing Practices – Transactions with Related Parties

ACWA Power selects suppliers fairly and objectively to ensure the best value for the Company while protecting reputation and supporting the diverse communities served. In this process, ACWA Power upholds a zero-tolerance stance on discrimination, violence, and harassment (DVH) within the supply chain, including contractors and subcontractors, and monitors compliance where contractually required. The Company may engage with Related Parties in the ordinary course of business and shall always ensure such transactions with Related Parties are the result of proper procurement and tendering process and are entered into on an arm's length basis.

### 1.11.3 Preventing Violation of Competition Law

ACWA Power will never propose or enter into any agreement to fix prices, rig bids, divide markets, force another competitor out of business or act in a manner that may be deemed as a violation of Competition Law in the relevant jurisdiction.

#### 1.11.4 Preventing Market Abuse

- i. Insider trading is illegal and distorts financial markets. The Company and its Employees should always comply with applicable market regulations.
- ii. The Company prohibits inside information from being disclosed to people outside the Company.

#### 1.11.5 Combating Fraud

- i. ACWA Power has a zero-tolerance approach to all forms of fraud. The company shall establish effective control procedures to control any risk of fraud (internal, across management levels, external) in order to eliminate any potential fraud.
- ii. Employees should never engage in any activity or conduct tainted with fraud, deception, or any illegal transaction.

## 1.12 BEING GLOBALLY COMPLIANT

### 1.12.1 Preventing Corruption

ACWA Power wins business with integrity and through the superior value it provides. It never requests, offers, or accepts any form of payment or incentive intended to influence a decision.

Bribes or kickbacks or facilitation of payments of any kind, whether involving commercial partners, government agents or officials are unethical and illegal and violate ACWA Power's core values, this Policy and the Anti-Bribery and Anti-Corruption policy.

### 1.12.2 Preventing Money Laundering and Financing of Terrorism

It is of vital importance to have the fullest knowledge of the partners with whom we do business, including the end beneficiaries of our funding and services. This is to ensure that our activities are never used to "launder" the proceeds of criminal activities or to finance terrorism-linked activities directly or indirectly.

### 1.12.3 Government Relations

ACWA Power interacts with governments at all levels ethically and transparently, and in full compliance with the law. Many countries place strict legal requirements on companies that do business with the government. When selling to, negotiating with, or working with government customers, it is critical that ACWA Power Employees abide by these requirements. As government entities are also some of ACWA Power's biggest and most important customers, how Employees interact with Government Officials has a significant impact on ACWA Power's credibility, reputation, and success.

## 1.13 WHISTLE BLOWING

ACWA Power encourages Employees or others with serious concerns about any aspect of work to come forward and express those concerns in complete confidentiality, with full protection against retaliation.

Employees can report concerns by choosing an appropriate category on the Ethics Point website. All concerns on Ethics Point will be dealt with appropriately and without fear of retaliation, in accordance with the Whistle Blowing Policy and relevant Procedures.

### 1.14 NON-RETALIATION TO WHISTLEBLOWER

ACWA Power takes the confidentiality of any person who reports allegations very seriously and does not tolerate any form of retaliation against whoever blow the whistle, reporting potential or actual violations of internal policies, procedures or applicable laws. ACWA Power reserves the right to take appropriate actions against whoever threatens or otherwise behaves inappropriately to Whistle Blower who has raised concerns.

### 1.15 GENERAL PROFESSIONAL CONDUCT AND ETHICAL VALUES FOR BOARD MEMBERS AND BOARD COMMITTEE MEMBERS

- I. Each Board Member shall perform his/her duties of loyalty and care to the Company and undertake the measures that may protect the Company's interests and contribute to its development and increase its value, and shall not, at all times, prioritize his/her own interests over the interests of the Company.
- II. A Board Member shall represent all shareholders of the Company and take all actions to achieve the best interests of the Company and its shareholders, while protecting the rights of the other stakeholders rather than only the interests of the group that elected him.
- III. Members shall always comply with all relevant laws, regulations, and instructions.
- IV. It is prohibited for a Board Member to abuse their positions with the aim of achieving personal or third party benefits.
- V. Company's assets and resources must only be used to achieve the Company's purposes and objectives, and not to achieve personal interests.
- VI. Board Members shall have the right to request and access Company's information in order to enable the Board Member to fulfill his/her fiduciary duties towards the Company and serve its interest in the best way possible. When requesting information, the following guidelines shall be taken into consideration:
  - a. The requested information must be for the purpose of exercising their duties stipulated in the relevant laws, regulations, and internal documents. For Board committee members, information shall also be applicable to the charter for the committee in which the committee member sits.
  - b. No Company information shall be used for personal benefit or for the benefit of a third party. Moreover, Board Members shall maintain the confidentiality of the Company's information except if required by the law or if the information made available to the public.
  - c. Company information requests will be channeled to management through the respective Board/Board committee secretaries.
  - d. In all cases, it is not permissible for Board Members except for Board and Board audit committee members within duly constituted meetings to request the interim and annual financial statements before being disclosed to the public.

## 1.16 BREACHES

**1.15.1.** A breach is defined as non-compliance with any requirement set out in this Policy which has not received appropriate prior approval. A lack of adherence to this Policy may have severe consequences both to the Company and its Employees, including:

A. For the Company:

1. Violating laws and regulations.
2. Being subject to monetary fines, criminal penalties, and/or regulatory enforcement orders; and
3. Exposing the Company to reputational risk.

B. For Employees:

1. Disciplinary action, up to and including dismissal; and
2. Potential criminal or regulatory liabilities in an individual capacity including imprisonment.

## 1.17 CLARIFICATION AND QUERIES

If you have any questions about this Policy, please contact the Head of Compliance of ACWA Power directly or through [Compliance@acwapower.com](mailto:Compliance@acwapower.com).

## GLOSSARY

Affiliates	A person who Controls another person or is Controlled by that other person, or who is under common Control with that person by a third person. In any of the above, Control shall be direct or indirect.
Bullying	Includes, but is not limited to, behavior that mistreats others and causes either physical or emotional harm. Bullying can be verbal, non-verbal, psychological, and physical humiliation.
Board	The Board of Directors of ACWA Power
Board Member/s	A member of the Board of ACWA Power
Board Committee Members	Members of Board Committees of ACWA Power
CEO	The Chief Executive Officer of ACWA Power
Chairman	The Chairman of the Board of ACWA Power
Control	The ability to influence actions or decisions of another person directly, indirectly, individually, or collectively with a Relative or an Affiliate through (a) Holding 30% or more of the voting rights in the Company; or (b) Having the right to appoint 30% or more of the members of the Governing Body.
Compliance	The Compliance department of the Company
Discrimination	Refers to unfair treatment or arbitrary distinction against an individual based on factors such as race, gender (including pregnancy), color, nationality, social status, ethnicity, language, religion, body, appearance, age, disability, family and/or marital status, sensitive

	medical conditions, union membership or activities, political opinion, or any legally protected factor.
Directors	The directors of the board of ACWA Power
Employee/s	The employee(s) of the Company, including member(s) of the Executive Management, part time employee(s), seconded employee(s), consultants, contractors.
Ethics Point	The third party hotline provider for filing a report available at the following link: <a href="https://secure.ethicspoint.com/domain/media/en/gui/34484/index.html">https://secure.ethicspoint.com/domain/media/en/gui/34484/index.html</a>
Executive Management	With respect to the Company, Managing Director and Management Committee
Fraudulent Practice / Corrupt Practice	Any action or omission, including misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial benefit or to avoid an obligation.
Gender	Refers to the socially constructed concepts of femininity and masculinity, as well as the roles and responsibilities associated with different genders, which are products of historical, social, and geographical contexts embedded in hierarchy and power.
Gender-Based Violence and Harassment (GBVH)	An umbrella term for violence and harassment directed at persons because of their gender or affecting persons of a particular gender disproportionately and includes sexual harassment.
Gender Equality	This signifies equal conditions, treatment, opportunities, value, and resource-sharing, as well as freedom, diversity, and inclusivity for all genders.
Government Official	An officer or employee of a government, public department, or public international organization. Definitions in anti-bribery laws vary and may include employees of state-owned enterprises and other government funded or owned entities.
Harassment	Is any improper and unwelcome conduct that might reasonably be expected or be perceived to cause offense or humiliation to another person.
KYC (Know Your Customer)	Standards designed to protect ACWA Power against potential risks such as fraud, corruption, money laundering and terrorist financing arising from relationships with Third Parties.
Management Committee	With respect to the Company, Chief Executive Officer and any Employee who is under the supervision of, or reports directly to the Chief Executive Officer, the Board, or any Director.
MD	The Managing Director of ACWA Power
P&C	The department of People and Culture overseeing the people management within the Company.
Political Contribution	Financial and in-kind gifts donated or transferred to a political party, politician or political candidate. This may include sponsorships, gifts of property or services, advertising or promotional activities endorsing a political party, the purchase of tickets to fundraising events, subscriptions and affiliation fees, money to meet expenses, and loans, property, services, and other facilities at less than market value. The release of employees without pay from the employer to undertake political campaigning or to stand for office could also be included in the definition.
Related Party/ies	As defined in ACWA Power COI and Related Party Transaction Policy

Relative / immediate family member	<p>Shall mean any of the following persons:</p> <ul style="list-style-type: none"> <li>• Father, mother, sister, brother, son, daughter, also in law, grandfather and grandmother and their ancestors.</li> <li>• Children and grandchildren and their descendants.</li> <li>• Siblings, maternal and paternal half-siblings; and</li> <li>• Husbands and wives.</li> <li>• First degree cousins</li> <li>• Nephews, nieces, aunts, and uncles</li> </ul>
Retaliation	<p>Means any direct or indirect detrimental action recommended, threatened, or taken against a Whistleblower or a Third Party because they engage, have engaged, or are believed to be about to engage in a Protected Activity. Retaliatory actions may include, but are not necessarily limited to, harassment, discriminatory treatment, inappropriate performance appraisals, salary freeze or adjustment, work assignments, demotion, termination of employment, or withholding an entitlement.</p>
Sexual Harassment (SH)	<p>Is defined as any form of unwanted verbal, non-verbal, or physical conduct of a sexual nature with the purpose or effect of violating the dignity of a person, in particular when creating an intimidating, hostile, degrading, humiliating, or offensive environment.</p>
Subsidiary	<p>A company owned and controlled by another company through the following:</p> <p>(a) Holding 30% or more of the voting rights in the company; or</p> <p>(b) Having the right to appoint 30% or more of the members of the governing body.</p>
Survivor	<p>A person who has experienced GBVH and survived. The terms "survivor" and "victim" are often used interchangeably to describe individuals who have experienced GBVH. However, in the psychological and social support sectors, "survivor" is generally preferred as it is considered a more empowering term.</p>
Survivor-centered Approach	<p>This is about prioritizing the rights and needs of people who have experienced GBVH, ensuring their safety, and taking necessary actions based on their wishes.</p>
Third Party/ parties	<p>Entities or stakeholders ACWA Power engages with for business reasons</p>
Violence	<p>The term "violence and harassment" in the world of work refers to a range of unacceptable behaviors and practices, or threats thereof, whether a single occurrence or repeated, that aim at, will result in, or are likely to result in physical, psychological, sexual or economic harm, and includes gender-based violence and harassment.</p>
Whistleblower	<p>Refers to an individual who reports an act of discrimination, violence, and harassment or a similar incident, even if they are not directly affected by or subjected to the incident.</p>
Workplace	<p>Denotes locations where employees of ACWA Power and Group Companies work, including environments where work-related social activities take place, office buildings, plants, cafeterias, break areas, restrooms, virtual workplaces defined as non-physical work environments, accommodation provided by ACWA Power, company-organized trips, travel, training, events, and shuttle vehicles used for commuting.</p>