

<b>Policy Name:</b> <i>Khalifa University Code of Ethics</i> <b>Policy Number:</b> <i>CoE</i> <b>Policy Owner:</b> <i>VP Compliance and Risk Management</i> <b>Policy Approver:</b> <i>ExCom</i>	<b>Revision Number:</b> <i>0</i> <b>Effective Date:</b> <i>01 September 2023</i> <b>Last Revision Date:</b> <i>01 September 2023</i> <b>Next Review Date:</b> <i>01 September 2025</i>
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## OUR CODE OF ETHICS AT A GLANCE

- Khalifa University is committed to a culture of ethics and compliance by which we conduct our work with integrity and in accordance with applicable laws, rules, and regulations.
- We encourage you to speak up when you see or suspect violations of this Code of Ethics.
- We treat everyone with respect and do not tolerate unfair treatment, harassment, discrimination, abuse, or retaliation.
- We protect sensitive, confidential, and material confidential information and personal data.
- We carefully select our employees, students, researchers, partners, suppliers, and customers and require that they conduct their activities professionally and ethically.
- We offer and accept gifts and hospitality that are reasonable and appropriate in consideration of global anti-bribery and anti-corruption laws, and avoid the appearance of any conflict of interest that might violate applicable law or harm relationships or reputations.
- We protect our reputation by observing internal controls and recognized financial and accounting practices.

## INTRODUCTION

This Code sets out the basic principles, standards, and behaviors necessary to achieve our strategies. We follow the law and we strive to operate with the highest levels of ethics and integrity.

*To whom does the code apply?*

This Code applies to everyone who works directly for or represents Khalifa University, including all employees, students, researchers, and leaders of Khalifa University and its controlled subsidiaries. We also require our partners, consultants, contractors, and suppliers to adhere to the Khalifa University Partners Code of Conduct.

This Code is supplemented by a number of policies that offer further detailed guidance. Although we strive to provide clear guidance regarding our ethical obligations, no policy can ever cover every scenario. The absence of guidance to deal with a particular situation does not relieve us from the responsibility to always act consistently with the law and highest ethical standards of work conduct. Where there is no specific guidance on a particular matter, always seek help from the Ethics & Compliance Office.

*Who manages the Ethics & Compliance program?*

The Khalifa University Board of Trustees is responsible for ensuring that there is an effective ethics and compliance program in place. At the direction of the Board, the Khalifa University President established an independent Ethics & Compliance Office to develop, coordinate and support the ethics and compliance program across Khalifa University. The Ethics & Compliance Office reports functionally to the Board's Audit, Risk & Compliance Committee (BARC).

*What is the role of the Ethics & Compliance Office?*

The Ethics & Compliance Office leads, develops, and supports all aspects of Khalifa University's ethics and compliance program. Its responsibilities include, among other things:

- Empowering a culture of ethics and compliance.
- Ensuring everyone, especially leaders, are committed to ethical conduct.
- Creating and administering a comprehensive ethics and compliance program, designed to prevent unlawful or unethical conduct, and to detect it if it occurs.
- Assessing ethics and compliance risks, and testing to ensure that internal controls are responsive to those risks.
- Investigating alleged violations of law, regulation, policies, and procedures, and ensuring that improper conduct is held consistently and fairly to account.

*What is your role?*

Ethics and compliance are the responsibility of everyone. By working for, or with Khalifa University, you are agreeing to fulfill these responsibilities and adhere to our Code and values. Those who fail to follow our Code, put themselves, their colleagues, and the entire Khalifa University at risk.

It is your responsibility to read, understand and adhere to this Code and any related policies and procedures. Violation of this Code may result in disciplinary action, including up to termination of your employment and/or criminal or civil sanctions.

- Follow applicable laws and regulations.
- Uphold our commitment to always do what is right.
- Demonstrate ethics, integrity, and accountability always.
- Understand and comply with the requirements of this Code and other Ethics & Compliance policies.
- Provide appropriate resources and support to ensure the successful implementation of this Code.
- Complete assigned training related to this Code.

*Our Code of Ethics briefly:*

Khalifa University is committed to a culture of ethics and compliance by which our work conduct is always with integrity and in accordance with applicable laws, rules, and regulations.

We encourage you to speak up when you see or suspect violations of the law, rules, regulations, policies, or this Code of Ethics.

We treat everyone with respect and do not tolerate unfair treatment, harassment, discrimination, abuse, or retaliation within the workplace.

We protect sensitive, confidential and material confidential information and personal data.

We carefully select our partners and require that they conduct their work activities professionally, ethically, and in compliance with applicable laws, rules, and regulations.

We offer and accept gifts and hospitality that are reasonable and appropriate, follow applicable anti-bribery and corruption laws, and avoid the appearance of any conflict of interest that might violate applicable laws or harm relationships or reputations.

We are mindful in forming partnerships with entities of special/high risks and responsibilities those relationships carry.

We protect our reputation by observing internal controls and recognized practices.

We follow applicable laws and standards, including intellectual property protections, prohibitions on anti-competitive conduct, etc.

## **CULTURE**

### **Integrity**

*Integrity is the foundation of our culture, leadership is its architect, and we are its engineers.*

*What to know:*

The sum of our values, behaviors, and practices is our culture.

Integrity is the principle that gives us a common purpose and provides direction on how we should conduct ourselves.

The behaviors we allow, are the behaviors we encourage, and the practices we reward are the practices that will be repeated.

We look to our leaders to model ethical workplace behavior and to shape the right culture in the workplace.

Our commitment to integrity has meaning and effect only when we act consistently with it, reiterate it frequently, facilitate an open dialogue about it, and enforce accountability for it.

*Watch out for:*

The temptation to assume that our values and culture exist apart from our words and actions.

People who resist, rather than support, our culture and commitment to integrity.

*What to do:*

Always demonstrate ethical behavior and promote the role of integrity in the workplace.

Align incentives to reward performance with integrity, rather than performance at any cost.

Report any breaches of this Code to the Ethics & Compliance Office.

## **Speaking Up**

*Ethics and Compliance is the responsibility of everyone. If you noticed a violation of a law, rule, regulation, policy, or this Code or witnessed unethical workplace conduct, you should speak up.*

### *What to know:*

We encourage openness and ask everyone to raise ethics or compliance questions or concerns in good faith, without fear of retaliation – even if they turn out to be mistaken.

You are also able to raise a question or report a concern anonymously.

Those who engage in retaliatory action against anyone who reports an issue will be subject to disciplinary action.

Confidentiality is key to protecting you and the investigative process; information will only be disclosed strictly on a need-to-know basis.

Intentionally false, exaggerated reports, and reports made in bad faith will not be tolerated and may be subject to disciplinary action.

### *What to do:*

Raise concerns in good faith. Refrain from raising concerns simply because you have personal or workplace differences.

No one will suffer any penalty or other adverse consequences from reporting possible wrongdoing, even if we suffer financial or other disadvantage(s) as a result.

Try to directly resolve any workplace interpersonal issues that you might have, or raise them with the human resources department or your line manager, before raising your concern formally.

Cooperate with investigations when requested, so that matters are quickly and properly resolved.

Respect the confidentiality of investigations. Refrain from sharing information about an investigation, except as directed. Do not expect to learn the outcome of an investigation unless you will be implementing or assisting with follow-up actions.

If you see it, say it!

## **Respect and Fairness**

*Our strength lies in the talent and diversity of our people, so we must respect everyone's right to dignity.*

### *What to know:*

We work across a spectrum of cultures.

We must treat each other respectfully and fairly, and we do not tolerate any form of harassment, abusive, or offensive behavior.

Be able to identify the various forms of harassment which might include, amongst others, bullying, discrimination, intimidation, physical violence, and sexual harassment.

We abide by applicable human rights principles.

We comply with all applicable laws, rules, and regulations in relation to employment practices.

We provide a safe and healthy workplace for all employees.

We do not use, employ, or seek to exploit in any way the services of a child, under-aged, slave, or trafficked labor.

*Watch out for:*

Invading others' personal space or unwanted physical contact.

Discrimination or harassment of any sort.

*What to do:*

Treat everyone with respect and dignity – never threaten, humiliate, discriminate, or use suggestive or derogatory language or actions, including in the context of critical feedback.

Respect the cultural standards, where you work, and the people with whom you work.

Ensure all employment-related decisions, e.g., hiring, promotion, etc., are carried out fairly, legally, are consistent with relevant processes, and are based on merit and the needs of the work.

Report any concerns pertaining to Respect & Fairness to the Ethics & Compliance Office.

## **INFORMATION**

### **Confidentiality & Data Privacy**

*We recognize the critical role of confidentiality in an information-based world, and we protect sensitive, confidential, and material non-public information both when it is our own and when we act as stewards of others' information.*

*What to know:*

Much of the information we encounter in our jobs may be confidential to varying degrees. Properly managing that information is a core responsibility we all share.

Mismanagement or misuse of sensitive or confidential information such as breach of data privacy laws, unlawful anti-competitive agreements, or intellectual property law violations can result in potentially serious consequences, including criminal penalties.

Personal data receives special protection in many jurisdictions. Those protections limit how we use the information, and where and with whom we can share such information.

We respect the privacy of our colleagues' personal information, and limit access to personal records to those with appropriate authorization.

*What to do:*

Safeguard confidential information in your possession, whether it belongs to KU or a third party.

Ensure appropriate legal and logistical protections are in place before you accept confidential information from anyone outside Khalifa University or share any personal data or non-public information internally or externally.

Report any concerns relating to Confidentiality & Data Privacy to the Ethics & Compliance Office.

[See Khalifa University Data Privacy Policy for more information]

### **Information Management & Communications**

*We observe the necessary standards for information management and release communications only after vetting them with the appropriate stakeholders.*

#### *What to know:*

“Document” is broadly defined and includes hardcopy and electronic records and communications, such as e-mail.

Many documents are subject to regulations that require their retention for a prescribed period.

Documents must receive appropriate confidentiality treatment and should be disposed of at the appropriate time.

External communications on behalf of Khalifa University must be accurate, timely, and fully coordinated with and approved by internal stakeholders before the release.

#### *What to do:*

Know which documents you have that must be retained, and for how long, and maintain them accordingly.

Do not dispose of any records that are subject to a legal hold notice, even if beyond the required retention period.

Know which of your communications on behalf of Khalifa University require authorization. Do not release such communications without obtaining the necessary approvals.

Report any concerns pertaining to Information Management & Communications to the Ethics & Compliance Office.

### **Information Technology**

*The hardware, software, data, and networks that comprise our information technology (IT) resources are critical assets, and we are mindful of the prominent role of cybersecurity in today's global business environment.*

#### *What to know:*

Communications made using our IT assets, such as a computer, telephone, mobile device, SIM card, e-mail account, network, or other electronic resource, and the information stored on them, are Khalifa University property.

Where legally permitted, we may record communications and monitor activity across our IT assets to ensure those assets are used lawfully and in accordance with our policies and procedures.

E-mail communications are often critical evidence in investigations and litigation.

Cyber-attacks are a primary risk globally, and preventing them requires heightened awareness and vigilance by us all.

*What to do:*

Use your IT assets properly, whether those devices are our IT assets or your personal devices used for work purposes.

Any personal use of our IT assets should be kept to a minimum. Never use our IT assets to engage in communications or access material or websites that are offensive, illegal, or indecent.

Protect our IT assets, the information they contain, and passwords from theft or unauthorized access.

Take proactive measures to protect our IT assets by flagging phishing links, screening external storage devices, and attending cyber security training and awareness sessions.

Report any concerns pertaining to Information Technology to the Ethics & Compliance Office.

## **INTERNAL BUSINESS CONDUCT**

### **Asset Management & Controls**

*We rely on our policies and procedures to set our organizational standards, and we abide by them to comply with applicable laws and regulations, as well as financial and accounting standards.*

*What to know:*

Delegations of Authority establish decision-making authority on behalf of Khalifa University. Acting outside your authorization may lead to disciplinary action.

Following the correct procurement and legal contracting processes maximizes value and protects the organization.

We require accurate and consistent recording of financial and business information, complying with relevant reporting standards.

We have zero tolerance to fraud, or any similar illegal act characterized by deceit, concealment or violation of trust to obtain money, property or services; or to secure personal or business advantages or benefits.



Misrepresenting facts or financial information, or misappropriating Khalifa University assets for personal use, could be considered fraud or theft and can lead to civil and/or criminal penalties and/or disciplinary action.

Theft of or damage to our property, or that of our colleagues or third parties, will not be tolerated, and may result in legal and/or disciplinary action.

*What to do:*

Know and stay within your authority under the relevant Delegation of Authority.

Always engage legal and procurement representatives when contracting with a third party.

Before signing or forwarding a document containing your signature, confirm your authority and verify the facts for accuracy and completeness.

Report any indications or suspicions of financial misstatement, fraud, theft, or other misconduct.

Report any concerns pertaining to Asset Management & Controls to the Ethics & Compliance Office.

### **Conflict of Interest**

*We require any activities outside work, whether financial, business, or otherwise, to be lawful. They should not compromise or interfere with – or even appear to do so – your workplace objectivity and responsibilities.*

*What to know:*

A conflict arises if financial, work, research, social activities, or personal relationships interfere, or appear to interfere, with your workplace objectivity or loyalty to Khalifa University.

Conflicts of interest resulting from possessing ties to third-party could create risks and may be subject to scrutiny.

Using Khalifa University as a platform to directly advance personal interests (business or otherwise), or to benefit friends or family, is an unacceptable conflict of interest.

We require you to declare and seek approval for any potential or actual conflicts of interest, or to certify that you have no such conflicts.

*What to do:*

Be familiar with and understand the disclosure requirements of the Conflicts of Interest Policy and ask questions if you require further clarity.

Avoid any activity that creates a conflict, or even the appearance of a conflict, between your personal interests and the interests of Khalifa University.

Disclose any actual, perceived, or potential conflicts of interest that you might have to protect yourself and KU.



Follow any restrictions imposed on you as a result of a conflict of interest disclosure.  
Report any concerns pertaining to conflicts of interest to the Ethics & Compliance Office.  
[See Khalifa University Conflict of Interest Policy for more information]

## **EXTERNAL RELATIONSHIPS**

### **Anti-Bribery & Corruption**

*We permit the exchange of certain gifts and hospitality in the professional environment when they are modest and appropriate under the circumstances. However, we avoid any activity that might cause suspicions of bribery and corruption.*

#### *What to know:*

Global anti-corruption laws define a “bribe” broadly, and those definitions include conduct that may be acceptable under many circumstances but is unacceptable when combined with an attempt to improperly influence a decision.

Items of value that could be considered to be a bribe include cash, gift cards, vouchers, gifts, travel, entertainment, hospitality, internships, employment, housing, loan repayments, and certain charitable or political contributions.

Bribes, kickbacks, unfair advantages, and other acts of corruption are strictly prohibited.

You cannot make or receive a facilitating payment or any other form of improper transaction.

#### *What to do:*

Never offer, give or accept payment or anything of value (such as a gift) directly or through a third party, in the attempt to gain a benefit or to improperly influence a decision.

Only offer and receive gifts, entertainment, and hospitality in line with our Anti-Bribery & Corruption Policy.

You must contact the Ethics & Compliance Office if you are, or believe you may be, encountered with a bribe or potential facilitating payment.

Report any concerns pertaining to bribery or corruption to the Ethics & Compliance Office.

[See Khalifa University Anti-Bribery & Corruption Policy for more information]

### **Partners**

*Partners play an integral role in our business. We evaluate them carefully before engaging with them, and we expect them to conduct themselves in an ethical and compliant manner.*

#### *What to know:*

“Partner” includes any party which Khalifa University conducts a relationship with, remits funds to, or receives funds from, including (but not limited to) customers, suppliers, vendors,

service providers, consultants, advisors, contractors, agents, commercial intermediaries, other intermediaries, partners and etc.

Partners are expected to comply with applicable laws and regulations and act according to standards of ethics, integrity, and comply with the Khalifa University Partners Code of Conduct.

All partners must be vetted, particularly those that interact with governments on behalf of Khalifa University.

Partners must be subject to confidentiality agreements if they have access to sensitive, confidential, material confidential or proprietary information.

Partners should be selected fairly and without any conflict of interest or any kind of favoritism that might compromise the selection process.

Partners should treat their employed human resources fairly, provide a safe and healthy workplace, minimize their environmental impact and impose the same requirements on their subcontractors.

We do not engage in and/or facilitate money laundering and terrorist financing in any way whatsoever.

#### *What to do:*

Know the partners and conduct necessary risk-based due diligence to reasonably assure yourself that their work and business activities and transactions are legal, reputable, and responsible.

Ensure you understand and can describe the services provided by any partner for which you are responsible.

Be alert to any payments that look irregular, funds from or to suspicious or unknown sources, or customers who appear to lack integrity in their operations.

Do not conduct business with an anonymous or fictitious company, or with any partner with unclear identification or business activities.

Choose partners based on merit and in line with procurement policies and processes.

Obtain commitments from your partners to conduct themselves in an ethical and compliant manner consistent with the Khalifa University Partners Code of Conduct.

Report any concerns pertaining to partners to the Ethics & Compliance Office.

[See Khalifa University Partner Due Diligence Policy for more information]

### **Working with Governments**

*We are mindful of the special precautions that must be taken when interacting with governments or government officials.*

#### *What to know:*

We partner and interact with government entities around the country and possibly around the globe.

Practices, such as hospitality, that may be acceptable in the common sense may be unacceptable, illegal or viewed as potentially corrupt in some parts of the world.

Government dealings receive extra scrutiny, and even the allegation of corruption can result in serious reputational damage.

We do not involve Khalifa University, directly or indirectly, with any form of political or electoral activity.

*What to do:*

Understand and comply with laws governing interactions with governments.

Take special care when exchanging gifts, entertainment or hospitality with government officials, including personnel of state-owned or state-controlled entities.

Ensure the accuracy and completeness of financial and other information related to government entities and representations, certifications or filings provided to government agencies.

Notify the Ethics & Compliance Office of any investigations, audits, or unusual requests for data by any government agency.

Ensure that your personal political or electoral activities represent you personally and do not suggest a connection to the Khalifa University.

Report any concerns pertaining to working with governments to the Ethics & Compliance Office.

## **MARKETPLACE CONDUCT**

### **Intellectual Property, Fair Competition & Commercial Information**

*We use and gather information fairly, respect intellectual property (IP) rights and promote fair competition.*

*What to know:*

IP laws protect certain information in the public domain, such as trademarks and patents, as well as some proprietary information.

Antitrust and competition laws prohibit certain agreements between, or information sharing among, competitors within the same supply chain. They also impose exhaustive disclosure requirements in connection with certain types of agreements.

Legitimate sources of competitive information include such things as publicly available literature and industry publications.

Gathering information about competitors by theft, misrepresentation, eavesdropping, inducement, or similarly illegitimate means is never acceptable.

*What to do:*

Respect the IP rights of others and protect our own IP within Khalifa University.

Do not enter into any discussions with competitors to exchange or share sensitive, competitive or material non-public information without first consulting the appropriate office for development of needed non-disclosure agreements.

Only collect and use information in a lawful manner.

Involve appropriate university representatives when negotiating agreements to ensure they are consistent with competition laws and that all necessary disclosures are made.

Report any concerns pertaining to IP, Fair Competition or Commercial Information to the Ethics & Compliance Office.

[See Khalifa University Research & Development Policies for more information]

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