HUMAN RESOURCES POLICY MANUAL

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0. Scope, Purpose & Definitions

This Policy applies to all full-time, part-time, and fixed-term employees of **Al Hikma Building Contracting LLC (HBC)**, employed in the United Arab Emirates, unless a specific clause states otherwise. It does not, by itself, create a contractual entitlement beyond what UAE Labor Law and the individual's Employment Contract provide.

Purpose

This Manual establishes HBC's principal employment rules and is intended to guide consistent, fair and lawful HR decisions across all departments, projects and sites. It must be read together with the employee's Employment Contract, the HR Standard Operating Procedures (SOPs), the Company's Delegation of Authority (DOA) and applicable UAE law.

Document Hierarchy

Where there is any conflict or inconsistency between documents, they apply in the following order of precedence:

- (1) UAE law, including Federal Decree-Law No. 33 of 2021 and its Executive Regulations;
- (2) the individual Employment Contract;
- (3) this approved HBC Policy;
- (4) HR SOPs and the DOA;
- (5) forms and work instructions.

Definitions

- "Company" refers to **Al Hikma Building Contracting LLC (HBC)** and its branches operating in the UAE.
- "Staff" refers to salaried, non-manual employees
- "Labor employees" (or "workers") refers to waged, manual or site-based employees, consistent with the Company's Grading System.
- "Grade" refers to the salary and benefits band assigned to a position under the Company's Grading Scale.
- "HOD" means Head of Department.
- "GM" means General Manager.
- "CEO" means Chief Executive Officer.
- "Employees" refers to all Staff and labor employees covered by this Policy.
- "DOA" means the Company's approved Delegation of Authority, as amended from time to time.
- "SOP" means an approved Company Standard Operating Procedure.

Policy Review

This Policy will be reviewed at least once every two years, or sooner if UAE Labor Law changes materially. All revisions require GM/CEO approval and will be redistributed to all employees with an updated version number and effective date.

Roles and Responsibilities

- **Employees:** comply with this Policy, their Employment Contract, applicable SOPs and lawful instructions; keep personal and document details up to date; and raise concerns through the proper channels.
- **Line managers:** apply this Policy consistently within their teams; approve or recommend requests within their DOA limits; maintain attendance and performance records; and escalate employee-relations issues to HR promptly.

- **Department and project heads:** ensure compliance within their departments, projects and sites; approve matters within their DOA limits; and plan manpower, leave and overtime.
- **HR:** own, interpret and maintain this Policy and the HR SOPs; advise managers and employees; monitor legal compliance and consistent application; maintain employee records; and record any approved exceptions.
- **Finance:** process payroll, allowances, advances, deductions and final settlements accurately and within statutory timelines, supported by approvals under the DOA.
- **General Manager:** approve matters within the GM's DOA authority, ensure operational compliance with this Policy, and hear escalations as set out in this Policy.
- **CEO and other approving authorities:** approve this Policy and material revisions to it, and approve matters reserved to them under the DOA.

Policy Exceptions

Any exception to this Policy requires documented justification and approval by the authority specified in the DOA. HR may recommend and record exceptions but may not approve a policy exception independently. An approved exception applies only to the specific case and does not create a precedent or continuing entitlement.

1. RECRUITMENT

The recruitment will be as per the company's Standard Operating Procedure.

Equal opportunities will be given to existing employees, if they meet the required profile, for new vacant positions. However, the final decision on the selection of an Internal applicant will be with the respective Department Head and HR Manager and must be approved as per the DOA. If a suitable candidate cannot be located, recruitment from external sources shall be initiated.

2. REMUNERATION

Approval of remuneration offers for all employees shall be as per the DOA.

The Monthly Salary is to be split as follows in the Appointment Letter:

Category	Break-up of Monthly Salary
Staff	55% Basic + 30% Accommodation + 15% Transportation
Labor	60% Basic + 40% Other Allowance

3. ACCOMMODATION

All new employees selected may be provided accommodation or allowance as per their Contract and Grading scale. Accommodation allowance will be provided to an Employee if he cannot be given accommodation considering the site situation where he works.

4. JOINING TICKET

Outstation candidates will be provided with Air Tickets from their Country of Origin by Recruitment Agencies (as per the Agreement between the Recruitment Agencies and the Company) for joining work in Dubai or as per the Employment Offer.

5. INSURANCE

Medical Insurance will be provided to all Employees of the Company only for themselves. For the family, the grading scale will be followed, and additional charges will be borne by the Employee himself.

6. PROBATION & CONFIRMATION

Probation period shall not exceed six months and will be strictly as per UAE Labor Law.

Termination or resignation during probation is governed by the probation provisions and notice requirements of the UAE Labor Law and the Employment Contract.

7. PASSPORT, WORK PERMITS, VISA ETC.

It shall be the responsibility of Human Resources to ensure that all matters connected with passports, work permits and visas of all employees are handled efficiently and renewals effected on due dates.

However, it is the responsibility of the employee to ensure (if an expatriate) that dependents have valid passports and visas.

The Company shall not retain an employee's passport or other official personal documents. Where an employee voluntarily submits any such document to the Company for the purpose of completing a specific governmental, immigration, visa, work permit or administrative process, the document shall be returned to the employee promptly upon completion of the relevant process.

8. U.A.E VISA AND LABOUR DEPARTMENT FEES

The Company will bear the cost of new visas/renewals for employees in the UAE. In addition, the Company will pay the Emirates ID fees and all charges related to visa expenses.

9. WORKING HOURS

Normal working hours will be 48 hours a week.

Working hours during Ramadan will be as per UAE Labor Law.

Overtime eligibility, rates and exclusions will be determined in accordance with UAE Labor Law, the Employment Contract and the approved Overtime SOP. Overtime must be authorized in advance as per the DOA.

10. TRANSFERS

All Employees are bound to accept transfer to any Department/Section/Site of the Company within UAE.

11. PART-TIME / BUSINESS INTEREST

Employees may not engage in any part-time work, secondary employment, or business or trading activity (whether for remuneration or otherwise), on their own account or for another employer, without prior written approval as per the DOA. Any approved outside work must comply with applicable UAE work-permit requirements and must not conflict with the Company's interests or the employee's duties.

12. SALARIES AND ALLOWANCES

Salary will be paid monthly to all Employees in accordance with the Salary Scale applicable to their Grade (Salary Scale attached). Each Grade has a minimum and maximum Salary Scale. Alterations to salary scales may be proposed by the Human Resources Manager and require approval as per the DOA.

Salary per day is calculated as: (Monthly Gross × 12 / 365).

Monthly Gross = Basic Salary + Allowances.

Salary reviews may be considered based on performance, salary positioning, affordability, business conditions and Management approval. A performance rating does not automatically entitle an employee to an increment.

13. PERFORMANCE APPRAISAL

As per the Company's Standard Operating Procedure. See also Section 35 – Performance Management, added in this revision, for the detailed cycle, ratings, and Performance Improvement Plan process.

14. ALLOWANCES

Staff with families will not be provided with Company accommodation or vehicle, but an allowance will be paid in lieu. Exceptions may apply where permitted by the Grading Scale or upon Management approval.

15. MOBILE PHONES

A mobile SIM or mobile allowance will be provided only as per the Grading Scale and based on operation requirement.

16. BANK LOAN

Letters to Employees to avail financial assistance (loan) from banks will be considered as per Grade and period of service with the Company.

Minimum period of service before such a letter can be issued: completion of the 6-month probation period.

Under no circumstances will the Company take responsibility for repayment of a loan availed by an Employee, except to transfer the Employee's Monthly Salary and Gratuity to the bank for which they are eligible at the time of Termination or Resignation.

17. SALARY ADVANCE

All Employees are entitled to a salary advance once every 6 months that is not considered as loan, equivalent to a maximum of one month's Basic Salary, to be deducted in full at the end of the month.

Personal loans are not applicable unless approved as per the DOA on a case-by-case basis.

18. UNIFORM & SAFETY SHOES

Uniforms and Safety Shoes will be provided to Employees based on designation:

- Labor Employees – 2 sets per year
- Safety Shoes (all applicable staff) – 1 pair per year

19. TERMINATION OF SERVICE

HBC may terminate employment without notice only in the circumstances and subject to the investigation, documentation and notification requirements prescribed under Article 44 of the UAE Labor Law.

The detailed grounds and procedure, including written investigation and a written, reasoned dismissal decision, are set out in the Disciplinary and Termination SOP, which Legal will update when legislation changes.

20. FINAL SETTLEMENT ON RESIGNATION / TERMINATION

- Resignation must be submitted by hand to the line manager for comment or approval; the line manager must forward it to HR within 5 working days of receipt.
- HR must finalize, meet the employee, and decide on the resignation before 30 days have elapsed.
- Final Settlement will be as per the Company's Standard Operating Procedure.
- Visa will be cancelled within 15 days after serving the notice period and receiving the Final Settlement, unless kept on hold for work-related matters at the employee's request.
- The Final Settlement will be transferred to the bank within 14 days from the end of the employment contract, in accordance with UAE Labor Law.
- In special cases and with GM approval, cancellation can be made before receiving the final settlement, but not before serving the notice period.
- Where an employee is terminated under Article 44, cancellation and final settlement should be completed within 5 working days.
- Leave during the notice period is not permissible unless approved by Management.

21. END OF SERVICE BENEFITS

- All Employees are eligible for End of Service Benefits in accordance with UAE Labor Law, including encashment of accrued privilege leave, repatriation air tickets (per eligibility, upon visa cancellation, to the nearest touch-down point in the employee's country of origin in case of termination), pending salaries, and gratuity.
- Gratuity eligibility begins after completion of 1 year of service. Notice period during probation is 14 days. Where termination with immediate effect occurs for any reason other than Article 44, the notice period will be paid in lieu.
- Gratuity in case of death is computed the same way as for termination. Maximum gratuity payable shall not exceed the sum of two years' last drawn salary.
- All liabilities of the Employee shall be liquidated prior to payment of any dues/entitlements at the end of service, and any advance (privilege leave salary, leave air passage, etc.) will be offset at final settlement.
- If an employee is dismissed for no valid reason under Article 50 of UAE Labour Law, an absconding report is to be made after 7 working days.

22. DEATH

In case of the death of any Employee, the Company will arrange all required documents and send the body to the home country, accompanied by one person, at Company expense.

23. WORK EXPERIENCE CERTIFICATE

All employees are entitled to an experience certificate after serving the required time with the Company as per UAE labor law. Certificates can only be issued by the Human Resources Department, upon request, along with the cancelation and passport.

24. ANNUAL LEAVE

All employees are entitled to paid annual leave of a minimum of 30 calendar days, or more as per the Grading System and UAE Labor Law, at full salary. Where work exigencies require an employee to work during annual leave, those days are carried forward, or paid at full rate plus leave allowance.

Employees may carry forward leave from the first to the second year, to a maximum of 2 years, with total leave days not exceeding 60 calendar days unless requested by the Company.

Clauses Involved

- Leave salary on eligible leave will be calculated on full salary.
- Leave may be taken only with prior approval as per the DOA.
- HR will maintain a database recording leave accrued/taken against each employee.
- No one may stay back beyond sanctioned leave without valid, HR-approved reason; extension requests must reach HR before the sanctioned leave expires. Unapproved overstay will be treated as absence and may trigger action under Article 44.
- Sick leave and public holidays falling during annual leave are considered part of annual leave.
- Staff may be allowed advance leave against their annual entitlement, based on departmental schedule and work exigencies, where their accrued balance is short.
- Privileged leave once availed cannot be converted to sick leave; there is no encashment of leave while in active service.

Unpaid Leave

- An employee absent without permission will not be paid for the period away, inclusive of holidays and weekends falling within it.
- Leave without pay may be granted only under exceptional circumstances, with approval of the Department Head and HR Manager, and should not exceed 20 days a year.
- Maximum permitted unauthorized absence per calendar year is 7 successive days and/or 20 days intermittently. Exceeding this without grave cause may result in termination without notice, subject to the requirements of Article 44 and the Disciplinary and Termination SOP.

Medical Leave

- Employees may avail sick leave, after completing probation, in accordance with UAE Labor Law. Unused sick leave lapses automatically at year end.
- Sick leave is only allowed on the basis of a DHA (or equivalent licensing authority) medical certificate covering all days of absence.
- For absence up to 2 days where a doctor's certificate cannot be obtained, sick leave may be granted with approval of the Line Manager and HR Manager.

Hajj Leave

Muslim employees who have completed one year of service are entitled to 15 days' unpaid leave to perform Hajj, available once during the period of employment.

Maternity Leave

- Female employees are entitled to 60 days' maternity leave in total: 45 days at full pay followed by 15 days at half pay, in accordance with UAE Labor Law.

- Additional leave applies in the circumstances prescribed by UAE Labor Law, subject to the required medical certification. HR will advise on eligibility and documentation.
- The immediate Supervisor must be informed of the pregnancy and the tentative leave plan at the earliest opportunity.
- Maternity leave may be combined with privilege leave, up to a maximum of 2 calendar weeks combined; anything beyond requires Department Head approval.
- As per Article 30 of UAE Labor Law, nursing staff are entitled to two additional half-hour breaks per day, on top of normal rest periods, taken as two separate breaks.

Parental Leave

Either parent is entitled to 5 working days paid parental leave, to be taken within 6 months of the child's birth, in accordance with UAE Labor Law.

Bereavement Leave

In case of bereavement, special leave is granted:

- 5 days for the death of a spouse;
- 3 days for the death of a parent, child, sibling, grandparent or grandchild.

Study Leave

Employees who have completed at least two years of service with the Company and are enrolled in an accredited educational institution in the UAE are entitled to up to 10 working days' paid study leave per year to sit examinations, in accordance with UAE Labor Law. Requests must be submitted in advance with proof of enrolment and the examination schedule and approved as per the DOA.

Air Ticket

- A terminated staff member or laborer will be provided with a one-way ticket to their country of origin only if actually leaving the country; no ticket is provided on transfer to another company.
- Resigned staff must purchase their own return ticket.

25. CODE OF CONDUCT

All employees are expected to act with honesty, integrity, and mutual respect, and to represent the Company professionally in dealings with colleagues, customers, and the public.

- Comply with all Company policies, reasonable management instructions, and applicable UAE law.
- Treat colleagues, clients, and members of the public with courtesy and respect, free from bullying, intimidation, or abusive behavior.
- Safeguard Company assets, information, and reputation, and avoid conduct that could bring the Company into disrepute.
- Report any breach of this Code, or of law, to a Line Manager or HR.

26. EQUAL OPPORTUNITY & ANTI-HARASSMENT POLICY

The Company is committed to providing a workplace free from discrimination and harassment. Recruitment, promotion, training, and reward decisions are based on merit, competence, and business need.

- The Company does not tolerate discrimination or harassment on the basis of nationality, gender, disability, religion, or any characteristic protected under UAE law.
- Harassment includes unwelcome verbal, physical, or visual conduct that creates an intimidating, hostile, or offensive work environment, including sexual harassment.

- Employees who experience or witness harassment or discrimination should report it through the Grievance Procedure (Section 27) or directly to HR; all reports will be treated confidentially and investigated promptly.
- Retaliation against anyone who raises a concern in good faith is itself a disciplinary offence.

27. GRIEVANCE PROCEDURE

Employees who have a concern about their employment are encouraged to raise it informally with their Line Manager in the first instance.

- If unresolved informally, the employee may submit a written grievance to HR within 10 working days.
- HR will acknowledge the grievance within 3 working days and arrange a meeting within 10 working days to hear the employee, who may be accompanied by a colleague.
- A written response will be issued within 5 working days of the meeting.
- The employee may appeal the outcome once, to the GM, within 5 working days of receiving the decision.
- Where the grievance concerns HR, it may be submitted directly to the GM. Where it concerns the GM, it may be submitted directly to the CEO (or other authority designated in the DOA), who will also determine any appeal.

28. DISCIPLINARY PROCEDURE

Except where termination without notice applies under Article 44 of the UAE Labor Law (Section 19), disciplinary matters will be handled in accordance with the Disciplinary and Termination SOP, using only the disciplinary sanctions prescribed under the UAE Labor Law and its Executive Regulations. Sanctions must be proportionate, preceded by an investigation where required, and communicated to the employee in writing. As a general guide, the process is:

- Verbal warning, recorded on the employee's file, for the first minor offence.
- First written warning, specifying the issue and required improvement.
- Final written warning, where the issue persists or is more serious, specifying that further breach may lead to termination.
- Dismissal, where the issue persists after a final written warning, or where the conduct is sufficiently serious to justify it.
- At every stage the employee has the right to state their case and, where practicable, be accompanied by a colleague.

29. HEALTH, SAFETY & SECURITY

- The Company will provide a safe working environment and comply with applicable UAE OSH regulations, including site-specific requirements for labor employees and site staff.
- Employees must use provided PPE (including uniforms and safety shoes under Section 18), follow posted safety instructions, and report hazards or incidents to their supervisor immediately.
- Any workplace accident, however minor, must be reported to HR and the HSE focal point on the same working day.
- Employees must not operate machinery or vehicles while impaired by alcohol, drugs, or fatigue.
- Any work injury or suspected occupational disease shall be reported immediately in accordance with the Company's applicable HSE procedures and the requirements of UAE law. The Company shall arrange the required medical treatment, reporting and follow-up and shall provide the employee with the applicable

rights and compensation in accordance with the UAE Labor Law, its Executive Regulations and applicable decisions of the competent authorities.

30. IT, EMAIL, INTERNET & SOCIAL MEDIA USE

- Company IT systems, email, and internet access are provided for business purposes; incidental personal use is permitted, provided it does not interfere with work or breach this Policy.
- Employees must not use Company systems to access, store, or distribute unlawful, offensive, or discriminatory material.
- Confidential Company or client information must not be posted on social media or personal channels.
- The Company reserves the right to monitor the use of its IT systems in accordance with applicable law, for security and business purposes.
- HBC employees who maintain profiles on LinkedIn or other professional platforms must ensure that their official job titles are accurately reflected and must not represent their personal views or opinions as representing those of HBC.
- Employees leaving the company are encouraged to update their employment status on these platforms promptly, and no later than three (3) months after they depart from HBC.

31. CONFIDENTIALITY & DATA PROTECTION

- Employees must keep confidential all non-public Company, client, and colleague information obtained during employment, both during and after employment.
- Personal data of employees and third parties will be collected, used, and stored in line with applicable UAE data protection law and only for legitimate business purposes.
- Employees processing personal data (e.g., HR, payroll) must follow Company data-handling procedures and report any suspected data breach to HR/IT immediately.

32. CONFLICT OF INTEREST & ANTI-BRIBERY

- Employees must disclose to HR any outside interest, relationship, or activity that could conflict, or appear in conflict, with the Company's interests, including under Section 11 (Part-Time/Business Interest).
- Employees must not offer, give, solicit, or accept bribes or improper payments in connection with Company business.
- Gifts or hospitality with an estimated value above AED [1000] must be declared to HR, recorded in the Company's Gifts & Hospitality Register, and accepted only with approval as per the DOA. Cash or cash-equivalent gifts must never be accepted.

33. WHISTLEBLOWER POLICY

Employees who, in good faith, report suspected fraud, corruption, safety violations, or other serious wrongdoing will not suffer retaliation or detriment as a result. Reports may be made to HR, GM, CEO and will be investigated discreetly.

34. TRAINING & DEVELOPMENT

- New employees will receive an induction covering this Policy, job-specific procedures, and health & safety requirements.
- Training needs identified during performance appraisals will be considered for the following review cycle, subject to budget and business need.

- Mandatory compliance or safety training (e.g., HSE certifications) must be completed within the timeframe set by HR/HSE.

35. PERFORMANCE MANAGEMENT

This expands on Section 13 (Performance Appraisal).

- Formal appraisals are conducted between September and December of each year, assessing performance against agreed objectives and competencies. With no commitment for raise. The raise, if any, will be annually as per board decision.
- Ratings are one input to salary reviews under Section 12 and do not automatically entitle an employee to an increment.
- Employees whose performance falls below the required standard will be placed on a Performance Improvement Plan (PIP) with clear objectives and a review date, typically 60–90 days, before further action is considered.

36. ATTENDANCE & PUNCTUALITY

Employees are expected to attend work punctually per their designated schedule and to record attendance using the Company's official timekeeping system. A grace period of 30 minutes may be used by all staff in case they arrive late in the morning. It remains mandatory, however, to complete the required work hours for the day.

Repeated unrecorded or unexplained lateness may be addressed under the Disciplinary Procedure

(Section 28).

37. DRESS CODE

Office-based staff are expected to dress in business-appropriate attire suited to their role and any client-facing duties. Labor employees and site staff must wear the uniform and PPE specified in Section 18 at all times while on site.

38. PUBLIC HOLIDAYS

The Company observes the official public holidays announced annually by the UAE Federal Government. An updated holiday calendar will be circulated by HR before the holiday date; where operational needs require work on a public holiday, compensation will be as per UAE Labor Law.

39. COMPANY PROPERTY

Equipment, tools, uniforms, access cards, mobile devices, and other Company property issued to an employee remain Company property and must be returned in good condition on transfer or end of service. Outstanding items may be deducted from final settlement as per Company procedure.

40. REMOTE / FLEXIBLE WORKING

Remote or flexible working arrangements, where operationally feasible, require prior written approval from the Line Manager and HR and remain subject to the working-hours and performance standards set out elsewhere in this Policy.

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