

# Lines & Angles – Code of Ethics and Conduct

---

Policy No. 12/2025

## 1. Purpose

This Code of Ethics and Conduct sets out the standards of integrity, accountability, and professionalism required of all Lines & Angles employees, consultants, and representatives.

As an SME that represents foreign companies with no direct presence in Egypt — particularly in dealings with the Ministry of Defense and the Armament Authority — we recognize the critical importance of compliance with Egyptian law, international anti-bribery frameworks, and the need to maintain public trust.

Our core values are: Integrity, Commitment, Confidentiality, and Excellence.

## 2. Scope

This Code applies to:

- All Lines & Angles employees, managers, and directors.
- Consultants, contractors, and third parties engaged to act on behalf of the company.
- Foreign principals represented in Egypt under Lines & Angles agreements.

All individuals are required to acknowledge and sign this Code as a condition of their engagement.

## 3. Legal & Regulatory Compliance

Lines & Angles strictly complies with all applicable laws, including but not limited to:

- Egyptian Penal Code (Articles 103–111): prohibits bribery and abuse of office.
- Law No. 182/2018 (Regulating Public Procurement): bans improper inducements in government contracting.
- Egyptian Investment Law No. 72/2017: governs operations of foreign principals in Egypt.
- Labor Law No. 12/2003 (Article 64): ensures protection of employee rights and fair treatment.

Employees must never engage in, condone, or ignore activities that violate these laws. Any breach will result in disciplinary action, up to and including termination and referral to authorities.

## 4. Anti-Bribery & Anti-Corruption (ABAC)

Lines & Angles maintains a zero-tolerance policy towards bribery and corruption.

- Prohibited Conduct:

- Offering, giving, soliciting, or accepting bribes, “facilitation payments,” or kickbacks.
- Providing gifts or hospitality intended to influence official decisions.
- Using intermediaries to disguise improper payments.

- Permitted Conduct:

- Low-value promotional items (e.g., branded stationery) provided transparently.
- Modest business meals within reason and recorded in expense reports.

This policy is aligned with Egyptian law, the UK Bribery Act 2010, and the U.S. Foreign Corrupt Practices Act (FCPA), given our role representing U.S. and European companies.

## 5. Whistleblowing & Reporting Concerns

Lines & Angles encourages all employees and partners to report unethical or unlawful conduct without fear of retaliation.

- Reports may be made confidentially to:

- **Omar Safar – Compliance & Business Development - [osafar@linesandangles.com](mailto:osafar@linesandangles.com)**

- Protections:

- Whistleblowers are protected from dismissal, demotion, or harassment.
- Retaliation will result in disciplinary action.

Reports will be investigated promptly, fairly, and, where appropriate, escalated to Egyptian authorities.

## 6. Confidentiality

- Employees must safeguard all confidential information relating to Lines & Angles, its clients, and principals.
- Unauthorized disclosure of sensitive material (commercial, technical, or governmental) is prohibited.
- Departing employees must return all company property and sign a Non-Disclosure Confirmation.

## 7. Conflict of Interest

Employees must avoid situations where personal interests conflict with company duties. Examples include:

- Having family members employed in entities directly involved in tenders with the MoD or Armament Authority.
- Personal investments in competitor firms.

Employees must disclose potential conflicts to management and may be reassigned to avoid risk. An Annual Conflict of Interest Declaration will be signed by all staff.

## **8. Professional Conduct & Equality**

- Employees must act with professionalism, objectivity, and integrity at all times.
- Discrimination on the basis of gender, race, religion, disability, or age is prohibited.
- Employees must maintain professional appearance in all business engagements, particularly with government stakeholders.

## **9. Third-Party Due Diligence**

- Before representing a foreign company, Lines & Angles will perform documented due diligence to confirm:
  - The company's reputation and compliance record.
  - Absence of sanctions or blacklisting.
  - Alignment with international ABAC standards.

All representation agreements must be in writing, approved by management, and stored for audit purposes.

## **10. Record Keeping & Transparency**

- All financial transactions must be recorded accurately in accordance with Egyptian Tax Law.
- No "off-the-books" payments will be tolerated.
- Commissions, consultancy fees, and reimbursements must be traceable and properly documented.

## **11. Training & Awareness**

- All employees will undergo induction training on ethics, ABAC, and compliance.
- Annual refresher training will be provided, tailored to the company's needs.
- Records of training attendance will be maintained.

## **12. Monitoring & Audit**

- The company will conduct annual compliance reviews of representation contracts, expenses, and reporting.

- Findings will be documented and corrective action taken where needed.
- This Code will be reviewed every two years or when laws and regulations change.

### **13. Disciplinary Measures**

Violations of this Code may result in:

- Written warnings.
- Suspension or termination of employment.
- Referral to Egyptian authorities for legal action.

### **14. Declaration of Commitment**

All employees and representatives must sign the following declaration:

I acknowledge that I have received, read, and understood the Lines & Angles Code of Ethics and Conduct. I agree to comply with its provisions and understand that failure to do so may result in disciplinary and/or legal action.

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_