

HR POLICY — RULES, REGULATIONS & PROCEDURES

Overview: this policy is the key reference for all MA Group staff. It sets out the rules of employment and conduct in line with UAE Labour Law (Federal Decree-Law No. 33 of 2021). The company may amend it from time to time; the current version is always available in the staff attendance app, and staff must review it regularly.

1. Employment & Probation

- Every employee receives a written employment contract per UAE Labour Law.
- Probation is up to 6 months; during probation the company may terminate with 14 days' notice.

2. Working Hours, Attendance & Overtime

- Official working hours are as recorded in the attendance system for each employee (with a 1-hour unpaid break). Everyone must check in and out on time through the **MA Group attendance app** on their registered phone; the account works on one phone only and changing phones needs HR approval.
- Late check-in or early leaving without written approval is treated as a salary deduction; repetition may lead to disciplinary action up to termination of contract without compensation, as punctuality is a key rule of the company.
- Overtime is calculated and paid per UAE Labour Law for eligible staff, based on the attendance system records (after official duty hours, subject to the daily minimum set in the system). The weekly rest day and official public holidays are paid at the legal rest-day rate when worked.
- **Official UAE public holidays** are paid days off, recorded in the attendance system, and are never counted as absence.

3. Leave Entitlements

- **Annual leave:** 30 calendar days of paid leave after one year of service (accrued pro-rata). Leave salary is paid on the basic package. Requests go through the app with manager approval and proper handover to protect company works.
- **Sick leave:** per UAE law. Sickness must be reported through the app immediately. A **DHA-attested medical certificate is mandatory** — sick leave without an approved certificate is **not accepted and is treated as absence**.
- **Sick leave or absence linked to the weekly rest day, weekend or an official holiday** (immediately before, after, or bridging it) without an attested certificate is not accepted, results in a **formal warning letter issued automatically**, and the **salary deduction covers the total linked period** — the absent/sick days together with the adjoining rest day(s) or holiday(s). The warning is withdrawn if a DHA-attested certificate is submitted to HR.
- Absence without reporting a day in advance is deducted from salary; repeated unreported absence (more than 2 times) leads to a formal warning letter. Unreported absence may be deducted from the annual leave balance.

4. Compensation & Benefits

- Salaries are paid monthly in AED via WPS per MOHRE regulations, with an electronic payslip issued from the attendance system to each employee's registered email.
- **Travel assistance allowance:** management every 1 year (AED 1,200); office staff AED 1,200 and site staff AED 800 every 2 years.
- End-of-service gratuity per UAE law after one year of service.

5. Company Assets

- Company assets (materials, vehicles, tools, computers, mobiles, SIM cards, furniture, uniforms, PPE, and any items in office, site or store) are for company use only. Misuse is a breach of policy leading to disciplinary and legal action.
- The company may deduct from salary the cost of any loss, damage or misuse of assets. Vehicle incidents: where the police report shows the other party's fault, insurance covers repair; where caused by the staff member, repair and associated costs are deducted. Traffic and site-violation fines are the responsibility of the staff member concerned.
- Injury caused by not following safety rules or not wearing PPE is the liability of the staff member and the responsible supervisor/engineer; associated costs are treated as company loss with salary deductions for all concerned.
- Over-ordering or wrong ordering of materials is treated as company loss and deducted from the concerned staff. Site and store assets are the responsibility of the engineers; office assets of the office staff.
- **Work ID card:** every employee is issued a company ID card, which remains company property. Replacement of a **lost or damaged** card is requested through the staff app and costs **AED 50**, deducted from salary once approved. Normal wear replacement is free.

6. Code of Conduct & Discipline

- Regular attendance, punctuality and professional behaviour are required at all times. Behaviour that violates company policy, disrupts the work environment or affects the company's reputation is subject to disciplinary measures.
- Disciplinary steps per Article 39 of the UAE Labour Law: written notice → written warnings → wage deduction / suspension → termination, depending on the nature and frequency of the offence.

- Disciplinary notices are issued electronically through the attendance system, sent to the employee's registered email and shown on the employee's page, and are permanently recorded in the personnel file.

OFFICIAL DIGITAL DOCUMENTS — LEGAL VALIDITY. Disciplinary notices, payslips and other HR documents are official documents generated and issued electronically by MA Group through its HR system. Pursuant to UAE Federal Decree-Law No. 46 of 2021 on Electronic Transactions and Trust Services, these electronic documents have full legal force and effect and are valid and enforceable without any handwritten signature or company stamp. Their issue, delivery to the employee's registered email, display in the staff application, and exact date and time are permanently recorded in the company's systems and constitute evidence of issuance and notification under UAE Federal Decree-Law No. 33 of 2021 and its implementing regulations.

7. Performance & Productivity

Employees are expected to meet agreed performance standards, measured through defined targets and regular reviews recorded in the system. High performance is acknowledged and rewarded; repeated underperformance may lead to corrective action. The company provides the support, training and resources needed to achieve expected results.

8. Resignation & Termination

- Resignation requires one month's written notice. Final settlement is paid within 14 days of the last working day.
- **Termination by the company** may be **immediate — without notice — in the cases permitted by Article 44** of UAE Federal Decree-Law No. 33 of 2021 (gross misconduct), or with **one month's notice**, subject to the nature of the case and management's discretion, in accordance with the UAE Labour Law.
- **Training costs:** an employee who terminates the contract of their own free will within **2 years** of commencement repays the training value, **estimated at AED 7,500** (or the amount in the employment contract), calculated proportionally to the remaining period, deductible from the final settlement.

9. Health, Safety & Welfare

All staff must follow the safety process and rules, wear the required PPE at all times, and follow site/office safety instructions to mitigate risk. Site engineers and supervisors must ensure their teams comply always.

10. Data Protection & Confidentiality

All company, client, subcontractor, staff and tender information — written, unwritten or stored electronically — is strictly confidential during and after employment. Disclosure is permitted only in the necessary course of employment by authorised persons. Breach of confidentiality leads to disciplinary action up to termination and legal action under UAE law.

11. Acknowledgment & Electronic Signature (legally binding)

- Every employee must read this policy and sign it electronically in the attendance app before their first payroll; payroll is on hold until signed.
- The electronic signature consists of the employee's typed **full legal name**, their **Employee ID**, their **registered phone**, and the exact **date and time (Dubai)** — recorded permanently and confirmed by email to HR for the personnel file.
- Pursuant to **UAE Federal Decree-Law No. 46 of 2021**, this electronic signature has the same legal force as a handwritten signature; this acknowledgment is valid without physical signature or stamp. The policy forms part of the terms of employment; the current version always applies.