



Code of Conduct

مدونة قواعد السلوك

Our commitments to our clients, our people and the Kingdom.

DELTA TEST ME LLC

شركة دلتا تست المحدودة شخص واحد

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Our Purpose

DTME performs non-destructive testing on some of the Kingdom's most safety-critical assets — refineries, petrochemical plants, offshore facilities. The value we deliver is not primarily equipment or hours: it is a defensible statement about the condition of a piece of steel that people, operators, and regulators can rely on.

This Code sets out how we work, so that our clients, our people, our subcontractors, and the Saudi authorities all know what to expect from us — and what to hold us to.

Stefan Köllner

Managing Director

Björn Regehr

Director

01 Compliance with Saudi Law

DTME is registered and operates under the framework of the Kingdom of Saudi Arabia. We keep our licences current and our filings on time.

Regulator	Scope
Ministry of Commerce (MoC)	Commercial registration, trade name, Qawaem financial filings
ZATCA	VAT (15 %), Zakat / Corporate Income Tax, e-Invoicing (Fatoora Phase 2)
MHRSD	Saudi Labor Law, Nitaqat / Saudization, Wage Protection (WPS), Mudad
GOSI	Social insurance contributions
MISA	Foreign investment licence
SFDA	Ionising-radiation sources and licensed radiography
Nazaha	Anti-bribery and integrity in dealings with public bodies
SDAIA / PDPL	Personal Data Protection Law

Where the standard set by a client's site rules or contract is stricter than the law, the stricter standard applies.

02 Integrity of Inspection Results

This is the single point on which our reputation stands or falls.

- We report what we found — not what anyone, including the client, would prefer us to have found.
- We do not alter raw signal data, calibration files, or acquisition parameters after acquisition, except through documented re-processing under a controlled procedure.
- We do not adjust indications, wall-thickness readings, or hardness values to make a pass/fail outcome more palatable.
- Every inspector works within their Level I / II / III certification (SNT-TC-1A, ISO 9712 or the client-recognised equivalent). Expired certifications are treated as no certification.
- Any request to change a result, downgrade an indication, omit a finding, or backdate a report is escalated internally as a compliance event.

03 Health, Safety and Environment

Nobody goes home injured. No inspection is worth a life.

- On every client site, the site operator's Life-Saving Rules apply — including in our own workshop.
- Every DTME employee has the right — and the duty — to stop the job if a Life-Saving Rule would be violated. This right cannot be overridden.
- Permit-to-Work and Job Safety Analysis are prerequisites, not paperwork. Confined-space, working-at-height, hot-work and radiography operations get the additional controls their risk requires.
- We report every incident, near-miss, unsafe condition and first-aid case — the same day — to our supervisor and to the site HSE representative.
- Chemicals, couplants, developer, penetrant and radiography waste are handled according to the safety datasheet and the client's waste-management plan. Nothing is discharged to ground, drain or sea.

3.1 Radiation Safety (RT)

- Only licensed and dosimetered personnel perform, supervise or enter a controlled area during RT.
- Sources are logged, transported and stored under our SFDA licence.
- Dose records (TLD / OSL / EPD) are maintained for the required retention period and reviewed monthly.
- Interlocks are never bypassed, alarms never disabled, controlled-area boundaries never exceeded.
- Any lost, damaged or unaccounted source triggers an immediate report to our Radiation Protection Officer, the SFDA and the client.

04 Anti-Bribery and Anti-Corruption

Zero tolerance. We do not offer, promise, give, request, or accept any bribe, kickback, or improper advantage — directly or through a third party — to influence a decision.

- We do not pay facilitation money to speed up permits, gate passes, customs releases or inspections.
- We do not offer gifts, meals or entertainment to public officials beyond token courtesies.
- We do not route payments to a party that provides no genuine service, or to a jurisdiction unrelated to the deal.
- We do not accept gifts, discounts or personal benefits from suppliers or clients that could plausibly influence our decisions.

Modest business hospitality customary in the Kingdom (a working meal, a branded pen, tea and dates on site) and legitimate sponsorship of training, safety events or industry conferences remain acceptable when properly documented and disclosed.

Any request, hint, or pressure for an improper payment — including on client sites and at government counters — is reported to our Compliance Officer without delay.

05 Confidentiality and Data Protection

- Inspection findings, plant layouts, defect locations and any data acquired on a client site are confidential to that client. We do not discuss them outside the DTME project team without written client consent. This obligation continues after an employee leaves DTME.
- Photographs inside client facilities are not taken or shared without written client permission.
- Personal data of employees, clients and suppliers is processed under the Saudi Personal Data Protection Law: we collect only what we need, use it only for the purpose it was collected, store it under our controls, and share it outside DTME only on a lawful basis.

06 Respect at Work

DTME is a multi-cultural workplace. Saudi nationals, GCC nationals, and expatriates from many countries and faiths work side by side.

- We treat every colleague, client and contractor with respect — regardless of nationality, religion, gender, age, disability or seniority.
- We uphold Islamic values and cultural practices of the Kingdom: prayer times where site rules provide for them, Ramadan working hours, halal catering, the Friday–Saturday weekend.
- We do not tolerate harassment, discrimination, bullying, or retaliation against anyone who raises a concern in good faith.
- Female colleagues are welcome and valued. Working arrangements respect both the Saudi cultural context and the professional dignity of each individual.

07 Books, Records and Audit Cooperation

- Every business transaction is recorded accurately and in the correct accounting period.
- We do not maintain off-book accounts, undisclosed side letters, or adjustment invoices that reshape a reported result.
- We cooperate fully and truthfully with internal, external and regulatory auditors (ZATCA, Zakat, GOSI, MHRSD, statutory auditor, client audits). Withholding, altering or destroying documents subject to an audit is treated as a serious violation.

08 Raising Concerns

Anyone — client, supplier, subcontractor, employee, or member of the public — who believes DTME has violated this Code, Saudi law, or a client's safety rules is invited to raise it. We do not tolerate retaliation against anyone who raises a concern in good faith. Concerns are handled confidentially to the extent consistent with a proper investigation and legal duties.

Channel	Contact
Compliance mailbox	compliance@deltatestme.com
Managing Director	office@deltatestme.com
Postal	DELTA TEST ME LLC — Compliance, Building 7523, Al Souq, Al Fayha District, Postal Code 35811-3359, Al Jubail, Kingdom of Saudi Arabia

Our Commitment

We commit to review this Code at least annually, to keep our licences and certifications current, and to give any client, authority, or partner who asks a straight answer about how we have applied it.

Signed on behalf of DELTA TEST ME LLC —

Stefan Köllner

Managing Director & Sole Shareholder

Björn Regehr

Director

Al Jubail, 2026-09-06

About this document — DELTA TEST ME LLC · Commercial Registration 2055137554 · Tax Registration Number 311736995200003 · Building 7523, Al Souq, Al Fayha District, Postal Code 35811-3359, Al Jubail, Kingdom of Saudi Arabia · deltatestme.com. The English version of this Code is the master text. An Arabic controlled companion translation is available on request; for filings with Saudi authorities the Arabic text prevails.