

CODE OF BUSINESS CONDUCT

1. Introduction

This document governs the laws and codes of ethics that must be adhered to by United Makgroup Technologies LLC management, employees and business partners, including vendors. Through the shared compliance of all employees with this code we can continue to conduct honest and fair business worthy of the brand and maintain a high level of compliance and ethical standards.

2. Complying with the law

All employees must comply with the laws of the United Arab Emirates as well as local laws of countries where we carry out business on behalf of the company. All employees are responsible for ensuring that they are aware of relevant legal requirements by obtaining appropriate advice if necessary.

i. Complying with competition / anti-trust law

The purpose of this law is to prohibit various practices which distort fair competition. All are required to comply with the law that may expose the company to substantial fines and litigations. Employees must not practice price fixing, stabilize or raise prices, profit margins, bid rigging regarding pricing, market sector division, reducing production or output, customers they will deal with and agreements with independent dealers or resellers to fix the minimum sale price. Employees should avoid getting into situations where they might be accused of colluding with or participating in prohibited activities.

ii. Complying with export licensing or trade embargo law

All employees must comply with trade embargo laws of the countries in which the company does business as well as those imposed by the UN.

iii. Bribery and Corruption

The company does not support bribery and corruption (and requires its business partners to also do the same) and is committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter bribery. Promising, offering, paying or conspiring to pay, soliciting or accepting a bribe is contrary to the company's policy. This applies not only to payment of money. Where dealing with external partners, the payment of commission or fees could be misinterpreted hence all payments must be related to the work carried out and invoiced.

iv. Anti-slavery

The company is committed to conducting business ethically and with integrity. We have a zero-tolerance approach to modern slavery and human trafficking, and we are committed to ensuring that slavery and human trafficking do not take place in any part of our business.

As part of our Quality Management System, we:

- Comply with all applicable laws and regulations relating to anti-slavery and human trafficking;
- Expect our suppliers, contractors, and business partners to uphold the same high standards by including anti-slavery provisions in our supplier agreements where appropriate;
- Provide awareness training to relevant staff on recognizing and reporting signs of modern slavery.

3. Conflict of Interest

Employees must conduct their relationships with third parties such as customers, vendors, resellers, consultants, suppliers and competitors in a professional, impartial and competitive way. You must avoid any relationship where your personal interest conflicts or might appear to conflict with that of the company. You must not abuse your position in the company or the confidential information which you gain as a result to enable you to achieve personal gain, whether direct or indirect.

Examples include:

- An employee soliciting gifts, hospitality or favors from third parties where it could appear to put the employee under a sense of obligation to the donor in conflict with his duty to the company or could cause others to believe that the employee has been so influenced in decision making.

4. Protecting United Makgroup Technologies LLC's Assets

Employees must look after the company's property whether tangible (such as computers, stock, furniture, etc.) or intangible (such as intellectual property, proprietary software, trade secrets and confidential information). This means using such property for company business only and not for the employee's personal benefit or any illegal purpose. It also means not disclosing without proper authorization or unless legally required.

5. Protecting Confidential Information

The company will receive, from time to time, confidential information from third parties. All employees must respect the conditions under which such information is supplied. Likewise if the is licensed by a third party to use it property, all employees must comply with the terms of license. This means that, for example, software may not be copied (without relevant permissions) either for use elsewhere in the business or for an employee's personal benefit.

Issued Date: 15/01/2017	Doc. No MAK/QMS/CB/2016/15-01/01/02	Revised Date: 08.08.2025
-------------------------	-------------------------------------	--------------------------

6. Environment, Health & Safety

The company requires its businesses to be operated to comply with applicable laws and regulations and in accordance with industry and the company's own standards and procedures. Business are evaluated and benchmarked according to performance. All employees have a responsibility to ensure there requirements are met. For example, if safety equipment is required to operate a machine, employees must ensure that it is used.

7. Employment

The company is an equal opportunity employer. Employees must have the opportunity to develop their career and skills and promotion will be based solely on their ability to do a particular job. The company will not tolerate discrimination on the grounds of age, disability, gender, religion or race and all businesses are required to follow this principle.

Employees are required to devote their energies whilst at work to pursuing the company's interests in a lawful manner. Breaches of this may, depending on the circumstances, amount to gross misconduct. Examples of these are theft of company property, misuse of drugs or alcohol, sexual or racial harassment or bullying of other employees.

Whilst the activities of an employee outside work are not normally the concern of the employer there may be exceptions where such activities reflect on the reputation of the company or the ability of the employee to do his/her job.

8. Business Communication & Email

All employees must comply with the company's email policy and must ensure that communications by whatever means (such as email, hard copy, voice mail or orally) and whether internal or external are appropriate and accurate. Inappropriate email may in certain instances be illegal or convey the wrong impression about the company or third parties. Ensure communications are factually accurate, relevant to the company's business and not prohibited.