

Coraza Integrated Technology	Policy & Procedures	Document Number 100 – 018	Rev 0
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1 Objectives

This policy provides information and guidance on Coraza Integrated Technology (the “Company” or “Coraza”) and its subsidiaries (the “Group”) overall stance in conducting its business dealings and relationships in a fair, transparent and ethical manner.

2 Policy Statement

Coraza Integrated Technology and its subsidiaries (the “Group”) is committed conducting its business dealings and relationships in a fair, transparent and ethical manner.

3 Scope

3.1 This Code of Conduct and Ethics (“Code”) Policy applies to all employees and Directors of the Group.

3.2 Although this Code is specifically written for its Directors and employees, the Group expects that contractors, consultants, agents, representatives and others performing work or services for or on behalf of the Group will comply with it in relevant part when performing such work or services.

4 Definition

5 Responsibilities

5.1 As a director / an employee of the Group, you have a duty to serve the Group with good faith, fidelity, diligence and integrity. You are required to act in the best interests of the Group and to refrain from engaging in conduct or activities which may adversely affect the best interests of the Group. You are at all times required to:

- a) conscientiously maintain the highest degree of integrity,
- b) always exercise proper care and judgement,
- c) avoid conflicts of interest, and
- d) refrain from taking advantage of your position or exercising your authority to further your own personal interest at the expense of the Group.

5.2 The Group expects that, throughout your time of service with the Group, you will

- a) strive towards a high standard of professionalism;
- b) give your undivided loyalty and devotion to the Group at all times and on all occasions;
- c) serve with honesty and integrity, goodwill and courtesy;
- d) display group cohesiveness based on oneness of purpose together with a caring attitude for the individual;

- e) uphold the duty of care for the interests and reputation of the Group;
- f) display a high sense of discipline, cooperativeness and diligence in carrying out your duties;
- g) act consistently to maintain the Group's confidence and trust in you;
- h) promote creativity and new approaches in the course of carrying out your work; and
- i) comply with applicable laws, regulations and the Group's policies and procedures.

6 Procedures

Part I: Duties of Good Faith, Fidelity, Diligence and Integrity

6.1 Conflict of Interest

- 6.1.1 A conflict of interest arises in any situation in which an individual is in a position to take advantage of his or her role at the Group for his or her personal benefit, including the benefit of his or her family and friends.
- 6.1.2 A conflict of interest can exist even if it results in no unethical or improper acts. Even the appearance of improper influence in your decision-making may be an issue.
- 6.1.3 You must therefore avoid conflicts of interest between your personal dealings and your duties and responsibilities in the conduct of business. In particular, the use of the Group's office position, confidential information, assets and other resources of the Group for personal gain, or for the advantage of others with whom you are associated, is prohibited.
- 6.1.4 The situations under which conflicts of interest may arise include, but are not limited to:
 - a) when you, in the exercise of your authority, give preference to your interests or the interests of your family / household members, associates or friends rather than to the interests of the Group;
 - b) when you are in a position to influence decisions that are to be made by the Group with respect to dealings with a business, enterprise or entity owned or partially owned by you, your family/ household members, associates or friends; and
 - c) when you compete with or against the Group.
- 6.1.5 Any conflict situations should be declared and cleared through our Reporting Channels at your earliest opportunity.

6.2 Disclosures Giving Undue Advantage to Third Parties

- 6.2.1 You must not involve in any act which gives an undue advantage to an outside party in its dealings with the Group by giving an outside party confidential information of the Group without appropriate authorisation.

6.3 Involvement in Business Where You or Your Family/ Household Have a Direct or Indirect Interest.

- 6.3.1 You will be considered to be in a potential conflict of interest situation where you and/or your family/ household is involved (either directly or indirectly) in a business which derive any income or receive any payment from contractual or other business arrangements with the Group.
- 6.3.2 As soon as you become aware of the above mentioned situation, you are obliged to inform the Group in writing of the circumstances through our Reporting Channels, at your earliest opportunity. You must then consult with the Group concerning the most appropriate way of preventing or overcoming the conflict of interest.
- 6.3.3 Any real or potential conflict of interest that has been properly disclosed and formally permitted by the Group is deemed not to have violated this Code.

6.4 Bribery and Corruption

Refer to the Group's Anti-Bribery and Anti-Corruption Policy.

6.5 Assets of the Group

- 6.5.1 You are responsible for the safekeeping of all assets, facilities, resources and records belonging to the Group that are provided to you for the performance of your duties.
- 6.5.2 You must take all necessary steps to prevent theft, loss, damage to, or misuse of assets, facilities, resources and records belonging to the Group, the occurrence of which should be reported immediately to the Group.
- 6.5.3 Regardless of condition or value, assets, facilities, resources and records belonging to the Group may not be misused, taken, sold, lent, given away or otherwise disposed of, or used for personal purposes, except with the appropriate specific authorisation of the Group.
- 6.5.4 You may be liable for any loss of or damage to assets, facilities, resources and records arising from your misconduct or negligence. The Group may seek to recover any financial loss it suffers from you as a result, report the case to the relevant authority, and/or take any other action permissible by the laws as it sees appropriate.

6.6 Financial Integrity

- 6.6.1 In safeguarding and supporting the integrity and accuracy of the Group's books and records and financial reporting, you must not: -
- a) conceal, alter, destroy or otherwise modify the Group's records or documents other than in accordance with the Group's established procedures (and in no case impede or frustrate an investigation or audit or conceal or misstate information);
 - b) intentionally make a false or misleading entry in a record, report, file or claim (including

travel and entertainment expense reports);

- c) establish accounts, companies or arrangements to circumvent or frustrate the Group's controls, policies or procedures;
- d) fail to cooperate fully and truthfully with internal and external audits authorised by the Group ; or
- e) engage in any scheme to defraud anyone of money, property or honest services.

6.6.2 You must also comply with all policies and procedures established from time-to-time concerning the preparation, maintenance and disposal of the Group's financial books and records.

6.7 Confidential and Proprietary Information

6.7.1 Records and information of the Group which is not in the public domain is considered confidential and proprietary. Such records and information may take different forms and be stored in various media, including but not limited to e-mails, letters, maps, reports, drawings, images, calculations, specifications, formulae, forms, licenses, agreements or software.

6.7.2 Unless required by law or authorised by the Group, you must not disclose confidential information or allow such disclosure or use confidential information for unauthorised purposes. This obligation continues beyond the termination of employment / completion of engagement.

6.8 Insider Dealing

6.8.1 You must not use the confidential information of the Group for your own benefit or the benefit of other persons - especially not to trade in shares or other securities, or to recommend or cause a third-party to do so.

6.8.2 You are required to abide by all applicable laws on insider dealing, which generally is when you trade in shares or other securities while in possession of material non-public information, or when you share such information with someone else who then trades in those shares or other securities. In particular, you must not deal in the securities of the Group while in possession of material non-public information of the Group.

6.8.3 "Material non-public information" is generally non-public information that a reasonable investor would consider important when deciding to buy or sell securities. The restrictions described here also apply to "price sensitive information" or other similar types of information in jurisdictions where the applicable insider trading laws make reference to those types of information.

6.8.4 You are also required to abide by all applicable laws on securities market abuse, which involves spreading false information or engaging in activities designed to manipulate the market for publicly traded securities.

6.9 Inventions

6.9.1 The Group encourages you to be inventive and innovative. Such inventiveness and innovation are part of the normal duties owed by you to the Group.

6.9.2 Subject to the requirements of applicable law, the ownership of inventions made by you or to which you have contributed whilst working for the Group or in the course of discharging your duties or employing the Group's resources, data and/or time, will be vested with the Group.

6.9.3 Accordingly,

- a) you may not file for any trademarks, patents or registered designs or claim copyright in your own name for or in such inventions; and
- b) You may not, without the written consent of the Group, disclose such inventions to any person whomsoever except to the Group and its duly authorised agents.

6.9.4 "Inventions" include, but not limited to, reports, templates, worksheets, art, music, slogans, trademarks, service-marks, product ideas, advertising and promotional ideas and / or creative materials which relate directly or indirectly to the Group.

6.10 Data Protection

6.10.1 You must comply with the Group's policies and applicable laws concerning the protection of personal privacy, including the protection of personal data.

6.11 Public Statements

6.11.1 Irrespective of whether in your personal or official capacity, you will not, either orally or in writing or in any form (including on social media websites), make or circulate any public statement on:

- a) policies or decisions of the Group; or
- b) discuss any measure taken by the Group; or
- c) any official matter taken or carried out by you, unless you are duly appointed or authorised to make such statement on behalf of the Group.

6.11.2 "Public statement" includes the making of any statement or comment to the press, magazines, periodicals or the public, or in the course of any lecture or speech or the broadcasting thereof by sound, vision or electronic means. It also applies to every kind of correspondence including mail, electronic documents, instant messages, websites, social media tools, blogs, paper documents, facsimile, voice and voicemail recordings.

6.12 Information Technology ("IT") Systems or Equipment

6.12.1 You must not upload, download, send or otherwise access or store pornography or other

indecent or offensive material using the Group's premises, IT systems or equipment. Sending or forwarding obscene, libelous, defamatory, offensive or racist remarks is strictly prohibited.

6.12.2 You must not send personal e-mails using the Group's e-stationery or displaying the Group's headers or footers, or otherwise suggesting that such communications are authorised by the Group.

6.12.3 You must not use personal e-mail addresses and services to send or receive the Group's confidential information. Similarly, you must not allow automatic forwarding of electronic mail to external mail addresses.

6.12.4 Installation of third-party software in or connection of hardware to the Group's IT systems or equipment without the prior approval of your Head of Department is prohibited.

6.12.5 You must safeguard passwords and other means of shielding the Group's information systems from unauthorised access.

6.12.6 Contractors and other parties authorised by the Group's to use its IT systems or equipment must comply with the Group's IT policies and procedures in effect from time-to-time.

6.13 Outside Employment or Business Activities

6.13.1 As an employee of the Group, you must devote your time and attention to the fulfillment of your employment obligations to the Group. You may not take up other employment or gainful activity, whether part-time or full-time, or be involved in any outside business activities, in whatever capacity without the express written permission of the Group.

6.13.2 If you are already engaged in the above mentioned activities, you should come forward and disclose your activity to the Group through our Reporting Channels.

6.13.3 The granting of permission will be subject to your satisfying the Group that such activity will not interfere with or compromise the proper performance of your duties or the fulfilment of your obligations to the Group.

6.13.4 Any permission granted may be withdrawn at any time at the sole discretion of the Group without the need for assigning any reason thereof. In such an event, the Group will be deemed fully indemnified by you and will not be held liable for any repercussion arising from such decision to withdraw the permission so granted before.

6.14 Political Activities

6.14.1 The Group recognises that as citizens, you may wish to participate in legitimate political activities.

6.14.2 To absolve the Group of involvement or identification with any political party,

- a) you are required to use your off-duty time, or annual leave entitlement for such matters;
- b) in the event you are appointed an office holder at the Branch, Division, State or National

level of a political party, you are required to inform the Group of such appointment;

- c) you are required to seek permission from the Group for clearance if you wish to participate as a candidate in any state or federal elections, subject to the requirements of applicable law;
- d) you must not influence any other person at your workplace to make political contributions or to support politicians or their parties;
- e) you must not use the facilities, equipment and resources of the Group for any political campaigns or party functions without approval from the head of the company.

6.15 Money Laundering and Counterparty Due Diligence

6.15.1 Money laundering is a process of converting cash or property derived from criminal activities to give it a legitimate appearance. It is a process to clean 'dirty' money in order to disguise its criminal origin.

6.15.2 You must conduct appropriate counterparty due diligence to understand the business and background of the Group's prospective business counterparties and to determine the origin and destination of money, property, and services.

6.15.3 You must report through our Reporting Channels in your earliest opportunity, any suspicious transactions or suspected incidents of money laundering or bribery. This includes, but not limited to, the following:

- a) unusual payments, for example cash payments when other forms of payment are more common;
- b) payments involving transfers of funds from a third party or an unrelated country without good reason;
- c) changing, or not recording, our company records relating to payments;
- d) overpaying a supplier who we are later asked to refund.

6.16 Antitrust / Competition Law

6.16.1 You must ensure that your actions towards business partners (e.g., customers and suppliers), competitors and governmental authorities at all times reflect fair and proper business practices and are in compliance with the laws and regulations governing free and fair competition and monopolies.

6.16.2 You are prohibited from employing any method or engaging in activities which are anticompetitive in nature. This includes, but not limited to, the following:

- a) sharing of competitive information with business partners and counterparts leading to fixing of prices and/or trading conditions;

- b) agreeing to non-competition in markets divided amongst the competitors by territories and products;
- c) participating in bid rigging scheme with competitors; and
- d) buying up scarce supply without justifiable reasons.

6.16.3 In case of doubt concerning the compliance of your activities with competition rules, please consult your designated internal or external legal counsel.

Part II : Work Force Culture and Environment

6.17 Equal Opportunity and Non-Discrimination

6.17.1 The Group is committed to developing a workforce that reflects the diversity of our customers and work environments that are based on trust and respect.

6.17.2 We aim to provide equal opportunities to our job applicants and employees, and expect our employees, partners, suppliers and customers to treat each other in non-discriminatory ways. Specifically, we will not tolerate discriminatory behaviour based on someone's actual or perceived sex, pregnancy, maternity, race, sexual orientation, transgender identity, gender identity or expression, disability, religion or belief, marital status or age.

6.17.3 We reject all forms of bullying and harassment. This applies between colleagues at the Group, and also towards – or from – our suppliers, partners, customers and members of the public. It applies on work-related trips, forums and at work-related events as well as on our premises.

- a) “Bullying” is offensive, intimidating, malicious or insulting behaviour or using power to undermine, humiliate, unfairly criticise or injure someone. It can be verbal, physical or in writing, and can involve one or more victims and perpetrators.
- b) “Harassment”, including sexual harassment, is conduct that harms a person's dignity or creates an intimidating, hostile, degrading, humiliating or offensive environment. It can be verbal, physical or in writing and is sometimes against the law.

6.17.4 Anyone who works for us who is involved in discrimination, bullying or harassment will face disciplinary action and may be dismissed. All employees at the Group, particularly managers, have a responsibility to avoid and challenge these forms of behaviour. Allowing or encouraging discrimination, bullying or harassment is also a disciplinary offence.

6.17.5 You must report any instances of discrimination, bullying or harassment in your work environment through our Reporting Channels.

6.18 Sustainable Development

6.18.1 The Group strives to build a responsible company for the world community by making principled and sustainable profits, and by aligning its social and environmental agenda to fight for a fairer and more beautiful world.

- 6.18.2 The Group believes in business conducts and practices that do no harm to the environment and take into account the interest and well-being of society at large.
- 6.18.3 Accordingly, you should adopt an objective and positive attitude by giving your utmost cooperation to activities intended for common good, with the understanding that we are each dependent upon another and thus responsible for each other and future generations.
- 6.18.4 Activities intended for common good include: reducing carbon footprint by optimising the use of energy, water and other resources; and volunteering in social and environmental works.

6.19 Using Alcohol or Drugs and Possessing Weapons

- 6.19.1 We want all of our workers, customers, suppliers and partners to enjoy a safe, peaceful and respectful atmosphere in our workplaces.
- 6.19.2 You must respect local laws around alcohol or drugs and possessing weapons.
- 6.19.3 You should never drive company vehicles, operate heavy machinery or serve customers while under the influence of alcohol or any medication that affects your concentration or judgement.

6.20 Reporting Channels

- 6.20.1 If you have reason to believe or suspect that an instance of unacceptable behaviour and non-compliance with the Code has occurred or will occur in the future that breaches this policy,
- a) speak to your immediate superior, or
 - b) speak to the Human Resource representative, or
 - c) email your concern or raise your concern using the channel as described in our Whistle Blower Policy.

6.21 Monitoring and Review

The Group will monitor the effectiveness and review the implementation of this policy regularly and make necessary amendments if required.

7 Related Document

7.1 Anti-Bribery and Anti-Corruption Policy and Procedure

7.2 Whistle Blower Policy and Procedure

7.3 Your Declaration

(This declaration forms part of your contract at the Group)