

1. Law Compliance, Policy and Internal Guidelines.

As a company, Troychem DMCC is subject to various laws and regulations in every country where it operates. In addition to adhering to all applicable company policies, compliance with the laws and regulations of the jurisdictions in which the company conduct business is mandatory for all employees. Any violation of the law, this Code of Conduct, or any company guideline or policy may lead to disciplinary action.

2. Fair Competition and Antitrust Compliance

Troychem DMCC upholds the principles of free and fair competition and strictly prohibits any form of unlawful restriction or collusion. Breaches of competition or antitrust laws can result in severe consequences for both the company and the individuals involved, including heavy fines, civil liability, cancellation of agreements, and even criminal prosecution. Such actions can also cause significant harm to the company's reputation.

All employees are therefore required to comply fully with the competition and antitrust regulations in every country where the company operate. Success of the company in the marketplace must always be based on the superior quality of products, competitive pricing, and outstanding service – never through unfair or illegal business practices.

The company operates under numerous competition and antitrust laws that vary across countries. Because of these differences, it is not always easy to determine whether a particular action or business decision might violate local regulations. It is essential to understand that an illegal agreement does not have to be in writing, even informal understandings, so called “gentlemen’s agreements” or coordinated practices intended to limit competition or restrict trade, can be unlawful, regardless of whether they actually have an anticompetitive effect. Whenever there is uncertainty, employees must seek guidance from their local Legal Counsel or the Corporate Legal Department before proceeding. All employees are expected to avoid any actions or behaviors that could even appear to be unlawful.

The following are examples of conduct that is typically, or may under certain circumstances be, illegal. Always obtain prior approval from your local Legal Counsel or Corporate Legal before engaging in any of the following:

- ❖ Communicating with competitors regarding prices, customer allocation, sales territories, terms and conditions of sale, profits, margins, costs, or bids (including bid-rigging);
- ❖ Attempting to influence or control a customer's resale prices or imposing restrictions on resale or product use;
- ❖ Abusing a dominant position in the market;

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- ❖ Entering into exclusive dealing arrangements;
- ❖ Offering special discounts, complimentary shipments, commissions, or other business incentives not equally available to other or competing customers;
- ❖ Engaging in tied selling, refusing to deal, or participating in boycotts.

3. Prevention of Bribery, Corruption, and Fraud

Troychem DMCC maintains a zero-tolerance policy toward bribery, corruption, and any form of fraudulent activity. It is not engaged in or tolerated any actions intended to gain an improper business advantage. All employees are expected to act with integrity and avoid any behavior that could be perceived as unethical or unlawful.

Employees are strictly prohibited from offering, promising, or providing any improper benefit – directly or indirectly – to any public official, foreign government representative, or employee of another company with the intent to:

- ❖ Influence a decision or official act
- ❖ Obtain an improper business advantage
- ❖ Cause someone to act improperly in their professional duties
- ❖ Encourage someone to misuse their influence to affect a decision or action.

Unlawful influence must never be exerted through inappropriate gifts, favors, sponsorships, donations, or other advantages. Similarly, employees must not solicit or accept personal benefits such as money, gifts, or favors from business partners or third parties.

If there is any uncertainty about whether a gift, favor, or other advantage may be offered or accepted, employees must seek guidance from their supervisor or the Compliance Manager.

All sponsorships, donations, and charitable contributions must be transparent, legally compliant, and free from conflicts of interest. Troychem DMCC does not make political donations or contributions to political parties, organizations, or individual politicians. Every employee must remain vigilant and alert to potential fraud risks or suspicious activities originating both within and outside the organization.

4. Insider Trading

Troychem DMCC is committed to maintaining fairness and integrity in the trading of securities and other financial instruments and strictly prohibits insider trading, tipping, or

the misuse of non-public information. All employees must adhere to applicable insider trading laws and regulations at all times.

Employees are forbidden from disclosing confidential or non-public information obtained during their employment regarding Troychem DMCC or any other company to third parties, or from using such information to conduct or recommend the purchase or sale of securities or other financial instruments traded on stock exchanges or organized markets.

Insider information refers to any non-public information that could influence, or is likely to influence, the market price of securities. Examples include, but are not limited to:

- ❖ Major mergers, acquisitions, joint ventures, or divestitures
- ❖ Significant legal proceedings and their developments
- ❖ Dividend announcements or distributions
- ❖ Changes within the management board
- ❖ Modifications in corporate strategy
- ❖ Financial results that deviate from forecasts or market expectations.

Any employee found to have engaged in insider trading will face disciplinary measures, including possible termination of employment, as well as potential civil and criminal penalties.

5. Money Laundering

It is the policy of Troychem DMCC to avoid conducting business with individuals or entities involved in criminal or illegal activities. All employees are required to comply with applicable local and international anti-money laundering laws and regulations.

Money laundering refers to the process of concealing the origin of funds derived from criminal or illegal activities by channeling them through legitimate businesses or financial institutions.

Any instance of suspicious payment behavior or unusual financial transactions – such as large cash transfers or other activities that raise concerns about the legality of the funds' source – must be reported immediately to the Compliance Manager.

6. Conflicts of Interest

Conflicts of interest, as well as any situation that could create the appearance of such a conflict, must be strictly avoided. A conflict of interest occurs when an employee's personal interests or activities interfere, or appear to interfere, with the interests of Troychem DMCC. The company's interests must always take precedence, and personal

matters must remain separate from professional responsibilities. Typical situations that may give rise to conflicts of interest include:

❖ **Business decisions:**

Decisions regarding entering into, renewing, or terminating contracts with suppliers, customers, or other third parties must be made solely on objective and verifiable criteria such as price, product or service quality, and reliability. Personal relationships, the potential for personal gain, or other private interests must never influence such decisions.

❖ **Recruitment and hiring:**

Employment-related decisions must be based exclusively on a candidate's qualifications, experience, and professional attributes. Personal interests or relationships with the applicant must not play any role in the selection process.

❖ **Outside employment:**

Employees are prohibited from accepting employment with, providing services to, or engaging in any competing business activities with companies that compete or conduct business with Troychem DMCC.

❖ **Financial interests:**

Employees must not hold, directly or indirectly (including through close associates), a financial interest exceeding 1% of the total capital in any company that competes or does business with Troychem DMCC. The same restriction applies to ownership interests in unincorporated entities such as partnerships.

Any employee who identifies or suspects a potential conflict of interest must report it immediately to their direct supervisor and/or the Compliance Manager.

7. Foreign Trade

Troychem DMCC and all entities with which it conducts business are subject to complex international trade laws and regulations. The organization is committed to full compliance with all applicable foreign trade and customs laws in every country where business activities are carried out. The primary objectives of trade control regulations include the prevention of weapons proliferation and the fight against terrorism.

Employees must strictly adhere to all applicable restrictions on both local and international trade, including limitations on the export or import of specific goods, services, and technologies involving designated countries, entities, or individuals. Compliance with trade restrictions imposed by international embargoes – such as prohibitions on payments or fund transfers to and from certain countries – is also mandatory. In addition, employees are required to observe all internal trade control procedures and restrictions established by Troychem DMCC.

Violations of sanctions or embargoes may result in severe penalties, substantial fines, and serious reputational damage to the organization, as well as potential legal consequences for the individuals involved. Employees are therefore expected to conduct appropriate due diligence and strictly follow all trade compliance policies and processes to ensure full adherence to national and international trade laws and regulations.

8. Recordkeeping and Financial Reporting

The accuracy and completeness of books, records, and financial reporting are of vital importance to Troychem DMCC. They allow management to ensure that all business transactions are conducted within authorized limits and are essential for meeting legal obligations related to public disclosures and financial reporting.

Employees must ensure that all records and documentation under their responsibility are:

- ❖ Accurate, timely, comprehensive, and complete
- ❖ A true and honest reflection of the underlying business transaction or expense
- ❖ A fair representation of the company's assets, liabilities, profits, losses, and overall financial position
- ❖ Fully compliant with applicable accounting and tax laws, regulations, and local standards.

If any employee becomes aware of, or suspects, inaccuracies or irregularities in the company's books, records, or financial reports, the matter must be reported immediately to the direct supervisor and/or the Compliance Manager.

9. Protection of Company Data

Troychem DMCC respects the privacy rights of every individual and complies with all applicable data protection laws and regulations governing the collection, processing, and use of personal data. The unauthorized or unlawful handling of personal data belonging to employees, customers, suppliers, or third parties is strictly prohibited. All personal data must be managed with the utmost care and protected at all times against unauthorized access or misuse by third parties. Employees who have any concerns regarding the legality or compliance of data processing activities should consult their supervisor.

Information security measures are in place to ensure the integrity, availability, and confidentiality of data and to maintain appropriate controls and safeguards. Employees are required to use all information systems responsibly, ethically, and in accordance with legal and organizational standards. Compliance with the Information Security Policies is

mandatory to ensure adequate protection of company data. Any information security incidents must be reported immediately to the manager.

10. Confidentiality

Employees who have access to confidential information relating to Troychem DMCC, its customers, suppliers, or business partners are strictly prohibited from disclosing such information to third parties or using it for personal gain during or after their employment, except under the following circumstances:

- ❖ The disclosure is made under a valid and enforceable confidentiality agreement
- ❖ Prior written authorization has been obtained from a duly authorized representative of Troychem DMCC (for confidential information belonging to the company)
- ❖ Prior written consent has been obtained from the relevant third party (for confidential information belonging to others)
- ❖ Disclosure is required by law, a governmental authority, court, or regulatory body, and prior notice is given to any affected third party where possible.

Adherence to internal, legal, and contractual confidentiality obligations is essential to protect Troychem DMCC's proprietary information, commercial interests, and reputation as a trustworthy business partner. Unauthorized disclosure of confidential information can result in serious harm to both the company and its stakeholders.

Confidential information includes any non-public technical, financial, or business data, such as supplier and customer lists, pricing information, inventions, processes, trade secrets, intellectual property, formulas, research, financial records, marketing materials, and strategic or operational plans.

Any employee who becomes aware of an unauthorized disclosure or breach of confidentiality must immediately inform their direct supervisor and/or the Manager.

11. Handling and safeguarding of Company Property

Employees are required to handle Troychem DMCC property responsibly and with appropriate care. Company property includes both tangible and intangible assets, such as office equipment, supplies, computers, telephones, furniture, facilities, vehicles, machinery, tools, intellectual property, patents, trademarks, trade secrets, and software.

All company property and services are to be used solely for legitimate business purposes, unless prior approval for personal use has been granted by the employee's direct

supervisor. Unauthorized use, misuse, or misappropriation of company property or services is strictly prohibited and will not be tolerated.

12. Human Rights and Labor Practices

Troychem DMCC supports the United Nations Global Compact initiative and is committed to integrating its principles into the corporate culture. The organization fully respects and supports the protection of internationally recognized human rights and maintains a zero-tolerance approach toward any form of human rights violation or abuse.

This commitment extends throughout the supply chain, which is regularly evaluated through supplier assessments and audits to ensure compliance with human rights standards and ethical business practices.

a) Equal Treatment

Troychem DMCC is committed to ensuring equal opportunities for all employees and job applicants. The organization strives to maintain a workplace environment where every individual can fully apply their skills and abilities, free from any form of discrimination or harassment. All employment-related decisions, including hiring and promotions, must be based solely on merit and objective criteria.

Discrimination against any employee, business partner, or third party on the grounds of nationality, ethnic or national origin, gender, gender identity, marital or partnership status, pregnancy or maternity, age, religion or belief, color, ancestry, disability, or sexual orientation is strictly prohibited.

All employees are expected to uphold these principles by treating colleagues with fairness, dignity, and respect. Troychem DMCC does not tolerate any form of discrimination, harassment, or bullying in the workplace, including offensive verbal, physical, visual, or sexual behavior directed at any individual.

b) Fair Working Conditions

Troychem DMCC is committed to being a socially responsible employer and to treating all employees with respect, fairness, and integrity. The organization complies with all occupational health and safety regulations to ensure a safe working environment and strictly prohibits any form of forced or child labor.

All applicable laws concerning minimum wage, working hours, and employment conditions are fully observed in every country where Troychem operates. The right of

employees to freedom of association and collective bargaining is respected, and no actions that interfere with these rights will be taken or tolerated.

Employees are encouraged to report any violations of these standards to their direct supervisor, the Human Resources Department, and/or the Manager.

13. Health, Safety and Environment

The health and safety of employees, as well as the protection of all operational sites, are top priorities for Troychem DMCC. Continuous improvement of workplace processes and facility safety is a fundamental objective. Employees are expected to identify potential risks, act responsibly, and follow proper safety practices at all times.

Troychem DMCC is fully committed to complying with all applicable health, occupational safety, and environmental regulations, including laws governing the sale and use of chemicals across all operations and sales organizations.

The company's Health, Safety, and Environment (HSE) strategy is based on effective legislative monitoring, collaboration with local authorities, active participation in national and international industry associations, and regular internal and external audits and inspections.

Employees are required to use natural resources responsibly, protect the environment and climate within their scope of work, and comply with all environmental, health, and safety laws, as well as relevant corporate and regional guidelines. In accordance with the principle of Responsible Care, Troychem DMCC is dedicated to safeguarding the health and well-being of employees, neighboring communities, and business partners.

The organization continuously works to minimize environmental impacts on soil, water, and air. This includes responsible use of natural resources, reduction of environmental footprints, and ongoing improvement in energy and resource efficiency.

Troychem DMCC also ensures the responsible handling of its products throughout their entire lifecycle – including procurement, packaging, classification and labeling, storage, transportation, and disposal. Comprehensive safety documentation and instructions are maintained, and customers are provided with clear guidance on the safe handling and proper use of products.

14. Compliance Management System

Troychem DMCC has established a comprehensive compliance system aimed at promoting ethical conduct and reinforcing lawful behavior across all levels of the

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organization. This framework is designed to foster a strong culture of compliance and integrity, ensuring that these principles are integrated into the daily activities of every employee worldwide.

Risk Management and Compliance Organization

The highest priority is to ensure adherence to all applicable legal requirements, as well as to the company's internal policies, codes of conduct, and voluntary commitments. To achieve this, Troychem DMCC utilizes a range of internal control and risk management systems and has implemented a dedicated compliance structure within the organization.

Every employee bears personal responsibility for understanding and complying with all relevant laws, regulations, directives, and internal policies applicable to their role and area of operation.

Policies and Procedures

Troychem DMCC has established a range of corporate policies and guidelines that define compliance requirements across the organization. These policies are supported by structured procedures designed to help employees perform their duties in accordance with all applicable laws, regulations, and internal standards.

Monitoring

Regular compliance assessments and audits are conducted to ensure that the implemented measures are functioning effectively and that identified compliance risks are appropriately mitigated.

Training

Mandatory compliance training sessions are provided on a regular basis, primarily through the company's e-learning platform. These programs are intended to ensure that employees understand and adhere to the organization's compliance policies and guidelines.

Whistleblowing

Troychem DMCC maintains established and reliable processes for receiving and handling both internal and external compliance reports and complaints. Employees may report concerns or potential violations to their direct supervisor, a trusted manager, or the relevant department.

Anonymous reporting options are available through designated reporting channels and compliance hotlines at the local or regional level. Details regarding available options can be obtained from supervisors or the Manager. Additionally, compliance reports may be submitted via the company's compliance webpage.



All reports are treated with strict confidentiality. Each case is carefully reviewed, and appropriate measures are taken where compliance violations are confirmed. Employees who report suspected breaches of the Code of Conduct in good faith are protected from any form of retaliation or adverse action.

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