Unisem Code of Ethics

1.0 Fundamental Values

Unisem (M) Berhad and its group of companies (UNISEM) is deeply committed to the following ethical business practices. Accordingly, above all else, we value:

- Integrity and honesty;
- Openness and respect for others;
- Execution and accountability;
- Passion for customers, partners, and technology; and
- Commitment to personal excellence and self-improvement

To put these values into practice on a daily basis, we offer this Code of Ethics as a guide for ethical business conduct.

2.0 How to Use the Code of Ethics

UNISEM's Code of Ethics summarizes the general business practices and legal requirements that guide our decision making and business activities. The Code contains basic information about UNISEM's policies as well as information about how to obtain guidance regarding specific business practices or compliance concerns. It is essential that you thoroughly review this Code and make a commitment to uphold its principles. We expect each employee, director, contractor, advisor, consultant, temporary employee or representative of UNISEM or one of its affiliates to follow this Code when acting on behalf of UNISEM or within the scope of a business relationship with UNISEM.

The Code of Ethics is not intended to cover every issue or situation you may face as an UNISEM employee. You should instead use the Code as a general reference guide. UNISEM reserves the right in its sole discretion to modify or eliminate any of the Code's contents without prior notice. UNISEM shall take reasonable actions to notify you of any such changes. It is your responsibility to be fully aware of and follow all standards applicable to your position. Nothing in this Code creates or implies an employment contract or term of employment.

Here are some questions to ask yourself if you are in doubt about any aspect of the Code of Ethics, a business situation, your own conduct or the conduct of another UNISEM employee:

- Is it legal? If the action is illegal, do not do it.
- Are you sure this is right? If not, ask someone about the matter.
- Does it violate UNISEM's Code of Ethics or any other UNISEM policies?
- Is it consistent with UNISEM's values or your own personal values?
- Is it fair and just?
- How does it make me feel about myself?
- What would my family think about it?
- How would it look in a newspaper article?
- What would I tell my child to do?
- Will I sleep soundly tonight?

If you need details on a specific policy, need guidance regarding a business practice or compliance issue, or wish to report a possible violation, you must talk to your immediate supervisor, a manager, the Human Resources Department, or the Legal Department. If necessary or appropriate, please contact such person or department on an anonymous basis with any concerns that you may have. UNISEM will handle all inquiries discreetly and make every effort to maintain, within the limits allowed by the law, the confidentiality of anyone requesting guidance or reporting a possible violation.

3.0 Our Commitment: Integrity in All Our Interactions

Each day we interact with a variety of individuals and groups — including our customers, partners, competitors, co-workers, shareholders, vendors, governmental and regulatory agencies, and the communities in which we operate. We are committed to interacting with all of these audiences in a respectful, ethical manner and complying with applicable laws and regulatory requirements.

3.1 We conduct our business in compliance with applicable laws and regulatory requirements & labor standards.

General: We obey all the laws and regulations that govern the management of our business. We are responsible for understanding these laws and regulations as they apply to our jobs and our business and for preventing, detecting, and reporting instances of non-compliance to a member of UNISEM's management, the Human Resources Department, or the Legal Department.

Compliance with Labor Standards and uphold Human Rights of workers: We support the UN Universal Declaration of Human Rights (UDHR), and committed to uphold the human rights of workers and to treat them with dignity and respect as understood by the international community, including The International Bill of Human Rights, The International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work, The UN Guiding Principles on Business and Human Rights (UNGPs), The OECD Guidelines for Multinational Enterprises and The Ten Principles of The United Nations Global Compact (UNGC). We also align our actions with the Responsible Business Alliance (RBA) Code of Conduct. There are:-

a) **Prohibition of Forced Labor – Forced labor in any form, including but not limited to**, bonded (including debt bondage) or indentured labor, involuntary or exploitative prison labor, slavery or trafficking of persons are prohibited at all times. This includes transporting, harboring, recruiting, transferring or receiving persons by means of threat, force, coercion, abduction or fraud for labor or services. There shall be no unreasonable restriction of worker's freedom of movement inside the place of production or facilities, including access to drinking water, bathroom breaks, in-house clinic and the worker's dormitory room or living quarters, except where necessary for worker safety and permitted by applicable laws and regulations.

   Foreign migrant workers must receive the employment agreement **in their native language, or in a language the worker can understand** prior to the worker departing from his or her country of origin and there shall be no substitution or change(s) allowed in the employment agreement upon arrival in

the receiving country unless these changes are made to meet local law and provide equal or better terms.

All work must be voluntary, and workers shall be free to leave work at any time or terminate their employment without penalty if reasonable notice is given, **which shall be clearly stated in workers' contracts and shall maintain documentation on all leaving workers.**

Employers can only hold documentation if such holdings are required by law. In this case, at no time should workers be denied access to their documents. Workers shall not be required to pay employers' agents or sub-agents' recruitment fees or other related fees for their employment.

b) **Young Workers** – Child labor is not to be used in any stage of manufacturing. The term "child" refers to any person under the age of 15 or under the age for completing compulsory education, or under the minimum age for employment in the country, whichever is greatest. If child labor is identified, assistance/remediation is provided.

An appropriate mechanism will be used to verify the age of workers. Workers under the age of 18 (Young Workers) shall not perform work that is likely to jeopardize their health or safety, including night shifts and overtime.

The use of legitimate workplace learning programs, which comply with all laws and regulations, is supported.

c) **Working Hours** – workweeks are not to exceed the maximum set by local laws. Further, a workweek should not be more than 60 hours per week, including overtime, except in emergency or unusual situations.

All overtime must be voluntary. Workers shall be allowed at least one day off every seven days.

d) **Wages & Benefits** – Compensations paid to workers shall comply with all applicable wage laws, including those relating to minimum wages, overtime hours and legally mandated benefits. **All workers shall receive equal pay for equal work and qualification.** Deductions from wages as a disciplinary

measure shall not be permitted. For each pay period, workers shall be provided with a timely and understandable wage statement that includes sufficient information to verify accurate compensation for work performed. All use of temporary, dispatch and outsourced labor will be within the limits of the local law.

e) Non-Discrimination / Non-Harassment / Humane Treatment

Commitment to provide a workplace free of harassment and unlawful discrimination. Companies shall not engage in discrimination or harassment based on race, color, age, gender, sexual orientation, gender identity and expression, ethnicity or national origin, disability, pregnancy, religion, political affiliation, union membership, covered veteran status, protected genetic information or marital status in hiring and employment practices such as wages, promotions, rewards, and access to training.

Workers shall be provided with reasonable accommodation for religious practices and disability. In addition, workers or potential workers should not be subjected to medical tests, including pregnancy or virginity tests, or physical exams that could be used in a discriminatory way.

All disciplinary policies and procedures shall be clearly defined and communicated to employees. There shall be no harsh and inhumane treatment, including any violence, gender-based violence, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, bullying, public shaming or verbal abuse of workers; nor is there to be the threat of any such treatment.

f) Freedom of Association and Collective Bargaining: Open communication and direct engagement between workers and management are the most effective ways to resolve workplace and compensation issues. Workers and/or representatives shall be able to openly communicate and share ideas and

concerns with management regarding working condition and management practices without fear of discrimination, reprisal, intimidation or harassment. In conformance with the law, UNISEM shall respect the right of all workers to form and join trade unions of their own choosing, to bargain collectively and to engage in peaceful assembly as well as respect the right of workers to refrain from such activities.

Where the right of freedom of association and collective bargaining is restricted by applicable laws and regulations, workers shall be allowed to elect and join alternate lawful forms of worker representations

Regulatory Investigations, Inspections, and Inquiries: We are direct, honest, and truthful in our discussions with regulatory agency representatives and government officials. During investigations, inspections, and inquiries, we work with UNISEM's Legal Department and cooperate by responding to appropriate requests for information.

International Business Activities: As a global company, UNISEM complies with the applicable laws and regulations that govern its operations wherever it does business. UNISEM acknowledges and respects the diverse cultures, customs, and business practices it encounters in the international marketplace. UNISEM employees doing business internationally must comply with applicable laws and regulations and uphold this Code at all times. Cultural differences or local laws and customs should be considered in the application and interpretation of our Code. At UNISEM, we are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate. We also have zero tolerance towards any form of bribery, corruption, fraud, extortion, embezzlement or money laundering. This type of conduct is absolutely prohibited whether it is committed by an employee or anyone else acting on UNISEM's behalf.

Sensitive Payments: UNISEM complies with the anti-corruption practices of the countries, the Foreign Corrupt Practices Act (FCPA), and any international anti-corruption conventions in which it does business. UNISEM shall not engage in any form of corruption, extortion, or embezzlement. UNISEM and its agents, partners, and representatives will not be promised, offered, authorized, given or accepted. This

prohibition covers promising, offering, authorizing, giving and accepting, either directly or indirectly through third party or promises of payment to foreign government officials for the purpose of inducing the individual to misuse his or her position to obtain or retain UNISEM business or otherwise gain an improper advantage. UNISEM also will not accept bribes or other means to obtain an undue or improper advantage.

Export Control: We observe restrictions applicable to our business placed on the export and re-export of products or components of a product, good, service, or technical data.

3.2 We build and maintain the trust and respect of customers, partners, shareholders and other audiences.

Responsible Leadership: We manage our business responsibly to maintain the confidence, respect, and trust of our customers, partners, shareholders, and other audiences. We are committed to acting with integrity, investing in new product development, being responsive and accountable to our customers and partners, and remaining a leader in our field. We continually seek new ways to improve our products, service, and responsiveness.

Communication: We apply standards of full, fair, accurate, timely, and understandable disclosure in reports and documents that are filed or submitted to governmental agencies. We establish and maintain clear, honest, and open communications; listen carefully; and build our relationships on trust, respect, and mutual understanding. Our advertising, sales, and promotional literature seeks to be truthful, accurate, free from false claims, and supported by documentation.

We are committed to the ethical marketing and advertising practices that meet the standards set by external regulations & codes of practices, in particular:

- all laws and regulations dealing with marketing and advertising practices
- all global, regional and local industry codes relevant for our business
- privacy of UNISEM customer information, including all relevant customer data

We are committed to a set of governing principles, on which we base all of our marketing and advertising activity, to include:

- accuracy: all marketing / advertising to undergo internal review for accuracy and compliance
- clarity: prohibit the use of misleading or deceptive statements about UNISEM or its products/services
- consistency: all messaging to be consistent across platforms – social media, corporate website, company brochure, exhibitions and tradeshows
- fair competition: to uphold the best practices for fair competition and to prohibit the use of slanderous, defamatory and negative remarks about UNISEM competitors
- transparency: communicate pertinent company information clearly with all constituencies in a timely manner

Competitive Information: UNISEM has an obligation, and is entitled, to keep up with developments in our industry, including obtaining information about our competitors. We obtain information about our competitors through honest, ethical, and legal methods. You should not use any illegal or improper methods to acquire a competitor's confidential information.

Vendors: UNISEM's vendors must adhere to the highest standards of ethical behavior and regulatory compliance. Vendors are expected to provide high-quality services and products while maintaining flexibility and cost-effectiveness. All vendors must commit to and comply with UNISEM's Supplier Code of Conduct, which outlines our expectations regarding ethical practices, labor conditions, environmental sustainability, and governance standards. We do not engage in any unethical or illegal conduct with our vendors, and we strictly prohibit accepting incentives such as kickbacks or bribes in return for conducting business. Our aim is to establish and maintain partnerships with vendors who align with our values and uphold the principles set forth in our Supplier Code of Conduct.

Contracts and Commitments: No employee may agree to or sign any contract, agreement or amendment (written or oral) binding UNISEM in any way without appropriate authorization. If there are any questions about which employees have signature authority, please contact the Legal Department.

3.3 We are committed to accurate financial reporting and ethical tax compliance.

Financial Integrity: We comply with all applicable local, state, and federal laws regarding record completion and accuracy. We require that financial transactions be executed in accordance with management's authorization and be recorded in a proper manner to maintain accountability for UNISEM's assets. The full and final terms of each transaction between UNISEM and our customers and suppliers must be fully documented at the time of the transaction. Verbal or written "side" agreements or arrangements on material aspects of a transaction are inappropriate and a violation of this Code.

Financial Reporting: We honestly and accurately record and report business information. Our financial information reflects only actual transactions and is in compliance with UNISEM and other applicable accounting practices. All employees are expected, within the scope of their employment duties, to follow our disclosure controls and procedures. Each of our employees with responsibility for maintaining and completing UNISEM's records must do so accurately and completely, including UNISEM's internal and external reporting records and documents. No false, misleading or artificial entries may be made on UNISEM's books, records or reporting. All transactions must be fully, accurately, honestly and completely documented and timely recorded in UNISEM's accounting records and reporting. All processes for executing and recording transactions must also be followed, including all approvals and reporting required for pricing commitments and concessions to our customers and suppliers.

Tax Compliance & Reporting : All UNISEM Group companies are required to file tax returns accurately and submit them by the prescribed deadlines to ensure full compliance with local and international tax laws. Tax payments must be made on time to avoid penalties and interest charges. UNISEM adheres strictly to the OECD Transfer Pricing Guidelines and local regulations to ensure all intercompany transactions are properly documented and justified. Financial statement disclosures must be transparent, accurate, and prepared in accordance with IFRS or the applicable GAAP standards to maintain integrity in financial reporting.

Tax Risk Management : UNISEM adopts a low-to-moderate risk tolerance in tax planning, ensuring that all strategies align with legal requirements and ethical business practices. Aggressive tax avoidance schemes, abusive tax structures, or any arrangements designed solely for tax evasion are strictly prohibited. Where tax positions are uncertain, they must be thoroughly reviewed, properly documented, and supported by appropriate legal or professional advice.

Transfer Pricing : All intercompany transactions within UNISEM must be conducted on an arm's length basis, ensuring that pricing reflects fair market value. Comprehensive transfer pricing documentation must be maintained for all material transactions, including detailed analyses and benchmarking studies to substantiate pricing policies. These measures ensure compliance with global and local transfer pricing regulations while minimizing audit risks.

Tax Incentives & Disputes : UNISEM will actively leverage legally permissible tax incentives, credits, and exemptions to optimize tax efficiency in compliance with applicable laws. In the event of tax disputes with authorities, UNISEM will engage professionally, seeking resolution through dialogue and, where necessary, legal support. Any tax audits, investigations, or significant disputes must be promptly escalated to Group Finance for coordinated handling.

3.4 In addition to all other standards set forth in this Code, we hold our accounting and finance department personnel to the highest standards of accurate reporting.

UNISEM's Chairman and Group Chief Operating Officer (GCOO), Head of Finance, Corporate Controller and other employees of the Finance Department hold an important and elevated role in corporate governance in that they are uniquely capable and empowered to ensure that all shareholders' interests are appropriately balanced, protected and preserved. The GCOO, Head of Finance and Finance organization employees are expected to:

- provide shareholders with reports and documents that are full, accurate, complete, objective, fair, relevant, timely and understandable;
- comply with rules and regulations of local governments, other private and public regulatory agencies, applicable generally accepted accounting principles, and UNISEM's financial policies;
- act in good faith, responsibly, with due care, competence and diligence, without misrepresenting material facts or allowing one's independent judgment to be subordinated;
- share knowledge and maintain professional skills important and relevant to shareholder's needs;
- proactively promote and be an example of ethical behavior as a responsible partner among peers, in the work environment and the community;
- not unduly or fraudulently influence, coerce, manipulate, or mislead any authorized audit or interfere with any auditor engaged in the performance of an internal or independent audit of UNISEM's financial statements or accounting books and records; and
- not alter, destroy, mutilate, or conceal a record, document or other object, or attempt to do so with the intent to impair the report or document's integrity or availability for use in an official proceeding;

3.5 We are responsible for the use, protection, and management of UNISEM's assets.

Use and Protection of Assets: We wisely use and protect the assets of UNISEM, including physical and intellectual property, supplies, consumables, and equipment. We use these assets exclusively for UNISEM's business purposes.

Fiscal Responsibility: UNISEM employees must spend UNISEM's funds in a responsible manner. Each of us must take reasonable steps to ensure that we receive good value for UNISEM money spent, and must maintain accurate and timely records of every expenditure.

Conflicts of Interest: UNISEM employees are expected to act in UNISEM's best interests and to exercise sound judgment unclouded by personal interests or divided loyalties. Both

in the performance of our duties for UNISEM and our outside activities, we seek to avoid the appearance of, as well as any actual, conflict of interest, including conflicts that might arise from outside employment, directorships with other companies, business interests or investments in companies that do business with UNISEM, or transactions between UNISEM and a party related to you. UNISEM requires that you disclose any situation that could reasonably be expected to give rise to a conflict of interest. Although such situations are not automatically prohibited, they are not desirable and may only be waived by UNISEM's Chief Financial Officer or Chief Executive Officer and with the concurrence of the General Counsel.

Use of Information Technology: Whenever accessing and using Company-provided information technology and its contents, we should use good judgment and common sense; conduct ourselves ethically, lawfully, and professionally; and follow applicable authorization protocols. We do not create, access, download, view, store, print, solicit, or send any material that is intimidating, harassing, threatening, abusive, sexually explicit, or otherwise offensive or inappropriate, nor do we send any false, derogatory, or malicious communications. You are not entitled to an expectation of privacy with respect to information transmitted over, received by or stored in any electronic communications system owned, leased or operated in whole or in part by or on behalf of UNISEM. To the extent permitted by applicable law, UNISEM retains the right to gain access to any information received by, transmitted by or stored in any such electronic communications system, by and through its employees, agents, contractors or representatives, at any time, either with or without an employee's or third party's knowledge, consent or approval.

Intellectual Property: We comply with the laws and regulations that govern the rights to and protection of our own and others' copyrights, trademarks, patents, trade secrets, and other forms of intellectual property.

Creation, Retention, and Disposal of Records and Information Assets: We create, retain, and dispose of our business records and information assets, both written and electronic in compliance with UNISEM's policies and applicable regulatory and legal requirements. It is our policy not to destroy or alter our records or documents (whether in paper form, emails, or otherwise) in response to or in anticipation of any legal proceeding or government inquiry or investigation.

Confidential and Proprietary Information: We respect our ethical and legal responsibilities to protect UNISEM's confidential and proprietary non-public information and communicate it only as necessary to conduct UNISEM's business. From time to time, we may disclose UNISEM's confidential information to third parties to further UNISEM's business, but only under an appropriate written nondisclosure agreement. We do not use this information for our personal advantage or for non-UNISEM business use, and maintain this confidentiality even after UNISEM no longer employs us. Similarly, UNISEM's policy is that no employee, officer or Board member is to reveal any information on UNISEM that might reasonably be considered a trade secret of a former employer.

Insider Information and Securities Trading: In the course of business, we may become aware of material non-public information about UNISEM or a customer, vendor or partner. Information is considered "material" if there is a substantial likelihood that a reasonable investor would consider it important in making a decision to trade in the public securities of that company. We discuss this information on a limited, "need to know" basis internally, and do not share it with anyone outside UNISEM. We do not buy or sell the public securities of any company on the basis of such information, and we do not share this information with others.

Gifts and Entertainment: UNISEM's policy and practice encourage the use of good judgment, discretion, and moderation when giving or accepting gifts or entertainment in business settings. Gift giving and entertainment practices may vary in different cultures; however, any gifts and entertainment given or received must be in compliance with law, must not violate the giver's and/or receiver's policies on the matter, and be consistent with local custom and practice. We do not solicit gifts, entertainment, or favors of any value from persons or firms with which UNISEM actually or potentially does business. Nor do we act in a manner that would place any vendor or customer in a position where he or she may feel obligated to make a gift, provide entertainment, or provide personal favors to do business or continue to do business with UNISEM.

Donations and Sponsorships: UNISEM is committed to making a positive contribution in the communities where we do business but does not make charitable contributions to gain an improper advantage. All donations and sponsorships must be transparent and

approved to ensure that they are given in a clear and open manner to those that need it most.

Appropriate donations and sponsorships include donations and sponsorships to organizations supporting genuine independent medical research for the advancement of medical science or education, indigent care, patient education, public education, community organizations with or without a medical focus, or the sponsorship of events where proceeds are intended for charitable purposes.

Although charity events in which UNISEM participates may be organized or sponsored by customers or potential customers, donations to such events may not be linked, implicitly or explicitly, to an agreement to use, order or recommend UNISEM services or a Principal product or be used to reward prior business.

All donations and sponsorships must be pre-approved in writing/email by the COO/GM or the GCOO or Directors in conjunction with the Head of Finance and as part of the approval process, you must provide details on the reasonable steps you have taken to ensure the donation will:

- Be given to a bona fide charity (e.g. evidence the charity is legitimate)
- Only be used for charitable purposes (e.g. written confirmation from the charity on what the donation will be used for)

3.6 We promote a diverse, cooperative, and productive work environment.

Openness, Honesty, and Respect: In our relationships with each other, we strive to be open, honest, and respectful in sharing our ideas and thoughts, and in receiving input.

Diversity: UNISEM promotes and supports a diverse workforce at all levels of the company. It is our belief that creating a work environment that enables us to attract, retain, and fully engage diverse talents leads to enhanced innovation and creativity in our products and services.

Equal Employment Opportunity: UNISEM promotes a cooperative and productive work environment by supporting the cultural and ethnic diversity of its workforce and is committed to providing equal employment opportunity to all qualified employees and

applicants. We take allegations of harassment and unlawful discrimination seriously and address such concerns that are raised regarding this policy.

Safety and Health: UNISEM complies with all applicable safety and health regulations – ISO45001 and appropriate practices.

Occupational Safety and Health (OSH) cover all aspects of health and safety in the workplace. Besides legal compliance, we work together to prevent accidents and minimize all potential health and safety risks at workplace. It's also essential to increase health and safety awareness among workers by providing information, education and training.

3.7 We are responsible, caring members of the global community.

Citizenship and Community Service: We are committed to the improvement of society as well as the communities we serve and in which we operate. We encourage the support of charitable, civic, educational, and cultural causes.

Respect for the Environment: UNISEM respects the environment and protects our natural resources. We comply with applicable laws and regulations regarding the use and preservation of our land, air, and water. Environmental laws & recognized management standards – ISO14001, governs nearly all manufacturing operations, especially those causing emissions of materials into the air, land, or water. Incidents such as accidental releases and spills must be reported to the appropriate governmental agencies. In addition to complying with applicable laws, UNISEM and its directors, officers and employees are committed to continuously improving UNISEM's facilities to ensure that they are operated safely. This goal is accomplished through:

- **Environmental Permits and Reporting**: All required environmental permits (e.g. discharge monitoring), approvals and registrations are to be obtained, maintained and kept current and their operational and reporting requirements are to be followed.

- **Pollution prevention and Resource Reduction**: The use of resources and generation waste of all types, including water and energy, are to be reduced or eliminated at the source or by practices such as modifying production, maintenance and facility processes, materials substitution, conservation, recycling and re-using materials.

- **Hazardous Substances and Solid Waste**: Chemical and other materials posing a hazard if released to the environment are to be identified and managed to ensure their safe handling, movement, storage, use, recycling or reuse and disposal.

- **Water Management**: Wastewater generated from operations, industrial processes and sanitation facilities are to be characterized, monitored, controlled and treated as required prior to discharge or disposal. In addition, measures should be implemented to reduce generation of wastewater. Besides that routine monitoring of the performance of its wastewater treatment systems shall be conduct.

- **Air Emissions**: Air emissions of volatile organic chemicals, aerosols, corrosives, particulates, ozone depleting chemicals and combustion by-products generated from operations are to be characterized, routinely monitored and treated as required prior to discharge. Operations shall be conduct routine monitoring of the performance of its air emission control systems.

- **Product Content Restrictions**: UNISEM will adhere to all applicable laws, regulations and customer requirements regarding prohibition or restriction of specific substances in products and manufacturing, including labeling for recycling and disposal.

- **Responsible Sourcing of Minerals :** Implemented to reasonably assure that the tantalum, tin, tungsten , gold (3TG) and cobalt in the products manufactured are sourced in a way consistent with the OECD Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (OECD Due Diligence Guidance).

- **Energy Consumption and Greenhouse Gas Emission**: Energy consumption and greenhouse gas emissions are to be tracked and documented, at the facility and/or corporate level. UNISEM are to look for cost-effective methods to improve energy efficiency and to minimize the energy consumption and greenhouse gas emissions.

3.8 Our Responsibilities

All UNISEM employees are accountable and responsible for understanding and complying with the Code of Ethics, applicable laws, regulations, and UNISEM policies that are related to their jobs. In fulfilling these responsibilities each employee must:

- read, understand, and comply with the Code of Ethics and all UNISEM policies that are related to his/her job;
- participate in training and educational programs/events required for his/her job;
- obtain guidance from your immediate supervisor, a manager, the Human Resources Department, or the Legal Department for resolving a business practice or compliance concern if he/she is uncertain about how to proceed in a situation;
- report possible violations of the Code of Ethics, policies, applicable laws, and regulatory requirements to your immediate supervisor, a manager, the Human Resources Department, or the Legal Department;
- cooperate fully in any investigation; and
- make a commitment to conduct UNISEM's business with integrity and in compliance with applicable laws and regulatory requirements.

3.9 Administration and Enforcement

The Code of Ethics is endorsed by and has the full support of UNISEM's Board of Directors. The Board of Directors and management are responsible for overseeing compliance with and enforcing the Code of Ethics. The Code will be approved by the Board of Directors. The Code will be available on UNISEM's website: www.unisemgroup.com.

In addition, Risk Assessment and Risk Management processes to identify environmental, health and safety and labor practices and ethic risks are put in place to ensure implementation of appropriate procedural and physical controls to control the identified risks and ensure regulatory compliance.

Violations of UNISEM's Code of Ethics cannot and will not be tolerated. Consequences for such violations may include disciplinary action up to and including termination of employment. Individuals who have willfully failed to report known violations will also be subject to disciplinary action. Where appropriate, UNISEM may also refer violations to law enforcement or to regulatory agencies for investigation, and this may result in civil and/or criminal penalties for the employee or UNISEM.

All managers are responsible for promoting compliance with this Code of Ethics by all employees reporting to them. Failure of a manager to take immediate measures to report and correct a reported violation of this Code of Ethics is itself a violation of the Code of Ethics and will not be tolerated.

Waivers of provisions of the Code of Ethics that are granted to any director or executive officer of UNISEM must be approved in advance, if at all, by UNISEM's Board of Directors or by a Board committee designated by the Board of Directors. Any such waiver that is granted to a director or executive officer will be disclosed, to the shareholders along with the reasons for granting the waiver, as required by applicable laws, rules, and regulations.

4.0 Protection of Identity/Whistleblowing and Non-Retaliation

Whistleblower is any person who makes a disclosure about improper conduct by an employee or officer of a company, or by a public official or official body.

All whistleblowers identity shall be treated with strict confidentiality. We will not tolerate any retribution or retaliation taken against any employee who has, in good faith, sought out advice or has reported a possible violation. Any retaliation against an employee because the employee, in good faith, sought help or filed a report will result in disciplinary action against the retaliator, up to and including termination of employment. We have communicated process for all personnel to be able to raise any concerns without fear of retaliation.

a) Communication/Reporting Mechanism:

i) We encourage employees to report in confidence promptly any believed violation or possible violation of a federal or state law, rule, regulation or provision applicable to UNISEM or of this Code to your immediate supervisor, a manager, the Human Resources Department /Corporate HR, or the Legal Department.

ii) However, when reporting possible violations employees should be conscious of any obligations of confidentiality to UNISEM or requirements not to disclose UNISEM trade secrets (or secrets of our partners, affiliates or third parties).

iii) If any employee believes he or she has been subjected to any harassment, discrimination or retaliation or other action by us or our agents for reporting believed violations or potential violations in accordance with this policy, he or she should contact, as appropriate, your immediate supervisor, a manager, the Human Resources Department or Corporate HR V. President, or the Legal Department so that UNISEM can investigate the matter and take appropriate corrective action.

Any employee who makes a knowingly false report of a possible violation for the purpose of harming another individual or UNISEM, that employee will be subjected to disciplinary action.

***Remarks: The above code of ethics is** *reference to RBA – Responsible Business Alliance*

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