



KJExport Code of Business Conduct

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Preamble

Dear Employees,

At KJExport, our success rests on two fundamental pillars.

The first is our products and services — the foundation of our reputation as a reliable and competent partner. Our customers and collaborators recognize KJExport for quality, consistency, and professionalism. To ensure that this reputation continues, we constantly evolve and enhance our practices based on experience and innovation.

The second pillar is compliance — unwavering adherence to all applicable laws, regulations, and internal policies. Each of us shares responsibility for understanding and upholding these rules to safeguard the integrity of our company.

The standards set forth in this KJExport Code of Conduct embody our commitment to integrity, respect, and transparency.

Here is what these principles mean for our daily work:

- Integrity means acting honorably and ethically at all times. Business conduct rooted in integrity protects our reputation and shields KJExport from legal or ethical risks. A damaged reputation can be as harmful as legal penalties or financial losses, which is why each of us must consistently “do the right thing.”
- Respect governs how we treat one another, our stakeholders, and our partners. We value open, honest, and fair communication. Discrimination, harassment, or any form of disrespectful behavior is strictly incompatible with KJExport’s values and will not be tolerated.
- Transparency ensures accountability in all aspects of our operations. Accurate record-keeping, complete documentation, and open communication form the core of our credibility.

Integrity, respect, and transparency together foster trust — the foundation of our relationships with colleagues, clients, suppliers, and regulatory authorities. Trust is essential for collaboration, growth, and long-term success.

Let us each uphold these values in everything we do and continue to strengthen KJExport’s reputation as a responsible and principled company.

Sincerely,

Saman Jamshidizadeh

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1 Taking Responsibility

1.1 SCOPE OF APPLICATION

The KJExport Code of Conduct applies to all employees of KJExport. This policy is binding upon all members of management, including managing directors, board members, and members of supervisory or advisory bodies.

Failure to comply with the standards and regulations outlined herein may result in disciplinary action, irrespective of an employee's role or seniority. Depending on the nature and severity of the violation, such action may include measures under labor law—up to and including termination of employment—and may give rise to civil claims for damages. In certain circumstances, regulatory or criminal penalties may also apply.

1.2 COMPLIANCE WITH APPLICABLE LAW

At KJExport, we are committed to full compliance with all applicable local, national, and international laws and regulations in every jurisdiction where we conduct business.

As a UAE-based company, KJExport is primarily subject to laws and regulations of the United Arab Emirates, and, where applicable, the local regulations of the Emirate of Dubai. In addition, the laws of each country in which we operate must also be observed. In certain cases, local legal requirements may differ from or conflict with UAE regulations. Whenever such discrepancies arise, we must carefully determine which legal framework governs the specific activity.

KJExport operates across various regions within the UAE, necessitating strict adherence to the hierarchical structure of its legal framework. In the event of a direct conflict between UAE Federal Law (as enacted by the Federal Supreme Council or relevant Federal Authorities) and specific legislation pertaining to the Emirate of Dubai, Federal Law shall prevail.

However, an exception is explicitly made for operations conducted entirely within designated Free Zone jurisdictions (e.g., DMCC, JAFZA, DIFC). In such circumstances, where the Free Zone Authority has enacted specific regulations governing the nature of the business conducted therein, those relevant Free Zone rules and directives supersede general Emirate-level legislation, provided they do not contradict mandatory Federal Law requirements (such as core criminal or anti-money laundering statutes). All personnel must accurately determine the applicable jurisdiction for their specific task or contract.

If there is any uncertainty regarding the applicable legal provisions, employees must seek guidance from the Compliance Department before taking further action.

In situations of doubt, KJExport’s policy is to forgo any business objective that could lead to a breach of law, even if doing so may result in immediate financial loss. We expect the same level of integrity and legal compliance from all partners and third parties acting on our behalf.

This strict adherence to legal standards protects and strengthens KJExport’s reputation, values, and long-term sustainability. Violations of laws or regulations can lead to severe consequences—including criminal prosecution, financial penalties, and reputational harm—that directly threaten the continued success of our company.

1.3 THE SIGNIFICANCE OF COMPLIANCE

Every day, employees at KJExport make countless decisions—some minor, some pivotal. These decisions are made not in a personal capacity, but on behalf of the company and therefore carry shared responsibility and impact.

Compliance as Protection

Making decisions based solely on instinct or assumption can lead to unintended violations of laws or internal regulations. To prevent such risks, KJExport has established a robust Compliance Framework, translating legal and regulatory requirements into clear procedures and practical decision-making guidelines.

These compliance standards safeguard both the company and its employees—protecting each individual from legal or disciplinary consequences and ensuring that all business conduct remains ethical, consistent, and defensible.

Compliance as Opportunity

Beyond protection, compliance also creates opportunities. When people collaborate transparently and within a framework of mutual trust and defined rules, innovation flourishes. Clear ethical boundaries enhance product and service quality, strengthen relationships with customers and suppliers, and position KJExport as a credible, attractive business partner.

A strong compliance culture directly contributes to corporate reputation and market success. In today’s competitive talent environment, professionalism, integrity, and respect for human rights and environmental sustainability are decisive factors that distinguish KJExport as an employer of choice.

1.4 COMPLIANCE WITH INTERNATIONAL STANDARDS AND HUMAN RIGHTS

Respect for human rights is a fundamental principle at KJExport. As a globally operating company, we are firmly committed to conducting our business in accordance with recognized international and national standards. Our actions are guided by the following frameworks and commitments:

- The International Bill of Human Rights
- The Ten Principles of the United Nations Global Compact
- The OECD Guidelines for Multinational Enterprises
- The Labor and Social Standards issued by the International Labor Organization (ILO)
- The Principle of Social Partnership, promoting mutual respect and dialogue between employers and employees

These standards represent the core of our corporate culture and ethical responsibility. KJExport upholds human dignity, fairness, and equality in all business dealings and expects the same commitment from our employees, contractors, and business partners worldwide.

1.5 HANDLING CONFLICTS OF INTEREST

All employees of KJExport are expected to act exclusively in the best interests of the company when performing their professional duties. Private, financial, or personal considerations must never influence—or appear to influence—their decisions or actions on behalf of KJExport.

A conflict of interest arises whenever personal interests interfere, or could reasonably be perceived to interfere, with the interests of the company. This may include, but is not limited to, situations where an employee or a close family member:

- Maintains a personal, financial, or managerial relationship with a business partner, competitor, or customer of KJExport.
- Holds a secondary occupation that affects impartiality or competes with the company's business activities.
- Has access to confidential information that could be used for personal gain or the benefit of a third party.

Employees must immediately disclose any actual or potential conflict of interest to the appropriate Compliance Department or their direct supervisor. Transparent disclosure enables KJExport to assess the situation fairly and take necessary measures to protect both the employee and the company.

1.6 SAFEGUARDING COMPANY ASSETS

At KJExport, we exercise the highest level of care in handling all corporate property—both tangible and intangible assets. Every employee is responsible for safeguarding company resources and ensuring they are used solely for legitimate business purposes.

Our material assets, including machinery, vehicles, equipment, computers, inventories, and office supplies, exist to support KJExport’s operational objectives. Accordingly, the use of company property for personal or non-business purposes is not permitted. All employees are expected to treat these resources with respect and use them efficiently, responsibly, and economically.

In addition to financial and physical resources, KJExport also protects its intellectual and intangible assets—such as proprietary knowledge, trade secrets, and business information. Maintaining confidentiality and preserving internal know-how are essential to our competitive strength.

We also safeguard the integrity of our brand image, which is one of the cornerstones of KJExport’s identity and success. Each employee must act in a manner that reflects positively on our reputation and ensures our brand remains synonymous with reliability, professionalism, and quality.

2 INTEGRITY IN BUSINESS CONDUCT

At KJExport, we are committed to upholding our reputation as a responsible and respected global company. This commitment includes full and unwavering compliance with all applicable laws and regulations in every jurisdiction where we operate.

Legal frameworks safeguard fair and open competition and ensure predictable, equitable conditions for all market participants. In environments where laws are disregarded or inadequately enforced, unethical behavior undermines trust, fosters corruption, and distorts healthy competition. Such conduct damages legitimate business operations and hinders sustainable growth.

KJExport therefore conducts business only with partners who demonstrate integrity and compliance with applicable legal standards. By doing so, we contribute to maintaining transparency, fairness, and reliability across our entire value chain and preserve the high standards that define our corporate identity.

2.1 FAIR COMPETITION

At KJExport, we are firmly committed to promoting fair and transparent competition in all markets in which we operate. Upholding open market principles ensures that our customers benefit from diverse, high-quality products and services offered at equitable, market-driven prices. By competing honestly and ethically, we contribute to a reliable business environment that fosters innovation, trust, and sustainable growth.

2.2 COMPETITION AND ANTI-TRUST LAW

In virtually all jurisdictions, laws and regulations prohibit any form of cooperation, arrangement, or understanding between competitors, suppliers, distributors, or dealers that could restrict, distort, or improperly influence market competition.

KJExport strictly observes and complies with all competition and antitrust laws applicable to the markets in which we operate. We firmly reject any agreements, practices, or communications that may impair free and fair competition.

It is not the *appearance* of an agreement that determines legal compliance, but its *substance*. Even informal exchanges of commercially sensitive information—such as pricing, customer details, or market strategies—with competitors may constitute a violation of competition law and are therefore strictly prohibited.

By maintaining independence and integrity in all market interactions, KJExport contributes to ensuring open, transparent, and law-abiding competitive conditions worldwide.

2.3 PREVENTING CORRUPTION

At KJExport, we maintain a zero-tolerance stance toward all forms of corruption, bribery, and improper influence. We neither offer nor accept bribes, kickbacks, or any undue advantages, and we expect every employee, agent, and representative acting on behalf of KJExport to uphold the same uncompromising standards.

Any attempt to offer, promise, give, or receive a benefit or gratuity—whether monetary or otherwise—with the intent to influence a decision or obtain an unfair advantage is strictly prohibited. This rule applies to interactions with both public officials and private sector counterparts in every jurisdiction where KJExport conducts business.

We recognize that maintaining professional relationships with customers and business partners is essential to our commercial success. Reasonable and transparent business hospitality, such as occasional business meals, may be appropriate within accepted limits of customary business practice.

However, the exchange of gifts, entertainment, invitations, or other forms of hospitality must never compromise, or appear to compromise, independent judgment or objectivity. Modest gifts or tokens of appreciation are permissible only when they serve legitimate business purposes—such as corporate promotions, customer appreciation initiatives, or special occasions (e.g., anniversaries or holidays)—and are socially and legally appropriate.

To determine appropriateness, both customary business norms and the specific context of the transaction must be considered. If the value or nature of any gift or benefit exceeds what can reasonably be deemed appropriate, it must neither be offered nor accepted.

By adhering to these principles, KJExport ensures that its business relationships remain ethical, transparent, and compliant with all applicable anti-corruption laws and international standards.

2.4 FRAUD PREVENTION

KJExport enforces a strict zero-tolerance policy toward all forms of fraud, deception, or misrepresentation. Fraud undermines corporate integrity, damages business relationships, and exposes the Company and its partners to serious operational, financial, and legal risks.

All employees, officers, contractors, and business partners are expressly prohibited from engaging in any act designed to secure an improper advantage—whether financial, commercial, or otherwise. Examples include but are not limited to:

- Falsification, omission, or alteration of official records or declarations;
- Misrepresentation of qualifications, performance, or product data;
- Unauthorized use or diversion of company or customer funds;
- Fabrication or manipulation of invoices, purchase orders, or delivery certificates;
- Concealment of conflicts of interest or other activities resulting in personal gain at the expense of the Company.

All information and documentation submitted to clients, regulators, or registration platforms must be accurate, complete, and verifiable. Employees involved in supplier onboarding, contract management, or finance administration must perform due diligence and confirm the authenticity of all materials before submission or approval.

The Corporate Compliance Function maintains internal control procedures, audit programs, and mandatory training to detect and prevent fraudulent behavior. Every employee is obligated to report immediately any suspicion or evidence of fraudulent conduct through the Company's designated reporting channels (see Section 1.26: *Reporting Channels and Points of Contact*). Retaliation or intimidation against individuals who, in good faith, report a concern is strictly prohibited.

Through these measures, KJExport upholds the principles of integrity, transparency, and fairness, ensuring compliance with global anti-fraud and ethical business standards.

2.5 DONATIONS AND SPONSORING

At KJExport, we recognize and embrace our social responsibility as part of our commitment to ethical and sustainable business conduct. Supporting charitable organizations and socially

beneficial initiatives reflects our dedication to contributing positively to the communities in which we operate.

Donations serve to promote genuine charitable causes, while sponsorships are used strategically to strengthen KJExport's public reputation and foster a constructive impact on society through transparent and responsible engagement.

Because both donations and sponsorships represent financial or material contributions to third parties, they must be handled with the highest level of diligence and integrity. To prevent any appearance or risk of corruption or undue influence, all such activities must comply strictly with KJExport's internal policies, applicable laws, and clearly documented approval procedures.

By adhering to these standards, KJExport ensures that its social and community involvement remains ethical, transparent, and consistently aligned with our corporate values.

2.6 PREVENTION OF MONEY LAUNDERING AND TERRORIST FINANCING

KJExport strictly complies with all applicable laws and regulations aimed at preventing money laundering and terrorist financing. We do not engage in, facilitate, or tolerate any activity that could be construed as supporting such unlawful behavior, either directly or indirectly.

To safeguard the integrity of our operations and protect KJExport's reputation, all employees must exercise the highest degree of diligence when evaluating potential business partners and their transactions. This includes verifying the legitimacy of the partner's operations, sources of funds, and business practices.

Any irregularity or circumstance that may raise suspicion of money laundering or terrorist financing must be immediately reported to the Compliance Officer.

Through responsible conduct and strict adherence to these principles, KJExport ensures compliance with international standards and contributes actively to the global fight against financial crime.

2.7 FOREIGN TRADE LAW

As a globally active company, KJExport operates across multiple jurisdictions and national borders. We are committed to ensuring that our products are delivered exclusively to business partners who demonstrate integrity and that they are used solely for legitimate and authorized purposes.

Trade control regulations represent a complex and sensitive area of international business. KJExport has established robust internal procedures designed to ensure full compliance with all national and international trade control laws, including those governing the import, export, and

domestic trade of goods, technologies, and services, as well as the handling of controlled or restricted products.

We take all necessary measures to prevent any violation of economic embargoes, trade restrictions, import and export control requirements, and other obligations established to counteract terrorist financing or unlawful trade activities.

All employees engaged in international trade, logistics, or product handling receive continuous training to remain fully informed of relevant regulations and procedural requirements within their scope of responsibility.

In every cross-border transaction, KJExport fully complies with customs laws and regulatory frameworks applicable in all countries where we conduct business, thereby ensuring lawful, transparent, and accountable global operations.

3 FINANCIAL PROCESSES

3.1 ACCOUNTING AND FINANCIAL REPORTING

KJExport fully complies with all applicable legal, fiscal, and regulatory requirements governing accounting, taxation, and financial reporting. We place the utmost importance on maintaining transparency, reliability, and accountability in all financial matters.

Our books, records, and documentation must always be truthful, accurate, complete, and up to date, reflecting the company's operations in a clear and verifiable manner. Adherence to these standards safeguards KJExport's integrity and ensures compliance with both domestic and international financial obligations.

To support this commitment, KJExport has implemented a comprehensive internal control system designed to monitor and verify that all recorded information, disclosures, and related documentation conform strictly to the relevant legal and regulatory requirements.

Through meticulous financial governance and transparent reporting, KJExport upholds the highest standards of professionalism and accountability in all its business activities.

3.2 TAXES AND LEVIES

KJExport fully complies with all applicable tax laws and fiscal regulations in every jurisdiction in which we operate. We recognize our social and economic responsibility as a global enterprise and acknowledge the essential role that fair and transparent taxation plays in supporting sustainable public financing and societal development.

Accordingly, based on KJExport's business performance and profits, we fulfil our legally mandated tax obligations in both domestic and international markets. We ensure that all taxes are properly assessed, accurately declared, and punctually paid, in strict adherence to the relevant statutory requirements and principles of good corporate governance.

Through our commitment to tax transparency and ethical fiscal conduct, KJExport contributes to the integrity of global commerce while reinforcing trust with regulatory authorities, business partners, and the communities we serve.

4 PROTECTION OF DATA AND INFORMATION

4.1 IT SECURITY

The security and protection of our employees, operational sites, facilities, and corporate know-how are of paramount importance to KJExport. We are committed to safeguarding our physical and digital assets against any unauthorized access, interference, or attack by third parties. To achieve this, we implement the latest industry security standards and continuously strengthen our protective and preventive measures across all areas of operation.

Information and cyber security represent a critical pillar of our corporate integrity. KJExport ensures the confidentiality, integrity, and availability of data through rigorous risk management, ongoing system enhancement, and the adoption of advanced security technologies.

We continuously develop our capabilities to prevent, detect, and respond effectively to security incidents by means of structured procedures, proactive monitoring, and comprehensive employee training programs.

Globally, we foster an active security awareness culture, encouraging all employees to contribute to the protection of corporate information, proprietary knowledge, and technological innovation.

4.2 PROTECTION OF PERSONAL DATA

KJExport places the highest priority on the protection of personal data belonging to our employees, customers, business partners, and other stakeholders. We manage all personal information in strict accordance with applicable data protection and privacy laws, ensuring lawful, fair, and transparent handling at every stage of processing.

All employees share responsibility for safeguarding the personal data entrusted to KJExport. When collecting, processing, or storing such data, we act with the utmost care, integrity, and sensitivity, respecting both legal obligations and individual privacy rights.

Our approach is guided by the universally recognized principles of data protection:

- Lawful processing: Personal data shall be collected, processed, and stored only when explicitly permitted by applicable law.
- Purpose limitation: Personal information may be used solely for the purpose for which it was lawfully obtained and must not be repurposed without authorization.
- Data minimization: Only the data necessary to achieve the intended purpose may be collected or retained. Information that is no longer required must be securely deleted or anonymized without delay.
- Transparency and rights of data subjects: Individuals have the right to know which of their data are processed, by whom, for what purpose, and under which lawful basis. KJExport ensures that all data subjects are informed in advance about the collection, storage, and processing of their information, as well as the rights available to them under applicable data protection regulations.

Through adherence to these principles, KJExport upholds the integrity of its operations and fosters trust with all stakeholders by maintaining the highest international standards of data privacy and information security.

4.3 KNOW-HOW AND INTELLECTUAL PROPERTY

At KJExport, our expertise, technical knowledge, and proprietary know-how represent core strategic assets and form the foundation of our long-term success. Safeguarding these assets is a fundamental responsibility shared by all employees. We are committed to protecting our intellectual property and maintaining the strictest confidentiality in all professional interactions.

To uphold this commitment, KJExport and its service providers implement robust technical and organizational security measures designed to prevent unauthorized access, disclosure, or misuse of company information. These measures ensure the availability, integrity, and reliability of data and preserve the trust placed in our systems and operations.

We employ comprehensive processes to prevent the loss, corruption, destruction, or manipulation of information critical to our business performance and reputation.

Our obligation extends beyond protecting KJExport's own proprietary information. We also ensure that confidential data and trade secrets entrusted to us by clients, suppliers, or other business partners are handled with absolute discretion and safeguarded against any unauthorized use or disclosure.

Through vigilance, professionalism, and adherence to global standards of intellectual property and data protection, KJExport preserves the integrity of its innovation and the confidence of all stakeholders.

4.4 INSIDER INFORMATION

KJExport is firmly committed to maintaining the highest standards of fairness and transparency in all financial and commercial dealings. Insider information refers to specific, non-public information concerning a company that, if publicly disclosed, could have a material impact on the market or trading price of that company's securities. Such information is considered "price-sensitive" when a reasonable investor would regard it as significant in making an investment, divestment, or related financial decision.

The use, disclosure, or misuse of insider information is strictly prohibited by law and constitutes a serious breach of both legal and ethical standards. It may result in civil and criminal penalties under applicable securities and market-abuse regulations.

Employees of KJExport who, in the course of their work, gain access to insider information regarding any publicly traded entity—such as a business partner, subsidiary, joint-venture participant, or client—are bound by the following principles:

- **Trading restriction:** The purchase or sale of securities of the relevant company, whether on one's own behalf or on behalf of a third party, is strictly prohibited while in possession of insider information.
- **Recommendation prohibition:** It is forbidden to advise, propose, or recommend to any third party the purchase or sale of the securities of such a company while holding insider information.
- **Confidentiality obligation:** The unauthorized disclosure of insider information to any third party, including colleagues, relatives, or external parties, is strictly prohibited.

All employees must exercise prudent judgment to ensure compliance with applicable capital-market laws, including those governing market manipulation and insider trading, and must immediately seek guidance from the Global Compliance Officer if uncertain about the proper handling of sensitive information.

5 LABOR CONDITIONS AND WORKING ENVIRONMENT

5.1 FAIR LABOR CONDITIONS

KJExport guarantees that all wages and salaries paid to employees fully comply with the statutory minimum requirements or, where applicable, the industry-specific collective standards established in each jurisdiction.

In markets where no statutory or sector-defined minimum pay schemes exist, KJExport ensures that employee compensation remains fair, equitable, and sufficient to meet fundamental living needs, while also considering individual responsibilities and local economic conditions.

We uphold unwavering compliance with all applicable labor laws and employment regulations at every KJExport site worldwide, thereby promoting dignity, respect, and social sustainability in our workforce and supply chain.

Our approach to remuneration reflects our commitment to ethical employment practices, international labor standards (ILO Conventions 100 and 131), and the principles of social partnership fundamental to KJExport's corporate values.

5.2 DIVERSITY AND THE PRINCIPLE OF EQUAL TREATMENT

As a responsible employer, KJExport places the highest value on equality, diversity, and mutual respect in all aspects of employment and business activity. We believe that an inclusive culture—grounded in fairness and dignity—forms the foundation of sustainable corporate success.

Accordingly, we expect all employees to act with respect, integrity, and professionalism in every business interaction, both internally and externally.

KJExport is firmly committed to maintaining a work environment free from any form of discrimination, harassment, or unfair treatment, whether based on race, color, gender, age, religion, physical or mental ability, ethnic, national or social origin, sexual orientation, or any other personal characteristic.

We treat all individuals with equal regard, and we respect the rights, cultural distinctions, and country-specific traditions of everyone with whom we engage.

By embracing diversity and inclusion across all levels of our organization, KJExport fosters collaboration, innovation, and a corporate culture in which every employee is valued and respected without exception.

5.3 COMPATABILITY OF WORK AND FAMILY LIFE

As a family-owned enterprise, KJExport recognizes that the well-being of our employees and their families is integral to sustained corporate success. We are committed to fostering a supportive and family-conscious work environment that enhances employee satisfaction, motivation, and long-term engagement, thereby contributing directly to the performance and stability of our company.

In doing so, KJExport seeks to maintain an equitable balance between the economic objectives of the organization and the personal and familial needs of our employees. Through flexible and family-oriented agreements, we promote a culture of mutual respect, trust, and collaboration, ensuring that both corporate and human values are harmoniously advanced.

6 SUSTAINABILITY, ENVIRONMENT, HEALTH, AND SAFETY

KJExport is firmly committed to contributing to sustainable development through the responsible and efficient use of natural resources. In alignment with this commitment, our company actively participates in the global Responsible Care Initiative, reflecting our dedication to continuous improvement across the areas of environmental protection, occupational health, and safety.

The principle of Responsible Care embodies the voluntary determination to pursue progressive enhancement beyond statutory compliance and to demonstrate transparency by publicly reporting such advancements at regular intervals. This policy expresses KJExport's binding corporate position, applicable to all divisions, subsidiaries, and service functions worldwide.

To uphold these standards, KJExport has implemented a comprehensive Health, Safety, and Environmental (HSE) Management System, deployed across all operational and production sites globally. The system's objective is to ensure that all processes, procedures, and production facilities are designed, maintained, and operated in a manner that effectively eliminates unacceptable risks to employees, contractors, the environment, and surrounding communities.

Through these measures, KJExport demonstrates its unwavering commitment to responsible corporate conduct, prevention-oriented risk management, and sustainable value creation for future generations.

6.1 HEALTH PROTECTION AND OCCUPATIONAL SAFETY

KJExport is committed to providing a safe, healthy, and secure working environment for all employees by ensuring full compliance with all applicable laws, regulations, and internal company standards relating to occupational safety and active health protection.

We uphold the highest standards of safety in both physical and psychological dimensions. This includes employees of KJExport as well as contractors and subcontractors operating under our direct supervision. Our approach encompasses the prevention of occupational accidents and illnesses, continuous identification and assessment of potential hazards, and the implementation of a robust risk management system across all operational sites.

We further guarantee that all employees can perform their duties confidently, without undue risk or fear, and that they are adequately protected when travelling internationally on business assignments.

Line management and supervisory personnel bear explicit responsibility for ensuring that adequate health and safety precautions, protective measures, and training programs are consistently implemented and maintained to satisfy all relevant statutory and corporate requirements.

Particular care is devoted to the protection of young or juvenile employees, ensuring they are never assigned to work that may be hazardous or detrimental to their health, safety, or moral well-being.

Through these measures, KJExport affirms its commitment to fostering a culture of proactive safety awareness, prevention, and respect for human life in every aspect of its operations.

6.2 PLANT AND PROCESS SAFETY

Effective safety management and its continuous development are core elements of KJExport's global corporate responsibility. We place the highest priority on preventing accidents, incidents, and operational disruptions that could endanger people, the environment, or property. This commitment extends to all stages of our operations — from production and maintenance to logistics and transportation.

We regard our equipment, production assets, processes, and materials as critical corporate resources. It is therefore the duty of every employee and contractor to handle these assets responsibly, ensuring they are protected against damage, loss, neglect, or misuse.

KJExport continuously reviews and enhances its safety standards, training programs, and operational procedures to uphold the highest levels of occupational safety and environmental protection across all business units worldwide. Through these measures, we safeguard our people, our communities, and the sustainable integrity of our operations.

6.3 ENVIRONMENTAL AND CLIMATE PROTECTION

In alignment with our overarching commitment to sustainability, the protection of the environment forms an integral part of KJExport's corporate strategy and long-term business objectives. We regard environmental stewardship as both a moral obligation and a strategic necessity for responsible and competitive operations.

KJExport fully adheres to all applicable local environmental protection laws and recognizes the relevance of international environmental standards that extend across sites and jurisdictions. We actively engage with our business partners, suppliers, and logistics providers to ensure that they likewise acknowledge and discharge their environmental responsibilities in accordance with these principles.

Our environmental commitment extends to all phases of industrial activity — from product design and raw-material procurement through production and operational processes to transportation, waste management, and recycling.

To ensure full compliance and continuous improvement, KJExport has established robust environmental management systems that emphasize measurability, monitoring, and process safety. These systems enable us to identify risks at an early stage, set quantifiable objectives, and drive ongoing reduction of our environmental footprint.

Every employee and contractor shares responsibility for environmental protection through practical measures such as minimizing waste, reducing energy and water consumption, and lowering greenhouse gas emissions.

Our environmental philosophy is rooted in the principles of the circular economy — aiming to design products for durability and reuse, extend their service life, and ensure responsible material recovery and recycling at the end of their lifecycle.

Through these efforts, KJExport reaffirms its dedication to environmental integrity, sustainable resource use, and long-term ecological balance across all aspects of its operations.

6.4 ACTIVE EMERGENCY AND CRISIS PREPAREDNESS

KJExport places the utmost emphasis on prevention as the cornerstone of effective emergency management. The avoidance of accidents and incidents is our highest priority and is embodied in our corporate safety initiative, “Goal ZERO” — representing our commitment to zero harm to people, assets, and the environment.

All extraordinary events and safety-related occurrences are systematically recorded in the KJExport Incident Reporting System (KIRS), following a globally standardized procedure. This framework ensures that incident analysis, corrective actions, and efficient information flow are initiated immediately and without delay, enabling transparent documentation and continuous improvement.

Each KJExport site maintains clearly defined incident management and emergency control processes designed to protect employees, contractors, the public, and the environment. In addition, a comprehensive, company-wide Emergency Response Management System (ERMS) is currently being implemented to harmonize local and global response structures, ensuring rapid coordination, accountability, and resilience across all operations.

Through these measures, KJExport demonstrates its unwavering commitment to proactive risk prevention, operational continuity, and the highest standards of safety leadership worldwide.

7 QUESTIONS & CONCERNS

7.1 THE KJEXPORT CODE OF CONDUCT AS A COMMITMENT

The KJExport Code of Conduct consolidates all applicable legal requirements and internal corporate policies into a unified framework of binding standards.

All employees, officers, and contractors are strictly obligated to adhere to the principles and rules set forth herein. This obligation arises either directly from applicable laws and regulations or indirectly through company policies as contractual duties under their respective employment or service agreements.

In cases of suspected or actual violations of this Code of Conduct, company policies, or applicable law, employees are required to promptly report any concerns, irregularities, or observations through the designated reporting channels.

KJExport promotes a transparent corporate culture in which every employee is encouraged to speak openly, responsibly, and without fear of retaliation. The company guarantees that all whistleblowers are fully protected against any form of disadvantage, discrimination, or disciplinary action resulting from a good-faith report.

All reports and disclosures are handled confidentially, impartially, and in accordance with due process, ensuring that concerns are investigated effectively and resolved with integrity.

7.2 WE ARE HERE FOR YOU!

The following communication channels are available to all employees and third parties for obtaining clarification on matters related to this Code of Conduct or for reporting potential violations or misconduct:

- Direct Supervisor
- Any Member of Management
- Human Resources Department or Designated Ombudspersons / Employee Representatives
- Internal Audit Department

At KJExport, every manager bears a personal responsibility to foster an open, trustworthy, and transparent environment in which employees can raise questions, express concerns, or report irregularities freely and without hesitation.

These channels ensure that all issues are addressed promptly, confidentially, and in accordance with established compliance procedures, thereby reinforcing the integrity and accountability culture within KJExport.

7.3 CORPORATE COMPLIANCE

The Corporate Compliance Department serves as the official publisher and custodian of the KJExport Code of Conduct and its associated policies and implementation guidelines. It acts as the central authority responsible for advising all business units, subsidiaries, and corporate functions on establishing and maintaining procedures that ensure full legal and regulatory compliance across KJExport's global operations.

Corporate Compliance is further entrusted with the development and administration of compliance-related training and awareness programs, thereby fostering a culture of integrity, accountability, and ethical conduct throughout the organization.

All employees and business partners are encouraged to contact the Corporate Compliance Department at any time with questions, requests for clarification, or to provide information regarding potential violations of laws, internal regulations, or this Code of Conduct.

You can best reach us at the following e-mail address: compliance@kjexport.com

Or during office hours at the following telephone number: +271 50 269 7191

7.4 WHISTLEBLOWER SYSTEM

KJExport is in the process of implementing a comprehensive Whistleblower System designed to strengthen transparency, accountability, and ethical governance throughout all business operations. The system operates within a secure, protected IT environment, ensuring the confidentiality and integrity of all submitted information.

This platform will be accessible to employees as well as external stakeholders who wish to report a potential breach of law, internal regulations, or the provisions of this Code of Conduct. Reports may be submitted through multiple channels—online submission portals, toll-free telephone lines, or other designated communication routes—each available in the respective national languages of KJExport's operating locations.

At the discretion of the reporter, notifications may be submitted anonymously, and all information will be handled in strict confidence in accordance with applicable data protection laws and internal compliance procedures.

Further information regarding the operation, accessibility, and local implementation of the Whistleblower System will be published on the KJExport intranet once the system has been fully deployed.

This Code defines binding conduct standards for all KJExport employees, contractors, and suppliers. It serves as the fundamental ethical and operational framework governing all business activities undertaken on behalf of or associated with KJExport.

The primary objective is to ensure full and demonstrable compliance with all relevant legislative requirements within the United Arab Emirates (UAE), including Federal Law and Emirate-level regulations. Furthermore, this Code is meticulously aligned with recognized international management system standards, specifically:

- ISO 37301 (Compliance Management Systems),
- ISO 37001 (Anti-Bribery Management Systems),
- ISO 14001 (Environmental Management Systems),
- ISO 22301 (Business Continuity Management Systems),
- ISO 45001 (Occupational Health and Safety Management Systems).

Adherence to this Code is mandatory for securing and maintaining employment, contractual relationships, or supplier status with KJExport.