



**Secure Line Company**

**For Security Services Ltd.**

# **Secure Line Company Code of Ethics and Conduct**



## FROM THE CHAIRMAN OF THE BOARD

Dear Colleagues,



CEO Mr. Hussam Al Din Alassi

All of us at Secure Line have a professional and moral obligation to do business honestly, ethically and lawfully. By doing business with integrity, we safeguard our reputation and strengthen the bond of trust that we have worked so hard to develop with customers, employees, suppliers, communities and shareholders.

This Code of Business Ethics and Conduct provides ethical and legal guidance to help you understand and meet your obligations as a Secure Line employee.

The high standards set in this Code apply equally to all Secure Line employees. We have an uncompromising commitment to integrity, fairness, and accountability across our network.

This Code has my full endorsement, as well as that of the Secure Line Board of Directors and senior management. Please familiarize yourself with the Code in its entirety and that you fully comply with it.

Thank you for living our values and our culture.

Best regards,



**Hussam Al Din Alassi**  
**Managing Director Secure Line Company**

Prepared by: Vasile-Silviu Ciochina	Code of Ethics and Conduct	Ref: SL-IRQ-01-PD-007	
Verified by: Saif Fakhruddin		Rev 1	Page - 2
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### Contacting the Secure Line Ethics Department

If you have a concern that you would like to discuss, get in touch with the Secure Line Ethics Department

### Send Us an E-mail

please contact us at: [grievance@securelinecomp.com](mailto:grievance@securelinecomp.com)

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## I. Our Corporate Policy and Our Code of Business Ethics and Conduct

### A. Our Corporate Policy

The excellent reputation that Secure Line enjoys today has been earned over a long period of time. It reflects our commitment to complying with all applicable laws and regulations. It also reflects the high standards of business conduct and ethics used by the Company and our personnel in dealing with our customers, suppliers, vendors, governments, local communities, the public, and fellow personnel.

In order to maintain this tradition of excellence, all Secure Line personnel must continue to adhere to high ethical standards and behave lawfully when engaging in business conduct.

This is a fundamental obligation of each Secure Line employee and is consistent with each employee's personal responsibility for helping to preserve and guard the Company's assets and reputation in the business community.

The international and sophisticated nature of the Company's business makes it particularly crucial that the conduct of all personnel be above reproach. Lawful and ethical business practice is an essential element of the Company's overall business philosophy and must be followed in all business relationships and dealings.

### B. Our Code of Business Ethics and Conduct

As part of the Secure Line tradition and commitment to ethical business conduct, we have prepared this Code of Business Ethics and Conduct (the "Code").

#### i) Who Should Follow the Code?

The Code applies to ALL employees within the Secure Line enterprise as well as Secure Line management board, directors and board members. All personnel of Secure Lines have an obligation to familiarize themselves with this Code and all of the applicable laws and specific Company policies and practices related to their positions, and the country or countries in which they operate.

The Code is also intended to be incorporated into the standard terms and conditions for contracts with business partners including consultants, agents, independent contractors, subcontractors, vendors and suppliers. Each such contract should expressly provide for termination in the event any business partner violates either the Code or any other law or regulation.

#### ii) Is the Code Comprehensive?

The Code does not address every conceivable kind of business practice and behavior. The Code is intended to communicate clearly what is, at a minimum, expected of Secure Line personnel. To ensure adherence to the Code and all applicable laws and regulations, the Company has also established a comprehensive corporate compliance program that includes, but is not limited to the Code, a training program and several internal policies.

#### iii) When in doubt, ASK BEFORE ACTING.

Questions concerning ethical or legal conduct will inevitably arise in the normal course of business. It is the responsibility of each employee to contact his/her supervisor and/or the Compliance Officer and/or the Legal Counsel before taking any action that may have ethical or legal consequences for the Company. This Code is intended to serve as a general guideline for the conduct of personnel. It is not intended to supersede or to replace specific corporate policies and/or divisional policies or

#### EXAMPLE 1

Does the Company really expect personnel to adhere to the Code when to do so may mean losing business or reducing profitability?

Yes. Secure Line is genuinely committed to complying with all applicable laws and regulations and to increasing its business, over time, through its reputation for high quality goods and services. Conduct that violates the Code, apart from creating the possibility of both criminal and/or civil liability for both the Company and any involved personnel is contrary to this overall objective and thus contrary to the Company's mission and long-term profitability.

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work rules already in effect, with which personnel are expected to be familiar. The Code outlines the most fundamental obligations of Secure Line personnel. In the unlikely event that the Code conflicts with any other Secure Line policy, practice or work rule, the Code takes precedence. Moreover, this Code does not, nor is it intended to, confer any rights or benefits or constitute an employment contract, an assurance of continued employment, or employment other than at-will. Secure Line retains the right at its sole discretion to change any policy, procedure, term or working condition at any time and in any manner, to the extent permitted by law.

#### iv) How is the Code Enforced?

Any personnel found to have violated any provision of this Code will be subject to disciplinary actions, including termination of employment. Supervisors shall ensure that this Code is enforced consistently through appropriate disciplinary measures, including termination of employment, and shall promptly report any violations or suspected violations to the Compliance Officer or the Legal Counsel. Violations include not only a failure to comply with applicable laws and regulations, but also a failure by responsible management to detect, report, and/or correct any offense. Code violations that involve violations of applicable laws and regulations may also be referred for criminal prosecution and may result in the institution of civil actions to reimburse Secure Line for any losses or damages resulting therefrom.

#### How do you Report Violations?

Any Secure Line personnel member who becomes aware of any issue or practice that involves a potential violation of an applicable law or of any provision of this Code has an affirmative responsibility to report the matter immediately to his/her supervisor or the Compliance Officer or the Legal Counsel.

While we are confident that supervisors will handle the information in a confidential and professional manner, we realize that there are some circumstances in which employees may not be able to approach their immediate supervisor directly. In such cases employees may report the issue confidentially and anonymously by using the Secure Line Alert Line.

#### vi) Protection and Responsibilities of Personnel who Report Violations

It is a violation of this Code for any personnel member to retaliate in any way against any person for reporting in good faith any suspected violation. All personnel shall cooperate fully with the

Compliance Officer, any representative of the Office of General Counsel, and any other representatives of Secure

Line who are conducting any investigation, audit, inquiry or other review on behalf of the company. Needless to say, personnel have a responsibility to provide complete and truthful answers to any questions that may be posed to them by Secure Line representatives in the course of their review, or the investigation of any alleged Code violation.

## II. Employment Practices

A. Discrimination Generally, applicable laws in the jurisdictions in which Secure Line operates prohibit discrimination in any employment decision. Thus, they prohibit discrimination in recruiting, interviewing, selection, hiring, promotion, training, transfer, supervision, termination, layoff, compensation, benefits, and education opportunities.

This policy applies to all personnel actions and to participation in Company administered activities. The Company will make reasonable job-related accommodations for any qualified personnel member with a disability when notified by the personnel member that an accommodation is needed.

In interacting with a prospective personnel member, Secure Line personnel are generally prohibited from asking questions

#### EXAMPLE 2

**Can I get in trouble for reporting apparent violations to others higher up the line?**

Secure Line encourages personnel to ask questions about ethical or legal issues and requires its personnel to report actual or suspected violations. Reasonable steps will be taken to protect anonymity and confidentiality if requested by the personnel member. Retaliation of any kind against a personnel member as a result of his or her good faith reporting of an actual or suspected Code or law violation is strictly prohibited. Abuse of reporting procedures for harassment or other improper purpose is itself a violation of the Code.

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that may identify an employment applicant as a member of a particular race, color, religion, national origin, sexual preference, or disability group. Some examples of what personnel are prohibited from asking are:

1. Race, creed, religion, color, national origin, ancestry, age, or marital status;
2. Applicant's birthplace or the birthplace of his parents, since those facts may identify national origin or ancestry;
3. Photographs, since they may identify race, color, or national origin;
4. Other physical characteristics that may identify a person as a member of a particular race, color, or national origin (e.g., color of eyes or hair);
5. Private organizational affiliations or political affiliations, clubs, social fraternities, societies, lodges or other organizations (excluding professional, trade or service organizations) since they may identify religion or creed;
6. An applicant's citizenship, except to the extent necessary to determine whether the applicant's status permits him/her to work in the relevant country of employment;
7. Questions regarding an applicant's military service, other than questions regarding his/ her work experience while in the military (if applicable)
8. Whether an applicant has an arrest record, though you may ask whether an applicant has ever been convicted of a crime.

It is important to remember that the legal restrictions on what may be asked to extend to verbal questioning during an interview.

The point is, do not ask for any information for which you are not legally permitted to ask.

It is important to be aware not only of what applicable laws prohibit, but also of what they permit. Secure Line may, for example:

1. Select only qualified applicants for a job regardless of race, creed, color, etc.
  - a. We must, however, be able to document the reasons for our decision;
2. Differentiate in pay and promotions on the basis of merit;
3. Pay different amounts based on seniority; or
4. Pay different amounts for jobs that are different.

#### OUR COMMITMENT TO EMPLOYEES

The point is that differential treatment is allowed, but not on the basis of any of the prohibited factors such as race, color, religion, sex, national origin, age, etc.

#### EXAMPLE 3

##### Can I comment on a co-worker's appearance?

Innocent comments regarding an individual's appearance are not, in and of themselves, inappropriate.

For example, it is not improper to tell personnel member that a particular dress or suit looks nice.

However, the manner in which comments are made, or their content, if sexually suggestive or otherwise offensive can run afoul of the law.

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## B. Harassment

Secure Line is committed to providing personnel with a workplace that is free from harassment based upon race, color, religion, sex, age, national origin, physical or mental disability, sexual orientation, marital status, or any other factor prohibited by law. Harassment includes, without limitation, verbal harassment (derogatory statements, slurs, pithets), physical harassment (assault, physical interference), visual harassment (cartoons, drawings, postings, emails), and mental harassment (innuendo).

Sexual harassment in any form is strictly prohibited. Sexual harassment includes unwelcome sexual flirtations, advances or propositions; verbal abuse of a sexual nature; subtle pressure or requests for sexual activities; unnecessary touching of an individual; graphic or verbal comments about an individual's body; sexually degrading words to describe an individual; a display in the workplace of sexually suggestive objects or pictures; sexually explicit or offensive jokes; or physical assault.

Similarly, racial and other forms of harassment, including racially derogatory language or conduct, create a hostile or offensive workplace and will not be tolerated.

In addition to subjecting the Company to potential liability, personnel who engage in sexual harassment or any other type of discrimination or harassment, and others who condone or permit it, may also be subjecting themselves to personal liability.

Apart from being unlawful, harassment and discrimination are extremely disruptive and contrary to Secure Line's mission. The Company will take action to see that harassment and discrimination do not occur. Violations of this policy will result in disciplinary action, including termination of employment where appropriate.

If you believe harassment has occurred, or if you have questions regarding these laws, you should consult your supervisor or the Compliance Officer or the Legal counsel or contact the Secure Line Alert Line. All reports will be investigated, and appropriate corrective action will be taken.

There will be no retaliation or other adverse action taken against you for the exercise of your obligation to report occurrences of harassment. Complaints will be handled confidentially, except as necessary for investigation and resolution. Personnel can make reports anonymously.

## C. Substance Abuse

Secure Line is committed to providing a safe work environment that is free from the effects of alcohol and drug abuse. The possession, distribution, or use of any illegal drugs on Secure Line premises are strictly prohibited. The abuse of alcohol or other medications in the workplace is also a violation of this Code. Similarly, the use of controlled substances, the misuse, or abuse of alcohol or medication away from the Company's premises in any manner that may impair a personnel member's ability to perform assigned duties, threatens their safety or the safety of others, or otherwise adversely impacts the Company's business is not in the best interest of the Company and is a violation of this Code.

## D. Protection for Complainants

It is against policy to retaliate against someone because he/she has opposed an unlawful discriminatory or harassing practice or because he/she has reported a violation, testified or participated in an investigation, proceeding or hearing involving a discrimination or harassment charge.

For example, if an applicant should mention that he/she is engaged in litigation against a previous employer arising out of alleged discrimination or harassment, you should neither discuss the matter further nor base your evaluation of the applicant on this knowledge.

### EXAMPLE 4

A co-worker's birthday is coming up and several of us want to surprise her at work by hiring a birthday greeting service that uses male models to convey "suggestive" birthday greeting. Can we do that?

Such a greeting is inappropriate. Secure Line is committed to providing personnel with a workplace free of sexual, racial or other harassment. While your friend may or may not appreciate your gesture, such a display may be offensive to others and is obviously not in keeping with the Company's goal of assuring a work environment that is neither hostile nor offensive to any personnel member.

### EXAMPLE 5

I received, via the Internet, a series of jokes that have a sexual orientation. Can I share these jokes with fellow personnel via e-mail?

No. Apart from violating the Company's internal policies regarding personal use of Company e-mail, transmittal of the joke similarly could serve as a basis for an allegation of harassment, depending upon the content of the material. Jokes that are of a sexual orientation or that make fun of an individual or group of individuals based on race, national origin, religion, or other protected categories can be considered a basis for harassment.

Personnel and supervisors must be sensitive to the fact that what may be humorous to one personnel member may well be offensive to another.



**It is prohibited to retaliate against a personnel member who has complained about a discriminatory or harassing practice, or against another personnel member who has supported the complaint.**

## **OUR COMMITMENT TO EMPLOYEES**

### **III. Health, Safety and Security of Employees**

Secure Line is committed to providing its employees a safe, healthy, and productive workplace, which minimizes the risk of preventable accidents, injury and exposure to health risks. In cases in which Secure Line provides residential facilities, we ensure that these facilities also provide their inhabitants with a safe and healthy living arrangement, in accordance with applicable local laws and regulations. Safety is especially important in contingency and other high-risk locations, which are subject to significant corporate safety and security guidelines. Each work location has safety rules that must be followed. Secure Line companies comply with all health and safety laws, as well as our own internal health and safety policies that go beyond what the laws require.

Having safety rules is not enough, though. Our commitment to safety means that each employee needs to be alert to safety risks as he/she goes about his/her job. All Secure Line employees, and the employees of other companies working on Secure Line premises, must be familiar with the health and safety requirements associated with their jobs. A safe and secure work environment also means a workplace free from violence. Threats (whether implicit or explicit), intimidation and violence have no place at any Secure Line company and will not be tolerated. Weapons are not permitted in the workplace under any circumstance, without express permission from the Office of the General Counsel.

You should be familiar with and follow your company's policies regarding health, safety and security. Employees are urged to bring any unsafe practices—including threats or intimidation—to the attention of the Compliance Officer or the Legal counsel or Secure Line Ethics Department at [grievance@securelinecomp.com](mailto:grievance@securelinecomp.com)

#### **A. Forced Labor**

Secure Line expressly prohibits and will not tolerate the use of involuntary, forced or bonded labor, including slavery, prison labor, or labor demanded of employees because of their debt.

#### **Secure Line personnel shall not:**

- Ask employees or prospective employees to pay for or give anything of value in return for employment.
- Require employees to leave their official identity papers, including passports, driving licenses or any other form of government issued ID without employees' voluntary and explicit consent, or as required by law
- Unreasonably restrict employee movements or stop employees from leaving their place of work at the end of a shift.

Secure Line will not work with any agency or recruiting company which requires prospective employees to pay a fee in violation of any local or federal laws.

Employees are reminded that Secure Line prohibits any of its employees from receiving anything of value from anyone engaged in the recruitment of employees. Any violation of this policy may be grounds for immediate termination.

#### **B. Child Labor**

Secure Line is committed to the adherence to the minimum age provisions in applicable laws and regulations wherever we conduct business.

Secure Line prohibits the employment of any person under the age of 15 with the following two exceptions:

1. In cases where the local minimum age law stipulates an age above 15 for work or mandatory schooling, the higher age will apply.
2. In cases where the local minimum law is set at 14 years of age, the age of 14 will apply, in accordance with developing-country exceptions under the United Nations' International Labor Organization (ILO) Convention 138.

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### C. Work Hours and Wages

Secure Line practice is to compensate employees competitively relative to the industry and local labor market. It is Secure Line policy to operate in full compliance with applicable wage, work hours, overtime, and benefits laws of the jurisdictions in which we operate.

### IV. Employee Confidentiality

Secure Line believes in respecting the confidentiality of its employees' personal information. This means that access to personal records should be limited to personnel who have appropriate authorization and a clear business need for that information. Employees who have access to personal information must treat it appropriately and confidentially. Personal information is never provided to anyone outside of Secure Line without proper authorization from the Office of the General Counsel.

Secure Line commitment to employee confidentiality is not a license to engage in inappropriate personal activities at work. Company computers, for example, are intended only for official use, not for outside business activities or personal use.

### V. Company Property, Records & Confidential Information

We will treat the investment of our shareholders as if it were our own, and we will avoid any impropriety or any appearance of impropriety in the performance of our duties.

#### A. Company Property

Secure Line owns various kinds of property in order to conduct its business. Theft, removal, or destruction of corporate property, equipment or materials is prohibited. Unauthorized personal use of business equipment is also prohibited. Secure Line, as governed by applicable law, has the right to access and review all communications, records and information created at work or with Company resources. This may include such things as Intranet or Internet activity, e-mails, voice mail and telephone activities.

#### OUR COMMITMENT TO SHAREHOLDERS

Secure Line assets may be removed from Company premises only for purposes of conducting Secure Line business and only when properly authorized. For example, the removal of items such as tools, computer equipment or software, typewriters or other corporate assets, where no business purpose is intended, is prohibited.

Any questions relating to the use of Company property should be directed to your supervisor or to the Compliance Officer.

#### B. Company Records

The integrity of Secure Line record keeping, and reporting systems must be respected at all times.

Secure Line records must accurately reflect and be a fair representation of the activity they record in accordance with the Company's policies and in a manner that will reflect the nature and purpose of the activity. No false or inaccurate entries shall be made in Secure Line records for any reason.

Records referred to herein include, without limitation, the following: timecards or other time-reporting documents, travel and business meeting expense reports, and accounting or other financial records.

**No "off-the-books" or improper records shall be established for any purpose.**

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Personnel who are authorized to make expenditures on behalf of Secure Line must ensure that their records comply with the Company's accounting and purchasing policies and that all transactions are disclosed and recorded properly.

#### **B. Record Retention**

Secure Line aims at preserving its work product and customer related material and may, from time to time, if and when the business requires, issue specific document retention policies.

Before corporate records are destroyed, responsible personnel must consult with their supervisors and must assure compliance with any relevant Company policy.

Documents relevant to any pending, threatened, or anticipated litigation, investigation or audit should not be destroyed for any reason until expressly authorized by the responsible representative of the Office of the General Counsel.

The Office of the General Counsel may, from time to time, issue policies with regard to retention of specific documents which may be used in any of the aforementioned cases.

#### **D. Electronic Resources**

##### **i) Access to the Internet/Secure Line Intranet**

Secure Line provides certain of its personnel access to the public Internet and Secure Line Intranet for the purpose of assisting and facilitating business information transfers and communications. Such access if authorized by Secure Line management will be provided for appropriate and legitimate business purposes only. Use of the Internet and Company Intranet must conform to Secure Line policies and practices as well as to this Code.

Secure Line considers the following, without any intended limitation, to constitute inappropriate use:

1. Unauthorized access or attempts to access another personnel member's computer system or e-mail;
2. Transmission of Secure Line confidential or proprietary business information to any unauthorized person or organization;
3. Clear text transmission of proprietary or confidential Secure Line business information to authorized persons or organizations outside Secure Line without data encryption;
4. Any use that violates Secure Line policies or practices or this Code including, but not limited to, the Company's specific policies, if any, regarding the use of electronic mail, internet access, solicitation, and racial, sexual or other harassment;
5. Any intentional use that knowingly restricts or inhibits any other user from using the Internet;
6. Knowingly posting or transmitting any illegal, unlawful, threatening, abusive, defamatory, sexually explicit or otherwise objectionable information or material of any kind;
7. Knowingly posting or transmitting any software containing a virus or other harmful component;
8. Knowingly downloading, uploading, posting, publishing, transmitting, reproducing or distributing without authorization any information, software or other material that is protected by copyright without first obtaining permission of the rights holder;
9. Duplicating or copying any Company software in violation of Secure Line licensing agreements or using any 'bootleg' or hacked program without proper licensing permission.

Secure Line, as governed by applicable law, has the right to access and review all communications, records and information created at work or with Company resources. This may include such things as Intranet or Internet activity, e-mails, voicemail and telephone activities.

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## ii) Electronic Mail

Electronic mail, or e-mail, is an increasingly important method of communication.

Electronic mail sent or received by Secure Line personnel is treated no differently than other business records or correspondence and are subject to inspection or disclosure without notice. E-mails, despite their medium, should

be considered “documents” for all intents and purposes. They are, as a result, subject to document subpoenas in both civil litigation and criminal investigations.

As a general rule, never transmit e-mail messages that you do not want individuals other than your intended recipient to see.

Secure Line acknowledges that emails may be used by employees for non-work purposes. Secure Line discourages such use and reminds employees that any occasional personal use of the email shall be in compliance with this Code and any relevant Secure Line policy. Secure Line shall be under no obligation to retain any personal and nonwork related emails.

Communications that may constitute a violation of any Secure Line policy (for example, workplace harassment and discrimination) are an improper use of e-mail and are prohibited.

Questions or concerns pertaining to electronic mail, including any suspected violations, should be directed to your supervisor, the Information Technology Department, or the Compliance Officer.

## iii) System Integrity

Personnel shall not share or divulge personal passwords used to access any Secure Line computer or database. In addition, personnel shall not use or distribute software that may damage or disrupt the work environment.

Personnel are expressly prohibited from accessing, without express authorization, any system or database containing confidential information, including employee or personnel records; information pertaining to stock ownership or participation in employee stock option or other incentive programs; and personal electronic mail, personal pager and voicemail messages of other personnel.

Unauthorized access to such information is a significant violation of the privacy rights of fellow personnel and has the potential of being extremely disruptive to Secure Line mission.

Approval for access to this information must come from the Chairman’s office.

## D. Confidential Information

Consistent with each personnel member’s existing and continuing obligation of confidentiality, personnel may not (either during or after employment) give or release, without proper authority, to anyone not employed by Secure Line, any confidential or proprietary information acquired during their employment with the Company.

**Disclosure of confidential information can be harmful to Secure Line and can be the basis for legal action against personnel the Company and/or the personnel member responsible for the disclosure.**

Confidential and proprietary information is one of the Company’s most valuable assets and should be treated as such. The preservation and security of such information must comply with Company policies and related applicable laws and regulations.

Trade secret and confidential corporate information includes, without limitation:

- Personnel records;
- Internal telephone lists and directories;
- Passwords;

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- Organizational charts;
- Engineering data;
- Financial data;
- Sales figures;
- Planned new services, processes, and/or products;
- Advertising or marketing programs or promotions;
- Lists of actual or potential customers and suppliers;
- Wage and salary or other personnel information;
- Capital investment programs;
- Projected earnings;
- Changes in management or policies;

## F. Customer Information

Personnel are expressly prohibited from divulging any customer information to anyone outside of Secure Line without the prior consent of the customer, unless necessary to comply with a subpoena, court order or other lawful process.

For purposes of the Code, such information shall include, without limitation, customer names, account numbers, addresses, and billing information. Any request for such information should be forwarded immediately to your supervisor and to the Compliance

Officer before any information is disclosed.

## VI. Conflicts of Interest, Gifts, and Meals & Entertainment

### A. Conflicts of Interest

The potential for a conflict of interest exists when an individual's position with the Company presents an opportunity for personal gain apart from the normal benefits of employment and compensation by Secure Line.

The potential for a conflict of interest also exists when a personnel member's personal interests are (or appear to be) inconsistent with those of the Company and create conflicting loyalties that could cause (or be seen as causing) a personnel member to put personal interests before the interests of the Company.

**Do not participate in or attempt or influence any action where your own interest may be in conflict, or appear to be in conflict, with the interests of Secure Line**

- i) Outside Affiliations Outside affiliations provide a common avenue for While it is not possible to describe conflict of interest may arise, some common scenarios include:

#### EXAMPLE 6

The representative of a significant customer has asked me if I could provide him with a list of our current customers. May I do so?

No. Confidential and proprietary information of this sort is an extremely valuable asset and must not be shared with others outside the Company. This includes customer lists, financial information, trade secrets and pricing information, but also less obvious information such as internal phone lists and directories, wage and salary information, and organizational charts. This incident should be reported to the Compliance Officer.

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- 1) The personnel member has a substantial personal or family investment in an enterprise that has a business relationship with Secure Line as a supplier, vendor, jobber, agent, consultant, customer or competitor;
- 2) The personnel member holds a second job or other position that affects his or her on the job performance for Secure Line;
- 3) The personnel member receives compensation as an employee or consultant of, or accepts loans, cash or materials from, a supplier, vendor, jobber, agent, consultant, customer or competitor of Secure Line.

Outside affiliations can create conflicts in various ways. For example, personnel with an interest in an outside company that does business with Secure Line may secure personal gain or favor by influencing dealings between Secure Line and that party. The personnel member's interest in the outside company may influence his or her judgment in making sound business decisions solely on behalf of Secure Line. The outside interest may also place the personnel member or Secure Line in an embarrassing or ethically questionable position in the eyes of the public and reflect adversely on the integrity of the personnel member or the Company.

The rules prohibiting conflicts of interest can also apply when a family member or friend of a personnel member has an interest in an outside entity affiliated with Secure Line. Such arrangements should be disclosed and discussed with your supervisor or the Compliance Officer.

## ii) Insider Trading

Personnel shall not participate in any transaction (whether buying or selling) in Secure Line stock or in the shares of any other issuer while in possession of material nonpublic information that has become known to the personnel member in the course of conducting Secure Line business.

Similarly forbidden are purchases or sales of stock by another person, on the basis of such information, for the benefit of or at the request of the personnel member.

Secure Line personnel are also prohibited from advising others as to the desirability of buying or selling securities on the basis of material, non-public information.

Whether information is "material" depends upon whether it would be important to an investor in determining whether to trade in the

### EXAMPLE 7

**My husband and I have a small business that sells, installs, and maintains computer equipment. We are interested in becoming an Secure Line vendor. Can I work full-time for the Company and be a vendor?**

No. Such a relationship would constitute an impermissible conflict of interest. If, however, the business was owned solely by your spouse, he could bid on a project, so long as he did not use the fact of your employment in any way to influence the selection process, and you do not participate at any level in reviewing or approving the work performed. Even that relationship, however, should be disclosed and discussed with your supervisor or the Compliance Officer.

A second job does not, in and of itself, violate the conflict of interest provisions of the Code. However, your primary obligation must remain with Secure Line. If a second job or other outside interest interferes with your ability to fully and satisfactorily meet the requirements of your position with Secure Line, a conflict may exist. Because conflicts of interest are so fact specific, personnel should discuss any concerns they have with their supervisor or the Compliance Officer.

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security or would likely have an impact on the price of the security in the market. While not an exhaustive list, the following types of information are generally considered “material”: earnings projections, significant acquisitions and divestitures, major contracts or new business, financial results, and significant new processes or product discoveries. Other facts, depending on their nature, may also be material.

The Code does not prohibit minimal holdings of stock or other securities in publicly traded companies that may compete or do business with Secure Line. A “minimal” investment for these purposes is one in which your holdings are less than 1% of the outstanding shares in the particular company. However, even in these “minimal investment” situations, any trading based on material non-public information is strictly prohibited.

Any employee who may have what he or she believes to be inside information, and who wishes to discuss the nature of the information, should contact the Compliance Officer before trading (or tipping anyone else to trade) in a security of any company.

#### B. Gifts, Meals and Entertainment

Depending upon the relationships involved, the exchange of gifts or provision of meals or entertainment can be seen as attempts to influence an employee into directing business to a particular supplier, vendor, jobber, agent, consultant, customer or competitor. Corporate hospitality is permissible to the extent described in this Code. However, remember that the more lavish the gift, meal or form of entertainment, the greater the inference is that that may constitute a bribe which is strictly prohibited by this Code.

In order to avoid both real and perceived conflicts of interest, the following standards shall apply to the receipt of gifts, meals and entertainment by Secure Line personnel.

##### i) Gifts

Personnel shall not encourage or solicit, either on their own behalf or on behalf of members of their family or friends, any gift, gratuity, or other personal benefit or favor of any kind from a current or anticipated supplier, vendor, jobber, agent, consultant, customer or competitor of Secure Line.

Gifts include anything of value, including money, merchandise and products, and also discounts on personal services and purchases.

##### EXAMPLE 9

As part of my job, I recently received information about a potential new account that, if obtained, will significantly affect Company revenues. Can I use that information and purchase stock in the Company in my personal account?

No. You are strictly prohibited from trading in stock based upon material, nonpublic information. The information you received would be important to an investor in determining whether to trade in the security or would likely have an impact on the price of the security in the market.

##### EXAMPLE 10

I just learned through my job that a customer is on the verge of announcing an important new contract. May I purchase the customer's stock in my own account?

No. Restrictions on trading based upon inside information extend to the purchase or sale of any stock based upon material, non-public information. You should wait until the customer publicly announces the new contract before trading.

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Personnel may never accept gifts of money. Personnel may, however, accept unsolicited non-monetary gifts provided they are items of nominal value and do not go beyond common courtesy and accepted business practice. Any extravagant gift or any gift having more than a nominal value which exceeds an amount as is ordinary and customary in the industry in the country where you are operating, even if unsolicited, must be reported to the Legal Counsel or the Compliance Officer.

**Even the innocent exchange of gifts or provision of meals or entertainment can be misinterpreted.**

**Do not encourage or solicit any gift, gratuity, or other personal benefit or favor.**

Special treatment to a particular third party?

3) Have I received gifts in connection with this particular third party on a more than infrequent basis?

If the answer to any of these questions is 'yes,' you should first discuss whether to accept the gift with your supervisor or the Compliance Officer. If you are unsure if a gift is appropriate, contact the Legal Counsel or the Compliance Officer.

If you are unsure if a gift is appropriate, contact the Legal Counsel or the Compliance Officer.

**Personnel are strictly prohibited from accepting gifts of money and are discouraged from accepting any unsolicited gifts.**

#### EXAMPLE 11

**Is it a violation of the Code to accept gifts of candies, fruits, etc. from outside organizations, including law firms, copy services, and other customers or vendors during holidays and on infrequent other occasions?**

The Code plainly prohibits the solicitation of such gifts. However, as discussed above, the infrequent receipt of an unsolicited gift having a nominal value is generally allowed. Gifts of food or other perishables having more than a nominal value which exceeds an amount as is ordinary and customary in the industry in the country where you are operating should be shared with co-workers. Extravagant gifts should be reported to the Legal Counsel or the Compliance Officer, and politely returned to the sender.

#### ii) Meals and Entertainment

Personnel shall neither encourage nor solicit, either on their own behalf or on behalf of members of their family or friends, meals or entertainment from any individual or company doing business or seeking to do business with Secure Line. Examples of such meals and entertainment include tickets or passes to sporting events or other cultural events, trips, free accommodations, and complementary meals.

From time to time, however, personnel may accept unsolicited business entertainment, such as an occasional meal or social event, but only under the following conditions:

1. The entertainment occurs infrequently;
2. The entertainment arises in the ordinary course of business; and
3. The entertainment is reasonable (that is, involves amounts similar to that which the employee is accustomed to spending for personal entertainment) and takes place in a setting that is appropriate and fitting in light of its business purpose

As a general rule, entertainment should not exceed amounts as are ordinary and customary in the industry in the country where you are operating.

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## VII. Business with Third Parties and Antitrust Compliance

### A. Conducting Business with Third Parties

The following standards will serve as guidelines for Company personnel in conducting business with suppliers, vendors, jobbers, agents, consultants, and customers (Third Parties).

#### All business dealings must be fair and lawful.

All purchases and sales of goods and services by Secure Line are to be made on the basis of quality, service, price, suitability, and similar relevant and lawful factors. The use of false or misleading statements in the conduct of business with Third Parties is strictly prohibited.

Personnel who regularly deal with Third Parties must be familiar with and fully comply with all laws governing such relations. Personnel engaged in government contract work must also be fully familiar with and abide by the specific rules and regulations governing relations with public agencies generally, and government procurement specifically. Any questions concerning the applicability of these laws to particular situations should be addressed to the Legal Counsel.

#### Personnel must not consider reciprocity.

Reciprocity—favoring suppliers and vendors merely because they are also customers—is a harmful practice and a hindrance to ensuring the purchase of the best available materials or services at competitive prices. Personnel should never attempt to “tie” the purchase of goods or services to a purchase by Secure Line from the same customer.

#### Information about other companies received in the course of business must be treated carefully.

When working with sensitive information about other companies, personnel should use that information only for the legitimate business purposes of Secure Line and make it available only to those Secure Line personnel having a legitimate need to know. In presenting such information, the identity of the organization or individuals should be disclosed only if necessary, for business reasons. Adverse information relating to other companies that has no legitimate business purpose should not be retained.

#### Personnel should avoid offering, accepting or exchanging gifts, gratuities, or any other benefit or favor.

Personnel shall not offer gifts, gratuities, or any other benefit or favor to any Third Party in connection with the purchase or sale of goods or services.

Personnel may, however, offer **nongovernmental entities** or their representatives non-monetary gifts of a nominal value—such as pads, pens, magnets, hats, T-shirts or related promotional items, provided such gifts have the Secure Line logo on them, and do not exceed US \$20 in value.

Personnel may also, in the ordinary course of business, occasionally provide reasonable business meals or entertainment to representatives or personnel of **nongovernmental entities** with which Secure Line does business or seeks to do business. This may include, for example, an occasional meal, social event, or invitation to an Secure Line sponsored promotional event.

Meals and entertainment cannot be provided to the prime contractor to which the Company is a subcontractor on a government contract, where the meal or entertainment is provided in exchange for favorable treatment in the award

#### EXAMPLE 12

I have been offered an opportunity by an Secure Line supplier to attend an all-expense paid seminar at a resort. May I accept?

Seminars of this sort have increasingly come under scrutiny. If the seminar is convened for a legitimate business purpose attendance may be permitted under the following conditions:

- i) Obtain seminar materials and the program agenda, and have them approved by your supervisor in advance.
- ii) You should pay for your own travel and accommodation to the event, and be reimbursed as per the Secure Line travel policy.
- iii) Seek the agreement of the Compliance Officer or Legal Counsel in advance.

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of a subcontract. Additionally, meals and entertainment, in any amount, should not be provided if you are aware that acceptance of meals and/or entertainment would violate the prime contractor's ethics policies.

The place and type of entertainment offered or provided to organizations or their representatives doing business with the Company and the amount of money spent must be reasonable and appropriate and, in all cases, must be adequately documented on an appropriate Secure Line expense reimbursement form.

Meals or entertainment exceeding amounts as are ordinary and customary in the industry in the country where you are operating, received by any one person over the course of 12 months must receive advance written clearance from the Legal Counsel or the Compliance Officer.

Please contact the Legal Counsel or the Compliance Officer to determine what amounts are "ordinary and customary in the industry" in the country where you are operating.

When considering giving a gift, gratuity, or any other benefit or favor to any Third Party you should ask yourself the following questions:

- 1) Am I offering something of value in order to obtain special treatment for Secure Line?
- 2) Have I provided gifts or promotional items in connection with this particular customer on a more than infrequent basis?

#### OUR COMMITMENT TO FAIR DEALING

If the answer to any of these questions is "yes," you should first discuss whether to offer the gift with the Legal Counsel or the Compliance Officer.

These policies apply regardless of whether Company funds or personal funds are used to provide the gift, gratuity, benefit or favor.

#### **Under-the-table" payments are strictly prohibited.**

Personnel and their families are strictly prohibited from offering, giving, encouraging, soliciting, accepting or receiving any form of "under-the-table" payment, "kickback," bribe, rebate or other improper payment in connection with any actual or potential sale or purchase of goods or services.

**B. Conducting Business with Governments** From time to time, Secure Line has business and regulatory contacts with different governmental agencies and representatives in many countries around the world.

Special considerations apply with respect to interactions with governmental agencies and representatives.

**As a general rule, gifts of any amount are inappropriate if given in exchange for influencing a government employee's performance of official actions.**

Personnel shall not offer, give, or transfer anything of value to, or accept anything of value from, any official, employee, or agent of any governmental entity with which the Company does business, is seeking to do business, or has a regulatory relationship. This prohibition applies both to transfers made directly, and to transfers done through intermediaries such as partners or family members.

For these purposes, items of value shall include both tangible and intangible benefits, including money, goods, services, entertainment, or promises of future beneficial treatment given or offered as an inducement to contract or to obtain a particular outcome.

#### EXAMPLE 13

**I have a time-share at an apartment in Miami. May I offer it to a customer for a weekend, even though I will not be present?**

No. Since you will not be present, no opportunity to discuss business or otherwise further a business relationship with the customer exists. As a result, this form of entertainment would not appear to be business-related and would, instead, be considered an extravagant gift. Even if you were present, the value of the proposed entertainment may in any event be unreasonable, and the nature of the entertainment belies any apparent business purpose.

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**Do not discuss the potential for future employment at Secure Line with any official, employee, or agent of any government entity.**

Complex rules govern when a government employee may discuss potential future employment with a business that contracts with the government. An offer of future employment may also constitute a thing of value and violate applicable anti-bribery statutes. Personnel must obtain approval from the Compliance Officer prior to engaging in any such discussion.

**Properly maintain and present information to governmental entities.**

Special disclosure and record-keeping requirements imposed by governmental entities reinforce the importance of personnel maintaining accurate and proper records, including, but not limited to, cost and pricing data and time keeping and expense records. Improperities, such as manipulation or falsification of records, are strictly prohibited.

### C. Antitrust / Competition Compliance

Secure Line is subject to the antitrust laws of the various jurisdictions in which it conducts business. Antitrust laws generally prohibit agreements, understandings and actions that may restrain trade or reduce competition.

Personnel should be familiar with the various forms of anti-competitive practices and avoid any such practices. Due to the complexities of antitrust laws, personnel should familiarize themselves with **Secure Line Competition Compliance Policy** and consult with the Legal Counsel or Compliance Officer with any questions about the possible application of antitrust laws to their activities.

#### EXAMPLE 14

A competitor has been actively soliciting one of my best accounts. Can I discuss with him the possibility of a mutual agreement not to call on one another's key accounts?

Absolutely not. Understandings or agreements between competitors concerning the allocation of customers are routinely determined to be illegal in various countries and are prohibited.

#### i) Agreements Among Competitors

Absent express approval of the Legal Counsel, personnel shall not enter (or attempt to enter) into any agreement, express or implied, with a competitor concerning pricing, terms of sale, allocations of customers or territories, customer/ supplier boycotts, or other similar agreements.

Teaming and joint venturing should only occur where neither party individually has all the skills, background, requirements or financial capacity necessary to effectively compete, but together they do. To make sure certain teaming arrangements do not violate antitrust laws, any teaming arrangement, including establishment of joint ventures, new subsidiaries, limited liability companies or prime/subcontractor teams, must be reviewed by the Office of the General Counsel.

The following standards will serve as guidelines in interactions between personnel and competitors:

1) Personnel should always exercise independent judgment and, to the extent possible, avoid even the appearance of collusion with a competitor. All pricing decisions shall be made independently of competitors, relying on costs, general market conditions and competitive prices;

2) Personnel shall not enter into discussion with any competitor on the following subjects: prices or discounts, output levels, warranties; terms or conditions of sale or credit; costs, cost coverage, margins or profits; bids or intentions to bid; sales territories or customers; or other matters on which agreement would be inappropriate.

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## OUR COMMITMENT TO FAIR DEALING

3) During trade association meetings, personnel should confine all discussions to the subjects for which the meeting was convened or to explicit agenda items. Personnel should contact the Legal Counsel or the Compliance Officer in advance with any questions about likely sensitive topics of discussion and topics that should be avoided and insist that the meeting be attended by counsel, if necessary;

4) Personnel shall immediately exit meetings (including social gatherings) where forbidden subjects are discussed with competitors. Personnel should make a point of their departure so others will remember, and promptly report the incident to the Compliance Officer or the Legal Counsel;

5) Personnel shall not provide information about Secure Line pricing policy, terms and conditions, costs, marketing plans, market surveys and studies, or any other proprietary or confidential information to a competitor. Personnel should also not obtain similar information directly from a competitor.

It is generally appropriate to obtain such information from public sources and customers. Personnel should document the source from which they did obtain such information; and

6) Personnel shall not attempt to obtain confidential information or trade secrets from a competitor or competitor's customer through practices such as deceit, industrial espionage, trespassing, wiretapping, stealing, hiring a competitor's personnel, or any improper solicitation of confidential data.

### EXAMPLE 15

We have just hired a former employee of a competitor, who has offered to show me a price book that he took from his former job. What should I do?

Unless the pricing information has been widely distributed to customers or is otherwise publicly available, it likely constitutes proprietary information and you should not accept it. The new employee should be advised to destroy the material or return it to his former employer, and the incident should be reported to the Compliance Officer or Legal Counsel.

### EXAMPLE 16

I would like to learn the prices of a competitor's products. May I contact the competitor posing as a prospective customer?

No. Secure Line personnel are strictly prohibited from seeking to obtain competitive information through improper means, including deceit. Masquerading as a customer plainly falls within this proscription. Pricing information may, however, be obtained through legitimate channels, including customers (unless the information was provided to them under a confidentiality agreement) or through the services of various reputable firms that conduct market analyses.

From whatever source you obtain the information, you should make certain to document it in case questions arise later.

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## OUR COMMITMENT TO WORKING WITH OUR LOCAL COMMUNITIES

### ii) Monopolization

While Secure Line does not have, nor does it strive to have, a monopoly in any area of business, it may nevertheless be accused of illegal monopolization.

Personnel must not make oral or written statements that exaggerate the Company's position, that might suggest a predatory intent, or that might be taken as an expression of intent to monopolize, to capture a dominant share of the market, or to drive competitors out of business.

**Do not make any representations that suggest any anti-competitive intent.**

Personnel must not make oral or written statements that suggest the Company can project sales or profits without reference to marketplace conditions.

Personnel also must not express sales objectives in negative terms, such as to "crush" a competitor's business. Such rhetoric must always be avoided.

### Summary

You must be particularly careful about dealing with competitors, and must not discuss with any competitor:

- Prices;
- Price changes;
- Discounts;
- Costs;
- Warranties;
- Confidential information, such as details of sales, revenue, contract terms, business opportunities;
- Terms of sale; or
- Marketing initiatives.

The Code is not intended to summarize applicable antitrust laws, which are complex and subtle in their application to any particular situation.

Any employee who has questions about the application of antitrust laws to any situation should refer to Secure Line **Competition Compliance Policy** and ask before acting. Information regarding apparent or suspected violations of these laws should be reported immediately to the Compliance Officer or Legal Counsel.

## VIII. Environmental, Health & Safety Compliance

### Community Service

Secure Line is committed to creating opportunities for employees to give back to the community in ways that go above and beyond commercial obligations alone.

The company offers employees a number of avenues to participate in voluntary community initiatives on the country, regional, and corporate level.

We believe that getting involved helps grow our company, our local communities, and our future.

Secure Line approach is grounded in building long-term relationships with reputable and effective non-profit partner organizations.

We strongly support the principles of humanity, neutrality, and impartiality in our response to service, and do not work with organizations that discriminate on the basis of race, religion, or politics.

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## Environmental, Health & Safety Compliance

Secure Line is committed to the preservation and protection of our natural environment, and promoting and maintaining a safe workplace.

## OUR COMMITMENT TO THE GLOBAL WORKPLACE

In this regard, all aspects of its operations shall be conducted in strict conformance with all applicable laws and regulations, as well as with all Secure Line corporate policies and best practices pertaining to workplace safety and protection of the environment.

Secure Line commitment also includes implementing controls to prevent pollution and harmful emissions, reducing over consumption of physical resources and energy and minimizing waste.

The existence of any suspected discharge or any other unsafe workplace condition should immediately be reported to your supervisor or to the Compliance Officer.

### IX. Political Activities

Personnel are encouraged to participate in civic and political activities.

This is a way in which all of us can practice good citizenship and make meaningful contributions to our communities.

However, any political activities should be on the employee's own time and at his/her own expense and should not otherwise interfere with the conduct of Secure Line business.

Secure Line personnel may not make any political contribution on behalf of the Company or using corporate funds. A personnel member may make personal political contributions to a candidate or political action committee only with no reimbursable personal funds.

Personnel are prohibited from using any Secure Line property or facility, or the working time of any Secure Line personnel member, for any political activity.

### X. International Business

**Secure Line is proud to be a leader in the global workplace on a number of issues.**

**It is a privilege to be able to offer our products and services in numerous countries around the world, and to have the unique opportunity to help the citizens of those countries raise their standard of living and improve their lives.**

**With that privilege to conduct business throughout the world comes an obligation to respect the laws that govern global business and the government officials worldwide who enforce or enact those laws.**

A substantial portion of the business of Secure Line has an international dimension. Specific laws and regulations apply to the conduct of international business. Personnel involved in foreign business transactions must be fully familiar with and strictly follow such provisions.

While by no means an exhaustive survey, Secure Line personnel involved in international business matters must, at a minimum, be aware of applicable anti-boycott provisions, export regulations, trade embargoes, anticorruption laws, and general criminal laws in force at the time.

This is a particularly complex area.

Personnel should seek expert assistance early, and often, by contacting the Legal Counsel or Compliance Officer for details and up-to-date information and guidance.

### A. Anti-Corruption Laws

Being a global company carries global responsibilities, and increasingly, employees need to be aware of international and foreign anti-corruption laws and regulations that may have an impact on their area of operations.

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Personnel are strictly prohibited from offering, authorizing, giving, promising or receiving anything of value to/from a governmental official or a private entity that could be perceived as an inducement or bribe to help Secure Line in its

business. A bribe can be any form of benefit including; money, business, hospitality, entertainment, employment, recommendation or gifts; it can be given directly or indirectly, and is a benefit intended to improperly influence a decision maker.

In addition to bribes, Secure Line does not tolerate facilitation payments (also called “grease payments”) which are small payments made to low level governmental employees to secure or expedite the performance of a routine action where the payer of the facilitation payment already has the right to the relevant action. Secure Line acknowledges that these types of payments are treated differently from country to country, and could be either legal or illegal depending on the jurisdiction; however, Secure Line is committed to fight for the global eradication of facilitation payments which is a goal it shares with other multi-national companies, governments and international organizations.

Personnel must familiarize themselves with the applicable anti-corruption legislation for their area of operations.

Because of the complex and dynamic nature of international business, personnel should direct questions in this area to the Legal Counsel or Compliance Officer. Two examples of anti-corruption laws are the U.S. Foreign Corrupt Practices Act (the “FCPA”) and the UK Bribery Act (the “UKBA”), both of which have an extraterritorial reach.

Personnel must familiarize themselves with the FCPA, the UKBA and all other applicable anticorruption laws. In this

regard, please contact your Legal Counsel or Compliance Officer.

#### The FCPA

The FCPA prohibits companies and their personnel from offering, paying or authorizing payment of any money, or other thing of value, directly or indirectly, to a foreign official.

The FCPA is a federal criminal statute that contains two sets of provisions, provisions prohibiting bribery and provisions requiring companies to maintain adequate internal accounting controls to monitor potential corrupt practices.

The anti-bribery provisions of the FCPA prohibit companies and their personnel from offering, promising, paying or authorizing payment of any money, or other thing of value, directly or indirectly, to a foreign official in order to influence any act within his/her official capacity, or to induce him/her to assist in obtaining or retaining business for the Company or any other entity. Under the FCPA, a foreign official is any person acting in an official capacity on behalf of a foreign government, agency, department, instrumentality, or international organization.

Also included under the term “foreign official” are foreign political parties and officials of any such parties, or any candidate for foreign political office or his/her representative. The definition is intentionally broad and includes various individuals who may be acting “on behalf of” the foreign government, including consultants and engineers retained solely in connection with a specific project.

Individuals who willfully violate the antibribery provisions of the FCPA may be fined up to \$100,000 per violation or twice the amount of the gross pecuniary gain resulting from the violation, or be imprisoned for up to five years, or both. Companies may be fined up to \$2 million per violation or twice their pecuniary gain for criminal violations. Civil penalties up to \$10,000 may also be imposed.

Besides violating the FCPA, such transactions may also result in the violation of local criminal laws, such as local anti-bribery laws.

**The FCPA is one example of anti-bribery legislation. It prohibits companies and their personnel from offering, paying or authorizing payment of any money, or other thing of value, directly or indirectly, to a foreign official.**

#### EXAMPLE 17

**Can we treat a Government official to a golf game after a scheduled meeting?** No, this activity is not reasonably associated with a legitimate business purpose and likely would be viewed as extravagant and thus unlawful under the FCPA and many anticorruption laws in jurisdictions where Secure Line does business.

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The FCPA creates an exception for expenditures incurred by or on behalf of a foreign official that are related to the promotion or demonstration of products or services.

For example, reimbursement of expenses, including meals, lodging and business entertainment, incurred in bringing a foreign official to the United States for a tour of Secure Line facilities, for meetings, or for other legitimate business reasons may be appropriate under the FCPA.

In all such cases, you must receive prior written approval from the Legal Counsel or Compliance Officer before extending any offers or invitations.

Under the accounting standards provision of the FCPA, any payment, if required to be made, must be properly recorded in the accounts.

Obviously, the recording of such payments in any way that would conceal their true nature would be a violation of the FCPA accounting standards, and this Code.

No fictitious invoices, documents, etc. shall be involved in any transaction.

No accounting record or document shall be falsified in any manner that may obscure or disguise the true nature of the transaction.

Individuals who willfully violate the accounting provisions of the FCPA may be fined up to \$5 million or twice the amount of pecuniary gain resulting from the violation, or imprisoned for up to 20 years, or both. A company may be fined up to \$25 million or twice the amount of pecuniary gain.

Civil penalties may also be imposed, up to \$500,000 per violation for corporations and \$100,000 per violation for individuals.

#### The UKBA

The UKBA is another example of anti-bribery legislation. Unlike the FCPA, the UKBA is not limited to bribery in respect of government officials: the UKBA extends to private entities and individuals.

The UKBA makes it a criminal offence to directly (or indirectly through third parties) offer, promise, or give a bribe to any person in order to induce or reward any person to improperly perform a commercial function, or where the offeror, promisor or giver knows or believes that acceptance of the bribe would constitute improper performance of a commercial function.

Requesting, agreeing to receive or accepting a bribe from another person is also considered as a criminal offense.

**Unlike the FCPA, the UKBA is not limited to bribery in respect of government officials; it extends to private entities and individuals.**

The UKBA also prohibits directly or indirectly offering, promising or giving a bribe to a foreign public official in order to influence the public official in his official capacity and to obtain or retain business or an advantage in the conduct of business. Under the UKBA, a "public official" includes anyone who holds a legislative, administrative, or judicial position, whether elected or appointed, an official or agent of a public international organization, and anyone who exercises a public function for a country or its public agency. Note, however, that bribery is prohibited in relation to all persons, whether public or not.

The UKBA also provides for a corporate offense consisting of failure to prevent bribery. Under this offence, **UK entities (as defined in the UKBA) could be held liable for failing to prevent bribery by their foreign Associated Persons.** An 'Associated Person' is broadly defined as a person that could be deemed to be providing services for, or on behalf of, a UK entity (regardless of its capacity in which it performs the services).

**Therefore, any non-UK Secure Line affiliates, employees, subcontractors, agents or persons wherever located that could be deemed to be providing services for or on behalf of a UK entity, should comply with the provisions of the UKBA during the performance of such services.**

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Furthermore, under the UKBA, there is no exception for facilitation payments made to public officials to expedite or secure the performance of a routine governmental action, or for hospitality and bona fide expenditures made to or on behalf of government officials for travel and lodging expenses.

#### Summary

Personnel should question and further investigate any “sensitive transactions,” those transactions that could appear to be illegal, unethical, immoral or reflect adversely on the integrity of management. These transactions may violate various laws and subject the Company and its officers and directors, and any personnel involved, to fines, imprisonment and civil litigation.

As a general rule of thumb, if it doesn't feel right, it probably isn't.

### OUR COMMITMENT TO THE GLOBAL WORKPLACE

In such cases, conduct further inquiry about the transaction, and consult the Legal Counsel or Compliance Officer to seek guidance before such a transaction is executed.

If, during the course of any engagement with an agent, representative, consultant, contractor or business partner, or any other other third-parties such as communities and people not working for Secure Line. And you have reason to believe or to know that Secure Line agent, representative, consultant, contractor or business partner has violated the provisions of this Code adding bribery, or that a Secure Line employee has either authorized or permitted such a violation, you must immediately report such incident to the Legal Counsel or Compliance Officer please contact us at: [grievance@securelinecomp.com](mailto:grievance@securelinecomp.com).

You should receive a formal response within 48- 72 hours from one of our top management dealing with the issue and then you can expect a full and final response within 10 days of initial formal response.

#### Your Safety

The Board and the Chief Executive and the staff from Secure Line are committed to this policy. If you raise a genuine concern under this policy, you will not be at risk of losing your job or suffering any detriment (such as reprisal or victimization). Provided you are acting in good faith (effectively this means honestly), it does not matter if you are genuinely mistaken or if there is an innocent explanation for your concerns. This assurance is not extended to those who maliciously raise a matter they know is untrue.

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## B. Anti-Boycott Regulations

The anti-boycott regulations of the U.S. Department of Commerce and the Internal Revenue Service prohibit U.S. companies and foreign business concerns controlled by U.S. companies from engaging in unsanctioned boycotts with respect to products or services.

Although the anti-boycott regulations are complex and extremely broad in terms of the activities proscribed, they generally prohibit businesses and individuals from taking any action in support of a boycott of any foreign country where the boycott is not recognized by the United States.

Prohibited conduct includes requests by a customer to refrain from doing business with the government, businesses or citizens of a particular country; requests to provide certain information relating to the Company's business in such country; or requests to take any other action in support of a boycott not recognized by the United States. The U.S. anti-boycott regulations impose sanctions, including civil and criminal penalties and loss of tax benefits, for certain actions considered supportive of such boycotts.

## C. Export Regulations and Trade Embargoes

U.S. export regulations prevent U.S. exports of certain goods to countries without a license, or exporting goods to sanctioned countries, entities or individuals.

Alongside trade embargoes, they are used to protect the United States economy and enhance its security, by prohibiting the import or export of certain goods such as arms, munitions or goods made from endangered species.

Secure Line personnel must observe all applicable export and embargo regulations.

This area is exceedingly complex.

Personnel facing these issues should be in regular contact with their Legal Counsel or Compliance Officer, to ensure they have up-to-date information. In addition, personnel must be on alert for and promptly report any customer that appears to be diverting goods during shipment in order to disguise the place of origin of the goods, misreporting the true nature of goods being shipped, or in any way attempting to evade import/export regulations or trade embargo rules.

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#### D. Economic Sanctions

A global company such as Secure Line faces complex compliance obligations under multilateral and unilateral economic sanctions regimes.

Thus, Secure Line personnel are required to regularly consult Secure Line **“Guide to US, UN and EU Sanctions”** which is a tool for them to screen their transactions, business opportunities and business partners against US sanctions, United Nations sanctions and European Union sanctions. In addition, Secure Line personnel must familiarize themselves with the applicable economic sanctions adopted by various local governments in their area of operations.

When in doubt, personnel should contact their Legal Counsel or Compliance Officer for advice especially whenever any Secure Line employee encounters a situation where business may be transacted with a person or entity located in or having the nationality of Cuba, Iran, North Korea, Syria, or Sudan.

The U.S. Government maintains economic sanctions against several countries and certain organizations and individuals. The Office of Foreign Assets Control of the U.S. Treasury Department (“OFAC”) administers the main U.S. economic sanctions programs against targeted countries, organizations, and individuals.

Currently, the most extensive OFAC sanctions programs target Cuba, Iran, North Korea, Syria and Sudan.

In general, U.S. economic sanctions apply to “U.S. persons,” a term that includes U.S. citizens and permanent residents, wherever physically located; companies organized under the laws of the United States or any U.S. state and their overseas branch offices; and persons physically located within the United States, regardless of citizenship.

Additionally, under the Cuba and Iran sanctions, non-U.S. entities owned or controlled by U.S. companies or U.S. individuals are also subject to the full extent of the Cuba/ Iran sanctions.

In addition, OFAC generally prohibits U.S. persons from “approving or facilitating” dealings with sanctioned countries by non-U.S. persons.

This term is vague. It is clear, however, that a U.S. person would be considered to “facilitate” dealings with a sanctioned country by changing corporate policies to allow a non-U.S. affiliate to perform a prohibited transaction, or by referring prohibited business to a non-U.S. affiliate. U.S. persons cannot take any actions that support transactions with a sanctioned country.

The penalties for violating OFAC sanctions vary but can be severe.

Criminal penalties can include imprisonment and fines of up to \$1,000,000 per violation. Civil penalties are smaller but are applied much more often. Over a recent two-year period, there were approximately 45 enforcement actions against both companies and individuals, and the monetary fines in these cases ranged from \$5,000 to \$176 million.

All Secure Line employees should familiarize themselves and comply with these sanctions, where and when applicable, as well as all local sanctions enforceable in the country where they are operating.

In addition to US economic sanctions, other economic sanctions programs have been maintained by various governments and international organizations (e.g., UN and EU).

Secure Line employees should familiarize themselves with these as well as all local sanctions enforceable in the country where they are operating.

**For more details on these sanctions please refer to Secure Line Guide to US, UN and EU Sanctions.**

#### E. General Criminal Laws

Conduct of personnel that violates the criminal laws of any nation will not be tolerated by Secure Line and personnel who engage in such conduct may face termination and referral for prosecution.

Personnel may be subject to prosecution for such conduct in the nation in which the conduct occurs or in any foreign nation with jurisdiction over the personnel member.

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## Secure Line CODE OF BUSINESS ETHICS AND CONDUCT ACKNOWLEDGEMENT FORM

The Secure Line Code of Business Ethics and Conduct (the Code) outlines the most fundamental obligations of SecureLine personnel.

In the unlikely event that the Code conflicts with any other Secure Line practice, work rule or policy, the Code takes precedence except when stipulated otherwise in a specific Secure Line policy. The Code does not constitute an employment contract.

Secure Line reserves all rights to change or modify this Code at any time to the extent permitted by law.

I understand and agree to adhere to the conditions contained within this Code and to maintain its content in full confidentiality.

I hereby acknowledge the receipt of the Secure Line Code of Business Ethics and Conduct and agree to return it back to the Human Resources Department upon departure (whether by resignation or termination) from the Company.

Employee Name

Date

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