

Anti-Bribery & Corruption Policy

1. Introduction

Turbinar Components FZCO (the "Company") is committed to conducting business ethically and in full compliance with all applicable laws and regulations. We have zero tolerance for bribery and corruption and require all employees, contractors, suppliers, and business partners to adhere to the highest standards of honesty and integrity.

This policy outlines our position on bribery and corruption and provides guidelines for identifying and addressing potential issues that may arise within our business operations.

2. Purpose

The purpose of this policy is to:

Prevent bribery and corruption within and outside the organization, including Public Sector, Private Sector and Foreign Bribery.

Ensure compliance with applicable local and international laws and practices.

Promote transparency and ethical business practices.

Protect the reputation of the Company and its stakeholders.

3. Scope

This policy applies to all:

Employees of Turbinar Components FZCO, including full-time, part-time, temporary, and contract staff.

Business partners, suppliers, agents, and consultants working on behalf of the Company.

Any third-party representative involved in the Company's operations, both within the UAE and internationally.

4. Definitions

Bribery

Offering, giving, receiving, or soliciting something of value to influence the actions of a person or entity in a position of trust.

Corruption

Abuse of power for personal or corporate gain, which can include bribery, kickbacks, and other remunerations in any illegal form or manner.

Facilitation Payments

Small payments made to expedite routine government services (e.g., visas, permits) and are prohibited by this policy.

5. Prohibited Conduct

Bribery

No employee or third party shall offer, give, solicit, or accept bribes in any form. This includes offering or receiving gifts, payments, or favors that could influence the business decisions or actions of the recipient.

Facilitation Payments

Employees must not make facilitation payments to expedite services, even in situations where such payments may seem to be a common practice.

Gifts and Hospitality

The giving or receiving of gifts, meals, or entertainment must be modest and reasonable. Any gifts to suppliers, customers, agents or consultants valued over \$100 should be pre-approved by company manager.

Gifts must not be offered or accepted if they could be interpreted as an attempt to influence business decisions.

No gifts should be offered or accepted from any government official or public officer at any given moment.

6. Legal Framework in the UAE

UAE Criminal and Penalties Law: Federal Decree-Law 31/2021

UAE Government Human Resources Law: Federal Decree-Law 49/2022

UAE Anti-Money Laundering (AML) Laws: Engaging in any corrupt practices can also be classified as money laundering under UAE law, subjecting offenders to additional penalties.

UN Convention Against Corruption: The UAE ratified this in Federal Decree 08/2006 to align with international anti-corruption standards.

7. Responsibilities

Employees

All employees are expected to **report any suspected or actual bribery or corruption** incidents immediately through the Company's reporting channels.

Employees should avoid situations where their integrity could be called into question.

Management

Management must **ensure that anti-bribery policies are implemented** and enforced.

Provide training and resources for employees to understand and recognize potential bribery or corruption risks.

Third Parties

The Company will not engage with third parties who fail to uphold our anti-bribery and anti-corruption standards.

8. Reporting and Whistleblowing

Employees who suspect or witness any form of bribery or corruption must report the matter immediately through the **Company's Whistleblower Program** or directly to the **General Manager**. The Company guarantees confidentiality and protection from retaliation for those making reports in good faith.

9. Investigations

The Company will take all reports of bribery or corruption seriously and conduct a thorough investigation. Disciplinary actions, including termination of employment, will be taken if an employee is found to have violated this policy. If required, the Company will cooperate fully with law enforcement agencies in the UAE.

10. Enforcement and Sanctions

Failure to comply with this policy will result in disciplinary actions, up to and including dismissal. Additionally, any criminal activity related to bribery or

corruption will be reported to the relevant UAE authorities for investigation and prosecution.

11. Record-Keeping and Transparency

The Company will maintain accurate and transparent records of all financial transactions and business dealings. These records will be available for audit and review as required by law.

13. Policy Review

This policy will be reviewed annually to ensure its relevance and compliance with the applicable laws and regulations. Any changes to the policy will be communicated to all employees and relevant third parties.
