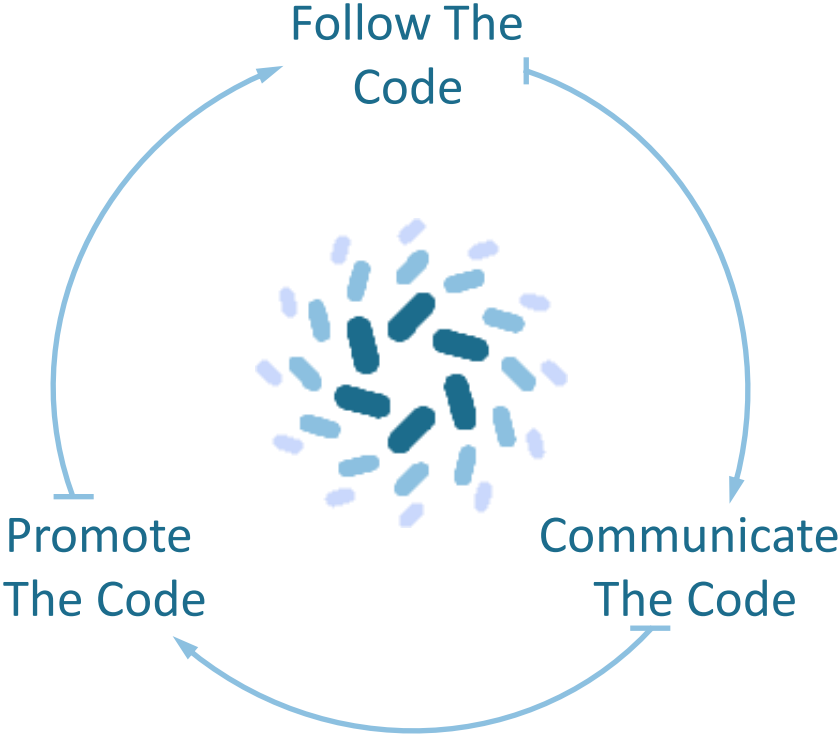


CODE OF ETHICAL CONDUCT

Code of Ethical Conduct

Guiding Principles



Code of Ethical Conduct

Guiding Principles

Understand and Follow the Fundamentals in Our Code, Our Core Values, and the Law

- Honor, Appreciate, and Bolster People
- Comply with Laws
- Protect and Enhance Information and Assets
- Act with honesty and uphold ethical standards

What DEVVISION Cares About Most

Treat People
Well

Work Together

Do Great Work

Focus on
Customer

Be Honest

QUESTIONS AND CONCERNS

What Is The Code of Ethical Conduct?

The Code is a declaration of clear guidelines for appropriate business behavior to adopt and put into practice.

How to Inquire or Voice Concerns?

DEVVISION values your input in preserving our ethical standards. We encourage you to raise questions and flag issues regarding conduct to help us uphold our good name and enact necessary improvements.

TO ASK QUESTIONS OR REPORT CONCERNS UNDER OUR CODE, DEVVISION OFFERS NEXT CHANNELS:

Direct Contact

- Discuss with your HR manager
- Consult with Resource Manager
- Reach out to the DEVVISION Leadership team

DEVVISION's Contact Form and Ethics HelpLine:

DEVVISION is committed to maintaining the highest standards of ethical conduct and integrity. We offer a contact form for raising concerns, and we also provide an Ethics HelpLine for reporting issues. Both platforms support anonymous reporting as permitted by law, ensuring that our team members and stakeholders can voice their concerns without fear of reprisal.

- **Contact Form:** Access our Contact Form through the website at dev.vision/contacts to raise concerns or inquiries. You can also find the phone number on our contact page for direct communication.
- **Ethics HelpLine:** For guidance on ethical matters or to report a concern directly related to our Code of Conduct, please use our Ethics HelpLine at dev.vision/ethics-help-line. This service is designed to uphold our commitment to ethical behaviour and compliance with applicable laws and regulations.

Company's Actions to Concerns Raised

When you bring an issue to our attention, DEVVISION commits to:

- Swiftly and attentively examine your concern
- Execute a thorough investigation
- Maintain the confidentiality of your report and any subsequent inquiries, within the bounds of the law and DEVVISION's standards for a thorough and compliant review
- Firmly oppose any form of retaliation against individuals who, in good faith, ask questions or report issues, or participate in investigations
- Initiate suitable corrective measures or disciplinary proceedings when necessary

Managers have expanded responsibility:

DEVVISION counts on managers to:

- Lead by example and establish a positive ethical environment for their teams
- Give serious consideration to any questions or issues raised, and advance them through the proper channels when required
- Acknowledge and incentivize ethical conduct
- Be a pillar of support for our investigative procedures
- Facilitate the execution of any corrective measures within DEVVISION

Elaborating on Concerns Brought Forward

It aids DEVVISION when you can furnish detailed information about your concerns, be it openly or anonymously. Providing details like the context, pertinent dates, the individuals involved, and the reasons why the situation is problematic, greatly assists in our response.

Honor, Appreciate, and Bolster People

Code of Ethical Conduct

Honor, Appreciate, and Bolster People

Respect and Support People

At DEVVISION, our personnel cultivate an environment that honors respect, offers support to peers, enhances collaborative efforts, and champions the principles of inclusivity and diversity.

It is our policy to ensure impartial treatment of all individuals, irrespective of their "protected characteristics," which encompass:

- age
- religion
- marital status
- veteran / military status
- citizenship
- status
- caste
- gender sec
- sexual orientation
- gender
- identity or expression
- personal appearance **
- race
- color
- national
- origin or ancestry
- ethnicity
- generic information
- medical condition
- medical tests
- pregnancy
- physical or mental disability
- political or union affiliation

* and any other legally protected basis

** where not inconsistent with lawful DEVVISION or customer policy

Code of Ethical Conduct

Honor, Appreciate, and Bolster People

Inquiry Box

Scenario:

My manager sometimes makes sexual comments to me and suggests we should try to start a relationship. The remarks make me uncomfortable, I don't like them, and I've asked him to stop several times, but he has not. I don't want him to learn I reported him, but I want it to stop. What should I do?

Clarification from DEVVISION:

DEVVISION unequivocally prohibits the endurance of unsolicited sexual innuendos or advances in the workplace. Should such situations arise, alternative reporting mechanisms, independent of the managerial hierarchy, are in place. Employees are encouraged to utilize these mechanisms detailed within our Code to confidentially address such matters. Rest assured, reported issues will be handled with the utmost discretion and privacy.



Anti-Discrimination Obligation

DEVVISION's personnel are prohibited from engaging in any form of derogatory commentary, actions that could be construed as discriminatory, or any conduct constituting harassment. Harassment, defined as unwelcome behavior predicated upon legally protected characteristics that unreasonably impede work performance or generate a workplace atmosphere of intimidation, hostility, or offense, is expressly forbidden.

Retaliation, akin to harassment, is multifaceted and may be manifested through various means, including but not limited to:

- Derogatory or demeaning statements
- Humor or anecdotes that belittle or offend
- Epithets or slurs
- Offensive motions or mimicry
- Propagation of negative stereotypes
- Acts designed to intimidate or coerce

This prohibition extends to all forms of verbal, nonverbal, visual, auditory, electronic, or physical interactions.

Code of Ethical Conduct

Honor, Appreciate, and Bolster People

Inquiry Box

Scenario:

In the context of recruitment for a new initiative, considering DEVVISION's staunch advocacy for diversity, is it permissible to select candidates exclusively based on the presence of legally protected characteristics, notwithstanding their potential deficiency in crucial competencies for the role?

Clarification from DEVVISION:

DEVVISION is an advocate for diversity, acknowledging the strength derived from a workforce composed of diverse backgrounds, viewpoints, and intellectual contributions. Recruitment endeavors are aimed at identifying candidates who not only contribute to our diverse corporate culture but also possess the requisite expertise. Selection criteria do not solely hinge on protected characteristics. DEVVISION adheres to merit-based recruitment principles, ensuring that employment decisions are predicated on a comprehensive evaluation of the candidate's ability to meet the established criteria for the position.



Prohibition of Retaliation and Deliberate Harm

DEVVISION strictly prohibits any form of retaliation, which is defined as any conduct that penalizes or is likely to dissuade any individual from reporting infractions, raising concerns, or partaking in investigatory processes. DEVVISION categorically refuses to condone any acts of intimidation, bullying, threats of harm, or any deliberate infliction of mental or physical injury.

Like harassment, retaliation may take many forms, in words, written or spoken, or in actions, and includes:

- Explicit or veiled threats or actions that intimidate.
- Negative employment decisions that impact an employee's remuneration, role responsibilities, prospects for promotion, or other conditions of employment.
- Downgrading, suspension, or cessation of an employee's role within the organization.
- Intentional conduct or communication that is antagonistic or hostile.
- Establishing or allowing a work environment that is adversarial towards an individual raising a concern.
- Intentional exclusionary actions.
- Conduct constituting harassment.

Code of Ethical Conduct

Honor, Appreciate, and Bolster People

Inquiry Box

Scenario:

If there is suspicion that a team member may have breached our Code of Conduct, yet certainty is absent, what is the recommended procedure?

Clarification from DEVVISION:

While it may be simpler to disregard questionable conduct, DEVVISION's ethos mandates proactive engagement to cultivate an ethical corporate environment. In circumstances where potential Code breaches arise, direct, informal dialogue with the individual in question is encouraged as a preliminary measure to amicably resolve uncertainties. However, should the issue persist and contravene our established Code, and informal resolution proves infeasible, DEVVISION urges the initiation of formal inquiry procedures. We invite and support well-founded inquiries and concerns, commit to their thorough evaluation, and staunchly oppose any retaliatory action against those who exercise their right to report under our Code.



Equitable Acknowledgment of Professional Contributions

DEVVISION commits to equitable and objective meritocracy in employment-related decisions, ensuring that such determinations are founded upon individual capabilities and actual performance metrics. Additionally, DEVVISION is dedicated to cultivating a rewarding and efficacious work environment through the consistent acknowledgment of both personal and team contributions.

Enhancement of Personal Well-being: Mandate for Safety, Health, and Security

It is incumbent upon all associated with DEVVISION to conduct themselves in a manner that preserves the organization's environment as safe, salubrious, and secure, thereby advancing the cause of ecological sustainability. Any form of conduct that introduces peril, including unsafe practices, hazardous conditions, acts of violence, intimidation, threats, or impairment due to substance misuse, is strictly proscribed.

Code of Ethical Conduct

Honor, Appreciate, and Bolster People

Mandatory Health and Safety Protocols

Make health and safety your top priority.

Keep work areas secure.

Avoid threatening or aggressive behavior.

No weapons at DEVVISION or client sites.

Don't use or bring alcohol or illegal drugs to work.

Report any safety or health risks.

Be considerate of your coworkers.

Act with integrity at all times.

Code of Ethical Conduct

Honor, Appreciate, and Bolster People

Guidelines for Responsible Social Media Usage

Social media serves as a potent vehicle for disseminating information on a spectrum of topics, encompassing both personal and professional domains. When articulating viewpoints on social media about DEVVISION, clarity that such expressions are of a personal nature—and not representative of DEVVISION's official stance unless expressly sanctioned—is imperative. Users must exercise judiciousness, uphold professionalism, and conform to the stipulated Code of Conduct.

Prohibitions on the Use of Communications.

Under no circumstances shall communications be employed for the following:

- Falsifying information about individuals.
- Disclosing proprietary or confidential information that is deemed as material.
- Engaging in conduct that constitutes harassment or discrimination.
- Infringing upon the privacy rights of individuals.
- Breaching intellectual property laws, including trademarks, copyrights, trade secrets, or patents.
- Contravening legal statutes or the contractual commitments of DEVVISION.

Code of Ethical Conduct

Honor, Appreciate, and Bolster People

Inquiry Box

Scenario:

Is it permissible to utilize social media platforms for discussing software development and coding methodologies as an educational endeavor without monetary compensation?

Clarification from DEVVISION:

The acceptability of such actions hinges on the content disseminated. Adherence to 'best practices' is obligatory. Primarily, it is essential to delineate that communications are personal views and do not reflect the positions of DEVVISION. Confidentiality concerning information pertaining to DEVVISION, its clients, or other entities must be preserved. Additionally, any potential conflicts with DEVVISION's commercial interests necessitate prior consultation with and approval from supervisory personnel. Finally, all communications must align with the principles articulated in DEVVISION's Code of Ethical Conduct.



Resolution of Business Conflicts Stemming from Personal Relationships

In instances where personal affiliations interfere with professional responsibilities, it is incumbent upon personnel to identify, address, and mitigate such conflicts to preserve the integrity of DEVVISION's operations and decision-making processes.

Categories of Personal Relationships That May Necessitate Action:

- Marital Bonds
- Romantic Engagements
- Familial Connections
- Comparable Intimate Associations

Employees are mandated to extricate themselves from any business matter in which:

- Their managerial authority or decision-making might be affected by a close personal relationship, or they hold a direct managerial or supervisory position over an individual with whom they have such a relationship.
- They are positioned to make business determinations regarding an entity wherein there exists a personal relationship with a key decision-maker.



Code of Ethical Conduct

Honor, Appreciate, and Bolster People

Inquiry Box

Scenario:

Promotion to a managerial role is anticipated, where a family member will be a direct report. Is there a need for preemptive measures?

Clarification from DEVVISION:

To uphold DEVVISION's principles, it is imperative to ensure that personal relationships do not sway business decisions. Should a situation arise where familial ties intersect with managerial duties, it is necessary to disclose this to the relevant authorities within DEVVISION to seek guidance and implement appropriate measures that align with the company's Code of Ethical Conduct.

Code of Ethical Conduct

Honor, Appreciate, and Bolster People

Resolution of Conflict of Interest Due to Personal Associations

Honor DEVVISION Through Your Conduct

Each day, as a representative of DEVVISION, your conduct reflects on the company and contributes to our esteemed reputation. Adherence to our Code is a testament to your respect for colleagues and the integrity of DEVVISION.

Enhancement of Personal Well-being: Mandate for Safety, Health, and Security

Communication regarding DEVVISION's business operations and financial strategies is reserved for officially sanctioned channels and authorized personnel. Only those with express authorization and requisite expertise are to represent DEVVISION's interests to external parties, including the press and financial sector professionals. Direct any related inquiries to the Investor Relations and Legal departments.

Code of Ethical Conduct

Honor, Appreciate, and Bolster People

Inquiry Box

Scenario:

If an employee contemplates posting satirical content on a personal blog that is not publicly advertised, does it pose an issue?

Clarification from DEVVISION:

Yes, actions such as described could potentially contravene DEVVISION's Social Media Guidelines. Remember, activities on personal social platforms can impact DEVVISION's business interests and reputation, even if the interaction appears to be informal. Posts on social media, even on personal accounts, should be considered with caution as they can have unforeseen ramifications. It is essential to reflect on the Code of Conduct and adhere to DEVVISION's media policy, which governs all forms of social media engagement.



ACT WITH HONESTY AND UPHOLD
ETHICAL STANDARDS

Code of Ethical Conduct

Act with honesty and uphold ethical standards

Uphold Transparency and Professionalism in Corporate Discourse

- Refrain from deceit in all forms of communication.
- Employ language befitting the professional milieu.
- Anticipate the public and legal scrutiny of your discourse.

Diligence During Evaluative Processes

- Engage with internal reviews by furnishing accurate and thorough documentation.
- DEVVISION reserves the right to manage information within its technological assets and networks as deemed necessary.

Fidelity in Financial and Operational Records

- Misrepresentation, regardless of scale, undermines the trust of our stakeholders.
- Commit to precision and honesty in all financial and business reporting within DEVVISION.

Code of Ethical Conduct

Act with honesty and uphold ethical standards

Inquiry Box

Scenario:

A superior has prematurely recorded transactions in the financial system, potentially skewing this month's revenue figures. What is the protocol for addressing this discrepancy?

Clarification from DEVVISION:

The onus is on each employee to guarantee the integrity of our financial records, ensuring they conform to established accounting standards. Any deviation from these standards, even if it appears to be advantageous to a specific project, necessitates immediate disclosure to the company's leadership. The company's mechanisms for reporting are designed to ensure that any such issues are promptly addressed and rectified. Fabrication or manipulation of financial data is strictly prohibited as it endangers the veracity of DEVVISION's financial health and may constitute a legal violation.



Code of Ethical Conduct

Act with honesty and uphold ethical standards

Conduct during Audits and Investigations

In executing any business on behalf of DEVVISION, it is imperative to:

- File only authentic business-related expenses.
- Solicit reimbursements that are justifiable and within policy parameters.

Proper Custody of Business Documentation

It is the duty of each employee to manage business records in strict compliance with legal requirements and internal guidelines. This includes the creation, retention, modification, and lawful disposal of records.

Mandatory Data Retention Directives - Hold Notices

Employees must abide by specific directives from DEVVISION to retain data that is:

- Critical to any ongoing or forthcoming investigations, internal or external.
- Pertinent to legal proceedings.
- Requested by legal authorities.

Formalization of Business Transactions

Commit DEVVISION in a business transaction solely if you possess the delegated authority and utilize formal agreements for such commitments.

Code of Ethical Conduct

Act with honesty and uphold ethical standards

Inquiry Box

Scenario:

Is it permissible to compensate for unclaimed business expenses by submitting personal expenses of equivalent value?

Clarification from DEVVISION:

No, the submission of inaccurate or deceptive receipts, under any circumstances, is prohibited. Intentionally causing DEVVISION to reimburse personal expenses is a serious violation of our financial policies. Should direct resolution with the involved party prove ineffectual, the incident must be escalated through the appropriate channels within DEVVISION to ensure rectification and adherence to our fiscal integrity protocols.

Code of Ethical Conduct

Act with honesty and uphold ethical standards

Immediate Addressing of Financial Interest Conflicts

A financial interest conflict arises when an individual's private interests could compromise or seem to compromise their capacity to make impartial decisions in the best financial interest of DEVVISION while executing their professional duties.

Code of Ethical Conduct

Act with honesty and uphold ethical standards

Ensuring Transparency and Professionalism in Corporate Exchanges

Comprehensive identification of all potential financial conflicts of interest is not feasible; however, typical instances necessitating attention include:

- Appropriating opportunities of DEVVISION for self-gain.
- Steering DEVVISION's business towards entities managed by acquaintances or family members.
- Possessing substantial financial interest in a firm engaged or seeking engagement with DEVVISION.
- Occupying a position in the governance structure of an entity in or anticipating a business relationship with DEVVISION.
- Participating in external endeavors related to DEVVISION's operational scope.
- Engaging in any venture that stands in competition with or contradicts the interests of DEVVISION.

Disclosure is mandatory for any external involvement, financial stake, or association that constitutes or presents the semblance of a conflict of interest.

Code of Ethical Conduct

Act with honesty and uphold ethical standards

Inquiry Box

Scenario:

If one is contemplating transacting with a supplier that is partially owned by a relative, ensuring the most favorable terms for DEVVISION, what are the procedural requirements?

Clarification from DEVVISION:

No, retention of gifts exceeding a nominal value is not permissible. Accepting such items could misconstrue the impartiality of DEVVISION's vendor selection process, suggesting a conflict of interest. It is recommended to communicate to the vendor that, in adherence to DEVVISION's Code of Ethics, you are required to decline such gifts and to return them, thereby maintaining the integrity of our procurement procedures.



Code of Ethical Conduct

Act with honesty and uphold ethical standards

Prohibition of Decisional Influence by Gifts and Hospitality

Gifts and entertainment, irrespective of their nature or the direction of exchange, must never compromise the integrity of business judgments, alter standard operational procedures, or bias the interactions with any business associates. Such gratuities must not be employed to:

Sway official or government actions or decisions.

Encourage any party to disregard their legal obligations.

Procure an unjust or inequitable advantage for DEVVISION.

Code of Ethical Conduct

Act with honesty and uphold ethical standards

Inquiry Box

Scenario:

Is retention permissible for tickets received from a contractor as a gesture of appreciation, which may carry substantial value?

Clarification from DEVISION:

No. What you describe is a single gift above “modest and reasonable value.” Accepting these tickets would give the appearance that our decision to select a vendor is based on favoritism or influenced by gifts, not based on merit and our standard procurement process. You should explain to the vendor that our Code does not permit you to accept such gifts, and politely decline and return the tickets.



Code of Ethical Conduct

Act with honesty and uphold ethical standards

Guidelines for Acceptance of Gifts and Entertainment

Gifts and entertainment should always:

- Comply with applicable laws.
- Remain within modest and reasonable limits in terms of value.
- Occur sporadically rather than routinely.
- Not contravene the policy framework of the recipient.
- Align with the ethical standards and code of conduct of the company.
- Not jeopardize the company's standing or integrity.
- Not be perceived as or actually serve as a conduit for influencing any business decisions inappropriately.
- Receive official sanction before acceptance.
- Be documented accurately in the company's records, supported by relevant and verifiable evidence.

Code of Ethical Conduct

Act with honesty and uphold ethical standards

Inquiry Box

Scenario:

Following a significant project completion, a client has extended a dinner invitation to the team as a celebratory gesture and will cover the cost. Is it permissible to accept this offer?

Clarification from DEVISION:

Acceptance of such an invitation is permissible, provided it directly pertains to the professional services rendered to the client and does not infringe upon any governmental regulations or create a conflict of interest. All such engagements should be conducted transparently and in accordance with our company's guidelines.



Code of Ethical Conduct

Act with honesty and uphold ethical standards

Upholding the Legal Rights of Competitors and External Parties

Our organization rigorously adheres to laws that safeguard the rights of competitors and third parties. We rigorously protect the confidentiality of information and respect the legal rights of others, ensuring no infringement upon their proprietary information or legitimate interactions with their employees and clientele.

Collaboration with Ethical Suppliers and Business Entities

Our commercial engagements are exclusively with suppliers and business partners who successfully undergo thorough vetting processes, demonstrating adherence to our Ethical Conduct Code and Supplier Ethical Guidelines, and who share our commitment to human rights.

Code of Ethical Conduct

Act with honesty and uphold ethical standards

Inquiry Box

Scenario:

An employee from a competing firm brings proprietary pricing information. Is it permissible to use this information for our pricing strategy development?

Clarification from DEVISION:

Absolutely not. New employees are bound by confidentiality obligations from their previous employment. Utilizing a competitor's confidential data infringes upon these post-employment legal constraints and violates our commitment to fair competition. We procure our competitive edge through lawful and ethical means, not through the exploitation of confidential information from others.



PROTECT AND ENHANCE INFORMATION
AND ASSETS

Code of Ethical Conduct

Protect and Enhance Information and Assets

Mandatory Health and Safety Protocols

It is the collective duty of DEVISION's personnel to preserve and augment the value of the company's assets, utilizing them with due authorization and in a manner akin to the care one would apply to personal assets.

Company assets, encompassing our facilities, equipment, materials, technology, monetary resources, proprietary data, physical and intellectual properties, are instrumental in delivering value to DEVISION through their designated business functions.

Protocols for Asset Management:

Protect them against loss or waste

Use to grow our business

Don't break the law with them

Never misuse or steal them

Follow all usage policies

Report any missing or taken assets

DEVISION Retains Rights to Monitor, Access and Review Its Assets

Although DEVISION permits occasional personal use of its equipment, networks, and other assets, you should have no expectation of privacy for any information, personal or otherwise, that is transmitted, received or stored using DEVISION assets.

DEVISION retains the right in accordance with law to access, monitor and/or intercept such information at any time either with or without your or any third party's knowledge, consent or approval.
By using DEVISION assets you are deemed to consent to such rights.

Code of Ethical Conduct

Protect and Enhance Information and Assets

Inquiry Box

Scenario:

An employee has been reported to use company-issued devices for accessing and disseminating inappropriate content outside of business hours.

Clarification from DEVVISION:

The utilization of DEVVISION's technology for viewing, storing, or distributing content that is sexually explicit or otherwise deemed inappropriate is a serious breach of our policies. Our Code of Conduct clearly prohibits such misuse of company assets. By using these resources, employees agree to comply with our ethical standards. It is the duty of all employees to report any such activities that contravene our policies.

Code of Ethical Conduct

Protect and Enhance Information and Assets

Examples of DEVVISION Confidential Information

Strategic Business
Frameworks and Initiatives

Technical Specifications and
Data

Pricing Structures and
Models

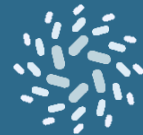
Financial and Accounting
Records

Confidential Legal Matters

Client and Customer
Databases

Personnel and Staff Details

Innovation and Product
Development Endeavors



Imperative Measures for the Protection and Augmentation of DEVVISION's Assets

Data is ephemeral and its integrity is paramount; hence, DEVVISION mandates vigilant management of corporate and personal data by all staff. Managing data involves a spectrum of activities including collection, storage, access, utilization, transmission, and secure disposal.

Obligatory Protocols for Data Protection:

- Transmit data conscientiously and securely only to verified recipients.
- Confidentiality of passwords must be upheld.
- Enforce encryption protection on all mobile devices.
- Avoid the use of non-encrypted storage mediums.
- Access and handle company data solely through verified secure channels.
- Implement and maintain usage of company-provided security solutions.
- Secure disposal of data is required upon its designated end-of-life.
- Immediate reporting is required for any unauthorized data breaches or exposure.
- These protocols are designed to safeguard sensitive information and uphold DEVVISION's commitment to data security and privacy.

Protective Measures for Personally Identifiable Information (PII) in DEVVISION's Holdings

The handling of Personally Identifiable Information, which includes both general and sensitive data, is subject to rigorous regulatory oversight. DEVVISION is committed to stringent compliance with data protection laws governing the acquisition, retention, transfer, and processing of such information. It is essential to familiarize yourself with DEVVISION's privacy policies to ensure the correct treatment of PII.

Identifiable Data Categories Requiring Enhanced Safeguards:

- Individual's Full Name
- Government-Issued Identification Numbers
- Residential Address
- Photographic Identifiers
- IP Address
- Employment-Related Details such as Employer Name, Job Title, and Salary
- Adhering to these guidelines is crucial in maintaining the confidentiality and integrity of personal data within DEVVISION's purview.

COMPLY WITH LAWS

Compliance with Anti-Bribery and Anti-Corruption Legislation

DEVVISION adheres strictly to anti-bribery and anti-corruption laws, categorically prohibiting the offering, promising, or exchanging of bribes with any party, including officials from government or public sectors. Engaging in any form of corruption is in direct violation of both legal statutes and company ethics.

Definition and Prohibition of Bribery for Corporate Gain:

The act of bribery encompasses the provision or solicitation of any item of value as an inducement for action that is illegal, unethical, or a breach of trust.

It is prohibited to influence any individual or entity into an improper act, such as contravening their legal duties or providing an unjust advantage, through bribery.

Prohibitions Under Anti-Bribery Considerations

The term "anything of value" extends beyond monetary forms and includes a wide spectrum of valuable items. The following non-exhaustive list provides examples of what may constitute as 'value':

- Monetary funds
- Commissions or fees
- Employment positions or proposals
- Donations to charitable or political entities
- Expenses for entertainment and travel
- Services of any kind
- Educational perks
- Offers relating to business ventures
- Luxurious or frequent hospitality particularly during negotiation phases

Illicit Business Advantages Prohibited by Anti-Bribery Laws

Acquiring any business-related advantage through bribery is strictly illegal. Prohibited advantages include, but are not limited to:

- Securing or retaining clientele, projects, contracts, or employment
- Bypassing or undermining regulatory requirements
- Evading fiscal obligations including taxes and duties
- Manipulating procurement processes
- Influencing legal proceedings or regulatory actions
- Gaining fiscal incentives
- Securing permissions related to licensing
- Acquiring approval or extensions for bids or contracts
- Any other financial or corporate advantage gained improperly

Enhanced Scrutiny and Approvals in Transactions with Potential Risk Indicators

In circumstances where potential risk indicators, or 'red flags', are identified, it is mandatory to execute heightened diligence, exercise additional caution, and seek further authorizations in the conduct of business transactions.

Indicative Red Flags Necessitating Elevated Oversight:

- Requests for payment in untraceable forms such as cash or equivalents, including gift cards and prepaid bank cards.
- Proposals for non-monetary compensation, such as bartering goods or services.
- Solicitations to transfer funds to offshore banking facilities.
- Transactions involving payments to entities that are not directly providing the services.
- Insistence on remuneration to ambiguous third-party services.
- Demands for contributions to specified charities or political organizations without clear justification.
- Arrangements that lack explicit anti-bribery assurances or adequate verification procedures in formal agreements.
- Recommendations for employment or contractual engagement of government officials or their relatives without merit-based assessment.
- Any abnormal or inflated payments or compensations, particularly to intermediaries or third parties.



Adherence to Antitrust and Competition Legislation

Antitrust and competition regulations are designed to ensure equitable and open market conditions and to shield consumers from business conduct or agreements that unjustly hinder competitive practices. In compliance with the principles and explicit provisions of these laws, we engage with all market participants, including customers, suppliers, competitors, and other entities.

Mandated Corporate Conduct Includes:

- Abstaining from forming or participating in any arrangements with competitors that could inhibit market competition.
- Avoiding the dissemination of false or inaccurate information about our own products or services, as well as those offered by our competitors.
- Ensuring the procurement of goods, services, and materials is conducted at prices that are reasonable and reflect market value.

What DEVISION Cares About Most

don't use or bring alcohol or
illegal drugs to work.

report any safety or health
risks.

be considerate of your
coworkers.

act with integrity at all
times.

Further Guidance on Compliance and Ethical Conduct

01

Comprehend

Take the necessary time to thoroughly comprehend the Code of Conduct. While it's not feasible for any document to cover all potential scenarios, the Code serves as a fundamental guideline for appropriate actions within DEVISION. Consult the Code regularly and adhere to its directives consistently.

02

Engage and Advocate

Should you require further clarification or encounter ethical dilemmas, promptly engage with the appropriate channels within DEVISION. We endorse proactive communication as it contributes to fostering an optimal professional environment.

03

Collaborative Integrity

A unified approach in upholding DEVISION's ethical standards amplifies our collective discernment, fostering a business that garners trust and esteem from our employees, clientele, shareholders, and business associates.



— Thank you! —