

Business Ethics Policy

[Anti-Corruption, Conflict of Interest, Fraud, Anti-Money Laundering, and Information Security]

1 | Introduction

TDA is committed to conducting business with integrity, transparency, and accountability. This policy defines our commitments to:

- Prevent **bribery and corruption**
- Prevent **fraud and money laundering**
- Avoid **conflicts of interest**
- Ensure **fair competition**
- Protect **confidential and personal data**

TDA strictly prohibits offering, promising, giving, accepting, or soliciting any undue advantage that may influence business decisions or violate laws and ethical standards.

2 | Scope and Applicability

This policy applies to TDA employees at all levels of the organization, contractors, suppliers, clients, and visitors and all global operations including offices and logistics.

3 | Core Ethical Principles

TDA upholds the following principles:

- Zero tolerance for bribery and corruption
- Full transparency in all business dealings
- Avoidance and disclosure of conflicts of interest
- Compliance with all applicable laws and regulations
- Responsible handling of data and confidential information.
- Fair competition and ethical market behavior

4 | Key Risk Areas and Rules

4.1 Bribery:

Definition: Any advantage offered or accepted to improperly influence a decision.

Prohibited:

- Bribes, kickbacks, facilitation payments
- Improper gifts or hospitality intended to gain advantage
- Indirect bribery via third parties

Permitted:

- Reasonable, proportionate, and transparent hospitality

4.2 Conflict of Interest

Definition: A situation where personal interests interfere with professional duties.

Rules:

- Employees must avoid conflicts of interest
- All potential conflicts must be disclosed to management
- Employees must not participate in decisions where they have a personal interest

4.3 Fraud Prevention

Definition: Intentional deception for unlawful or unfair gain.

Prohibited:

- Financial manipulation or falsification of records
- Misuse of company assets
- Misrepresentation to stakeholders

4.4 Money Laundering

Definition: Concealing the origin of illicit funds to make them appear legitimate.

Prohibited:

- Engaging in or facilitating money laundering
- Accepting suspicious payments or structures
- Using third parties to obscure financial transactions

TDA may conduct due diligence checks on customers, suppliers, and financial transactions where appropriate. Suspicious transactions, unusual payment structures, or requests involving third-party payments must be escalated immediately.

4.5 Information Security & Data Protection

TDA ensures secure handling of business and personal data (Please refer to TDA's Privacy Statement (TDA-D010)).

Definition: Concealing the origin of illicit funds to make them appear legitimate.

Commitments:

- Protect confidential and third-party data
- Ensure compliance with GDPR and applicable regulations
- Prevent unauthorized access, loss, or misuse of data

Employees must:

- Maintain secure passwords and access controls
- Remain vigilant against phishing and cyber threats
- Report suspected cyber incidents immediately

4.6 Trade Sanctions and Export Compliance

TDA complies with all applicable international trade sanctions, export control regulations, and embargo restrictions. Employees and business partners must not engage in transactions involving restricted countries, entities, or individuals prohibited under applicable laws.

5 | Record-Keeping and Controls

- All transactions must be accurate and transparent
- No off-the-book accounts permitted
- All gifts, hospitality, and payments must be documented
- Internal controls and audits are maintained

6 | Objectives and Targets

Qualitative Objectives

- Prevent bribery, corruption, fraud, and money laundering
- Maintain full transparency in all operations
- Promote ethical decision-making across all levels
- Ensure responsible management of information

Qualitative Targets

- 100% of employees trained annually on ethics topics by 2028
- 100% of new employees trained during onboarding
- 100% of employees acknowledge TDA's Business Ethics Policy
- Distribute and communicate TDA's Business Ethics Policy to a minimum of 75 suppliers annually

7 | Responsibilities

- Senior Management: Ensure implementation, leadership, and compliance
- HR & Compliance: Training, monitoring, reporting, and updates
- Employees: Follow policy and report concerns
- Suppliers/Partners: Comply with TDA's ethical standards

8 | Reporting and Whistleblowing

- Employees can report suspected violations according to TDA's Whistleblowing Policy (TDA-D139)

9 | Monitoring and Whistleblowing

- Annual policy review by higher management and HR
- Continuous improvement based on stakeholder feedback

10 | Disciplinary Measures

Violations of this policy may result in disciplinary action up to and including termination of employment or contractual relationships, and where applicable, legal action or regulatory reporting.

TDA encourages and supports ethical conduct throughout all business activities

11 | Acknowledgement

All employees must confirm understanding and adherence to this policy.