



## CODE OF ETHICS POLICY

It is the policy of the Company to operate its business guided by professional conduct as outlined in this Code of Ethics Policy. This will serve as a guide to proper business conduct for all employees. We expect all employees to observe the highest standard of ethics and integrity in their conduct. This means following a basic code of ethical behaviour that includes the following:

- **Build Trust and Credibility** – The success of our business is dependent on the trust and confidence we earn from our employees, customers and stakeholders. We gain credibility by adhering to our commitments, displaying honesty and integrity and reaching company goals safely through honourable conduct.
- **Respect for the Individual** – We all deserve to work in an environment where we are treated with dignity and respect. Alpha Nero is committed to creating such an environment because it brings out the full potential in each of us, in turn, contributes directly to our business success. Alpha Nero is an equal employment / affirmative action employer and is committed to providing a workplace that is free of discrimination of all types from abusive, offensive, or harassing behaviour. Any employee who feels harassed or discriminated against should report the incident to his or her manager or to the Human Resources Department.
- **Create a Culture of Open and Honest Communication** – At Alpha Nero, everyone should feel comfortable to speak his or her mind, particularly with respect to ethics concerns. Managers have a responsibility to create an open and supportive environment where employees feel comfortable raising such questions. We all benefit tremendously when employees exercise their power to prevent mistakes or wrongdoing by asking the right questions at the right times. The management will investigate all reported instances of questionable or unethical behaviour. In every instance where improper is found to have occurred, the company will take appropriate action.
- **Uphold the Law** – Our commitment to integrity begins with complying with laws, rules and regulations where we do business. Further, each of us must understand the company policies, laws, rules and regulations that apply to our specific roles. If we are unsure of whether a contemplated action is permitted by law or Company policy, we should seek the advice from the resource expert. We are responsible for preventing violations of law and for speaking up if we see possible violations.
- **Competition** – We are dedicated to ethical, fair and vigorous competition. We will present Alpha Nero services based on their merit, superior quality, functionality and competitive pricing. We will make independent pricing and marketing decisions and will not improperly co-ordinate our activities with our competitors.
- **Proprietary Information** – It is important that we respect the property rights of others. We will not acquire or seek to acquire improper means of a competitor's trade secrets or other proprietary or confidential information. We will not engage in unauthorized use, copying, distribution or alteration of software or other intellectual property.

- **Selective Disclosure** – We will not selectively disclose (whether in one-on-one or small discussions, meetings, presentations, proposals or otherwise) any material non-public information with respect to Alpha Nero. It's business operation plans, financial condition, results of operations or any development plan. We should be particularly vigilant when making presentations or proposals to customers to ensure that our presentations do not contain material non-public information.
- **Avoid Conflicts of Interest** – We must avoid any relationship or activity that might impair, or even appear to impair, our ability to make objective and fair decisions when performing our jobs. We owe a duty to Alpha Nero to advance its legitimate interests when the opportunity to do so arises. We must never use company property or information for personal gain or personally take for ourselves any opportunity that is discovered through our position with Alpha Nero.
- **Accurate Public Disclosures** – We will make certain that all disclosures made in financial reports are full, fair, accurate, timely and understandable. This obligation applies to all employees, including all financial executives, with any responsibility for the preparation for such reports, including drafting, reviewing and signing or certifying the information contained therein. No business goal of any kind is ever an excuse for misrepresenting facts or falsifying records.
- **Corporate Recordkeeping** – We create, retain and dispose of our company records as part of our normal course of business in compliance with all Alpha Nero policies and guidelines, as well as all regulatory and legal requirements. All corporate records must be true, accurate and complete, and company data must be promptly and accurately entered in our book in accordance with Alpha Nero and other applicable accounting principles. We must not improperly influence, manipulate or mislead any audit, nor interface with any auditor engaged to perform an independent audit of Company's books, records, processes or internal controls.
- **Accountability** – Each of us is responsible for knowing and adhering to the values and standards set forth in this Code and for raising questions if we are uncertain about company policy. If we are concerned whether the standards are being met or are aware of violations of the Code, we must contact the Human Resources department. We take seriously the standards set forth in the Code, and violations are cause for disciplinary action up to and including termination of employment.
- **Use of Company Resources** – Company resources, including time, material, equipment and information, are provided for company business use, Nonetheless, occasional personal use is permissible as long as it does not affect job performance or cause a disruption to the workplace. Employees and those who represent Alpha Nero are trusted to behave responsibly and use good judgment to conserve company resources. Manager are responsible for the resources assigned to their departments are empowered to resolve issues concerning their proper use.
- **Compliance** – Compliance with these principles is an essential element in our business success. Assurance of compliance is monitored and reported each year. Compliance with the code is subject to review by the management. Employees are expected to bring to management's attention any breach or suspected breach of these principles. Provision has been made for employees to be able to report in confidence.

Managing Director



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