

CODE OF ETHICS & BUSINESS CONDUCT



Code of Ethics

Code of Ethics
and
Business Conduct
12 January 2025

This policy has been developed in collaboration with Eversheds Sutherland

CODE OF ETHICS & BUSINESS CONDUCT

Object of the document

This Code establishes the guidelines for ethical conduct and Mira Group's firm commitment to comply with the highest international standards and best practices, as well as with all applicable laws, rules and regulations.

Content

1	Introduction	4
2	About this Code	4
2.1	Compliance Expectation	4
2.2	Commitment to Integrity.....	4
3	Personal and Business Integrity	5
3.1	Bribery and Corruption	5
3.2	Travel, Gifts and Presents	6
3.3	Antitrust	6
3.4	Conflicts of Interest.....	6
3.5	Prevention of money laundering and terrorist financing	6
4	Safe Work Environment and Ethical Relationships with Others	7
4.1	Dignity and Respect. Equality and Diversity.	7
4.2	Health and Safety	7
4.3	Environmental Sustainability	8
4.4	Good Ambassadorship	8
5	Corporate Assets and Financial Integrity	8
5.1	Accurate accounting and reporting.....	8
5.2	Confidentiality and Information Security	9
5.3	Asset Protection	9
6	Training	10
7	Review of Code	10
8	Disciplinary Regime	10
9	Reporting Suspected Non-Compliance	10

1 Introduction

Mira Group (hereinafter, the "Company") is committed to conducting its business and affairs with honesty, integrity and in accordance with high ethical and legal standards. This Code of Ethics and Business Conduct (hereinafter, the "Code") provides a set of ethical standards to guide each director, officer, employee and representative of Mira Group (referred to for the purposes of this Code as "Employees") in the conduct of their business and constitutes conditions of employment with the Company. It is also expected that suppliers, agents, representatives, consultants and other business partners and associates of Mira Group will also abide by the high ethical standards reflected in this Code.

This Code is designed to promote integrity and to deter wrongdoing. It provides an overview of the Company's expectations for its Employees and parties with whom it deals and is supplemented by other current policies adopted by Mira Group and those other policies that may be adopted by the Company from time to time. Contraventions of and deviations from those policies shall be considered to be contravention of and deviations of this Code.

2 About this Code

2.1 Compliance Expectation

The Code sets out expectations of behavior and guiding principles for all to act with fairness, honesty, integrity, and openness. This Code is mandatory and applies to all Employees and we are all expected to know, understand and obey the rules and principles of this Code.

The purpose of the Code is to help us recognize ethics and compliance issues before they arise and to deal with them appropriately. It is not intended to be a compendium of policies or an exhaustive list of legal and compliance requirements.

As Mira Group operates in several countries, our Code cannot cover all the different laws, applicable regulations and other legal requirements. It is important to be familiar with any local regulations or laws that apply where we work. First and foremost, we must comply with legal requirements. Complying with the law wherever we are should be the starting point. Where there is a difference between a legal requirement and our Code, always apply the stricter standard. In any case, legal violations must be avoided in all circumstances.

2.2 Commitment to Integrity

Regardless of their position in the organization, their function or the territory in which they carry out their activities, it is the responsibility and obligation of all Employees to know and uphold the values that inspire the rules of conduct set forth in this Code, and to comply with them,

as well as with the professional standards and rules for the prevention of crimes contained and developed in Mira Group's Compliance policies (hereinafter also, the "Compliance Policies"), which are available on the Company's share folders and website when performing their functions.

At the beginning of any professional relationship with Mira Group, Employees shall receive a copy of the Code and the Compliance Policies of the Company and must sign their adherence to them. On an annual basis, such adherence shall be renewed.

In summary, compliance with this Code and the Compliance Policies is a condition of employment at Mira Group, and failure to comply may result in disciplinary action by the Company which may include termination of employment.

3 Personal and Business Integrity

Mira Group expects its Employees to comply with all applicable laws, rules and regulations, including (but by no means limited to) those regarding labor and employment practices, privacy, human rights, consumer protection, advertising, environment, health and safety, financial disclosure, tax, securities, competition and trade, political contributions, government contracting, corruption of public officials, and intellectual property. The following describes certain specific examples, but as stated above, this list is not exhaustive.

3.1 Bribery and Corruption

Mira Group does not tolerate and does not participate in commercial or business relationships where bribery or corruption of any kind exists, whether in the private or public sector.

In most of the countries in which Mira Group is present, there are laws prohibiting bribery (especially in connection with doing business with government entities) in order to support global efforts to fight corruption. Employees have an obligation to know, understand and abide by such laws and regulations.

In addition, Employees cannot, directly or indirectly, engage in corrupt practices including making, accepting, offering, or promising to make (or conduct) a bribe, kickback or other improper payments, benefits or advantages to any person, individual, entity or organization, or otherwise facilitate any direct payment to themselves (or others).

We base our relationships with third parties on the fundamental principles of fairness, honesty and mutual respect. We only do business with third parties that have high standards of conduct. We comply with all laws and regulations prohibiting bribery and corruption, and we do our best to try to ensure that our third parties do the same.

3.2 Travel, Gifts and Presents

In many industries and countries, gifts and entertainment are common practices used to strengthen business relationships. Travel, meals, favors, entertainment, gifts and entertainment are considered "things of value" and should not be accepted, made, promised, offered or authorized for the purpose of obtaining or retaining business or obtaining an improper private advantage from individuals or public officials. These practices are prohibited.

Mira Group Employees may only accept, give, promise, offer or authorize such gifts if all the requirements detailed in the Anti-Corruption Policy are observed. Thus, if any of these conditions are not met, gifts and presents must be approved in advance to give or receive donations, gifts, sponsorships or similar.

3.3 Antitrust

Mira Group is committed to complying with the rules and principles of free competition in all the markets in which it operates, applying principles of full competition and avoiding any distortion that prevents effective competition in the markets. Accordingly, Employees must avoid any practice or conduct whose purpose or effect is in any way to restrict or distort competition.

3.4 Conflicts of Interest

Employees must maintain and ensure an impartial stance in the performance of their duties and responsibilities and in decision-making in Mira Group.

Therefore, Employees must avoid any situation in which their personal, financial or other interests are or may be perceived as being at odds with the interests of the Company.

In the event that a potential direct or indirect conflict of interest arises, Employees must disclose it to the Compliance Officer as soon as they become aware of it and, in all circumstances, the interest of Mira Group must always be prioritized in the decision-making process.

The different types of conflicts of interest, as well as the manner in which they should be communicated and the actions to be taken, are governed by Mira Group's specific policy.

3.5 Prevention of money laundering and terrorist financing

Mira Group is firmly committed to complying with all applicable national and international laws for the prevention of the use of its business operations for any activity that facilitates money laundering, terrorist financing or other criminal activities. In this regard, Employees must refrain from engaging in unlawful practices in their dealings with third parties, including those related to money laundering and terrorist financing.

4 Safe Work Environment and Ethical Relationships with Others

Employees should treat their colleagues, the Company's shareholders, customers, suppliers, competitors, the governments, and the communities in which they operate fairly and respectfully, lawfully and ethically, with honesty and integrity, in a manner consistent with long-term relationships.

The following describes certain specific examples of how Mira Group and its Employees takes steps to ensure a safe work environment and enhance ethical relationships with each other and those with whom we deal. As stated above, this list is not exhaustive.

4.1 Dignity and Respect. Equality and Diversity.

All of us must be treated with dignity and respect. Likewise, we must treat all our employees and business partners in the same way. In this regard:

- **Prohibition of harassment and discrimination:** No employee may be subjected to harassment or intimidation, whether physical, psychological, or any other form of sexual or non-sexual aggression or abuse. We respect each other's differences and value what makes each of us unique.
- **Equal Opportunity:** Mira Group provides equal opportunity to all employees by promoting equal employment. Discrimination in employment, including hiring, compensation, promotion, disciplinary action or retirement is not permitted. Any discrimination based on national origin, ethnicity, religion, caste, age, disability, gender, marital status, sexual orientation, union membership, political affiliation, health status, disability, pregnancy, smoking habits, or any other circumstance protected by law, is prohibited by this Code.
- **Raising Concerns:** We seek to provide a climate of trust in which employees can raise issues and aim for a prompt resolution to the satisfaction of all concerned. If we become aware of such behaviors, they should be reported in a timely manner in accordance with the specifications in section 8 of this document.

4.2 Health and Safety

Mira Group is committed to making the work environment safe, secure and healthy for its Employees and others. Mira Group expects each Employee to promote a positive working environment for all. Each Employee is expected to consult and comply with all Company rules and public health policies regarding workplace conduct and safety. Each Employee should immediately report any unsafe or hazardous conditions or materials, injuries, and accidents connected with the Company's business and any activity that compromises Company security to the Employee's supervisor. Employees must not work under the influence of any substances that would impair the safety of themselves or others.

4.3 Environmental Sustainability

Mira Group is committed to environmental conservation and protection, developing its activities in a respectful and sustainable manner, and minimizing the environmental impact of the Company's facilities and operations. The Company strives to ensure the efficient and responsible use of all the resources present in all its activities and initiatives to safeguard the resources of future generations. We aimed at minimizing the environmental impacts of our activities.

4.4 Good Ambassadorship

All Employees are ambassadors of Mira Group and are encouraged to act in a manner which upholds their good reputation and that of the Company.

Employees shall always represent Mira Group in a professional manner. Neither the reputation nor the image of Mira Group shall be jeopardized at any time. The behavior of all Employees is seen to reflect that of the Company, so all actions must reflect the policies of the Company.

5 Corporate Assets and Financial Integrity

5.1 Accurate accounting and reporting

Transparency and effectiveness of communication depend on the proper functioning of the reporting system. This requirement works equally well for investors, employees, customers, suppliers and any other partners. The reliability of financial and non-financial information is essential to Mira Group reputation, its ability to meet its legal, tax, audit and regulatory obligations, and to support business decisions.

Any failure to accurately record transactions, or falsifying or creating misleading information, or influencing others to do so, could constitute fraud and result in fines or penalties for Mira Group.

The following principles must be observed:

- Mira Group must comply with applicable laws, external accounting requirements and internal procedures for reporting financial and other business information.
- Mira Group must manage all of its critical records in line with such policies and procedures, and never alter or destroy company records unless legally permitted following our retention policy.
- Financial information (e.g., books, records and accounts) must conform to both generally accepted accounting principles and Mira Group accounting and reporting policies and procedures.
- All transactions and contracts must be duly authorized at all levels and must be recorded accurately and completely.
- All contracts entered into by Mira Group with a third party, must be in writing.

5.2 Confidentiality and Information Security

The confidentiality of any of Mira Group private information must be preserved at all times. Information is a key asset of the Company. The Company's information, written or oral, belongs to the Company. Employees shall keep secret and shall neither disclose to any third party nor use for non-Company purposes any information that Mira Group has designated as "Confidential". This applies as well to the confidential information of any other person or entity with which Mira Group does business.

Confidential information includes, without limitation, employee and customer personal information, sales, financial information and strategies, marketing information and strategies, research and development activities.

Nothing in this Code prohibits anyone from reporting or disclosing possible violations of laws or regulations to any governmental agency or entity.

Electronic information systems are provided to our employees in support of their business objectives. IT systems include e-mail, computers, printers, telephones and associated operating systems. Our information systems may only be used for purposes that are effective and efficient for Mira Group business and objectives. Occasional personal use is permitted, but only if it has an insignificant or trivial impact.

5.3 Asset Protection

In Mira Group facilities and offices, there is a multitude of equipment. All the equipment must be used in the context of the professional activity of the Company.

We are all responsible for safeguarding and making proper use of the assets entrusted to us. This Code covers the protection of all Mira Group assets, including physical assets, intellectual property assets and financial assets.

The following principles must be observed:

- We must ensure that all Mira Group assets are not damaged, misused, misappropriated or wasted, and we must report abuse or misappropriation by third parties.
- We must protect all funds and safeguard them against misuse, fraud and theft. Our expense statements, vouchers, tickets and invoices must be appropriate and submitted in a timely manner.
- Never intentionally damage, misuse or misappropriate the physical assets of others; infringe valid patents, trademarks, copyrights or other intellectual property in violation of the rights of others; or engage in unauthorized activities that have an adverse impact on the performance of third-party systems or resources.

6 Training

To ensure that all Employees of Mira Group are aware of this Code and Compliance Policies, a copy of them will be provided to Employees in both language (English and Arabic).

Training on this Code and Compliance Policies forms part of the induction process for all new Employees. All existing Employees will receive regular, relevant training on how to implement and adhere to this Code and Compliance Policies. In addition, all Employees will be asked to formally accept conformance to this policy on an annual basis.

7 Review of Code

The Corporate Governance Committee of the company shall review and evaluate this Code from time to time as it may determine whether this Code is effective in ensuring that the Company's business and affairs are conducted with honesty, integrity and in accordance with high ethical and legal standards and make recommendations to the Board.

8 Disciplinary Regime

Any employee who knowingly violates any law, or who knowingly violates any policy or procedure, or who fails to report the non-compliance of a third party or Employees, will be subject to appropriate disciplinary action, up to and including termination of employment in according to the applicable regulation. The Company may also report to the appropriate authorities, which may result in criminal prosecution or other sanctions.

9 Reporting Suspected Non-Compliance

Employees who have information about non-compliant behavior of Mira Group or of any Employee under this Code, or any governmental laws, rules or regulations have an obligation to promptly report the violation.

Employees may do so orally or in writing and, if preferred, anonymously. Employees have several options for raising concerns.

1. Raise the concerns with the Employee's immediate supervisor; or
2. Raise the concerns with the Company's Managing Director.

Information as to suspected improper accounting or auditing matters may also be reported anonymously to any member of the Board. Employees are required to come forward with any such information, without regard to the identity or position of the suspected offender.

Because failure to report criminal activity can itself be understood to condone the crime, Mira Group emphasizes the importance of reporting. Failure to report knowledge of wrongdoing may result in disciplinary action against those who fail to report.