

Human Rights Policy Statement

Introduction

The Human Rights Policy Statement (the Policy) outlines the commitment of Ittihad International Investment LLC (III) and its subsidiaries (henceforth referred to as 'III' or 'the Group') to respect and promote human rights within the sphere of influence and operations of the Group.

This Policy applies to III and any of its subsidiaries that do not have dedicated policies in place suitable to their operations. The Policy applies to all areas of the Group's business operations and covers all directors, executives, and employees working for or on behalf of the Group. The Policy also covers outsourced or seconded employees working exclusively for or on behalf of the Group as well as any third parties working at the Group's premises.

Further, III encourages third-party suppliers, service providers, and partners working with the Group to adopt similar policies, as per the Group's Supplier Code of Conduct.

The commitments outlined in this Policy are also addressed in the Group's Code of Ethics and Business Conduct Policy Statement.

Policy Commitments

III is committed to respecting human rights and is a proponent of the human rights and labor principles of the United Nations Global Compact (UNGC), and the International Labor Organization (ILO) conventions on human rights.

The Group operates within the legal framework of the host country of its operations and acknowledges the importance of fostering a workplace environment that values human rights, respect, employee engagement, fairness, and collaboration.

The Group promotes employee welfare and engagement, within the bounds of local regulations.

Non-discrimination and Equal Opportunity

III does not tolerate discrimination based on race, color, religion, gender, age, disability, or any other status protected by applicable law, and fosters a workplace free from discrimination and abuse.

The Group does not tolerate child labor or forced labor acquired through modern slavery or human trafficking.

The Group ensures fair and equitable treatment, equality of opportunity, and safe working conditions for all employees, including part-time employees.

Labor Rights and Fair Employment

III complies with labor rights and fair employment practices in accordance with laws and regulations in all locations where the Group operates.

The Group prohibits the employment of children below the minimum age.

III strives to uphold equal pay for men and women performing work of equal value.

The Group provides rights to maternity leave, paternity leave, health protection, and non-discrimination for employees during and after pregnancy.

Stakeholder Engagement

III engages with relevant stakeholders to better understand their human rights concerns and endeavors to integrate these considerations into this Policy and its underlying procedures, as appropriate.

Training and Awareness

III provides appropriate training and awareness for its employees to enable them to uphold the provisions of this Policy and to understand how violations could negatively impact the Group's operations and its stakeholders.

Compliance

III complies with applicable laws and regulations of the United Arab Emirates (UAE) and/or any jurisdiction in which the Group operates. Subsidiaries registered and operating in countries other than the UAE comply fully with the laws of the host country in addition to any applicable laws of the UAE. In the event that the host country's requirements are less comprehensive than III's standards, the Group's standard will apply.

Roles and Responsibilities

The Board of Directors is responsible for overseeing the implementation and effectiveness of this Policy. All stakeholders covered by the Policy are responsible for complying with its requirements. The Human Resources Department oversees the practical implementation and ensures compliance with the approved Policy against Key Performance Indicators (KPIs) defined in alignment with labor law requirements in operating countries as well as international standards such as the ILO and UNGC.

Reporting and Transparency

Any employee or individual covered by this Policy that identifies a violation, or a suspected violation, of this Policy is encouraged to report the matter. As per III's Whistleblower Policy, they can submit a report to the official Whistleblower Service through the following email: whistleblower.iii@ittihadinvestment.ae. Reports can be submitted in confidence, anonymously, and free from fear of retaliation. The Group will investigate all reports in accordance with defined guidelines provided they are submitted in good faith.

Policy Review

The Group will review this Policy annually, or sooner if required, and revise this to

ensure it remains up-to-date and aligned with the company's Mission, Vision, core values, laws, and regulations of the UAE and/or host country of its operations, and with global best practices. The Group shall make available on the appropriate channels any changes to this Policy, and every version will have an updated effective date.

The Board of Directors has reviewed and approved this Human Rights Policy Statement.