CONFLICT OF INTEREST POLICY

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Purpose

The purpose of this policy is to establish a structured and consistent framework for identifying, disclosing, and managing conflicts of interest to ensure ethical, objective, and transparent decision-making at Uniabex. This policy aims to prevent situations where personal, financial, or other external interests may compromise, or appear to compromise, professional judgment, integrity, or the interests of the organization. It supports compliance with applicable legal and regulatory requirements, promotes accountability and ethical conduct, and aligns with recognized business ethics frameworks.

1. Policy Statement

Uniabex is committed to conducting its business with integrity, transparency, and fairness. The organization recognizes that conflicts of interest, if not properly managed, can undermine trust, impair decision-making, and expose the organization to legal and reputational risks.

The organization maintains zero tolerance for undisclosed conflicts of interest. All employees and relevant stakeholders are expected to proactively avoid, disclose, and manage any actual, potential, or perceived conflicts of interest in accordance with this policy and applicable ethical standards.

Through this policy, Uniabex aims to strengthen ethical governance, protect stakeholder interests, and uphold the highest standards of responsible business conduct.

2. Scope and Application

This policy applies to all employees, directors, officers, temporary staff, consultants, contractors, and any other individuals acting on behalf of Uniabex. It also applies to situations involving suppliers, contractors, business partners, and other third parties where conflicts of interest may arise in connection with business relationships, procurement activities, or decision-making processes.

3. Legal and Regulatory Compliance

The organization shall comply with all applicable national and international laws, regulations, and recognized standards relevant to ethical conduct and prevention of conflicts of interest.

3.1 National Regulations

- Applicable company and corporate-governance laws
- Anti-bribery and anti-corruption legislation
- Labour and employment laws
- Other applicable ethics and compliance regulations

3.2 International Standards and Frameworks

- UN Global Compact Principles
- OECD Guidelines for Multinational Enterprises
- UN Guiding Principles on Business and Human Rights (UNGPs)
- ISO 37001 – Anti-Bribery Management Systems (where applicable)

3.3 Industry and Voluntary Standards

- Business Ethics Framework
- ISO 26000 – Social Responsibility
- Global Reporting Initiative (GRI) Standards
- Uniabex Code of Conduct / Business Ethics Policy

3.4 Abbreviation / Definitions

For the purpose of this policy, the following definitions apply:

- **Conflict of Interest:** A situation in which personal, financial, or other interests interfere, or appear to interfere, with an individual's ability to act in the best interest of the organization.
- **Actual Conflict:** A conflict that currently exists and directly influences decision-making.
- **Potential Conflict:** A situation that could develop into a conflict of interest in the future.
- **Perceived Conflict:** A situation that may appear to be a conflict, even if no actual conflict exists.
- **Personnel:** Employees, directors, officers, contractors, consultants, and representatives of Uniabex.

4. Alignment with UN Sustainable Development Goals (SDGs)

This policy supports the following United Nations Sustainable Development Goals:

- SDG 8 – Decent Work and Economic Growth
- SDG 16 – Peace, Justice and Strong Institutions

5. Objectives and Targets

5.1 Qualitative Objectives

The organization aims to:

- Ensure ethical, objective, and unbiased decision-making across all business activities and functions.
- Prevent actual, potential, and perceived conflicts of interest that may compromise integrity, transparency, or accountability.
- Promote timely identification, disclosure, and effective management of conflicts of interest.
- Strengthening awareness, ownership, and accountability among employees and relevant stakeholders regarding ethical responsibilities.
- Foster a culture of integrity where conflicts of interest are proactively addressed and managed in line with ethical standards.
- Protect the organization from legal, financial, and reputational risks arising from unmanaged or undisclosed conflicts of interest.

5.2 Quantitative Targets

5.2.1 Conflict of Interest Management Targets

Uniabex commits to robust conflict-of-interest management practices aligned with ethical governance, transparency, and accountability principles.

- Ensure 100% of employees submit conflict-of-interest declarations upon joining and periodically thereafter, in accordance with internal procedures.
- Ensure 100% of disclosed conflict-of-interest cases are reviewed, documented, and managed in line with defined procedures.
- Ensure 100% of identified high-risk conflict-of-interest cases are escalated to the appropriate authority for review and decision-making.
- Achieve 100% compliance with conflict-of-interest disclosure requirements for employees involved in high-risk functions (e.g., procurement, finance, senior management).

5.2.2 Training and Awareness Goals

Target Area	**Annual / Mid-Term Goals (Long-Term: continued/maintained)**
Conflict of interest training	100% employee coverage annually; maintain 100% coverage long-term
Refresher awareness sessions	Conducted periodically; continuous improvement long-term

5.2.3 Monitoring and Effectiveness Targets

The organization will further aim to:

- Ensure 100% of conflict-of-interest declarations and cases are reviewed within defined internal timelines.
- Maintain zero confirmed cases of undisclosed conflicts of interest, where feasible, through effective controls and awareness.
- Review conflict-of-interest trends at least annually to identify systemic risks and improvement opportunities.

6. Key Performance Indicators (KPIs)

The organization shall define, monitor, and review key performance indicators (KPIs) aligned with the SMART framework (Specific, Measurable, Achievable, Relevant, and Time-bound) to track the effectiveness of conflict-of-interest management.

KPIs shall include, at a minimum, declaration coverage, training completion rates, number of disclosures received, and timely resolution of reported cases. Progress against KPIs shall be reviewed at least annually by Top Management, and corrective actions shall be defined and implemented where gaps are identified.

7. Roles and Responsibilities

Role	Responsibilities
Top Management	Approve the policy, allocate resources, and review implementation annually.
Human Resources / Compliance Function	Maintain declarations, manage disclosures, support investigations, and provide guidance.
Managers / Functional Heads	Support identification and mitigation of conflicts within their teams.
Employees & Representatives	Avoid conflicts of interest and disclose any actual or potential conflicts promptly.

8. Disclosure, Risk Management & Due Diligence

All personnel shall promptly disclose any actual, potential, or perceived conflict of interest through designated disclosure mechanisms. Disclosed conflicts shall be assessed, documented, and managed through appropriate mitigation measures, including recusal from decision-making or reassignment of responsibilities.

Failure to disclose conflicts of interest may result in corrective or disciplinary action, in accordance with applicable policies and contractual obligations.

Conflict-of-interest declarations may be required at onboarding and periodically thereafter, as defined by internal procedures.

9. Grievance Mechanisms

The organization is committed to providing a fair, transparent, and confidential grievance mechanism that is accessible to employees, suppliers, and other external stakeholders. This mechanism enables reporting of concerns related to conflicts of interest or unethical conduct.

All grievances shall be investigated impartially, documented, and resolved within defined timelines, with strict protection against retaliation.

10. Policy Communication & Awareness

This policy shall be communicated internally to all relevant employees and made available to suppliers and business partners through appropriate channels. Awareness shall be supported through training, onboarding programs, and periodic communication initiatives.

Awareness on conflict-of-interest requirements may be included during induction and periodically thereafter.

11. Monitoring, Reporting & Disclosure

Implementation of this policy shall be monitored using defined KPIs, internal reviews, and management oversight. Aggregated information may be included in sustainability or ethics disclosures, where appropriate, to demonstrate transparency and accountability.

Conflict-of-interest trends and high-risk cases may be reviewed at management level to ensure oversight and systemic risk mitigation.

Records of disclosures, reviews, and mitigation measures shall be maintained in accordance with document retention procedures.

12. Policy Review & Continuous Improvement

This policy shall be reviewed at least annually or earlier in response to regulatory changes, organizational developments, or identified risks. All revisions shall be approved by Top Management.

13. Approval & Endorsement

This document is controlled and becomes effective only after formal preparation, review, and approval. Any revisions must follow the established document control process. Only the latest approved version shall be used for operational purposes.

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Prepared By: Ajit Khot Sr Manager Human Resource 15-09-2025	Reviewed & Approved By: Supreet Sarosh Vice President – Human Resources Global Metallurgy Businesses 15-09-2025