

Message from Founder



Our commitment to ethical behaviour and the solid ethical foundations are one of the most essential components of Asian Panorama Private Limited operation. We are committed to doing business the right way, based on a culture of ethics and compliance.

In the long term, we can successfully face the challenges of competitive market environment by accepting the imperatives of moral responsibility, both as individuals and as a company. In performing the job duties, the employees should always act lawfully, ethically and in the best interests of the Asian Panorama Private Limited.

Thank you for upholding our values and helping us doing things right. It does not only mean that we provide well made, fairly priced and of exceptional quality products and services, but it also means that ethics and integrity is always born in mind. We source material only from suppliers who have impeccable human rights and compliance records, and we ensure that our supply chain is of high integrity, and we monitor our entire operation for compliance with our Code.

Prof. Adv. Naeem Amjad

Founder

1. Introduction



This CODE OF ETHICS AND BUSINESS CONDUCT of Asian serves as our ethical commitment and as a guide to proper business conduct for all of our stakeholders. We, at Asian Panorama Private Limited are committed to doing business legally, ethically and in a transparent manner.

This document applies to all staff who work for the Asian Panorama Private Limited (including officers, directors, managers, team leaders, employees, temporary, agency, interim, sub-contractor or consultant staff), and also include other organisations who do business with us.

Asian Panorama Private Limited expects its staff to be impartial and honest in all affairs relating to their job. All staff bear a responsibility in general, to be of good faith and do nothing to destroy the trust necessary for employment.

The success of our business is based on the trust we earn from our employees, customers, and shareholders. We gain credibility by adhering to our commitment to fairness and reaching our goals solely through ethical conduct. All staff are expected to adhere to this Code in their professional, as well as personal conduct, treat everyone with respect, honesty, and fairness.



Asian Panorama Private Limited is open to any questions at any time and will not allow punishment or retaliation against anyone for reporting a misconduct in good faith.

Managers and leaders have higher responsibility for demonstrating, also through their actions, the importance of this Code. Managers and leaders are responsible for promptly addressing every raised ethical question or concern. Employees must cooperate in investigations of potential or alleged misconduct.

Non-compliance to this Code considered as a misconduct that could warrant disciplinary action, including termination of employment or other contract in deserving cases.

We are committed to making efforts to apply our values and norms also throughout the entire value chain of our own suppliers, sub-contractors, service providers and business partners.

2. Ethical Values



Our core values at Asian Panorama Private Limited are:

Honesty • Integrity • Trustworthiness • Respect for others • Responsibility • Accountability • Reliability • Obedience to the law

3. Ethical Decision-making

Ethical conduct is a value-driven decision-making. Several key questions can help to identify situations that may be unethical, inappropriate, or illegal. Ask yourself:



Is what I am doing legal? • Does it reflect our company values and ethics? • Does it comply with the Code and company rules/policies? • Does it respect the rights of others? • How would it look if it made the news headlines? • Am I being loyal to my family, my company and myself? • Is this the right thing to do? • What would I tell my child to do? • Have I been asked to misrepresent information or deviate from normal procedure?

4. Compliance with laws and regulations



Our commitment to integrity begins with complying with laws, rules, and regulations. We understand and comply with the legal requirements and commercial practices of lawful business.

We are committed to adhere to every valid and binding contractual agreement that we conclude, and we do not abuse our rights.

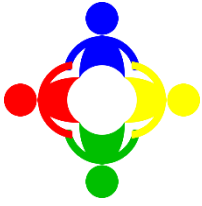
1. Our staff must follow applicable laws and regulations, including the Code at all times and must ensure compliant operation.
2. We will never make an unethical item or wrongful products and sell it.
3. We will never scam or help someone scam using our name.
4. We will never take part in anything haram according to Islam.
5. We will work in accordance with the human Rights Act.

5. Sustainability: People + Profit + Planet



We are committed to meet current requirements without compromising the needs of future generations. To this, we combine economic, environmental, and social factors in our operation and our business decisions.

6. Human rights



We are committed to respect human dignity and rights of each individual and community whom we interact with during the course of work. We shall not, in any way, cause or contribute to the violation of human rights. Our staff shall treat everybody with dignity, respect and care and uphold human rights.

7. Fair labour practices and working conditions



We are committed to promote equality in our employment practices and to fair employment and remuneration policy in compliance with applicable laws. We are firmly opposed to employ or contract child or slave labour or any form of forced or compulsory or bonded labour. We condemn all forms of illegal, unfair, unethical labour practice that exploits workforce, destroys social security, or serves as tax evasion, including but not limited to undeclared and “grey” work or holding back

wages.

Our staff shall act with integrity and treat their colleagues and others through the work with full respect.

8. Discrimination and harassment



We provide equal opportunity in employment, and we do not tolerate any discrimination or harassment or any type from abuse. No direct or indirect discrimination shall take place based on any professionally non-relevant trait or circumstance, like gender, marital status, age, national or social or ethnic origin, colour, religion and political opinion, disability, sexual orientation, employee representation, property, birth, or other status. Any kind of discriminatory behaviour, harassment, bullying, or victimization is prohibited.

All staff is expected to follow the highest standards of conduct in all verbal and written communication based on mutual respect, and must refrain from any form of harassment, slander or any behaviour that could be taken as offensive, intimidating, humiliating, malicious or insulting.

9. Health, Safety and Environment



We provide clean, safe, and healthy work conditions and we are dedicated to maintaining a healthy environment. We are committed to minimise the impact on the natural environment of our operations. We make efforts to reduce the use of finite resources, like energy or water, and the harmful emissions, like waste.

All staff must follow and comply with every relevant health, safety and environmental protection laws, regulations and rules all times.

10. Fair competition and business conduct



Our relationships with business partners are built upon trust and mutual benefits compliant with competition law. We are dedicated to ethical and fair competition, as we sell products and services based on their quality, functionality, and competitive pricing. We will make independent pricing and marketing decisions and will not improperly cooperate or coordinate our activities with our competitors. We will not offer or solicit improper payments or gratuities, nor will we engage or assist in unlawful boycotts of particular customers. We commit to comply with all applicable trade controls, restrictions, sanctions, and import-export embargos.

We do not allow any violence of the fairness of any tendering process in any way. We refrain from damaging competition and the reputation of any business partners and any behaviour that harms competitor's creditability.

We do not hold back maliciously, unlawfully, or unduly payments towards our partners, and we do not allow such practices in our supply chain, we fight the unethical practice of "debt chain".

Our staff is responsible for ensuring fair business during their job and adhere to every competition, consumer protection and fair marketing rule. Customers and business partners shall be treated fairly and equally, products and services shall be displayed in a manner that is fair and accurate (fair marketing and advertising), and that discloses all relevant information.

11. Anti-corruption



We firmly condemn and do not tolerate all forms of corruption. It is prohibited directly or indirectly offering, promising, giving, asking, soliciting, or accepting any unfair advantage or benefit, in order to obtain, retain or facilitate in any way the business. An unfair advantage or benefit may include cash, any cash equivalent (e.g., voucher), gift, credit, discount, travel, personal advantage, accommodation, or services. We do not permit facilitation (or "grease") payments to government officials or private business in order to secure or speed up routine actions. Corruption also covers the misuse of function or position as well, when someone makes that false appearance that s/he improperly influences a decision maker.

Corruption for either to obtain or retain business, or to obtain or retain an advantage in the conduct of business is considered gross misconduct. Similarly accepting or allowing another person to accept a bribe is considered gross misconduct. Our staff's has to account for all benefits received in the course of doing business and must to not give or receive bribes or otherwise act corruptly.

12. Gifts and Hospitality



We shall avoid any actions that create a perception that favourable treatment was sought, received, or given in exchange for personal benefits.

Business courtesies or benefits include gifts, gratuities, meals, refreshments, entertainment or other advantage from persons or companies with whom we do or may do business. We will neither give nor accept such benefits that constitute, or could reasonably be perceived as constituting, unfair business inducements that would violate law, regulation or polices, or would cause embarrassment. Our staff may never use personal funds or resources to do something that cannot be done with our resources.

We may accept and offer occasional gifts and hospitality that are customary and conform to reasonable ethical practices of the market, provided that they are not inappropriately excessive, not frequent and do not reflect a pattern of frequent acceptance, does not create the appearance of an attempt to influence

business decisions. Only trivial gifts with low value can be accepted. All other gifts must be politely refused or, if received through post, returned to the donor. If return is not possible it shall be offered for charity or community purposes. It is the responsibility of the person offering, providing, receiving, or accepting the gift to decide whether the gift is appropriate.

13. Security, protection and proper use of company assets



We are responsible for the security, protection and for the economic use of company resources. Our resources, including time, material, equipment, and information are provided for legitimate business use only. Occasional personal use is permissible as long as it is lawful, does not affect job performance or disrupts workplace morale.

All staff is obliged to follow appropriate security measures and they should treat company property, whether material or intangible, with respect and shouldn't misuse company assets or use it carelessly.

14. Confidentiality, information security, proprietary information, and intellectual property



We are committed to business information confidentiality, integrity, and accessibility, we implement proper technical security measures this and it is our staff's obligation to uphold this. Proprietary information includes all non-public information that might be harmful to the company or its customers, business partners if disclosed to unauthorised parties. All staff must handle any such information as secret. It also covers that, no one is entitled to trade with securities while in possession of non-public information or deliver non-public information to others that could have impact on the securities. Every rule ensuring information security must be followed all times.

We respect the property rights of others. We will not acquire or seek to acquire trade secrets or other proprietary or confidential information by improper means. We will not engage in unauthorized use, copying, distribution or alteration of software or other protected intellectual property.

15. Bookkeeping, true reporting and financial integrity



Our books, records, accounts, and financial statements must be maintained in appropriate detail, must truly and properly reflect our transactions. We condemn all forms of money laundering, so we are committed to do business with partners involved in legitimate business activities with funds derived from legitimate sources.

We commit ourselves to fair taxation and to avoid all tax evasion practices, including such as failing to issue receipt or accounting fake expense invoices.

All staff must follow accounting procedures, ensure that business transactions are recorded and documented appropriately and make certain that all disclosures made in financial reports are full, honest, accurate, timely and understandable. All staff must not improperly influence, manipulate, or mislead any audit.

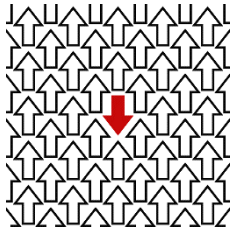
16. Anti-Fraud

Fraud – the act or intent to cheat, steal, deceive or lie – is both unethical and, in most cases, criminal. Fraud in every form, (including e.g., submitting false expense reports; forging or altering financial documents or



certifications; misappropriating assets or misusing company property; making any untrue financial or non-financial entry on records or statements) is prohibited.

17. Conflict of Interests



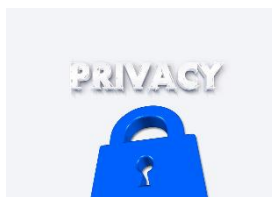
Our decisions shall be based on objective and fair assessments avoiding the possibility of any improper influence. A "conflict of interest" exists when an employee's personal interest (that can be linked to e.g., friends, family, or customer, competitor, supplier, contractor entity, as well) interferes or potentially interferes with the best interests of Asian Panorama Private Limited. Determining whether a conflict of interest exists is not always easy to do, thus anyone with a conflict-of-interest question should seek advice from management.

Conflicts of interest could arise:

- Being employed (you or a close family member) by, or being in economic relation with an actual or potential customer, competitor, supplier or contractor.
- Hiring or supervising family members or closely related persons.
- Serving as a board member for another company or organization.
- Owning or having a substantial interest in a customer, competitor, supplier, or contractor.
- Having a personal interest, financial interest, or potential personal gain in any company transaction.

If co-workers become involved in personal relations with each other, the onus is on the senior employee concerned to bring this to the attention of his or her manager to confirm that there is no conflict of interest, nor will a conflict of interest arise.

18. Privacy, personal data protection



We respect people's privacy, and we acknowledge customers, employees and other natural persons' need to feel confident that their personal data is processed appropriately and for a legitimate business purpose. We are committed to comply with all personal data protection laws. We only acquire and keep personal information that is necessary, and we give proper information on these activities to data owners. We implement proper security measures to assure confidentiality,

integrity, and availability of personal information.

Our staff must observe the legal requirements, apply compliant practices, and follow related procedures to ensure legality of personal data handling and processing activities.