



# **Anti-Bribery and Corruption Policy**

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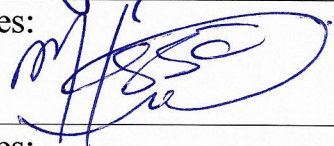

**Emirates Minting Factory LLC**

**Dubai, UAE**



Revision History:

| No. | Issue No. | Revision No | Revision Date | Drafted / Revised By | Remarks  |
|-----|-----------|-------------|---------------|----------------------|--|
| 1   | 1.0       | 01          | 02-06-2025    | Compliance Officer   | Documents ID added, Updated Gift Policy to clarify guidelines and add Passive Bribery & Corruption in policy scope |
| 2   | 1.0       | 02          | 04-05-2026    | Compliance Officer   | Annual Review – No changes   |

|                                  |                        |             |   |
|----------------------------------|------------------------|-------------|---|
| Head of Compliance / MLRO        | Mr. Malik Umar Mukhtar | Signatures: |  |
| Managing Director of the Company | Mr. Mubashar Hussain   | Signatures: |  |
| CEO of the Company               | Mr. Essa Saeed         | Signatures: |  |
| Effective Date: 04-May-2026      |                        |             |   |



## INTRODUCTION

Emirates Minting Factory L.L.C & Emirates Minting Factory L.L.C (Branch) collectively described as (The Company) is a fully integrated innovative precious metals refining and minting service provider with a high-capacity gold refining unit, formed in the Emirate of Dubai, in accordance with the provisions of the Commercial Company Law (Federal Law No. 2 of 2015) came into effect on 1 July 2015 by replacing the previous Law No 8 of 1984 and duly registered under the commercial register at the department of Economic Development with its registered activities Gold & Precious Metal Casting, Gold Refining, Non-Manufactured Precious Metal Trading, including pearls, precious stones, and jewellery trading.

The Company is therefore committed to conducting business in accordance with the highest ethical standards and prohibits all forms of bribery and corruption. This Anti-Bribery Policy prohibits all types of bribery within and outside of the Company premises. The direct or indirect giving or receiving of improper payments or other benefits for purposes of obtaining any advantage. It includes but is not limited to the offering, promising, authorizing, or providing anything of value to any customer, business partner, vendor or other third party to induce or reward the improper performance of an activity connected with our business and services.

## PURPOSE

EMR is committed to conducting our business in accordance with the applicable laws, rules and regulations and the highest ethical standards. The purpose of the policy is to ensure compliance with the applicable anti-bribery and anti-corruption laws and regulations applicable to our business and services.

## SCOPE

This policy is an integral part of our operations and our commitments. This Anti-Bribery and Anti-Corruption policy shall apply to:

1. The company Staff.
2. Senior Management
3. The Branches and Subsidiary.



4. The company Owner/Partner(s)

Compliance with this Policy constitutes terms of service for each director, conditions of employment for each officer and employee, and conditions of providing services to The Company.

## **POLICY**

It is The Company's policy to conduct all its business and services in an honest and ethical manner. The Company takes a zero-tolerance approach to bribery and corruption and is committed to acting professionally, fairly and with integrity in all its business dealings and professional relationships. It's our goal to avoid acts that might reflect adversely upon the integrity and reputation of the Company. Under no circumstance shall any employee or anyone acting on behalf of The Company give, pay, offer, promise to pay, or authorize the giving or payment of money or any other thing of value to any foreign government official or client, vendor, or other business partners for any improper purpose or in violation of applicable law, including the local laws of any relevant country. Likewise, no employee or representative of The Company shall solicit, request, agree to receive, or accept any form of bribe or improper advantage—whether monetary or otherwise—from any individual or entity in connection with their role or responsibilities.

## **IMPLEMENTATION**

The Company ensures that it does not inadvertently get involved in any transaction/s that are tainted by bribery by integrating anti-bribery safeguards into the business development and Administration process.

## **TRAINING**

The Company's Compliance team conducts regular compliance training to keep our employees updated with the amendments and changes in the rules and regulations applicable to our services, including policy and procedures updates based on such changes.



## **PAYMENTS**

The Company prohibits the provision of improper payments or other benefits to all individuals (in both the private and public sectors), interactions with Public Officials are of heightened concern due to the increased risk for violations of applicable anti-bribery laws. As per our compliance policy, we prefer to pay/receive payments through banks in our company account and avoid cash transactions.

## **GIFTS and HOSPITALITY**

The Gift Policy of Emirates Minting Factory LLC is designed to uphold transparency, integrity, and ethical business conduct while preventing conflicts of interest. It applies to all employees, ensuring ethical practices across the organization. The policy defines a "Gift" as anything of value given or received within the policy guidelines. Employees are prohibited from accepting gifts from customers, suppliers, colleagues, or community members in relation to their duties. Any gift received valued at 500 AED or more must be disclosed to the immediate supervisor and relevant executive. Additionally, all given gifts must be accurately recorded in the gift register, with proper explanation, following applicable rules and regulations. The company allows gifts and hospitality to be given and received only if they are modest, appropriate, and consistent with its values. Any gifts or hospitality offered by clients or suppliers to company staff must be reported to senior management and recorded. In certain cases, the company may extend hospitality as a courtesy to visiting guests, including national or international government or bank officials, ensuring that senior management is informed and proper approval or instructions are obtained. Furthermore, the company disclaims any responsibility for monetary transactions or loans between employees or third parties. This policy underscores our commitment to fostering a principled workplace by maintaining ethical standards and mitigating potential conflicts of interest.

## **DUE DILIGENCE**

We are committed to taking reasonable precautions to ensure that business relationships are formed with reputable and qualified partners, agents, and representatives. Ensuring that payments made are reasonable and appropriately documented.



## BREACH OF THIS POLICY

Any breach of this policy may result in disciplinary action, including potential termination and any other remedial or punitive action as shall be appropriate in the circumstances. The Company is not liable for any consequences or to pay any fine imposed on any individual because of the violation of this policy and possible legal proceedings for violation of the law.

## COMMUNICATION & REPORTING

The Company shall communicate this policy and relevant guidance to all its associates, through established internal communication channels. This policy should also be communicated to all the employees through appropriate means.

All the employees are responsible for reporting such cases to the Compliance Officer or directly to the Senior Management in the absence of the Compliance Officer. If any such reporting is against the Compliance officer, then it should be reported directly to Senior Management face-to-face or by email.

## RESPONSIBILITY

The Company assigns the responsibility for this Anti-Bribery and Corruption Policy and relevant initiatives, deployment, detection of bribery and corruption activities and relevant law and regulations, to all the employees of the company. However, the Senior Managers and the Department Heads/In-Charges are accountable for ensuring the reasonable implementation and compliance of the policy.

All employees are responsible for compliance with the law and the policy and subject to possible disciplinary action (including termination) in violation of this policy and possible legal proceedings for violation of the law.

In case of any questions, confusion, comments, or suggestions regarding the content of this policy, feel free to contact the Compliance Team through the following:

Email: [compliance@emiratesminting.ae](mailto:compliance@emiratesminting.ae)

Telephone: +971 4 3790755

Website: [www.emiratesminting.ae](http://www.emiratesminting.ae)