

CODE OF ETHICS

Transoft Solutions (“Transoft”) is committed to conducting business with integrity, professionalism and the highest level of ethical standards. All employees, contractors, officers, board members, and consultants are expected to act honestly, responsibly and in compliance with applicable laws and regulations, wherever Transoft operates. Ethical conduct is fundamental to protecting Transoft’s reputation, relationships, and long-term success. Ethical decision-making is required not only to meet legal requirements, but to ensure we consistently do the right thing, even when doing so is difficult.

Scope

This policy applies to all employees, contractors, officers, board members and consultants of Transoft. Compliance with both the spirit and letter of this Code of Ethics is a condition of employment or engagement.

Core Ethical Principles

All individuals subject to this Code of Ethics are expected to:

- Act with honesty, integrity, and fairness in all business dealings
- Respect colleagues, customers, suppliers, competitors, and public officials
- Avoid situations that compromise, or appear to compromise, independent judgment
- Protect Transoft’s assets, information, and reputation
- Comply with all applicable laws, regulations, and internal policies

Ethical conduct spans a considerable range of behaviour, and it is impractical to describe every potential type of unacceptable conduct. The following are particularly serious instances of unethical behaviour, and any employee or contractor doing any of the following shall be considered to have engaged in gross misconduct, and shall be disciplined accordingly:

1. Breaking any criminal law
2. Theft from the company, supplier or customer
3. Fraud – either financial or administrative
4. Bribery of any customer, intermediary, official or supplier
5. Price collusion with a competitor
6. Physical harassment and assault
7. Transacting with or supporting any sanctioned individual or organization

Conflicts of Interest

Individuals must avoid conflicts between personal interests and the interests of Transoft. A conflict of interest exists where personal, financial, family, or outside business interests could improperly influence—or appear to influence—business decisions.

Conflicts must be disclosed promptly so they can be appropriately reviewed and managed. Using one’s position at Transoft for personal gain, or diverting business opportunities belonging to Transoft, is prohibited.

Gifts, Hospitality, and Anti-Bribery

Bribery, kickbacks, improper payments, or any form of corruption are strictly prohibited. This applies to interactions with customers, suppliers, intermediaries, and government officials, whether direct or indirect.

Gifts, entertainment, or hospitality must be reasonable, infrequent, transparent, and never intended to influence business decisions. Cash or cash equivalents are never permitted. Transoft maintains a zero-tolerance approach to corruption and complies with all applicable anti-bribery and anti-corruption laws, including those governing international business.

Fair Competition and Anti-Trust

Transoft is committed to free and fair competition. Individuals must not engage in price-fixing, market allocation, collusion, or any other anti-competitive practices. Competitive information must be obtained lawfully and ethically, without misrepresentation or breach of confidentiality.

Respectful and Safe Workplace

Transoft is committed to maintaining a safe, healthy, and respectful workplace. Harassment, discrimination, violence, or any form of abusive conduct will not be tolerated. All individuals are expected to treat others with dignity and respect.

Use of Company Assets and Information

Company property, resources, and confidential information must be used responsibly and only for legitimate business purposes. Misuse, unauthorized disclosure, or negligent handling of Transoft assets or information is prohibited.

Reporting Concerns

Any suspected breach of this Code, applicable laws, or Transoft policies must be reported promptly. Reports may be made confidentially to ethics@transoftsolutions.com.

Transoft strictly prohibits retaliation against anyone who raises concerns or participates in an investigation in good faith. Retaliation itself constitutes a serious violation of this Code of Ethics.

Investigations and Cooperation

All individuals are expected to cooperate fully and honestly with internal investigations, audits, or lawful external inquiries. Destroying records, providing false information, or interfering with an investigation is strictly prohibited.

Consequences of Violation

Violations of this Code of Ethics may result in criminal and reputational damages for Transoft, and for disciplinary action, up to and including dismissal for any culpable employee, contractor, or officer subject always to applicable local laws and regulations.

Disciplinary measures will be determined based on the nature and severity of the violation, whether the conduct was intentional or negligent, the actual or potential impact on the Company, its employees, customers, or third parties, and any prior violations. The Company will follow a fair and proportionate process, which may include investigation, notice to the individual, and an opportunity to respond, as required by applicable law.

Nothing in this Code of Ethics alters or limits any statutory rights or obligations under local laws, nor does it prevent the Company from taking immediate action (where legally permitted) to protect its people, assets, operations, data, and stakeholders.

Policy Review

This Code of Ethics will be reviewed periodically and updated as required to reflect legal, regulatory, and business changes.

Date of last review: March 2026