CODE OF CONDUCT

The Code of Conduct sets for certain minimum expectations that Rising Technologies has for you. You are expected to conduct the firm business in full compliance with both the letter and the spirit of the law, the Code, and any other policies and procedures that may be applicable to you.

The code is intended to provide general guidance regarding your conducts as an employees of Rising Technologies.

Rising Technologies is committed towards Positive Impact to **Community Social Responsibilities**, **Good Business Ethics** with both Customers and Suppliers, **Adopt The Global Environmental** and **Human Right Governance**.

GOOD BUSINESS ETHICS

1. CONFIDENTIAL INFORMATION, PUBLIC COMMUNICATION, DATA PRIVACY

We are shall responsible for the safeguarding of confidential information, whether it is information entrusted to us by our customers, information regarding Rising Technologies business and activities, or information about their employees. Information about the firm, its customer, its employees, and others. Prior Employer's Confidential Information and Trade Secrets. Special Rules Regarding Customer Information and Data Privacy Legislation. Publications, Speeches, Internet Posting, and Other Communications Relating to Rising Technologies

2. INSIDE INFORMATION AND THE POLICY IN INFORMATION BARRIERS.

2.1. Inside Information

Inside information is material, nonpublic information about the financial condition information, public entity or other issue of internal activities.

3.2. The Policy on Information Barriers and Other Restrictions on Sharing Information.

The firm's Policy on information barriers refer to a system of information barriers designed to limit the flow of inside information from areas that routinely have access such as communications to suppliers or customers or other external parties.

3. OTHER BUSINESS CONDUCT

We are all expected to conduct the firm's business in accordance with the highest ethical standards, respecting the firm's customers, suppliers, and other business counterparties, dealing responsibly with the firm's assets, and complying with applicable legal and regulatory requirements.

3.1. Assets of the Firm

You are expected to protect the firm's assets as well as the assets of others that come into your custody. The firm's assets include not only financial assets such as cash and physical assets such as furnishings, equipment and supplies, but also customer relationships and intellectual property such as information about products, services, customers, systems and people. All property created, obtained, or compiled by or on behalf of the firm including customer lists, directories, policies and procedures, files, reference materials and reports, computer software, data processing systems, computer programs, and databases belongs to the firm.

3.2. Intellectual Property

Any invention, discovery, development, concept, idea, process, or work related to the firm's business, written or otherwise, whether or not it can be patented or copyrighted, that you develop alone or with others during your employment with the firm (all of which are referred to as "Company Inventions") belongs to the firm. If a Company Invention is something that can be copyrighted and you create it as a part of your job with the firm or because the firm asks you to create it, it is a "work made for hire." The firm is not required to acknowledge your role in the creation of any Company Inventions or to have your permission to modify, expand, or benefit from it.

3.3. Telephones, E-mail, Internet, and Other Electronic Communications Devices

Telephones, electronic mail (e-mail) systems and other electronic communications devices provided by Rising Technologies, whether in the workplace or elsewhere, are the property of the firm and should be used for business purposes; however, limited incidental personal use is permitted, consistent with the Code and all other policies of the firm.

3.4. Internal Controls, Record Keeping, and Reporting

Internal accounting controls and record-keeping policies have been established in order for Rising Technologies to meet both legal and business requirements. You are expected to maintain and adhere to these controls and policies. It is of critical importance that Rising Technologies filings with regulatory authorities be accurate and timely.

3.5. Business Relationships

Fair Dealing, Respect for Customer, Supplier, and Employee/Human Right Relationships. In addition to strict compliance with applicable laws, rules, and regulations, Rising Technologies expects its employees to conduct themselves in accordance with general standards of ethical behavior. During your employment you may not, directly or indirectly:

(a) solicit for a competitor, or divert or attempt to divert from doing business with Rising Technologies, any customer, supplier, or other person or entity with whom Rising Technologies has or had a business relationship.

(b) solicit Rising Technologies employees for employment or engagement elsewhere or solicit or induce any employee, consultant, independent contractor, agent, or supplier to leave Rising Technologies.

3.6. Bribery and the Foreign Corrupt Practices Act

The local law and the laws of many other countries prohibit giving, offering, or promising, directly or indirectly, anything of value to corruptly influence any government official, including any officer of a political party or a candidate for political office, for the purpose of obtaining or retaining business or to secure an improper advantage (such as favorable regulatory or judicial action).

3.7. Post Employment Responsibilities

As a condition of continued employment with Rising Technologies, employees will have certain responsibilities after their employment with Rising Technologies terminates. These responsibilities include an obligation to return all firm assets in their possession, maintain the confidentiality of information, refrain from insider trading based on information obtained in the course of employment by Rising Technologies, and, if requested, assist Rising Technologies with investigations, litigation, and the protection of intellectual property relating to their employment.

4. OUTSIDE ACTIVITIES, GIFTS, AND OTHER POTENTIAL CONFLICTS OF INTEREST

Employees must never permit their personal interests to conflict with or to appear to conflict with the interests of the firm. When faced with a situation involving a potential conflict, ask yourself whether public disclosure of the matter could embarrass Rising Technologies or you, or would lead an outside observer to believe a conflict exists, whether or not one actually does. You must disclose to the Office all potential conflicts of interest, including those in which you may have been placed inadvertently due to either business or personal relationships with customers, suppliers, business associates, or competitors of Rising Technologies, or with other Rising Technologies employees.

4.1. Personal Relationships

In general, you may not act on behalf of Rising Technologies in any transaction or business relationship involving yourself, members of your family, or other persons or organizations with which you or your family have any significant personal connection or financial interest. These matters should be handled by an authorized unrelated employee.

4.2. Outside Business and Not-For-Profit Activities; Outside Employment

Your outside activities must not reflect adversely on Rising Technologies or give rise to a real or apparent conflict of interest with your duties to the firm. You must be alert to potential conflicts of interest and be aware that you may be asked to discontinue any outside activity if a potential conflict arises.

COMMUNITY SOCIAL RESPONSIBILITY AND HUMAN RIGHT GOVERNANCE

LABOUR PRACTICES

1. Child Labour Avoidance

Child labour is not to be used in any stage of manufacturing. The term “child” refers to any person under the age of 15 (or 14 where the law of the country permits), or under the age for completing compulsory education, or under the minimum age for employment in the country, whichever is greatest. The use of legitimate workplace apprenticeship programs, which comply with all laws and regulations, is supported. Workers under the age of 18 shall not perform work that is likely to jeopardize the health or safety of young workers.

2. Working Hours

Studies of business practices clearly link worker strain to reduced productivity, increased turnover and increased injury and illness. Workweeks are not to exceed the maximum set by local law. Further, a workweek should not be more than 54 hours per week, including overtime, except in emergency or unusual situations. Workers shall be allowed at least one day off per seven-day week.

3. Wages and Benefits

Compensation paid to workers shall comply with all applicable wage laws, including those relating to minimum wages, overtime hours and legally mandated benefits. In compliance with local laws, workers shall be compensated for overtime at regular hourly rates.

4. **Humane Treatment**

There is to be no harsh and inhumane treatment, including any sexual harassment, sexual abuse, corporal punishment, mental or physical coercion or verbal abuse of workers; nor is there to be the threat of any such treatment. Disciplinary policies and procedures in support of these requirements shall be clearly defined and communicated to workers.

5. **Non-Discrimination**

Rising Technologies should be committed to a workforce free of harassment and unlawful discrimination. Companies shall not engage in discrimination based on race, colour, age, gender, sexual orientation, ethnicity, disability, pregnancy, religion, political affiliation, union membership or marital status in hiring and employment practices such as promotions, rewards, and access to training.

6. **Freedom of Association**

Open communication and direct engagement between workers and management are the most effective ways to resolve workplace and compensation issues. The rights of workers to associate freely, join or not join labour unions, seek representation, and join workers' councils, and bargain collectively in accordance with local laws shall be respected. Workers shall be able to openly communicate and share grievances with management regarding working conditions and management practices without fear of reprisal, intimidation or harassment.

HEALTH AND SAFETY

Rising Technologies recognize that in addition to minimizing the incidence of work-related injury and illness, a safe and healthy work environment enhances the quality of products and services, consistency of production and worker retention and morale. Rising Technologies also recognize that on going worker input and education is essential to identifying and solving health and safety issues in the workplace.

1. **Occupational Injury and Illness.**

Procedures and systems are to be in place to prevent, manage, track and report occupational injury and illness, including provisions to: a) encourage worker reporting; b) classify and record injury and illness cases; c) provide necessary medical treatment; d) investigate cases and implement corrective actions to eliminate their causes; and e) facilitate return of workers to work.

2. **Industrial Hygiene.**

Worker exposure to chemical, biological and physical agents is to be identified, evaluated, and controlled. Engineering or administrative controls must be used to control overexposures. When hazards cannot be adequately controlled by such means, worker health is to be protected by appropriate personal protective equipment programs.

3. **Physically Demanding Work.**

Worker exposure to the hazards of physically demanding tasks, including manual material handling and heavy or repetitive lifting, prolonged standing and highly repetitive or forceful assembly tasks is to be identified, evaluated and controlled.

4. Machine Safeguarding.

Production and other machinery shall be evaluated for safety hazards. Physical guards, interlocks and barriers are to be provided and properly maintained where machinery presents an injury hazard to workers.

ADOPT THE GLOBAL ENVIRONMENT

Rising Technologies recognize that environmental responsibility is integral to producing world class products. In manufacturing operations, adverse effects on the community, environment and natural resources are to be minimized while safeguarding the health and safety of the public. Recognized management systems such as ISO 14001 were used as references in preparing the Code and may be a useful source of additional information. The environmental standards are:

1. Environmental Permits and Reporting .

All required environmental permits (e.g. discharge monitoring), approvals and registrations are to be obtained, maintained and kept current and their operational and reporting requirements are to be followed.

2. Pollution Prevention and Resource Reduction.

Waste of all types, including water and energy, are to be reduced or eliminated at the source or by practices such as modifying production, maintenance and facility processes, materials substitution, conservation, recycling and re-using materials

3. Hazardous Substances.

Chemical and other materials posing a hazard if released to the environment are to be identified and managed to ensure their safe handling, movement, storage, use, recycling or reuse and disposal.

4. Wastewater and Solid Waste.

Wastewater and solid waste generated from operations, industrial processes and sanitation facilities are to be characterized, monitored, controlled and treated as required prior to discharge or disposal.

5. Air Emissions.

Air emissions of volatile organic chemicals, aerosols, corrosives, particulates, ozone depleting chemicals and combustion by-products generated from operations are to be characterized, monitored, controlled and treated as required prior to discharge.

6. Product Content Restrictions.

Rising Technologies are to adhere to all applicable laws, regulations and customer requirements regarding prohibition or restriction of specific substances, including labelling for recycling and disposal.

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