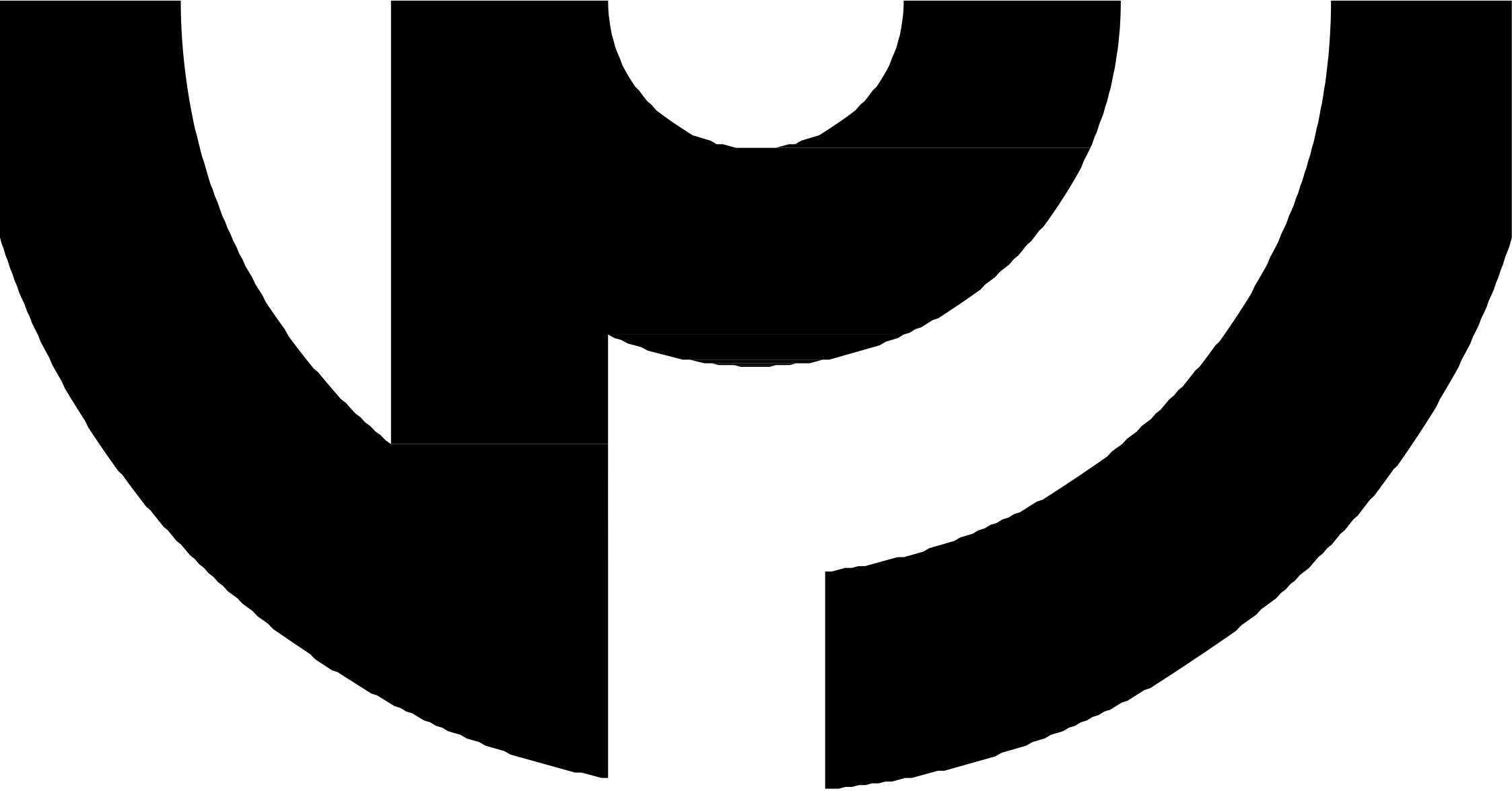

# CODE OF CONDUCT

September 2026

**Precision Technic Defence Group and its subsidiaries are committed to conducting business with the highest ethical standards. We always strive to "do things right", which means complying with the law, our policies and our contractual commitments to Customers. It also means we consider the impact of our actions on our fellow employees, shareholders, customers, communities and the environment. The commitment extends throughout our global operations, no matter where in the world we do business.**

We expect all parts of the corporation as well as third parties with whom we do business to demonstrate a similar commitment to business ethics. One important aspect of that commitment is following written Code of Business conduct or similar set of principles.

Third parties who have not already adopted their own robust code of business conduct are required to follow our Code of Conduct for Third Parties, which describes our expectations to our vendors, suppliers, re-sellers, contractors, agents, representatives and partners with whom we do business.

# OUR SHARED COMMITMENT

By this Code of Conduct, Precision Technic Defence Group acknowledges each individual and parties' critical roles in supporting and protecting one of our most valuable assets – the trust that our Customers, Investors and Employees place in Precision Technic Defence Group.

One must ensure that all individuals and parties are working to understand their obligations to follow the standards described in the Code of Conduct. In addition, Precision Technic Defence Group expects that you will maintain your proficiency and help train others in the support of a strong culture of business ethics.

# RESPONSIBLE BEHAVIOR

## Compliance with Laws and Regulations

### BRIBERY & CORRUPTION

Precision Technic Defence Group will not tolerate any form of bribery or corruption, and we insist that all business associates comply with all applicable anti-corruption laws and regulations. Making or offering bribes, kickbacks, other payments or items of value, directly or indirectly, to anyone for the purpose of wrongfully obtaining or retaining business related to products or services provided by Precision Technic Defence Group or resold by any business associate is strictly prohibited.

This includes officials, employees or representatives of any government, political parties, candidates for office, or public or international organizations, as well as any third party where there is reason to believe that it will be passed on to anyone involved in the business decision process for the purpose of influencing the decision. Even if allowed by applicable laws and regulations, any travel-related expenses and business amenities provided must be reasonable, tied to a product demonstration and not provided for the purpose of obtaining or retaining Precision Technic Defence Group's business.

We also do not allow "facilitation payments" – small sums paid to government officials to expedite or facilitate non-discretionary actions or services such as obtaining a visa or custom clearance.

### CONFLICT MINERALS

Precision Technic Defence Group requires due diligence throughout its supply chain to prevent the use of conflict minerals that are obtained from war zones or areas of conflict worldwide. Many conflict minerals (including tin, tantalum, tungsten and gold) are used in the manufacturing of electronic equipment and other products, and Precision Technic Defence Group (PTD) suppliers are expected to develop reasonable policies and processes to ensure all products are responsibly manufactured.

Suppliers must fully cooperate with PTD's diligence process, including responding in a timely way to PTD's inquiries regarding the sourcing and origin of the components and products that PTD buys.

## FAIR LABOR PRACTICES

Precision Technic Defence Group is committed to fair and lawful labor practices throughout its own operations and its supply chain. We expect all employees, business associates, suppliers and partners to comply with all applicable local labor and employment laws, including but not limited to those governing fair wages, working hours, rest periods, and occupational health and safety.

Where local laws are absent, unclear, or provide a lower standard of protection than internationally recognized labor standards, Precision Technic Defence Group encourages its business associates to apply the core principles of the International Labour Organization (ILO), including reasonable working hours, safe working conditions, and fair compensation practices. Suppliers must be able to demonstrate their compliance with these expectations upon reasonable request from Precision Technic Defence Group, and must fully cooperate with any related diligence process, consistent with the obligations described under "Compliance & Cooperation" below.

## EQUAL EMPLOYMENT OPPORTUNITY

Precision Technic Defence Group and its business associates must ensure and provide a workplace free from unlawful harassment and discrimination. This includes physical and verbal behavior that is abusive, offensive, or threatening and targets characteristics protected by laws applicable to the business. It also includes employment decisions based on legally protected traits. Precision Technic Defence Group further encourages all its business associates to promote a diverse and inclusive workforce regardless of applicable law in order to maximize the talents and potential of their employees and teams.

## FAIR COMPETITION

Precision Technic Defence Group will always compete fairly and ethically for all business opportunities. This also includes the expectations for Precision Technic Defence Group's business associates. This includes conducting business in accordance with all applicable antitrust and fair competition laws and regulations. Examples of prohibited anti-competitive conduct include but are not limited to: (1) discussing or agreeing to divide or share markets or customers (2) discussing or agreeing on pricing with competitors (3) coordinating with competitors on bids/proposals; and (4) joining with others to boycott suppliers or clients.
In addition, Precision Technic Defence Group expects all employees and business associates to be truthful in their communications and representations and must not make any unauthorized commitments on Precision Technic Defence Group's behalf.

## FINANCIAL REPORTING/ACCURATE RECORDKEEPING

Precision Technic Defence Group (PTD) expects accurate and reliable records that fully represent the event or business transaction that took place. This applies to all submissions that are made to or from PTD or its clients, including but not limited to, financial information, labor costs, business expenses, business reports and documentation, and required deliverables. PTD will not tolerate business associates or employees that conceal or misrepresent records while conducting business in support or on behalf of PTD.

## HUMAN TRAFFICKING/HUMAN RIGHTS VIOLATIONS

Good corporate citizenship and compliance with applicable laws and regulations requires that all employees, business associates and suppliers respect human rights in all aspects of their business operations. Suppliers will adhere to all applicable laws that combat human trafficking, child labor, indentured servitude and forced or unlawful labor practices, and fully cooperate in Precision Technic Defence Group's diligence processes to ensure no such practices exist within the supply chain.

## GLOBAL TRADE COMPLIANCE

As a global company, Precision Technic Defence Group must comply with export/import laws and regulations concerning controlled products, technical data, software, and the provision of defence articles and services. This includes, but is not limited to, the EU Dual-Use Regulation (EU) 2021/821, U.S. export control regulations (the International Traffic in Arms Regulations (ITAR) and the Export Administration Regulations (EAR)), Danish legislation on the export of military equipment and dual-use items, and equivalent national export control and sanctions regimes in the other jurisdictions in which PTD Group operates. Importantly, these legal obligations extend to our business associates regardless of their location around the world.

We expect all employees and business associates to be familiar with the export and import laws and regulations applicable to defence services, controlled products and technology in their jurisdiction, and to screen new and existing business partners against applicable denied party and sanctions lists (such as the EU Consolidated List and the U.S. OFAC Specially Designated Nationals List) before engaging in controlled transactions. Non-compliance with export/import regulations may lead to fines, criminal prosecution, and lost export privileges for both you and Precision Technic Defence Group.

As an employee, partner or business associate, you are required to provide advance notice to Precision Technic Defence Group if any unauthorized person, including foreign nationals, will have access to controlled item(s), technology, or services (a so-called "deemed export"), so that the necessary authorization can be obtained in advance.

## INSIDER TRADING

You must comply fully with applicable insider trading and securities laws governing transactions in Precision Technic Defence Group's securities, as well as those of our mutual clients. Securities include common stocks, bonds, options, futures and other financial instruments.

If you possess or have access to material, non-public information gained through your work with Precision Technic Defence Group or our clients, you may not use it to trade in securities. These restrictions also apply to your family members, friends and associates.

# ACCOUNTABILITY - Adhere to best Business Practices

## INFORMATION SECURITY

Information security is no longer a technology focused problem, but a basic requirement for business survival. Precision Technic Defence Group is committed to protection of information, information systems and critical infrastructure while protecting the confidentiality, integrity and availability of information across Precision Technic Defence Group domain. The purpose of securing information is to help protect people, property, products, processes, and information systems by enhancing security throughout Precision Technic Defence Group's value chain.

It is expected that each individual and the organization will follow best practices and industry standards to protect the confidentiality, integrity, and accessibility of Precision Technic Defence Group information, including personal information, through appropriate physical and cyber security procedures. This includes but is not limited to protecting privileged access (credentials) to Precision Technic Defence Group domain, selecting and maintaining high-quality passwords, installing and maintaining security software on digital devices, keeping antivirus software up to date, running regular security scans on digital devices, and avoiding potential sources of cyber infection. Furthermore, the organization must comply with all applicable data privacy laws to ensure these requirements are met throughout the organization, as well as sub-tier vendors, suppliers and partners in support of Precision Technic Defence Group's business.

If you become aware of real or potential data breach or cyberattack, affecting Precision Technic Defence Group's data or systems, or that of our customers or their patrons, you must promptly notify of Information Security Officer or nearest Point of Contact and keep us apprised of your actions to address and remedy the issue.

## CONFLICTS OF INTEREST

Precision Technic Defence Group expects all employees, partners and business associates to avoid personal and organizational conflicts of interest when dealing with or on behalf of our company. Any act that could be perceived as favorable treatment or biased can cast doubt on our integrity and put our reputation at risk. You must avoid even the perception of a conflict of interest and promptly report any instances of actual or potential conflicts between yourself or your personnel and those of Precision Technic Defence Group, its Partners or Customers. For example, you must promptly disclose to Precision Technic Defence Group all known family relationships and material financial or business relationships between any of your principals, employees or agents and Precision Technic Defence Group's employees or agents.

## GIFTS, MEALS AND ENTERTAINMENT

You must not use the exchange of business courtesies (i.e., meals, hospitality, entertainment, travel costs and gifts) with private, commercial or government customers to gain an unfair advantage or improperly influence business decisions. Precision Technic Defence Group and its partners must compete on the merits of their products and services and offering or accepting a gift or meal is only permissible when it is modest in value, consistent with local customs or practices and not contrary to any applicable law. Further, you must not offer or pressure any individual to accept a business courtesy that you know would be contrary to their employer's own rules or policies. For example, our Government Customers often prohibit their employees from accepting even nominal items or modestly priced meals.

## CONFIDENTIAL INFORMATION

As an employee, partner or business associate, one may be entrusted with sensitive information that Precision Technic Defence Group, Partners or its customers consider to be proprietary, confidential or personal. You must rigorously protect the confidentiality of such information, use the information only for the intended purpose it was provided to you, and ensure that the information is not reproduced or released to anyone outside your organization unless you are properly authorized to do so.

## COMPLIANCE & COOPERATION

All must agree to conduct business dealings with Precision Technic Defence, and with others on Precision Technic Defence Group's behalf, in accordance with these standards. You will advise all employees and contractors working under your contract with Precision Technic Defence of these standards and their obligation to comply. If requested by Precision Technic Defence, you will cooperate with company efforts to investigate an alleged violation of the Code of Conduct involving your employees or contractors.

You will also provide information that Precision Technic Defence Group may request in connection with its periodic revalidation of employees, partners and business associates. You will maintain documentation reasonably necessary to demonstrate your compliance with the Code of Conduct and provide Precision Technic Defence Group or its independent auditor with access to such documentation upon reasonable request. Any material violation of this Code of Conduct may form the basis for termination of business relationships, employment including all related contracts.

## REPORTING VIOLATIONS

Precision Technic Defence Group urges all employees, partners and business associates to help support our shared commitment to strong business ethics. If you become aware of any unlawful or unethical situation related to business conducted with or on behalf of Precision Technic Defence Group, you must promptly notify us via your nearest point of contact or the e-mail below. Please include any information that you have regarding the incident or situation. Precision Technic Defence Group takes all reports of illegal or unethical conduct seriously and will conduct a prompt and thorough review or investigation.

Precision Technic Defence Group does not permit or condone retaliation against any person for reporting a suspected issue in good faith. Likewise, we will not tolerate our business associates or partners retaliating against their employees for reporting an issue to us in good faith. Retaliation by, or against, a business associate employee or agent is a violation of this Code of Conduct and may result in suspension or termination of our business relationship.

Precision Technic Defence Group
Direct E-mail: info@ptdefence.com

*"As a trusted employee, business partner, I want to thank you for your commitment to strong business ethics. Together we will strive to do things right and continue to earn the trust of our customers and employees – Protecting People and Society."*

Mr. Thorbjørn Machholm
*CEO, Precision Technic Defence Group,*

Thorbjørn Machholm

*September 2026*