



The document of endorsement of the International Code of Ethics for Professional Accountants for adoption in Emirates Association of Accountants and Auditors 12 January 2022

Scope of Application of the International Handbook of the Code of Ethics:

The international code of ethics (2018 Edition) is endorsed and applied to all members of Emirates Association of Accountants and Auditors, whether they are principle or associate members. Also, Such Code is applied to all those who provide accounting, auditing and other services that require adherence to the professional conduct and ethics. It should be noted that the terms and expressions used in this Code must not be taken in isolation from their moral connotations that reflect the objectives of this Code and must not be restricted to only to their verbal connotations.

Approval:

The code of ethics has been approved on the basis of international code according to this document approved by the Board of Directors of the Emirates Association of Accountants and Auditors on 12 January 2022, with application effective dated 1 July 2022.