This Code of Conduct Policy template is ready to be tailored to our company's needs and be considered as the starting point for setting up our employment policies. A code of conduct policy may also be referred to as conduct in the workplace policy.

Policy brief & purpose

Our Code of Conduct policy outlines our expectations regarding stakeholders (internal & external) behavior towards their customers.

We promote freedom of expression and open communication. But we expect all employees / customers to follow our code of conduct. They should avoid offending, participating in serious disputes and disrupting our workplace. We also expect them to foster a well-organized, respectful and collaborative environment.

Applicability

This policy is applicable on the following:

- Applicability to groups entities, subsidiaries and joint ventures, alliances, etc.
- Applicability to internal and external stakeholders
  Internal stakeholders like employees, workers, contract labour, directors, trainees, retainers etc.
  External stakeholders like dealers, franchises, distributors, vendors, service providers, etc.

Code of Conduct:

Principle 1: Honesty, Integrity and Fair Play

The Company and its staff are fully committed to the principle of **honesty, integrity and fair play** in the delivery of services and goods to the public. All staff should ensure that the business operations, applications for services, procurement or staff recruitment, are dealt with in an open, fair and impartial manner.

This Code of Conduct sets out the basic standard of conduct expected of all staff and the Company's policy on matters like acceptance of advantages and conflict of interest of staff in connection with their official duties. This Code also applies to temporary and part-time staff employed by the Company.

Principle 2: Equal Opportunity for All Employees

The company is an equal employment opportunity employer. Employment opportunities are available regardless of race, colour, gender, religion, national origin, age, disability or other legally protected status. This Principle applies to all aspects of the employment relationship, including recruiting, hiring, training, work assignment, promotion, transfer, termination, and wage and salary administration.

Principle 3: Safety and Health Practices

The company is committed to an injury-free and illness-free workplace that is operated in an environmentally sound manner in compliance with all relevant laws and regulations that protect worker safety and the environment. Employees should perform work in a safe manner.

Principle 4: Fair Competition

The company's policy will prohibit any anti-competitive practices which could effect in bounding, restraining or distorting competition, as well as any practices of unfair competition. Accordingly, our employees cannot agree (formally or informally) with competitors to x-prices or any other conditions of transaction; to limit or control the production, commercialization, technical development or investment; to manipulate or divide markets or sources of provisioning; to participate with fake offers in tenders or any other forms of competitions for offers; to limit or restrain access to market and freedom of competition for other enterprises; to apply unequal conditions for equivalent performance to commercial partners, creating in this way a disadvantage in competition; to condition signing of acceptancy contracts by the partners for supplementary obligations which, by their nature or according to commercial usage, have no connection with the subject of such contracts.

Our employees are prohibited from performing any act of unfair competition manifested through misappropriating clients of a company by using the relations established with such clients within the function previously held at the company, dismissal or attracting employees of a company for the purpose of setting up a competing company to capture customers of that company or hiring employees of a company in order to disorganize of its work. At the same time, our employees must not take actions that harm the legitimate interests of consumers or other operations in breach of the competition law.

Principle 5: bribery and corruption

We condemn any form of bribery and corruption in our establishment.

Employees must never, directly or through intermediaries, offer or promise any personal or improper financial or other advantage to obtain or retain a business or other advantage from a third party, whether public or private. Nor must they accept any such advantage in return for any preferential treatment from a third party. Moreover, employees must refrain from any activity or behavior that could give rise to the appearance or suspicion of such conduct or the attempt thereof. Employees should be aware that the offering or giving of improper benefits to influence the decision of the recipient, even if he or she is not a government official, may not only entail disciplinary sanctions but also result in criminal charges. Improper benefits may consist of anything of value for the recipient, including employment or consultancy contracts for closely related parties.

Section 6: Gifts, meals, entertainment

We compete and do business based only on quality and competence. Offering and receiving gifts are treated as offence here.

Employees must not be influenced by receiving favours nor shall they try to improperly influence others by providing favours. Gifts, meals, or entertainment should not be accepted or offered if such behavior creates the impression of improperly influencing the respective business relationship.

However, recognizing cultural norms and customary business practices, the following are considered acceptable:

- **Customary Festive Gifts**: Occasional, modest gifts such as a box of sweets during Diwali, provided they are of nominal value and not intended to influence business decisions.
- **Promotional Items**: Low-value promotional materials like diaries, pens, calendars, or other branded merchandise commonly distributed for marketing purposes.

Guidelines for Accepting or Offering Gifts:

- **Nominal Value & Transparency**: Gifts should be of nominal value. If the value is uncertain, employees should consult their manager or HR to maintain transparency.
- **Prohibited Items**: Cash or cash equivalents (e.g., gift cards) are strictly prohibited. Strict disciplinary action will be taken if someone found guilty.
- **Timing and Context**: Gifts should not be accepted or offered during sensitive periods such as contract negotiations, bidding processes, or any situation that could be perceived as influencing a business decision.
- **Frequency**: Repeated gifts from the same source may create a perception of obligation and should be avoided.
- **Cultural Sensitivity**: While acknowledging cultural practices, employees must ensure that accepting or offering gifts does not contravene the company's ethical standards or local laws.

Principle 7: Governance and anti-corruption

The Company has **zero tolerance** for corruption. All employees must never offer to provide anything of value directly or indirectly to government officials and business partners to secure an undue advantage. The company prohibits payment, offers of payment as well as anything of value directly or indirectly with the purpose of influencing or obtaining undue business or personal advantage.

Third parties will only be contracted to perform tasks which aid business interests provided: fees to be paid are reasonable; all arrangements are clearly documented; arrangements are following the company’s policies.

Principle 8: Financial Reporting

All transactions of the Company must be duly recorded to permit the preparation of clear financial statements in conformity with generally accepted accounting principles. No false or misleading entries may be made in the books and records of the Company for any reason, and no employee may engage in any arrangement that results in such a prohibited act.

No undisclosed or unrecorded fund or asset of the Company may be established for any purpose. No payment on behalf of the Company (including those by cash) may be done without adequate supporting documentation or made with the intention or understanding that any part of such payment is to be used for any purpose other than as described by the documents supporting the payment.

From time to time, the Company may publish or inform of policies on financial reporting, disclosure and compliance to reinforce the financial reporting expectations in this Code. All employees at any level are expected to implement and strictly follow these policies.

Principle 9: Restrictive Agreements with Third Parties

The Company does not condone activities that seek to gain an unfair competitive advantage. No individual may engage in any activity which violates any valid restrictive agreements entered into by that individual for the benefit of a third party, and no individual may, directly or indirectly, use or disclose any confidential information or trade secrets of a third party that the individual obtained while employed by or associated with such third party.

Principle 10: Government Contracts and Services

The Company is committed to complying with all applicable laws and regulations relating to government (public procurement) contracts and services and to ensuring that its reports, certifications and declarations to government officials are accurate and complete and that any deviations from contract requirements are properly approved.

Principle 11: Acceptance of Advantages

It is the policy of this Company to prohibit all staff from soliciting or accepting any advantage* from any persons having business dealings with the Company (e.g. clients, suppliers, contractors). Employees who wish to accept any advantage from such people should seek advice and permission from the responsible ethics officer.

Any gifts offered voluntarily to the staff in their official capacity are regarded as gifts to the Company and they should not be accepted without permission. By default, staff should decline the offer if the acceptance could be perceived as against the interest of the company, or that of society, or lead to complaints of bias or impropriety.

Principle 12: Conflict of Interest

A conflict-of-interest situation arises when the “private interests” of the staff compete or conflict with the interests of the Company. “Private interests” means both the financial and personal interests of the staff or those of their connections including family members and other close affiliates; personal friends; the clubs and societies to which they belong; and any person to whom they owe a favor or are obligated in any way.

Staff should avoid using their official position or any information made available to them in the course of their duties to benefit themselves, their affiliates or any other persons with whom they have personal or social ties.

They should avoid putting themselves in a position that may lead to an actual or perceived conflict of interest with the Company. Failure to avoid or declare any conflict of interest may give rise to criticism of favoritism, abuse of authority or even allegations of corruption.

Staff involved in the procurement process should declare conflict of interest if they have a beneficial interest in any company which is being considered for selection as the Company supplier of goods or services. Appendix 3 provides some examples of conflict-of-interest situations that may be encountered by staff. When called upon to deal with matters of the Company for which there is an actual or perceived conflict of interest, the staff member should make a declaration in writing to the ethics officer. He should then abstain from dealing with the matter in question or follow the instruction of the ethics officer who may reassign the task to other staff.

Principle 13: Misuse of Official Position

Staff who misuse their official position for personal gains or to favour their relatives or friends are liable to disciplinary action or even prosecution. Examples of misuse include a staff member responsible for the selection of suppliers giving undue favour or leaking information to his/her relative's company with a view to giving away an undue advantage.

Principle 14: Handling of Classified or Proprietary Information

Staff are not allowed to disclose any classified or exclusive information to anybody without authorization. Staff who have access to or are in control of such information should always provide adequate safeguards to prevent its abuse or misuse. Examples of misuse include disclosure of information in return for monetary rewards or use of information for personal interest. It should also be noted that unauthorized disclosure of any personal data may result in a breach of the applicable legislation on privacy.

Principle 15: Property of the Company

Staff given access to any property of the Company should ensure that it is properly used for the purpose of conducting the Company's business. Misappropriation of the property for personal use or resale is strictly prohibited.

Principle 16: Outside Employment

Employees who wish to take up paid outside work, including those on a part-time basis, must seek written (date and signed) permission and guidance from the ethics officer before accepting the job. Approval will not be given if the outside work conflicts with the interest and values of the establishment.

Principle 17: Compliance with the Code

It is the personal responsibility of every staff member to understand and comply with the Code of Conduct. Every member of the staff shall sign a declaration of Principle to this purpose. The ethics officer or other mandated employee will keep declarations of Principle.

Higher ranked employees should ensure that their subordinates understand and comply with the standards and requirements stated in the Code. Any doubts of interpretation or problems encountered, as well as any suggestions

When facing a potential unethical behavior, the staff member should ask her/himself the following questions:

a. Is it in accordance with the company's practices and polices?
b. Is it legal?
c. What do my colleagues/Manager/HR Director/Ethics Officer think?
d. How would I feel about telling someone else what I had done?
e. How would our client react?
f. How would the company feel if this was reported in the National newspaper?
g. To what extent will this affect the environment?

for improvement, should be addressed to the ethics officer for consideration and advice.

Any staff member who violates any provision of the Code will be subject to disciplinary action. In cases of suspected corruption or other criminal offences, a report will be made to the appropriate authorities.

Principle 18: Sanctions/Punishments

The Company can take prompt and appropriate remedial action in response to violations of the Code. Any employee who engages in conduct prohibited by the Code as determined by the ethics officer will be subject to discipline actions and sanctions in accordance with the labour law.

Once a complaint has been placed, the ethics officer will initially analyse it and s/he may meet privately with the applicant to understand the facts surrounding the issue. Following a fact-finding phase, an investigative meeting could be held with the employee alleged of the violation, to further ascertain the facts and receive observations. The decision should be issued in writing (date and signed), indicating a summary of the facts, reference to the specific violation and motivations.

The sanction may be under the form of:

a. Warning.
b. Private or public letter of reprimand.
c. Transfer to other tasks or unit.
d. Suspension from duties.
e. Termination or removal.

The ethics officer shall report serious violations to appropriate government or legal authorities.

Principle 19: Reporting

Employees have a responsibility to promptly report to the Company any violation of the Code. The Company should put in place an appropriate mechanism (i.e. complaints/suggestion boxes, telephone, emails, etc.) to allow employees to address communications to the ethics officer with the highest degree of trust and confidentiality.

Employees will not be disciplined or retaliated against in any way for reporting violations in good faith. Retaliation against any employee for reporting policy violations, or for testifying, assisting or participating in any manner to inspections is strictly prohibited. Any employee who believes he or she has been subjected to or has witnessed retaliation must immediately report the alleged retaliation to the ethics officer.

Principle 20: Ethics officer

The ethics officer shall be appointed inside the company. If an ethics officer is not available then, HR Manager will decide the complaints / grievances as ethics officer of the company.

The ethics officer shall be a person of trust, independence and competence; s/he should be prepared, trained and/or certified in dealing with matters related to this code of conduct. The ethics officer shall perform his duty with the utmost tact, confidentiality, respect, fairness and proficiency. The ethics officer will handle day-to-day compliance matters, including:

a. Receiving, reviewing, investigating and resolving concerns and reports on the matters described in this Code.
b. Interpreting and providing guidance on the meaning and application of this Code; and
c. Reporting periodically and on matters arise to senior staff of the Company on the implementation and effectiveness of this Code and other compliance matters and recommending any updates or amendments to this Code deemed necessary or advisable.

Appendix 1: Definition of Advantage and examples of prohibitions

"**Advantage**" means:

any gift, loan, fee, reward or commission consisting of money or of any valuable security or of other property or interest in property of any description; • any office, employment or contract; • any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part; • any other service, or favour, including protection from any penalty or disability incurred or apprehended or from any action or proceedings of a disciplinary, civil or criminal nature, whether or not already instituted; • the exercise or tolerance from the exercise of any right or any power or duty; and • any offer, undertaking or promise, whether conditional or unconditional, of any advantage within the meaning of any of the preceding paragraphs above.

Every employee commits to:

• Do not solicit, accept, offer, promise or pay a bribe either directly or through a third party. This includes "facilitation payments". • Do not accept transportation, travel expenses or accommodations for trips that are not business related. • Do not offer or accept donations for parties, including going-away parties. • Do not

solicit or accept personal discounts that are not available to all employees or available to the general public. • Do not offer or accept personal rebates or refunds that are a result of company's purchases. • Do not offer or accept excessive or inappropriate meals or entertainment. Generally, an excessive amount would be an amount you would not normally spend on yourself.

Gifts provided should not give the appearance of unduly influencing, obligating the recipient or providing an improper advantage to the company. Gifts or entertainment should not react adversely on the company or the recipient's company and the gifts should be given openly. The gift or entertainment should be accurately accounted for in the employee's expense report and on the company's books and records. If you have questions regarding whether to accept or offer a gift or invitation, consult with the ethics officer.

Appendix 2: Examples of ways to dispose of gifts presented to a staff member in his official capacity

•If the gift is of perishable nature (e.g. food or drink), it shall be shared among the office or during an activity organized by the Company. • If the gift is a useful item, it may be sent to a charitable organization. • If the gift is of historical or other interest, it may be sent to a library or museum. • If the gift is suitable for display (e.g. a painting, vase, etc.), it may be retained for display in the Company's premises. • If the gift is a personal item of low value, it may be retained by the recipient after the permission of ethics officer.

Appendix 3: Examples of Conflict-of-Interest Situations

• A staff member has a financial interest in a company that is being considered for selection as the company's supplier of goods or services. • A staff member accepts frequent gifts from the company's suppliers or contractors.

Corporate Ethics

Our Values

Our values guide our behaviors, and collectively, our behaviors determine how we are perceived as a company.

- **We act with integrity and communicate honestly and openly**:
  a. Deal with people and issues openly, directly and respectfully.
  b. Take actions that are consistent with words.
  c. Do the right thing even if unpopular or risky.
  d. Foster a climate of trust and openness between people
  e. Openly give, invite and receive coaching and feedback
- **We are passionate about meeting our customers' needs and delivering for our stakeholders:**
  a. Demonstrate a passion for understanding and meeting the needs of our customers and stakeholders
  b. Take active responsibility for the quality of service we provide to customers and others
  c. Are open to change and readily implement better ways of doing things
  d. Have high performance expectations and a mindset of excellence
  e. Are innovative in identifying new opportunities and approaches for our customers and ourselves

- **We are accountable for all our own actions: these include safety, protecting the environment, and supporting our communities:**
  a. Maintain an absolute commitment to safety for ourselves and others
  b. Take accountability for actions, decisions and results vs. blaming
  c. Demonstrate through actions a commitment to the well-being of the community and the environment
  d. Can be counted on to deliver and meet goals and objectives
  e. Have a “can do” attitude and bias for action
- **We work together as a team and are committed to excellence and innovation:**
  a. Take ownership of team goals and are accountable for own part in the process
  b. Promote teamwork among groups; discourage “we vs. they” thinking
  c. Listen to input from teammates to reach the best solution
  d. Hold ourselves and others accountable for results
  e. Work to create partnerships and to collaborate across functions
- **We respect each other and celebrate our diversity:**
  a. Treat fellow employees and customers with respect
  b. Appreciate and value each other and our diverse backgrounds and life experiences
  c. Actively seek to understand and include others regardless of differences
  d. Effectively collaborate as a member of a diverse team.