

## CODE OF CONDUCT AND ETHICS POLICY

### I. INTRODUCTION:

This Code of Conduct is statement of Core Operating Principles and Values and has been designed to establish clear guidelines for our daily business conduct and ethical behaviour.

#### 1. Objective and scope

This Code adopted by the Board of Directors (“Board”) of the Company applies to:

- a) All directors (“Directors”) of the Company
- b) All employees (“Employees”) of the Company,
- c) All contractual manpower and advisors/consultants on retainer basis or otherwise
- d) All Associate Companies

The purpose of this Code is to provide guidance to the Directors, Employees and Associates on the standards of behaviour expected of them in performing their duties and undertaking business on behalf of the Company and expected of them during their association with the Company.

This Code sets out fundamental business conduct standards and brings together a number of principles to be adopted and upheld by the Directors, Employees and Associates at all times in order to promote a culture to maintain high integrity, ethical standards and abstain from wrongdoing.

The standards or principles specified in this Code are required to be complied along with and in addition to all other responsibilities or duties required of Directors, Employees and Associates under their terms of employment, Company policies and other laws, regulations or professional code of conduct that may bind the Employee.

#### *Your responsibility*

Every Director, Employee and Associate of the Company will receive a copy of this Code at the time of joining the organization and will be required to confirm their acceptance to adhere to the principles enumerated in this Code. A copy of this Code will also be available on the Company’s intranet portal.



Every Director, Employee and Associate of the Company shall be responsible for:

- a) Reading, understanding and following the Code;
- b) Completing all required training(s) related to the Code and other Company policies and procedures in a timely manner;
- c) Being familiar with the important legal and ethical issues that affect the respective persons jobs or work or performance;
- d) Ensuring compliance with all applicable laws, regulations, and Company policies and procedures;
- e) Acting with integrity and responsibility and in a manner that protects Company's reputation and interest, even where no specific law or policy is violated;
- f) Seeking advice or clarification from Compliance Officer whenever unsure of the right thing to do; and
- g) Reporting known or suspected misconduct to appropriate channels as soon as we become aware of it.

### **Responsibility of Management Group**

The Management Group of the Company refers to the Directors, and Employees responsible to lead and manage others.

### **The Management Group should:**

- a) Serve as a role model for ethical and responsible behaviour;
- b) Ensure that the team members are aware of applicable laws, regulations, and Company policies and procedures that govern the respective areas of responsibility/ work and receive adequate guidance and training to perform their jobs the right way as prescribed in the code;
- c) Continuously review conduct, practices and expenditures in the respective areas of responsibility to ensure that the team always acts in a compliant and ethical manner;



- d) Create an environment of openness and trust where the team members feel secure and comfortable in asking questions and raising concerns; and
- e) Respond swiftly and effectively to all issues of non-compliance, including escalating issues to higher authorities in the Company and consulting with appropriate departments such as Ethics & Compliance, Legal or Human Resources.

### **Seeking help and information**

This Code is designed to provide general guidance about scenarios which a Director, employee or Associate may encounter during employment or engagement with the Company. This Code is to be read in conjunction with applicable Company policies and procedures and applicable laws. If a decision about a particular action is not covered specifically by this Code, or there are certain ambiguities about any conduct, Employees are required to seek guidance from their HOD or the Compliance Officer.

## **II. DOING BUSINESS, THE RIGHT WAY**

### **1. Compliance with laws and regulations**

Directors, Employees and Associates should conduct business as responsible corporate persons, and must comply with all applicable governmental laws, rules and regulations. Employees must acquire appropriate knowledge of the legal requirements relating to their duties/work/business sufficient to enable them to recognize potential non-compliances/dangers, and to know when to seek advice from their Compliance Officer.

Employees should avoid any activity that could involve or lead to involvement in any unlawful or illegal practice or cause any harm to the Company's reputation or image or interest.

Violations or non-compliance of applicable laws, rules and regulations may subject Employees to individual criminal or civil liability as well as to disciplinary action by the Company. Such individual violations may also subject the Company vicariously to civil or criminal liability or the loss of reputation and/or business.

### **2. Competition and Fair Dealing**

All Directors, Employees and Associates of the Company are obligated to deal fairly with fellow employees and with the s customers, suppliers, competitors and other third parties engaging/dealing with the Company. They should not take unfair advantage of anyone



through manipulation, concealment, or abuse of privileged information/position, misrepresentation or any other unfair-dealing practice.

The Company always expects its Directors, Employees and Associates to maintain a commitment to comply with the anti-trust legislations and competition laws applicable to the business of the Company. The Directors, Employees and Associates must ensure that the Company's business is conducted always in compliance with these laws. This implies that all business decisions made by Directors, Employees and Associates should help ensure that the free market system works properly and that competition among companies is fair.

Anti-trust violations may occur when any action or abstaining from action by Director, Employee or Associate causes, or is likely to cause an appreciable adverse effect on competition. The Company expects Employees and Associates to refrain from any actual or potential Anti-trust violations that may have a direct or indirect impact on the Company.

In case of any doubt, the Employee and/ or Associate must approach the CLO for clarifications through his HOD.

The Directors, Employees and Associates must not:

- a) Directly deal with, contact or engage with competitors that may create a potential conflict with the provisions of competition law.
- b) Share or part with Company specific information in an industry forum or enter into agreements with competitors on any matter unless done after due consulted with the legal department in advance.
- c) Enter into agreements that may be constructed as abuse of dominance or restrictive trade practices such as price fixation, exclusive tie in arrangements, limiting the supply of goods or services, collusive bid rigging or predatory pricing.

### **3. Anti-Bribery and Anti-Corruption**

The Company and its Directors, Employees and Associates shall not offer or provide an undue monetary or other advantage to any person or persons, including public officials, customers or employees or consultants or any other third party dealing with the Company, in violation of laws and the officials' legal duties in order to obtain or retain business.

Bribery is the offer, promise, giving, demanding or acceptance of an advantage (monetary or otherwise) as an inducement for any action. We are expected to conduct business as per



the detailed Anti- Bribery and Corruption policy and Anti-Corruption Guidelines for IFC Transactions policy.

Any acts towards facilitation (by way of monetary or non -monetary benefits) made to secure or speed up or achieve routine legal compliance or dealing with government bodies are also prohibited under this Code.

Therefore it is important for Directors, Employees and Associates to note that the Code prohibits any undue monetary or non-monetary facilitation, other advantage to any person or persons, including public officials, customers or employees, any Associated Persons, in violation of laws and the officials' legal duties in order to obtain or retain business.

Please also note that agreements with consultants, brokers, sponsors, agents or other intermediaries must not be used to channel payments or favors to any person or persons, including public officials, customers or employees, to circumvent the Company's policies against bribery and corruption.

#### **4. Avoiding Gifts and Hospitality**

Giving and receiving gifts and hospitality is a risk-sensitive practice that may be seen as an unfair advantage and be the cause of an ethical breach or even corruption. Consistent application of the rules set out in this document will help to protect the Castor & Pollux Consulting LLP and their Employees. In particular, the pre-approval process and the registration will ensure transparency and help to demonstrate the compliance with Castor & Pollux Consulting's anticorruption policies.

The Company recognizes that building relationships with third parties is an integral part of doing business. It is important to consider the intent with which a gift is being given/ received along with the monetary value of the gift for taking a decision regarding accepting/ rejecting a gift.

The principle is to not offer nor accept gifts/hospitality, except when such offering or accepting is a matter of courtesy in normal business relations;

The Company expects its Directors, Employees and Associates to accept only token gifts and hospitality, provided they are appropriate to the intended business purpose and are consistent with the Anti-Bribery and Anti- Corruption policy. No Employee shall accept any gift/hospitality from anyone having direct or indirect interest with the business of the Company beyond the limit as prescribed in the Anti-Bribery and Anti-Corruption policy and/ or without prior necessary approval of the Compliance Officer.



Directors, Employees and Associates may approach their HOD or the Compliance Officer for any doubts in relation to acceptability and/ or compliance with the gifts received/ provided, hospitality and/ or other activities regulated by the CoC.

The Employees and Associates who received the gift, shall give the said gift to the Compliance Department and the Compliance Officer in his discretion may allow them to retain the gift

## 5. Avoiding Conflicts of Interest

All Employees are expected to act in the best interests of the Company while discharging their duties and are required to avoid situations where their personal interest conflicts or appear to conflict with their ability to take decisions in the best interests of the Company. In unavoidable situations, the existing, potential or perceived conflicts of interests needs to be disclosed to the CEO and Compliance Officer in the manner prescribed by the Company.

A conflict may arise in the following common scenarios:

- a) Personal investments: Directors, Employees are required to not hold any financial relationship or interests in the entities in which the Company directly or through its parent, subsidiaries, Associates or fellow subsidiaries invests. The Employees are required to adhere to the restrictions and prohibitions enumerated previously on restricted entities.
- b) Outside employment: Employees are prohibited from holding or entering into employment or any similar commercial/financial opportunities outside the Company during the tenure of employment with the Company. Additionally, the Employees must not hold any position of influence (e.g. serving as a director/member of board, outside consultant/advisor) or otherwise provide services for or receive payment or any other monetary or non-monetary advantage from, any customer, supplier or competitor of the Company. All positions of director or member of the board of directors in any of the unrelated companies must be accepted only with prior written approval from the CEO and Compliance Officer. This approval should be renewed annually.
- c) Related parties: All Employees should avoid entering into business relationships on behalf of the Company with a Related Party, or with a business in which a Related Party is associated in any significant role.

Special precaution should be taken when a prospective supplier, employee, customer, advisor, approver etc. is a family member or friend of an Employee. In all such situations, it should be ensured that the relationship is disclosed by the Employee to the



Compliance Officer along with any potential benefits which are likely or known to flow to the Employee or his family members due to such relationship with the Company.

Additionally, the Management will ensure that such an Employee is not involved in decision making for finalization of the business relationship with related parties and also adequately ensuring that such relationship does not affect the Employee's ability to act in the best interests of the Company.

Further, in all such cases, adequate safeguards should be established and documentation maintained to demonstrate to any external party that proper evaluation was conducted and that the decisions were finalized based on qualification, skills and/or technical ability and in a transparent manner.

Also, the Company shall take approval of the Board of Directors for any transaction involving:

- I. transfer of any assets, investments or shares in the Subsidiaries or Affiliates to or from a Related Party
- II. entering into any operation and maintenance contracts with a Related Party;
- III. entering into any material transaction with any Related Party;

Any Director who was appointed by, or who is a Related Party of, a Related Party that is the Company's counterparty in or who is otherwise interested in a proposed agreement, arrangement or transaction to be approved, shall not vote and shall abstain (and if he or she does not abstain, shall be deemed to have abstained and his or her vote shall not be counted) from voting on the approval or ratification of the proposed agreement, arrangement or transaction.

- d) Diversion of Company's Business/Business Opportunity: Employees are prohibited from diverting Company's business or business opportunities in which the Company might have an interest or from acting in a manner which reduces the chance of Company's stakeholders/investors to act on/benefit from a business opportunity. The situation is likely to occur in scenarios where business leads or contacts are shared with external parties/competitors or when personal investments are made in a business opportunity which is known/likely to be pursued by the Company without giving a fair opportunity to the Company to act on it.
- e) Restricted Entities: The Company maintains a list of restricted entities which is updated and circulated to Employees on periodic basis by the compliance officer (Restricted



Entities). Employees are prohibited from entering into any kind of financial relationship with any of these entities in personal capacity and family. Financial relationship includes direct or indirect investment or trading in securities issued by such entities or derivative contracts based on such securities, extending or receiving loans etc. Any existing financial relationship (such as holding of securities) with the restricted entities needs to be disclosed by the Employees to their respective HOD's at least on a quarterly basis in a manner prescribed by the Management. Any new financial relationship while acting on behalf of Company, by the needs to be pre-approved by the CEO of the Company.

### **III. SUPPORTING PEOPLE AND WORKPLACE WELLNESS**

#### **1. Professionalism and abstinence from inappropriate behavior or harassment**

The Company is committed to provide a work environment that is open, mutually supportive and free of inappropriate behavior of all kinds and harassment on account of age, physical disability, marital status, race, religion, caste, sex, sexual orientation or gender identity. Employees are responsible for supporting the Company in this endeavor and are expected to demonstrate high professional behavior. Professionalism is created through exercising high standards of integrity and honesty in work, mutual respect towards other individuals in building cordial relationships, good business practices and maintaining a high level of competence.

#### **2. Health and Safety in the workplace**

The Company promotes well-being of all its Directors, Employees and Associates and is committed to provide good and safe physical working conditions. All Employees should exercise high standards of safety, hygiene and housekeeping. Health and safety are of paramount importance. The Employees must comply with the Company's health and safety norms as communicated to them from time to time and should bring to the Management's attention any workplace safety or health hazard.

It is mandatory on the part of an Employee to eschew unsafe and dangerous practices or measures even if these are considered appropriate for business interest reasons. Employees should attend safety training sessions (as and when organized by the Company) for increasing safety awareness and adoption of safe working methods.

#### **3. Substance abuse**

The Company expects its Directors, Employees and Associates to act professionally and maintain the decorum of the workplace. The Company strictly prohibits use, sale,





possession, or being under the influence, of illegal drugs or alcohol or controlled substances while at work, whether or not consumed during working hours or in the Company premises. Only designated areas shall be used for smoking.

Use of alcohol at the Company sponsored lunch/dinner or other events may be allowed by the HOD in accordance with law and Company policy. The business partners of the Company visiting its premises shall also comply with the policy.

#### **IV. SERVING COMMUNITIES AND SOCIETY**

##### **1. External Communication and Media**

The Company shall carefully review the Company's public disclosures, such as press release(s), financial statements, annual reports, and external website content, before they are released to the public to ensure they are truthful, accurate, appropriate, and compliant with applicable laws and regulations.

The Company does not prohibit employees to use social media, however suggest employees to use it meticulously and responsibly, in-order to avoid damaging the Company's image and reputation or disclosing any confidential information of the Company or third parties.

##### **2. Political Activities**

We respect our right to engage in political activities in personal capacity, provided we do not act, or give the impression of acting, as a representative of the Company and do it solely in personal capacity. We are prohibited from directly or indirectly utilizing any Company resources for personal political activities including, but not limited to, funds, facilities or other property, or the working time of any Castor & Pollux Consulting's individual, except as authorized by relevant local Company policies or procedures.

##### **3. Anti-money laundering and Anti-terrorism**

The Company only associates with entities and individuals involved in lawful business activities with funds derived from valid sources and not with those who may be involved in criminal activities. The Company is committed to complying fully with all anti-money laundering and anti-terrorism laws throughout the world.

No Director, Employee or Associate shall knowingly engage in or aid or abet any other person to engage in following prohibited transactions:



- a) Any financial transaction that promotes or results from criminal activity;
- b) The receipt, use, diversion or concealment of the proceeds of any criminal activity;
- c) Any act of terrorism, including providing financial support or otherwise sponsoring or facilitating any terrorist person, activity or organization;
- d) Any arrangement that would result in a violation of this Code or the Anti-Corruption Policy by any person; and
- e) Any transaction or otherwise conducting business with a Designated Party.

## V. MANGING COMPANY'S INFORMATION AND ASSETS

### 1. Misuse of Company Assets

All Directors, Employees and Associates of the Company are responsible for protecting and taking necessary steps to prevent the theft or misuse of, or damage to Company's assets and property. The assets include all kinds of physical assets, movable, immovable and tangible property, corporate information and intellectual property such as inventions, copyrights, patents, trademarks and technology.

Company's assets and property should be used only for the benefit of the Company and in the manner intended. Certain Company policies may allow additional personal use of certain assets, such as a Company car or Company provided phone. In using such assets, Employees are expected to exercise prudent judgment and avoid excessive personal use.

### 2. Avoiding Cyber Security Threats

We appreciate technology however, in light of the steady increase of sophisticated computer attacks on the internet infrastructure worldwide, we ensure that the Company provides foundation for protecting against and preparing for cyber threats, which includes detecting, responding to and recovering from threats and challenges.

The protection plan shall mandate implementation of global security best practices, business continuity management and cyber crisis management plan by all departments for critical information, to reduce the risk of disruption and improve the security posture.

To be read in conjunction with the 'Cyber Security policy'.



### 3. Confidentiality of Information

The Directors, Employees and Associates of the Company should exercise sufficient safeguards and protect confidentiality of Company's information, which includes everything from business plans, financial projections, strategy, contracts, pricing, contacts, relationships and personal information. Company information should be shared only on a 'need-to-know' basis - that is, to the extent this information is needed to perform their job/work responsibilities.

- a) Material nonpublic information: Abundant caution should be maintained for nonpublic information, especially material nonpublic information. Employees are obligated to protect the Company's nonpublic information, at all times, including outside of the workplace and working hours, and even after employment ends. Employees must never discuss such information within the hearing of outsiders and should take special care in public places such as restaurants, elevators, reception rooms and public transportation.
- b) Payroll information: All compensation matters are privileged and to be kept confidential. Each Employee must ensure that information about individual salaries, appraisals, increments, bonus are not disclosed to other people within or outside the Company.
- c) Unauthorized use of Company information: No employee shall disclose or use any confidential information gained in the course of employment or association with the Company for personal gain or for the advantage of any other person. No information either formally or informally, shall be provided to the press, other publicity media or any other external agency except within the requirements of the External Communication and Media Policy. It is strictly forbidden to trade confidential information or insider's information for individual gain, or to benefit or to put the Company's interest in jeopardy.

### 4. Information Systems and Devices

We use all Company electronic devices with due care to prevent them from being stolen, lost, or damaged. We do not install unauthorized software on company electronic devices, connect unauthorized hardware to the Company network. We also ensure that the use of third parties' software complies with relevant license terms.

Our use of Company Information System and device(s) is generally restricted to authorized business purposes. We never use them for any illegal or illegitimate purpose or in a manner that interferes with our assigned jobs and responsibilities.



To be read in conjunction with the 'Electronic Communication policy'.

## 5. Insider information and Insider trading

The Directors, Employees and Associates of the Company may become privy to various confidential and insider information in the course of their employment/engagement with the Company. It is a violation of the Code and various laws to act on such information with an intention of personal gains or for benefits to known/related parties. The Company strictly forbids its Directors, Employees and Associates from trading, either personally or on behalf of others on material non-public information or communicating material non-public information to others.

The Company has an insider trading policy, which may be obtained from the Compliance Department. The following is a summary of some of the general principles relevant to insider trading and should be read in conjunction with the insider trading policy.

The Directors, Employees and Associates of the Company are prohibited from trading in the shares or other securities of the Company while in possession of material, non-public information about the Company.

In addition, the Directors, Employees and Associates of the Company are prohibited from recommending, tipping, or suggesting that anyone else buy or sell shares or other securities of the Company on the basis of material, non-public information.

The Directors, Employees and Associates of the Company who obtain material non-public information about another company in the course of their employment or engagement with the Company are prohibited from trading in the shares or securities of the other company while in possession of such information or tipping others to trade on the basis of such information.

Violation of insider trading laws can result in severe fines and criminal prosecution by regulatory authorities in India including SEBI and disciplinary action by the Company, up to and including termination of employment.

Information is "non-public" if it has not been made generally available to the public by means of a press release or other means of widespread distribution. Information is "material" if a reasonable investor would consider it important in a decision to buy, hold or sell shares or other securities.



As a rule of thumb, any information that would affect the value of shares or other securities should be considered material. Examples of information that is generally considered material include:

- a) Financial results or forecasts, or any information that indicates a company's financial results may exceed or fall short of forecasts or expectations;
- b) Important new products or services;
- c) Pending or contemplated acquisitions or dispositions, including mergers, tender offers or joint venture proposals;
- d) Possible management changes or changes of control;
- e) Pending or contemplated public or private sales of debt or equity securities;
- f) Acquisition or loss of a significant customer or contract;
- g) Significant write-offs;
- h) Initiation or settlement of significant litigation; and
- i) Changes in the company's auditors or a notification from its auditors that the company may no longer rely on the auditor's report.
- j) Information should be considered non-public if it has not been made generally available to the public for a reasonable period of time. Whenever there is any doubt whether information concerning a company is material or non-public, do not trade in the securities of such company.
- k) Questionable trading by immediate family members or by members of the personal household of any of the Directors, Employees or Associates [•] can, additionally, be your responsibility and give rise to legal and Company-imposed sanctions.

**The golden rules are:**

- a) Maintain strict confidentiality of the information and refrain from dealing in the company's securities for the entire relevant period.



- b) Not discuss or disclose any confidential information to any person under any circumstances since such person may misuse the information to deal in the company shares.
- c) Honor the Silent period as announced by the company every quarter and at other times.
- d) Report any breach that you are aware of promptly to the company secretary.
- e) Read and strictly comply with the company's policy and the regulations on Insider Trading including obtaining prior approval for trading when required and disclosing trading forthwith to the Company Compliance department.

## **6. Record keeping and Financial Integrity**

As a general rule, we promote preservation and maintenance of Company records (physical and electronic). We also keep accurate and timely business records of the Company's transactions and other activities e.g., expense reimbursement forms, disclosure forms etc. We prohibit the intentional making of false or misleading entries in any corporate records for any reason.

## **VI. DISCIPLINARY ACTION FOR VIOLATION OF THE CODE AND COMPANY POLICIES**

### **1. Introduction**

Any Director, Employee and Associate who violates this Code or Company policies and procedures will be subject to disciplinary action as determined appropriate by the management/Compliance Committee (defined hereinafter) and in extreme cases may lead to termination of employment or relationship or association with the Company. The disciplinary action depends upon the nature, severity and frequency of the violation and may vary depending upon the applicable local laws.

The Company expects its Employees, Directors and Associates to understand that behavioral misconduct will not be tolerated and complaints related to misconduct or violation of the Code and other Company's policy and procedures will be taken seriously and will be dealt in accordance with the Violations of the Code of Conduct and policy manual.

Termination may also be determined to be an appropriate course of action especially in cases where an Employee, Director or Associate is found to be involved or assisting in acts involving dishonesty, fraud, bribery, corruption, embezzlement, insider trading,



unauthorized sharing of confidential information, unethical conduct, harassment, acts aimed at harming the business interest of the Company or those involving loss of integrity.

Where laws have been violated, the Company will cooperate fully with the appropriate authorities and may also have to discharge its obligation of voluntary reporting the violation, wherever required.

Where the Company has suffered a loss due to malicious intention of an Employee or Director or Associate, it may pursue legal remedies against the Employee as deemed appropriate.

Compliance Committee comprises of:

- a) Head of Business Development: Castor & Pollux Consulting LLP.
- b) Compliance Officer of the Company[•]
- c) Director of the Company

## 2. Investigations

If the CEO/ Compliance Officer has reasonable cause to believe that any Director, Employee or Associate of the Company has failed to comply with the requirements of this Code or other Company policies and procedures, they shall inform him/her of the basis for such belief and afford him/her an opportunity to explain the reasons for the same. After hearing him/her investigations will be conducted, if required. Investigations of an alleged violation shall not be commenced without the written approval of the CEO/Compliance Officer and will follow the process laid down in the Company's Whistleblower policy. All the investigations conducted will be concluded by way of investigation reports.

All Employees and outside parties are expected to co-operate with any internal or external investigations undertaken or approved by the CEO/Compliance Officer. Basis the investigation reports, appropriate disciplinary action may be taken against Employees who are in violation of the Code or policy manual.

'Misconduct' shall without limitation mean and may include the following:

- a) Negligence in the performance of duties of the position held;



- b) Misbehavior, or a serious breach of any provision of the Company's staff manual, including the Code of Conduct and Ethics therein, the Company's policies and/or procedures;
- c) Refusal to carry out lawful and responsible instructions which are consistent with the services to be rendered by the Employee/ third party in the normal course of Company's business;
- d) Mis-statements in the application for employment;
- e) While using social media platform for personal purposes making any reference which could be linked to the name of the Company, including disclosing one's affiliation with the Company;
- f) Doing private work or getting team members to do personal work during official working hours;
- g) Engaging in any other employment while absenting from duty;
- h) Sleeping on duty;
- i) Smoking on the Company's premises, where it is prohibited;
- j) Disorderly or unruly behavior within the Company's premises;
- k) Habitual late coming, or absenteeism, or absenting for more than 3 days at a time without prior intimation;
- l) Refusal to work on another job of the same status;
- m) Borrowing money from, or lending money to employees;
- n) Habitual negligence towards work assigned resulting in rejection of the same in excess of permissible percentage; and
- o) Obtaining leave by mentioning false reason.

**'Serious misconduct' shall without limitation may mean the following:**

- a) Engaging in any behavior which could be deemed as sexual harassment, under the Company's Policy relating to Sexual Harassment at workplace;





- b) Wilful, or deliberate behavior which is inconsistent with the normal norms of behavior in a workplace;
- c) Committing any act of theft, or fraud, whether in relation to the Company, or otherwise;
- d) Committing any act which is likely to harm, or endanger, the Company's property, or cause imminent and serious risk to health, or safety of a person, or the reputation, or viability, or profitability of the Company;
- e) Engaging or abetting in abuse and/or physical violence towards any other Employee;
- f) Unauthorized possession of a lethal weapon in the Company's premises;
- g) Being intoxicated at work;
- h) Gambling within the Company's premises;
- i) Indecent or offensive behavior within the Company's premises;
- j) Using the Company's electronic system/ technology to send offensive/abusive non work related mails to others in or outside the Company;
- k) Conflict of interest;
- l) Damage, misuse, or acts of dishonesty in relation to the Company's property and facilities; and
- m) Failure to observe and adhere to the Company's policies and procedures.

## **VII. RAISING YOUR CONCERNS RELATED TO VIOLATIONS OF THE CODE AND OTHER COMPANY POLICIES**

### **1. Introduction**

The Company is committed to ensuring conduct of business and operations in accordance with the Code and other Company policies and procedures. The Company encourages its Directors, Employees and Associates to enforce the Code and other Company policies and procedures and to bring to the attention of the management cases of suspected/actual non-compliance. In this endeavor, the following principles related to violation of the Code and other Company policies apply.



## 2. Reporting Responsibilities

All Employees who are or become aware of or suspect a violation of Employees Code of Conduct and Ethics and the policies specified in this manual are under an obligation to report the same to the Company. Violations or suspected violations should be reported by contacting the Compliance Officer/Compliance Committee or reporting as per the procedures set out in the Company's Whistleblower Policy.

## 3. No Retaliation

No employee who in good faith reports a violation to the Code and policy manual shall suffer harassment, retaliation or adverse employment consequence. An Employee who retaliates against someone who has reported a violation in good faith will be disciplined.

## 4. Reporting Violations

All the Employees who want to report any violations can share their questions, complaints or concerns to their immediate supervisor or the HOD. However, if an employee is not comfortable in speaking with immediate supervisor or the HOD, that employee is encouraged to report to any other senior official or Compliance Officer in the Company. Reports may also be made through e-mail to [disclosure@think-gas.com](mailto:disclosure@think-gas.com) (Ethics Helpline).

## 5. Acting in good faith

Any good faith report, concern or complaint is fully protected by this framework, even if the report, question or concern is, after investigation, not substantiated.

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing that the act reported indicates a violation of the Code or policy manual.

Any allegations that prove not to be substantiated and have been made maliciously or with knowledge that they were false will be treated as a serious disciplinary offense.

## 6. Confidentiality

Upon the request of the complainant, the Compliance Officer will use its best efforts to protect the confidentiality of the complainant for any good faith report. Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept



confidential to the extent possible, consistent with the need to conduct an adequate investigation.

### VIII. AMENDMENT AND EXEMPTION

This Code can be changed, modified or amended at any time by the Board. However, the CEO shall always be authorized and competent to admit any exception to this Code, if in his/her opinion, it is necessary to protect and is in furtherance of the interests of the Company.

A section of this Code or any other Company policy and procedure will be exempted if the CEO declares a particular section to be exempted on case-to-case basis or to a particular section of Directors, Employees and Associates.

Any above said deviation admitted by the CEO shall be reported to the Board periodically by the CEO's office.

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