

Compliance with Company Values, Laws, Rules, and Regulations

The Company will operate its business in accordance with all applicable safety, environmental and safety laws, and regulations to ensure the protection of the environment and the Company's personnel and property.

The Company shall conduct its business in a socially, environmentally, and economically responsible manner, which fosters safe and ethical behaviour, so that life, environment, and property are not subjected to undue risks at any time.

Employees, as applicable to their roles and responsibilities, should familiarise themselves with the company's values, policies, and procedures. Upholding these should guide their actions both within and outside the workplace. Employees shall always follow safe work practices and procedures. Employees are responsible for complying with the various laws, rules and regulations of the countries and regulatory authorities that affect the Company's business. This includes, and is not limited to, safety and working environment of employees; protection of the environment; anti-bribery and corruption; anti-money-laundering; data protection; tax and public duties and ensure fair competition.

In case of doubt or questions with respect to law and/ or your duties, employees are encouraged to speak to their line managers, and other appropriate personnel about the best course of action in a particular situation. Always follow written procedures for high-risk or unusual situations. Always involve the right people in decisions that affect procedures and equipment.

In certain areas, such as sanctions and anti-corruption, the company may adopt stricter policies than required by national laws.

When dealing with situations which you think may involve a risk of breaching laws, employees should seek advice or consult with manager, head of department and/ or appropriate departments to ensure compliance with laws, regulations, and company policies. Report immediately to management if there is a risk of exposure for the company.

Human Rights and Modern Slavery

Company prohibits forced labour, child labour, human trafficking, or any other form of modern slavery whatsoever throughout the organisation. We conduct our businesses through our code of conduct and incompliance with human rights, labour rights and modern slavery (LRMS) principles.

We are committed to protecting the fundamental human rights of anyone affected by our operations. We recognise that the respect for human rights is a global standard and that upholding such rights is a responsibility to be expected of all businesses wherever we operate. We do not tolerate any form of slavery or human trafficking in our organisation. We expect the same high standards from all our business partners.

Harmony, Respect, Equality and Diversity Policy

The company is committed to foster an inclusive work environment that promotes equality and diversity. All employees shall be treated equally and without discrimination. Employees are to work in harmony and treat one another with respect without any racial or religious conflicts and be collaborative to achieve the company's common goal to provide a harmonious and healthy working environment in which all employees can work free of victimization, harassment, and bullying. Company has 'Zero tolerance' approach to any kind of abuse.

Every employee shall adhere to ethical and professional conduct and to a strict policy of non-discrimination. Company prohibits discrimination against any Employee or prospective Employee based on gender, race, colour, age, religion, sexual orientation, marital status, national origin, disability, ancestry, political opinion, rank, hierarchy, or any other basis prohibited by the laws that govern its operations. The Company prohibits victimization, harassment, and bullying, includes any conduct likely to cause offense or humiliation to any

person or that might, on reasonable grounds, be perceived by a reasonable person to place a condition on employment or on any opportunity for training or promotion.

We also expect our contractors, vendors, and other business partners to aspire to similar standards of fair treatment and equal opportunities for their employees.

Our employees are expected to report concerns to the manager, head of department or management.

Honest and fair Dealing

Employees must endeavour to deal honestly, ethically, and fairly with the Company's clients/ customers, vendors, competitors, stakeholders, and employees. No Employee should take unfair advantage of anyone through manipulation, concealment, abuse of privilege information, misrepresentation of material facts, or any other unfair-dealing practice.

Employees shall not engage directly or indirectly in any act of corruption, fraud, money laundering, bribery and/ or any other illegal payment. All shore-based and onboard personnel shall carry out their duties in an ethical and honest manner ensuring that they always exhibit the highest standards of integrity and righteousness.

Employees should never solicit a gift or favour from those with whom we do business. Providing or receiving gifts or entertainment of moderate value motivated by commonly accepted business courtesies is permissible, but not if such gifts or entertainment would reasonably be expected to cause favouritism or a sense of obligation. In case of doubt or questions in this regard, should be directed to your line manager.

Any demand for, or offer of, a bribe in whatever form to any employee must be rejected and reported immediately to the Head of Department and Compliance Officer.

Bribes, gifts, favours or other similar payments and improper benefits are strictly forbidden and will in most cases lead to the immediate termination of employment.

Conflict of Interest and Corporate Opportunity

A conflict of interest exists if actions by any Employee are, or could reasonably appear to be, influenced directly or indirectly by personal considerations, duties owed to persons or entities other than the Company, or by actual or potential personal benefit or gain.

Employees must avoid any interest that conflicts or appears to conflict with the interests of the Company or that could reasonably be determined to harm the Company's reputation.

If an employee has personal interests (actual or potential conflict of interest, including any material transaction or relationship that reasonably could be expected to give rise to such conflict) that may conflict with the company's business dealings, they must disclose such conflicts immediately to their manager, head of department or management and adhere to instructions concerning how to address such conflict of interest. Employees are also expected to keep the management advised on employment of family members and relatives if employed or seeking employment within the company and/ or sister concerns.

Employees owe a duty to advance the legitimate interests of the Company when the opportunities to do so arise. Employees may not take for themselves personally opportunities that are discovered through the use of corporate property, information or position. Employees shall comply with employment terms and conditions of the company, must be devoted to the business of the company and not towards any outside activity that may be detrimental to the company.

Personal Accountability:

Employees should be aware that their actions, even in personal capacities, can reflect on the company.

Employees shall refrain from influencing or putting pressure on staff by any means for any personal gain.

It will be against the company policy and will be dealt accordingly. It will be at the individual's own risk and company may take disciplinary action, as deemed necessary, should such activity jeopardise or disrupts the normal environment in the workplace. It is strongly advised that the employees should not indulge in financial dealings between each other.

When representing the company, employees must make it clear that they are acting in an official capacity. Avoid giving personal opinions or making statements that may be misconstrued as the company's stance. Before engaging with external agencies or partners, conduct thorough checks and research to ensure they are aligned with the company's ethical standards and business objectives. When in doubt consult your line manager.

Employees have a responsibility to protect the company's reputation and business and ensure that their actions align with the organization's values and goals. Managers, department heads and employees serving in responsible positions should always remain alert to assess and address potential risks to the company's reputation and business. This proactive approach can help detect issues early and prevent escalation.

All employees should clearly understand that breaches could lead to disciplinary actions, including termination of employment.

Proper use and security of Company Assets

The Company's assets are only to be used for legitimate business purposes and only by authorized employees or their designees. This applies to tangible assets (such as office equipment, telephone, vehicle, etc.) and intangible assets (such as trade secrets and confidential information). Company also safeguards access to, and the appropriate use of, the company's information and IT resources.

Employees have a responsibility to protect the Company's assets from theft and loss and to ensure their efficient use. Theft, carelessness, and waste have a direct impact on the Company's business and/ or reputation. If you become aware of theft, waste, or misuse of the Company's assets you should report this to your line manager. Employees shall comply with company's cyber security measures and applicable laws to protect data, information and other digital assets.

Intellectual Property

All tangible or intangible, physical or electronic records thereof, which are developed by company employees during their employment, or which are developed using company's resources shall be Company's property. Employees will protect Company's intellectual property, guard against unauthorised use and only share information relating to it when authorised to do so by the company's management.

Cyber Security

The Company shall provide a secure working environment by establishing and maintaining the required cyber security measures for Company's IT / OT infrastructure to prevent cyber-crimes and protect its digital assets / information. Company will take measures to protect the "KEY" information and keep it confidential. Access to IT & OT systems will be restricted to people authorized to view the sensitive data.

Employees shall remain vigilant and report anything suspicious to the Cyber Security team. Never consciously try to bypass any cyber security control. If faced with challenges because of a cyber security control, ask for help from the Cyber Security team.

Confidentiality and Privacy

It is important that you protect the confidentiality of Company information. Information is to be handled with similar care and scrutiny as company finances and other resources would be handled.

Employees may have access to proprietary and confidential information concerning the Company's business,

clients and vendors. Confidential information includes such items as non-public information concerning the Company's business, financial results and prospects and potential business transactions. When interacting with external parties, employees should be cautious not to share confidential or sensitive company information that could be misused or jeopardize the company's interests.

Employees are not to publish, post or release any information that was developed using company resources, is proprietary (intellectual property) to the company or its interest and/ or is considered confidential in nature. Employees are required to keep such information confidential during employment as well as thereafter, and not to use, disclose, or communicate that confidential information other than in the course of employment. The consequences to the Company and the Employee concerned can be severe where there is unauthorized disclosure of any non-public, privileged, or proprietary information. Information is considered to be "public" only when it has been released to the public through appropriate channels and enough time has elapsed to absorb and evaluate the information.

To ensure the confidentiality of any personal information collected and to comply with applicable laws, any Employee in possession of non-public, personal information about the Company's customers, potential customers, or Employees, must maintain the highest degree of confidentiality and must not disclose any personal information unless authorization is obtained.

The security of your personal data is important to us. Company ensures there is appropriate safeguards in place to secure personal data and prevent unauthorised use of personal data.

Media and Social Media

Employees, will not interact with media or in the social media in a way which can cause loss of reputation or business to the company or its interest, including sister organizations, clients (or their customers), etc. Social media includes blogs, Wikipedia, message boards, chat rooms, electronic newsletters, online forums, social networking sites/ forums (such as Facebook, Twitter, Google+, Whatsapp, Viber, Face-Time etc.), etc.

All media or social media contact is to be co-ordinated by the management or by a person with delegated authority to give statements on behalf of the company. You are not allowed to give statements to the press about company matters without prior approval. Employees must seek approval from the company's management before engaging with the media on behalf of the company, or even when acting on an individual capacity. Unauthorized media interactions may lead to misunderstandings or misrepresentation. Employees should be mindful of their online presence and strictly follow the social media policy of the company.

Integrity of Logs and Records

Employees shall not engage in tampering with the Company books and records, such as deliberately making incomplete, fraudulent, or inaccurate entries. The books and records of company must be prepared with care and honesty and must accurately reflect our operations and/ or business transactions.

All corporate funds and assets must be recorded in accordance with Company procedures. No undisclosed or unrecorded funds or assets shall be established for any purpose. The Company's accounting personnel must provide the independent public accountants and the Audit Committee with all information they request. Employees must not, and must not direct others to, take any action to fraudulently influence, coerce, manipulate, or mislead independent public accountants engaged in the audit or review of the Company's financial statements for the purpose of rendering those financial statements materially misleading.

Reporting of Violations of the Code

It is every employee's responsibility to report any suspicions or concerns about unethical, illegal, or fraudulent activities within the organization or by external agencies, or any other activities that might have a negative impact on the company's reputation and/ or business. Employees aware of such situation have an obligation to notify the manager, head of department or management.

If the employee wishes, they may choose to remain anonymous. The company encourages and facilitates reporting by providing whistleblowing hotline.

Any person wishes to submit a complaint, may do so via the link – **report non-compliance** and follow the instructions provided.