



INDO BORAX & CHEMICALS LTD.

Regd. Office: 302, 3rd Floor Link Rose Building, Linking Road, Santacruz (West), Mumbai - 400054, India.

Ph.: 022 26489142 / 47 / 48 • Fax No. 022-26489143 • CIN : L24100MH1980PLC023177

Email : info@indoborax.com • Website : www.indoborax.com

Code of Conduct Policy

1. INTRODUCTION

As employees of COMPANY, it is essential to maintain ethical business standards, perform our duties with honesty and integrity and to share responsibility for building a Company of highest standards and performance excellence.

All employees of COMPANY (including its associate or group Companies) are subject to this Code of Conduct ("Code").

The purpose of this document is to provide a clear statement of the principal policies of the Company regarding business conduct and to emphasize the importance of this Code.

All the employees of the Company should familiarize themselves with this policy and principles outlined in this document, as we expect all employees to comply fully with the code of conduct. Failure to comply with the Code of Conduct may result in disciplinary action.

2. CODE OF CONDUCT

- a. All employees of COMPANY, which shall include its directors and employees, shall recognize obligations to all who have a stake in the Company's success including shareowners, clients, employees, and vendors/agents/third party affiliates (suppliers);
- b. Information about our business shall be communicated clearly, and accurately in a non-discriminatory manner and in accordance with local regulations.
- c. The employees shall be selected and promoted on the basis of their qualifications and merit, without discrimination or concern for race, religion, caste, place of birth, nationality, colour, sex, sexual orientation, age or disability.
- d. COMPANY strives to provide a safe and civilized workplace to all its employees. Sexual harassment, discrimination or offensive behaviour of any kind, which includes persistent demeaning of individuals through words or actions, display or distribution of offensive material, is prohibited.
- e. The use or possession of weapons on the premises of the Company shall not be tolerated.
- f. No employee of COMPANY shall use, possess or distribute illegal drugs in the premises of the Company and shall not report for work under the influence of drugs or alcohol;



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- g. COMPANY employees must comply with privacy and data security laws, if any, as well as contractual requirements, when handling personal information and business data including the data of customers/clients collected while conducting business. The security of customers' records and the Company's working papers shall be ensured. No employee of the Company shall violate the intellectual property rights including but not limited to patent, copyright, design, trademark, trade secret etc. in respect of any software, hardware, product, website etc used during employment.
- h. No employee of COMPANY shall create work which contains statements, suggestions or images offensive to public decency and will give appropriate consideration to the impact of our work on minority segments of the population, whether that minority be by race, religion, national origin, colour, sex, sexual orientation, age or disability.
- i. No employee of COMPANY shall for personal or family gain directly or indirectly engage in any activity which competes with companies within the Group or with our obligations to any such company; the employees shall not engage in any business, which might detrimentally conflict with the interest of the Company. A conflict of interest, actual or potential, may arise where, directly or indirectly, (a) an employee engages in a business, relationship or activity with anyone who is party to a transaction with the Company, (b) an employee is in a position to derive a personal benefit or a benefit to any of their relatives by making or influencing decisions relating to any transaction, and (c) an independent judgement of the Company's best interest cannot be exercised.
- j. All employees' management practice and business conduct should be in a way to benefit the country, localities, and communities in which they operate, to the extent possible and affordable, and will be in accordance with the applicable laws.
- k. Employees should adhere to the principles of human rights as enshrined in the universal declaration of human rights of the United Nations and to act in accordance with the principles laid down in it.
- l. All the employees should be committed towards making improvement in the management of environmental impact and work towards promoting environmental care, increase understanding of environmental issues and disseminate good practice.
- m. "Insider trading" is expressly prohibited and confidential information must not be used for personal gain.



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- n. In all matters related to gifts or entertainment, it is the responsibility of employees to exercise good judgment. Except as otherwise provided while exercising possible restraint in accepting sweets or gifts of notional / nominal value not exceeding Rs.5,000/- as a mark of festivities, employees may not accept items such as loans, cash, gifts, or social amenities. Employees may not accept anything of value from a person or organization that either competes with or does or seeks to do business with the Company, except for the occasional moderate entertainment or an occasional gift of minor value where they are customarily given and / or of a commemorative nature. The Company feels that business-oriented social contacts can serve the Company well when properly conducted on a limited and reasonable basis. Employees should make every effort to ensure that there is not the slightest reason for a third party to view a relationship as improper. The acceptance of a gift or business favour (other than one of minor value and involving normal business practices) or a loan to a Company's employee from a supplier, client or customer doing or seeking to do business with the Company is strictly forbidden.

As an example, this policy prohibits the acceptance of outright gifts – e.g. television sets, money or gift certificate.

Gift of cash should never be given or offered or accepted regardless of the amount involved as the same will be considered as gross misconduct and will result in disciplinary action, including termination of employment, in accordance with applicable laws and Company policies.

The Company sees the following as examples of appropriate business-related amenities:

- (I) Prizes that are awarded for contests open to partners and/or Company personnel.
- (II) Acceptance of refreshments and/or meals before, during or after a business meeting.
- (III) Occasional use of supplier tickets for athletic, theatrical, musical, or cultural events where the supplier accompanies the individual.
- (IV) Acceptance of infrequent business-related invitations to engage in such activities as training, industry seminars, or client entertainment.
- (V) Acceptance of transportation or other travel-related gifts for approved Company business trips only. Travel expenses paid by a supplier when an employee of the supplier is not present on the trip are prohibited. Designation of an approved Company business trip may only be made by the concerned HoD, and written approval must be secured before any employee accepts travel gifts from suppliers.



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Again, every effort must be made to ensure that there is not a slightest reason to view a trip as improper. Any approved business trip that is paid for, in whole or in part, by a supplier must be supported by a letter from the supplier stating that funding for the trip was not directly or indirectly the result of business placed by the Company. Every such acceptance needs an approval from the HoD. Any questions regarding acceptance of gifts from third parties should be referred to the office of HR Head (CHRO)

- o. The employees shall not accept for personal benefit goods or services of more than nominal value from suppliers, potential suppliers or other third parties. If a gift received by the company or an employee which is in excess of the prescribed limits, and which cannot be reasonably declined or returned, the Company or the employee will not retain the gift but instead will donate the same to specified charities, and this fact of such donation shall be intimated to the person from whom such gift was received.
- p. The employees shall not make any payment of any kind including bribery, facilitation payments, kickbacks, etc. on behalf of the Company, its employees or clients to any government official, except if required by law.
- q. The employees shall comply with all applicable local laws and regulations (including accounting and auditing standards), and any other laws of the land; Employees must co-operate to ensure that the Company adheres to appropriate accounting and auditing standards. It is the policy of COMPANY that full and complete books and records are to be maintained. The Company's auditors (as well as independent auditors) are to receive the full cooperation of all Company employees. Falsifying Company records will result in immediate dismissal.
- r. The employees shall comply with policies and procedures related to anti-money laundering initiatives as outlined in ANTI MONEY LAUNDERING POLICY of the Company.
- s. Computers, networking resources, electronic communication system, (including e-mail), telephone and any other property provided to the employees are the property of COMPANY and are provided to facilitate business related communication. The property shall be used only for business purposes. Employees are obliged to comply with data protection regulations and to actively contribute to ensuring that confidential data, especially personal data is secured against third – party access. All employees are obliged to observe the data protection regulations and to keep operational and business documents confidential
- t. Intellectual property including but not limited to trademarks and copyright, developed, or otherwise acquired by COMPANY employees, using COMPANY resources is the property of COMPANY. COMPANY employees with access to intellectual property shall not improperly disclose or use the intellectual property either during or after employment with the Company without prior permission from the Company.



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- u. COMPANY is committed to achieving its business objective by ethically and legally impeccable means. We use fair and legal means of competition. The rules of competition and antitrust laws are binding for every one of Company's employees. And COMPANY employees shall market the Company's products and services on its own merits and will not make unfair and misleading statements about competitor's products and services.
- v. The Company stands for higher degree of customer satisfaction and does not accord any preferential treatment to any of the broker(s) / vendor(s) / intermediary(s) etc. It is incumbent upon each and every employee that he/she will ensure and abide by ethos of professional agnosticism while communicating and interacting with clients and intermediaries. It is expected from an employee amongst other conditions, to ensure that he holds his conduct on supreme level of professional neutrality. Addressing media queries should be treated as a very sensitive matter and therefore only the MD/WTD/CEO/CFO/CHRO or authorized persons as the designated spokespersons are authorized to interact with Media. Employees shall refrain from entertaining media queries or interactions (including off the record statements) under any circumstances.
- w. Social Media: Company reserves the right to take appropriate action on defamatory social media posts made by employees from their personal social media accounts. The action will be initiated by the CHRO .
- x. Prohibition on employees acting as an agent/ intermediary for solicitation of same line of business as identical to that of the Company;
 - (i) Employees are prohibited to act as an agent/ intermediary of the Company or any other company.
 - (ii) Relatives of employees shall also not act as an agent / intermediary / vendor of the Company. At the time of joining the Company / as advised by the Company from time to time, employees shall give a declaration as to whether any of his relative is an agent / Intermediary / Vendor of the company ..
 - (iii) HUF (if the employee is a member of HUF).

The term 'relative' shall include spouse, sisters, brothers, parents, sons, daughter –in law, daughters and son – in – law.

3. CONFLICT OF INTEREST

A Conflict-of-interest situation would be deemed to have arisen when an employee's personal interest is perceived to be inconsistent with and is in conflict with the interest of the Company.

The following guidelines reflects some of the potential conflicts of interest explicitly mentioned in this Code, but every employee of the Company should endeavor to avoid situations which may cast a doubt or impair his/her ability to impartially decide on any issue that may come before him/her or which may make it difficult for him/her to perform duties objectively and effectively, in the interest of the Company.



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Some of the situations wherein a conflict of interest may be deemed to have arisen are elucidated hereinafter:

A. Employees may not compete with the Company:

No employee may hold any position with, perform any services for, receive any compensation from, any business in competition with the Company or its customers / clients. This includes, for example, free-lance work by employees for competitors of the Company. Any questions regarding this policy should be referred to the Chief Human Resource Officer (CHRO) /Chief Financial Officer (CFO)

B. Employees may not hold a financial interest in or receive compensation from vendors and other third parties

- I. No employee except as disclosed prior (or any member of his or her immediate family*) may be employed by, or have any financial interest in, a business that does or seeks to do business with the Group/Company or one of its clients or suppliers – if in his or her position he or she can influence the decisions of the Group/Company regarding transactions with that business.
 - II. A 'financial interest' in an entity should be interpreted in the broadest sense means and any direct or indirect interest in the financial success of the business. This could include owning stocks or bonds; being a partner, proprietor, or director; being a creditor; or having any other arrangement because of which there is an interest in or claim upon the assets or income of the organization. It also would include any option, warrant, agreement, or other right or claim to acquire any such interest. It should be clear, however, that these prohibitions do not apply to 4000 Equity Shares or INR Rs. 10 Lakhs or 0.01% Interest in share ownership of publicly traded corporation (unless restricted under the "EMPLOYEE TRADING POLICY".(Insider Trading Code)
 - III. No employee (or any member of his or her immediate family*) may receive compensation of any kind directly or indirectly from any business (or one of its proprietors) that does or seeks to do business with the Group/Company or one of its clients or suppliers – if in his or her position he or she can influence the decisions of the Group/Company regarding transactions with that business.
 - IV. *Immediate Family is defined as spouse or co – living, where the relationship is akin to that of a spouse, children including stepchildren and any other financially dependent persons, whether or not related.
- C. Employees may not on behalf of the Company engage in private business dealings with client or client's personnel Business dealings with client personnel should be limited to their responsibilities with the client organization in question; business dealings between the Group/Company and client personnel in their private capacities are prohibited.



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D. Pecuniary benefit / Remuneration linked

- I. Where an employee whilst conducting business for and on behalf of the Company and being able to influence any decision with regard to the Company or its holding company's business with a supplier or customer or distributor or any entity in which he/she and/or any of his/her relatives is an officer, member, director or partner, resulting in a benefit to him/her or his/her relatives.
- II. Award of benefit such as increase in salary or other remuneration, posting, promotion or recruitment of a relative of an employee of the Company, and where such employee is in a position to influence decisions with regard to such benefits. Such awards are solely driven by merit of the recipient employee.

E. Outside affiliation/Business Interest/ Directorship in competing Entities

- I. As a matter of policy, any conflict of interest on account of any association with any business or any other entity is prohibited, unless the concerned employee (excluding the non-executive directors), obtain prior consent of the Managing Director & CEO of the Company. Further, as the conflict of interest may not be obvious, any question to determine the nature of potential or actual conflict of interest that has arisen, should be disclosed to the Managing Director of the Company.
- II. Every employee of the Company (excluding the non-executive directors) shall before accepting nomination as a director of a company or associating himself with any non-profit organization, make proper and complete disclosures and obtain specific approval of the HoD. The HoD shall obtain such prior approval from the Managing Director .

F. Arm's Length Principle (ALP) & Transaction

- I. The arm's length principle (ALP) is the condition or the fact that the parties to a transaction are independent and on an equal footing. An arm's length transaction is one in which the buyers and sellers of a product or service act independently and have no relationship to each other even though the said parties may have shared interests (employer-employee) or may be too closely related to be seen as completely independent.
- II. The concept of an arm's length transaction is to ensure that both parties in the deal are acting in their own self interest and are not subject to any pressure or duress from the other party. An "arm's- length transaction" is therefore an equitable agreement that will stand up to legal scrutiny.
- III. It is expected that employees of the Company dealing either with the Company for availing its services and related offerings or acting as a nominee of the Company, on the board of any entity or in any other capacity, pursue all their dealings with the Company or the said entities or any of its holding company or subsidiaries or associates, on an arm's length basis and shall abstain from taking undue advantage of their positions. Dealings, if any, entered with the said entities shall be disclosed to the HoD. The HoD shall obtain such prior approval from the Managing Director .



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G. Corporate Opportunities

- i. Except as may be approved by the Board of directors, employees of the Company are prohibited from
 - ii. Taking for themselves personally any opportunities that belong to the Company or are discovered through the use of the Company's property, information or position;
 - iii. Using Company's property, information or position or goodwill for personal gain or for the benefit of his/her relatives and;
 - iv. Competing with the Company in any manner whatsoever
- I. Where any circumstances exists that may place the personal interest of an employee in conflict with the interest of the Company, he/she shall on becoming aware of such conflict make full disclosure of all facts and circumstances thereof to the CHRO or Managing Director of the Company.
 - II. Notwithstanding such or any other instances of conflicts of interest that exists due to historical reasons, adequate disclosure shall be made by the employee inter alia with regard to his directorship/membership in other companies including but not limited to any material interests which he or she and/or his/her relative has in a family business or a company or firm that is a subsidiary or associate, competitor, supplier, customer or distributor of or has other material dealings with the Company.
 - III. Upon a decision being taken in the matter, the concerned employee shall be required to take necessary action, as advised to resolve/avoid the conflict. If an employee fails to make the required disclosure/remedial actions, the CHRO or Managing Director of the Company shall take a serious view of the matter and consider suitable disciplinary action against him/her.
4. Any situation arising where an employee identifies a conflict of interest shall require immediate disclosure.

CONFIDENTIAL INFORMATION

The nature of business conducted by the Company means that employees frequently will have access to confidential and proprietary information of clients / customers and of the Company (for example, information relating to Company personnel, new business projects, presentation, development plans, etc.).

Unauthorized disclosure of confidential information is often damaging to customers and always damaging to the Company and is cause for immediate dismissal.



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It is the policy of the Group that no employee may disclose to unauthorized parties, or otherwise make use of, the confidential or proprietary information of the Company or any client. It should be clear that this obligation continues even after an employee ceases to be employed by the Company. Correspondingly, the Group recognizes that some employees have a duty not to disclose information received on a confidential basis elsewhere, and Group policy forbids the disclosure of such information or its solicitation or acceptance by other Company employees.

5. INTERPRETATION AND APPLICATION

Obviously, this document cannot deal with all situations that may arise. From time to time, there certainly will be questions concerning the interpretation of one or another of the policies outlined in this document. It must be clear that the management of the Group wish that employees will ask these questions; not avoid them.

The first recourse for employees with questions concerning the Code of Conduct should normally be the office of Chief Human Resources Officer (CHRO). However, where circumstances require, employees should also feel free to consult directly with the Managing Director.

6. MISCONDUCT

Any of the following acts or omission on the part of an employee shall amount to misconduct:

1. Insubordination or disobedience, whether alone or in combination with others, striking work or inciting others to strike work in contravention of the provisions of law or rule having the force of law, or contract.
2. Willful slowing down in the performance of work, or abetment or instigation thereof.
3. Theft, taking, giving or offering bribes, fees, gratuity, commission, fraud
4. Embezzlement or dishonesty in connection with the Company's business or property.
5. Habitual absence without sanctioned leave.
6. Overstaying sanctioned leave for more than seven days without sufficient grounds or proper or satisfactory explanation.
7. Habitual or frequent late attendance in excess of grace period will amount to misconduct.
8. Habitual breach of these Rules & Regulations or any law, or any rules made there under.
9. Unauthorized collection of contributions in connection with the Company's business or property.
10. Seeking loans from the Company's clients or suppliers. Giving or taking loans amongst employees during office hours.
11. Violation of confidences.
12. Drunkenness, intoxication, riotous, disorderly or indecent behavior or indulgence in abusive language, consumption of drugs/narcotics on the Company's premises.
13. Commission of any acts subversive to discipline of good behavior.
14. Habitual negligence or neglect of work.
15. Willful damage to work in progress or to any property of the Company or its Clients.



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16. Holding or aiding or abetting unauthorized meetings during office hours or in the office premises.
17. Gambling in the office premises or indulgence in speculation in office premises.
18. Working, without permission, in or outside office hours, on work similar or competitive to that undertaken by the Company.
19. Accepting outside or other salaried employment.
20. Involvement in criminal offence, or offences involving moral turpitude.
21. Refusal to accept charge sheet, order or other communication intended for service on any employee in accordance with this Code of Conduct and other policies of the Company.
22. Breach of trust and confidence.
23. Violation of any intellectual property rights including but not limited to patent, copyright, design, trademark, trade secret etc in respect of any software, hardware, product, website etc used during the course of employment.

The above list is only illustrative. The Company reserves the right to take action against the employee if any instances of misconduct are reported or observed as per policies of the Company.

An employee found guilty of misconduct may be warned or censured or dismissed without notice or any compensation in lieu thereof

7. FAIR EMPLOYMENT PRACTICES

- Ensure diversity in the workplace.
- Provide equal opportunity and fair treatment to all employees.
- Provide inclusive culture and work environment where every employee has the same opportunity to reach their full potential.
- Provide equal access to opportunity.
- Treat each other with respect and dignity.
- Foster sensitive and open communication.
- Measure performance of employees only on the basis of their contribution towards organizational objective.
- Company offers merit-based employment and opportunities driven commitments towards equal opportunities. Appropriate personal relations under due constraints ensuring upkeep of moral rights independent of any coercion are not prohibitory at the workplace.



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8. COMPLAINT PROCEDURES

Any violation of the Code of Conduct should be immediately raised with the CHRO . All situations will be treated confidentially and will be promptly investigated. If the result of the investigation indicates that corrective action is called for, such action may include disciplinary measures up to, and including, dismissal of the offender. The Company strictly prohibits retaliation against any employee who reports concerns in good faith.

9. CONFIRMATION OF COMPLIANCE

All employees are required to sign/e-sign an annual certificate of understanding and compliance with the Code of Conduct. All employees of the Company will receive a copy of this document and are expected to fully understand and comply with the policies herein.

The Code of Conduct is to be read in conjunction with the WHISTLEBLOWER POLICY.

10. FAILURE TO FOLLOW CODE

Any employee of the Company, who violates the standards contained in this code may be subject to disciplinary action up to and including immediate dismissal without severance pay and claw back of annual bonus paid and if applicable, to criminal or civil proceedings.

11. CONFIDENTIALITY AGREEMENT

1. It is a condition of your employment that you maintain the confidentiality of all proprietary information of which you gain knowledge or possession because of your employment with the Company. You must not disclose such proprietary information to any person. The term, 'proprietary information' shall mean all Company information whether in oral, written, diskette, graphic or machine readable form, including but not limited to all non-public lists of customers, agents, general vendors, intermediaries, prices, business plans, strategic plans, reserves or other non-public financial information, customer base, manuals, designs, procedures, formulas, discoveries, inventions, improvements, concepts, ideas, future plans and budgets, unannounced organizational or staffing changes, financial analyses, competitive analyses, management information, technical data and market studies. This obligation of confidentiality continues after your employment terminates. If any client level confidentiality is required, it will be binding on a case-to-case basis.



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2 You shall always during employment and after the termination date keep confidential any information disclosed to you and / or acquired by you in the course of your employment with the company and not disclose the same to any person whatsoever.

3 You shall not employ, use and /or engage any information for any purpose other than the business of the company and only during your employment with the Company.

For the purpose of the aforesaid clauses information means any information which is confidential, commercially sensitive and is not in the public domain relating or belonging to the company or parent company including but not limited to information relating to business methods, corporate plans, management systems, finances, new business opportunities, marketing or sales of any past, present or future, product or service, lists or details of customers, potential customers or the arrangements made with any customer.

The Company shall at periodic intervals monitor the compliance in respect of code and shall periodically review the Policy.

Approved by:

Date:

06.04.2026