

Supplier Code of Conduct

Purpose

Gurtam takes care to ensure it conducts its business in compliance with various laws and regulations globally in order to ensure it operates in an ethical, responsible and sustainable manner, with respect to both people and the environment. It is important that any supplier to Gurtam can demonstrate that their business aligns with our objectives.

Scope and applicability

The provisions as set forth in this Supplier Code of Conduct (the "Code") provide the minimum requirements with regard to the ethics and compliance that Gurtam expects of each supplier it employs within its supply chain. This Code applies to all suppliers with whom Gurtam conducts business, including their affiliates, subsidiaries and sub-suppliers (collectively the "Supplier"). The Code also applies to all of the Suppliers' employees, whether permanent or temporary ('employees/'workers'). In addition to the expected behaviours and standards contained within this Code, Supplier should comply with all applicable laws, regulations, directives and decrees in all territories and countries in which it does business and provides goods and/or services.

Gurtam expects Suppliers to strive to exceed both international and industry best practices, conduct business in full compliance with antitrust and fair competition laws that govern the jurisdictions in which they conduct business. Gurtam also expects that its Suppliers encourage and work with their own suppliers and subcontractors to ensure that they also strive to meet the principles of this Code. Gurtam recognizes that reaching some of the standards established in this Code is a dynamic rather than static process and encourages Suppliers to continually improve their workplace conditions accordingly. Suppliers will not provide controlled technologies, products, or technical data to Gurtam, without providing notice of such controls as necessary for Gurtam to maintain compliance with applicable laws.

1. Labour Practices and Standards

We are committed to creating and sustaining a working environment where employees are treated with dignity and respect. We require our Suppliers to also adopt and enforce similar workplace practices. Where local laws dictate any additional requirements, those will be applicable along with the requirements mentioned below. Supplier should in its activities be guided by at least the requirements of the following regulations regarding labor protection:

- UN universal declaration of human rights
- UN global compact
- ILO International labour standards
- Modern Slavery Act

1.1 Equal Opportunities and Dignity at Work

Supplier should:

- a. ensure that it implements and maintains a policy which is effective in ensuring equal opportunities and preventing threats of violence, discrimination, verbal or psychological harassment or bullying of employees in the workplace;
- b. respect all applicable laws, regulations and international standards related to labour practices, protection of human rights, minimum wages, overtime wages, legally mandated benefits, sick leave payments, annual leave and paid parental leave payments;
- c. ensure collection and further processing of employees' personal data are done in compliance with the applicable data privacy legislation and best practices;
- d. respect the rights of employees to decide if they wish to be represented by and engage in activities with any applicable trade unions;
- e. create conditions where employees are able to communicate freely with management and complain about working conditions without fear of harassment or intimidation;
- f. in any event ensure that no employees are below the minimum age for admission to work, established by the legislation of the country where the activity is carried out.

1.2 Prevention of Slavery and Human Trafficking

Supplier should ensure that the Supplier itself and all its sub-suppliers have a zero tolerance policy to forced or slave labour. Specifically Supplier should ensure that it does not, and the Supplier's in its own supply chain do not facilitate or arrange the travel of another person or people with a view to that person or people being exploited anywhere in the world.

1.3 Work at the company's facilities

Supplier must comply with all applicable at Gurtam rules and requirements when working on Gurtam premises and facilities.

2. Health and safety

Supplier must provide employees with safe working conditions. Supplier should:

- a. comply with applicable health and safety laws and regulations, and identify, evaluate and control employee exposure to safety and health hazards by ensuring all steps are taken to create a safe and hygienic working environment;
- b. ensure that safety management systems support identifying risks, measuring and monitoring performance, and driving continual improvements to mitigate or minimise health and safety risks emanating from its operations;
- c. protect employees' and neighbors' life and health, as well as the general public at large against hazards inherent in its processes and products;
- d. ensure that the chemical, physical and biological substances and agents under their control are without risk to health when the appropriate measures of protection are taken;

- e. ensure that where necessary, adequate protective clothing and protective equipment are provided to prevent, so far as is reasonably practicable, risk of accidents or of adverse effects to health.

3. Environment Policy

Supplier should strive to create regenerative processes and minimize adverse effects on the environment and wider community. Supplier should wherever possible support a precautionary approach to environmental matters, undertake initiatives to promote greater environmental responsibility and encourage the diffusion of environmentally friendly technologies implementing sound life-cycle practices.

Supplier should:

- a. comply with all relevant local and national environmental laws as well as international standards, obtain and maintain all the necessary environmental permits, approvals and registrations;
- b. minimise practically avoidable pollution or nuisance that may be caused by its activities;
- c. minimise the use of all materials, supplies and energy and wherever possible to use renewable or recyclable materials;
- d. minimise the generation of waste and to dispose of unavoidable waste in a responsible manner;

In addition, Supplier should adhere to all applicable environmental legislation and regulations, including but not limited to the Restriction of Hazardous Substances (RoHS) directive of the European Union.

4. Ethics and Compliance

Supplier must expect integrity and reliability in its business activities. To do this, it is necessary to follow the highest ethical standards. In particular, Supplier should:

- a. avoid conflicts of interest in their relationship with Gurtam and immediately disclose to us any family or other personal ties between their employees and our representatives that could affect their interaction with Gurtam;
- b. respect and honor intellectual property rights when transferring technology and trade secrets;
- c. ensure that Gurtam resources received by them are not used to support, finance or promote violence, aid terrorists or terrorist-related activity or fund organizations known to support terrorism;
- d. not engage in money-laundering activities, including any kind of activity which hides or is intended to hide the fact that funds have been obtained illegally or are connected with the proceeds of crime;

- e. adhere to data privacy laws and comply to contractual requirements on confidentiality and information security;
- f. not, without the Gurtam's prior written consent, (i) use the Gurtam's name or logo in publicity or advertising; (ii) use their direct or indirect business-relationship with the Gurtam to imply an endorsement by the Gurtam of their goods and services, and (iii) make any representation or statement for or on behalf of the Gurtam;
- g. protect Gurtam's reputation and any information or property we entrust to them;
- h. have a zero tolerance policy to corruption and bribery and commit to acting professionally, fairly and with integrity in all business dealings and relationships, wherever they operate, implementing, and enforcing effective systems to counter bribery;
- i. disclose to the Gurtam prior to entering into a contract or at any time during the performance of contract whether they, or any Supplier Representatives, are subject to any sanction or temporary suspension imposed by any major international financing institution or organization;
- j. only speak to the press on behalf of Gurtam if expressly authorized in writing to do so by a Gurtam communications representative;
- k. not issue press releases or other publicity related to their relationship or agreements with Gurtam without the prior written consent of the Gurtam contract signee;
- l. not pay expenses for travel, lodging, gifts, hospitality, entertainment, or charitable contributions for government officials on Gurtam's behalf;
- m. not offer anything of value to obtain or retain a benefit or advantage for the giver, and do not offer anything that might appear to influence, compromise judgment, or obligate the Gurtam employee;
- n. obtain written consent from Gurtam prior to engaging a subcontractor to fulfill Supplier's obligations to Gurtam in addition to meeting any other obligations contained in any agreement a Supplier may have with Gurtam.

5. Privacy, Confidentiality and Transfer of Data

Supplier should:

- at all times respect and protect any and all confidential information (including intellectual property, trade secrets, financial information) and/or personal data (including contractors, customers, consumers and employees) it controls, processes or has access to and in any event comply with all applicable confidentiality and data privacy laws in all territories in which it does business and provides goods or services. Supplier warrants that it has robust mechanisms in place to ensure adherence to this provision and applicable privacy laws;
- cooperate with the company if it requests any information or conducts an audit to confirm that the supplier is fulfilling its obligations to it. We strive to improve the terms of cooperation with supplier, however, we may terminate relationships with those who do not fulfill these obligations;

- protect and responsibly use the physical and intellectual assets of Gurtam, including intellectual property, tangible property, supplies, consumables, and equipment, when authorized by Gurtam to use such assets;
- disclose accurate information about their employees, health and safety measures, business operations, structure, financial position and performance in accordance with industry standards;
- comply with all applicable data protection and information security laws and regulatory requirements regarding the processing, transmission, or disclosure of data and information. Supplier must safeguard the proprietary and confidential information from unauthorised access, avoid its disclosure in public and social media and the information should only be used for the agreed business purpose;
- report any potential incident that involves Gurtam customer data (whether internally or through a partner or Supplier) as soon as possible;
- refer the information to Gurtam if a Supplier becomes aware of criminal activity by their personnel or the sub-contract(s) who currently have access to Gurtam owned or leased facilities or access to Gurtam's networks, within 24 hours of becoming aware of the information to determine whether it is acceptable for such individual to continue to have access;
- not collect special categories of personal data or sensitive personal data prior to securing the afferent legal basis for such a collection and provided that the supplier notifies the data subjects accordingly. The same standard of care applies to monitoring activities conducted by the supplier on employees and third parties.

6. Management System

Gurtam believes that sound management systems and commitment are key to enriching the social and environmental well-being of our supply chain. Therefore, Supplier is expected to adopt or establish a management system to carry out the responsibilities outlined in this Code. The management system should be designed to ensure Supplier's operations:

- a. Comply with Gurtam's requirements and applicable laws and regulations;
- b. Conform to the responsibilities listed in this Code;
- c. Identify and mitigate operational risks related to these responsibilities.

The management system should also contribute to the continuous improvement of the supplier's work processes.

The control system should provide for the following:

- a. measures to ensure the responsibility and accountability of management;
- b. processes to ensure that changes are identified, tracked and that all applicable laws, requirements, rules and standards are observed;
- c. processes related to risk management;
- d. informing and training employees and supplier, continuous assessment, checks and increased responsibility, including corrective measures;

- e. a program requiring supplier to register and review all complaints and take appropriate action.

Supplier may acknowledge the principles stated above or demonstrate your commitment via compliance with your own code of conduct or company policies that embrace these standards.

Gurtam reserves the right to conduct audits or assessments to ensure Supplier's compliance and will take appropriate steps regarding our relationship with Supplier if there is a reason for concern.

Gurtam reserves the right to discontinue any relationship for non-adherence to international principles, failure to correct violations, or displaying patterns of noncompliance with these standards.

Further contractual obligations remain unaffected by this Supplier Code and take precedence over the provisions herein.