

Code of Ethics and Conduct



Epigral Limited

(formerly known as **Meghmani Finechem Limited**)

Epigral Tower, Behind Safal Profitaire, Corporate Road
Prahladnagar, Ahmedabad 380015, Gujarat, India.

T +91 79 2970 9600

E info@epigral.com

W epigral.com

A Message from the Chairman and Managing Director

Dear Employees, Partners, and Stakeholders,

We are pleased to introduce Epigral Code of Conduct, which outlines the ethical standards that shape our behaviour and define our corporate culture. This code stands as a firm pledge to uphold integrity, transparency, and responsible conduct across all facets of our operations.

Our steadfast commitment to scientific excellence guarantees that our products are safe, effective, and of the highest quality. We strictly adhere to regulatory mandates, maintaining complete compliance with relevant laws and industry benchmarks.

We nurture an environment of respect and inclusivity, cherishing the diversity of our workforce and advocating for equal opportunities for all. Discrimination and harassment, in any form, are not tolerated within our organization.

Additionally, we conduct our business with integrity and openness, forging robust relationships with suppliers and partners founded on trust and shared benefit. We have zero tolerance for bribery, corruption, or any unethical conduct.

Environmental responsibility is also a fundamental aspect of our code of conduct. We are dedicated to minimizing our impact on the environment, conserving resources, and continually seeking sustainable solutions across our value chain.

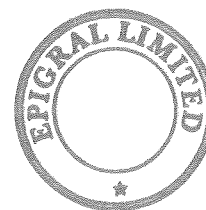
As members of Epigral, each of us plays a pivotal role in upholding these principles. It is incumbent upon all of us to act with responsibility, honesty, and ethically in our daily interactions. Our collective dedication to this code of conduct will reinforce our standing as a reliable company and ensure our contribution to a healthier society.

We are committed to achieving the outlined objectives within this code of conduct. Our focus is on upholding the welfare of our employees, safeguarding the environment, and ensuring the seamless operation of our activities

We extend our gratitude for your commitment to these principles and for being an integral part of Epigral.

Respectfully,

Maulik Patel
Chairman and Managing Director
Epigral Limited



This Code applies to all of us

Epigral requires all employees within the Company, its subsidiaries and contracted workforce to adhere to the Code. We anticipate that our third-party collaborators, which include suppliers, Customers, and business partners will also align their actions with its principles.



Consequences of not acting Ethically

Failing to uphold ethical standards could have a detrimental impact on Epigral's business and standing, leading to significant repercussions for our stakeholders. This includes fellow team members, investors, customers, business partners, and communities.

In the event of a breach of the Code or associated policies, our management team will take necessary measures to address the issue and implement preventive measures. These actions may involve training, counselling, and in severe cases, disciplinary measures, potentially culminating in termination of employment and legal proceedings.

Dos for the Employees	Don'ts for the Employees
<ul style="list-style-type: none"> ● Do adhere to the company's code of conduct and follow all policies and procedures. ● Do treat colleagues, customers, and stakeholders with respect, fairness, and professionalism. ● Do maintain confidentiality and protect sensitive information of the organization, clients, and colleagues. ● Do communicate openly and effectively, promoting a positive and collaborative work environment. ● Do take ownership of your work and strive for excellence in your performance. ● Do embrace diversity and inclusivity, fostering a culture of equal opportunity and respect for all. ● Do prioritize safety, both for yourself and others, by following workplace health and safety guidelines. ● Do actively participate in professional development opportunities to enhance your skills and knowledge. ● Do maintain a healthy work-life balance and take care of your physical and mental well-being. ● Do report any concerns, ethical issues, or violations of policies to the appropriate channels. 	<ul style="list-style-type: none"> ● Don't engage in any form of discrimination, harassment, or disrespectful behaviour towards others. ● Don't disclose confidential information or trade secrets to unauthorized individuals or outside parties. ● Don't engage in conflicts of interest or accept gifts, favours, corruption, or bribes that compromise your impartiality. ● Don't engage in dishonesty, fraud, or any form of unethical behaviour. ● Don't misuse company resources, including time, equipment, or facilities, for personal gain. ● Don't engage in illegal activities or violate any laws, regulations, or contractual obligations. ● Don't engage in gossip, spreading rumours, or participating in harmful workplace politics. ● Don't engage in disruptive or disrespectful behaviour during meetings, presentations, or other work-related events. ● Don't ignore or neglect your responsibilities, commitments, or deadlines. ● Don't engage in any behaviour that may tarnish the reputation or image of the organization including sexual harassment.



Help and Advice

In our day-to-day work, there may be instances where we encounter situations that are not explicitly addressed in the Epigral Code of Ethics and Conduct or its associated documents, such as directives, policies, and guidelines. When faced with uncertainty, it is essential to ask ourselves a series of questions:

- Is my behaviour lawful?
- Does it align with Epigral's Values?
- Does it adhere to the Epigral Code of Ethics and Conduct?
- Could it have adverse consequences for Epigral or myself?
- Would I feel comfortable if it were reported in the media?

In many cases, these questions will provide sufficient guidance. However, if doubts or uncertainties persist, it is crucial to seek assistance and advice. Epigral promotes a culture of openness where asking questions is encouraged, primarily to prevent any non-compliant behaviour. Epigral Line Managers actively seek input from their team members, recognizing their integral role in upholding the Epigral Code of Ethics and Conduct.

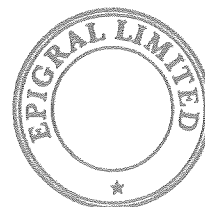
If there are any uncertainties, employees can reach out to various contacts for assistance, including Head of HR or Company Secretary, Line Manager of Employees, the Compliance Officer, the CS acting as the Chief Compliance Officer. By offering these resources, Epigral aims to create an environment where individuals feel comfortable seeking help and guidance when needed.

No retaliation

Epigral values your assistance in identifying potential issues related to whistleblowing, human rights, forced labour, and POSH (Prevention of Sexual Harassment). Reporting concerns is a crucial step, and we emphasize a commitment from all to non-retaliation. Any form of retaliation against those reporting suspected unethical or illegal conduct is strictly prohibited and will result in disciplinary action. If you experience or fear retaliation, you are encouraged to report the matter directly to your Human Resources representative, local senior management, or any attorney in the Legal department, without following the usual chain of command. Your willingness to speak up contributes to our commitment to a safe and ethical workplace.

Investigations

Epigral takes all reports of possible workplace or business misconduct seriously and has a responsibility to investigate all credible reports of misconduct thoroughly and without bias. Your report or concern will be handled promptly and appropriately. We will disclose the information only to those who need it in order to conduct an appropriate investigation and address the issues that have been raised. If you are asked to participate in an investigation, you must cooperate fully and answer all questions completely and honestly. It is our policy to ensure that all investigations are conducted in compliance with applicable laws at the earliest.



Diversity, Equity and Inclusion

We're committed to equal employment opportunities and do our best work in an environment where all team members feel valued, included and recognized. Discrimination is not tolerated regarding:

Age	Disability	Veteran Status
Race	Religion / Caste / Creed	Pregnancy
Colour	Sex, Gender, Gender Identity / Expression	Genetic Information
National Origin	Sexual Orientation	Geographical Location
Ethnicity	Marital Status	Political & Religious beliefs

This commitment extends throughout our business, including recruiting and hiring, compensation, promotions, benefits, transfers, training, education, terminations and social and recreational programs. We expect Line managers, department heads and directors to personally share in this commitment. Through leading by example, Line managers reinforce the principles that guide our approach to equal opportunities.

Anti-Harassment

Epigral is firmly committed to nurturing a workplace that is both fair and diverse, and as such, we categorically prohibit any form of harassment. Harassment is defined as unwelcome behaviour targeting individuals based on protected characteristics including age, race, colour, national origin, ethnicity, religion, sex, pregnancy, gender (including gender identity or expression), sexual orientation, marital status, disability, veteran status, genetic information, or any other protected attribute. This encompasses any behaviour that creates an atmosphere that is hostile, intimidating, or offensive.

We ensure that no team member engages in actions that adversely affect another person's performance or limits their professional opportunities by fostering such an environment. Furthermore, any unwelcome sexual advances, requests for sexual favours, or any other verbal or physical conduct of a sexual nature are strictly prohibited. This pertains to situations where acceptance of such behaviour is either explicitly or implicitly tied to employment conditions or decisions.

It's crucial to note that Epigral's policies on harassment extend beyond the confines of the workplace. They also encompass work-related events outside the office and the use of social media and online forums.

We stand unwavering in our commitment to uphold these policies, fostering a secure and respectful environment for all our employees.



Promoting a Safe Workplace

A safe workplace refers to an environment where employees and workers are protected from potential hazards, risks, and dangers that could cause harm to their physical, mental, or emotional well-being. It encompasses various aspects, including the physical infrastructure, equipment, tools, policies, procedures, and organizational culture that contribute to ensuring the health and safety of individuals within the workplace.

Safety is a core value at our organization, integrated into every aspect of our operations. Each individual bears the responsibility for their own safety as well as the safety of their colleagues. To uphold this commitment, every team member is accountable for the following:

- Prioritizing personal safety and adhering to establish safety protocols and guidelines.
- Reporting any hazardous conditions, potential risks, or incidents promptly to the appropriate channels.
- Participating actively in safety training programs and taking necessary precautions to mitigate risks.
- Engaging in open communication about safety concerns and actively contributing to safety improvement initiatives.
- Using safety equipment and tools correctly, maintaining them properly, and reporting any malfunctioning or damaged equipment.
- Promoting a safety-conscious culture by encouraging and supporting others in safe work practices.
- Following all applicable safety regulations, laws, and internal policies.
- Taking immediate action to prevent accidents, injuries, and harm to oneself and others.
- Participating in safety drills and emergency response exercises to enhance preparedness.
- Continuously learning and staying updated on best practices and industry standards for safety.
- Conducting safety Committee meeting and to implement suggestion.

By embracing these responsibilities, we ensure a safe and secure environment for all, fostering a workplace that values and prioritizes the well-being of every team member.

An Alcohol and Drug Free Workplace

Epigral is fully committed to upholding an alcohol- and drug-free work environment. It is strictly prohibited for any team member to bring or consume alcoholic beverages, marijuana, or illegal drugs on company premises, at work sites, in company vehicles, or during working hours, including break and meal periods. *However, there is a limited exception for alcohol use at company functions.* It is important to note that reporting to work while impaired by marijuana, illegal drugs, or alcohol is strictly forbidden.



We understand that certain team members may be using prescription or over-the-counter drugs that could potentially affect their judgment or skills necessary for job performance. If you have any questions or concerns about how medication may impact your job performance, or if you notice any signs of impairment in a colleague due to medication, illegal drugs, alcohol, or marijuana, please consult with your Line Manager.

By maintaining an alcohol- and drug-free work environment, we ensure the safety, well-being, and productivity of all our team members.

Workplace Violence

At Epigral, we maintain a zero-tolerance policy towards any acts or statements that have the potential to:

- Endanger the safety or security of our co-workers or any other individuals.
- Cause damage to company or manufacturing facilities or personal property.
- Generate fear or create an atmosphere of unease.

We firmly believe that every individual has the right to feel safe and to remain secure in their workplace. To ensure this, we take collective responsibility by strictly prohibiting the presence of weapons or potentially dangerous devices on company premises, unless explicitly authorized by the company.

It is the duty of each team member to promptly report any circumstances or situations that may pose a threat or harm to others.

By upholding these standards, we cultivate a work environment that prioritizes the well-being of all.

Sustainable Business Practices

Epigral is dedicated to sustainable business practices based on the three pillars outlined by the United Nations World Commission on Environment and Development: social impact (people), environmental protection (planet), and economic growth (performance). We have established our own set of sustainable business practices and consistently strive to enhance value while advancing the interests of our owners, associates, and the communities in which we operate.

Our focus on improving social impact involves prioritizing the health, safety, wellness, development, and training of our associates. We actively engage with local communities to foster meaningful relationships and contribute positively to their well-being. To protect the planet, we are committed to minimizing resource consumption, preventing pollution, and preserving ecosystem health. By adopting sustainable practices, we promote the responsible use of resources and strive to mitigate



our environmental impact. Furthermore, we drive economic growth by encouraging our subsidiaries and associates to lead innovative projects and continuously improve performance in alignment with Epigral's objectives. We foster a culture of innovation, collaboration, and continuous improvement to drive sustainable growth. Our commitment to sustainability is evident through the goals we set, the metrics we track, the corporate governance practices we adhere to, our partnerships and collaboration with suppliers and customers, and our efforts to increase transparency throughout our supply chain.

Epigral actively encourages all associates to prioritize our sustainability objectives by engaging in the following actions:

- Striving to enhance safety, productivity, innovation, and efficiency in our operations.
- Embracing wellness programs and taking advantage of professional development opportunities.
- Ensuring compliance with all relevant legal requirements pertaining to environmental protection.

Epigral is committed to collaborating with our suppliers and customers to explore flexible and innovative approaches that enable us to achieve our business objectives, including our sustainability goals. By fostering strong partnerships and embracing a forward-thinking mindset, we aim to drive sustainable practices throughout our supply chain and maximize our positive impact on society and the environment.

Labour Standards, Human Trafficking, and Compulsory & Child labour

Epigral is strongly committed to upholding labour standards, combatting human trafficking, and eradicating compulsory and child labour. Our company's core values and culture are built on the foundation of ethical business practices and being a responsible corporate citizen wherever we operate globally. We firmly acknowledge and respect the principles of fundamental human rights, and we are dedicated to promoting and safeguarding these rights throughout our entire supply chain and across our business operations.

Despite operating in diverse countries with varying laws and practices, Epigral remains resolute in our commitment to human rights by refusing to engage in business with any individual or company known for exploiting children, employing physical punishment on workers, compelling or indentured labour, or participating in human trafficking.

We commit to provide a workplace that is safe, healthy, and conducive to employee well-being. Our goal is to ensure that working conditions, wages, and benefits surpass or align with applicable laws and regulations. We maintain appropriate working hours and compensation practices, including overtime pay, in accordance with local legislation.



We also expect anyone representing Epigral to conduct business in a similar manner, upholding ethical standards, complying with the law, and aligning with this Code of Conduct and our internal policies.

Periodic audits of our suppliers are conducted to verify their adherence to these expectations. Furthermore, we wholeheartedly cooperate with all authorized government investigations concerning labour practices. By undertaking these measures, we demonstrate our unwavering commitment to ethical conduct, respect for human rights, and the well-being of workers throughout our supply chain and broader business operations.

Respectful Workplace

Creating a respectful workplace is the responsibility of every team member. Our goal is to foster a safe, productive, and professional environment that is free from bullying, harassment, and violence. To achieve this, it is crucial for all employees to treat one another and those we interact with on behalf of with respect.

We expect everyone to refrain from engaging in bullying or harassing behaviour that meets the following criteria:

- Recurrent or serious: Acts that happen repeatedly or are severe in nature.
- Hostile or unwanted: Behaviour that creates an atmosphere of hostility or is unwelcome by the recipient.
- Undermines the victim's dignity or psychological or physical integrity: Actions that erode the self-worth, mental well-being, or physical safety of the targeted individual.
- Results in a harmful work environment: Behaviour that leads to an environment where employees feel uncomfortable, threatened, or unable to perform their duties effectively.

Examples of prohibited bullying or harassment include:

- Belittling others: Engaging in actions or comments that diminish the value or worth of someone.
- Isolating others: Deliberately excluding individuals, making them feel socially isolated or marginalised.
- Taunting others or making fun of their convictions, tastes, or political choices: Mocking or ridiculing someone based on their personal beliefs, preferences, or political affiliations.
- Discrediting, spreading rumours, ridiculing, or humiliating others: Engaging in activities that tarnish someone's reputation, spreading false information, or intentionally embarrassing them.

By adhering to these guidelines, we can ensure that Epigral maintains an inclusive and respectful workplace for all employees and the individuals we interact with.



Conflict of Interest

Maintaining objectivity is crucial for making sound business decisions. At Epigral, we recognize that conflicts of interest can occur when an associate's personal interests or activities, as well as those of their family members or close acquaintances, intersect with their business decisions. We define a conflict of interest as a situation where personal interests or activities could compromise or appear to compromise an associate's objectivity, thereby impairing their ability to make unbiased business decisions on behalf of Epigral.

It is imperative for associates to avoid conflicts of interest. In the event that a conflict of interest, or even a potential conflict of interest, arises, in associates are required to disclose the matter in writing to their supervisor and the Compliance Officer. Subsidiaries and associates must not proceed with any business transaction that presents an actual or potential conflict of interest without disclosing it and obtaining approval or seeking resolution in accordance with our Code.

Conflicts of interest can generally be avoided or effectively managed through timely disclosure and proper handling. An associate has notified the appropriate parties about their actual or potential conflict of interest, the matter will be reviewed and may be discussed confidentially with other associates. This allows Epigral to take appropriate steps to address the conflict and document any resolution.

An Associates who initially reported a conflict of interest have an ongoing obligation to promptly disclose any changes or updates related to the reported conflict. While it is not possible to provide an exhaustive list of every situation that could give rise to a conflict of interest, our Code outlines certain situations where conflicts typically occur.

By adhering to these guidelines and promptly disclosing conflicts of interest, we can maintain transparency, uphold our commitment to ethical conduct, and ensure that business decisions are made in the best interests of Epigral.

Conflicts of interest can manifest in various situations. Here are some examples that illustrate common scenarios:

- **Personal relationships:** It becomes challenging to maintain objectivity in business decisions when personal considerations are involved. For instance, if an associate's close family members or acquaintances are customers, suppliers, or competitors, it can be difficult to separate personal relationships from objective assessments. For example, if an associate's spouse provides services to an Epigral facility, such as catering or landscaping, maintaining objectivity regarding the quality and pricing of those services may be compromised. It is also important for associates to ensure that they keep Epigral's confidential information confidential and avoid divulging it to family or friends in social settings.



- **Outside employment:** Associates may engage in outside employment or operate their own businesses as long as it does not compete with Epigral or its business, does not utilize Epigral resources or information, and is conducted outside of working hours. However, conflicts of interest can arise if an associate's outside employment poses distractions during Epigral working hours or diverts their attention from completing their responsibilities. For example, if an associate sells real estate alongside their employment at Epigral, client demands during working hours may impact their focus and productivity, creating a conflict of interest.
- **Advising a customer or supplier:** Holding consulting or advisory positions, such as serving on the board of directors for a current or potential customer or supplier, can give rise to conflicts of interest. In such cases, the associate's personal financial interests or responsibilities as a board member or consultant may potentially compete with Epigral's interests. This conflict arises due to the potential misalignment of priorities. For instance, an associate's duties towards the customer or supplier may conflict with Epigral's objectives.
- **Financial Interests:** Associates should be aware that investing in a company that has business dealings or competes with Epigral can create a direct conflict between their personal financial interests and the best interests of Epigral. The potential for conflict depends on the size of the investment and the nature of the relationship between Epigral and the company in which the investment is made or intended.
- **Corporate Opportunity:** Associates must refrain from using or diverting a business opportunity that Epigral would reasonably be interested in for personal benefit without first making the opportunity available to Epigral. All associates have a duty to promote and advance Epigral's business interests whenever such opportunities arise.

By adhering to these guidelines, associates contribute to a culture of transparency and integrity. It is crucial to disclose any significant financial interests or investments that may potentially create conflicts or compromise objectivity. This allows Epigral to evaluate and address potential conflicts appropriately, ensuring that business decisions are made in the best interests of the company.

By prioritizing Epigral's interests and adhering to ethical standards, associates collectively contribute to the company's success and maintain its reputation as a responsible and trustworthy organization.

Environmental, Safety and Health Practices

Epigral is fully aware of our responsibility to protect the environment and ensure a safe, healthy, and secure workplace for our employees. In line with this commitment, we expect all our associates to adhere to relevant policies and procedures and actively participate in initiatives aimed at enhancing Epigral's environmental protection and occupational safety, health, and security performance.

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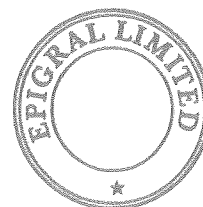
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To achieve our goals in environmental stewardship, health, safety, and security, Epigral will comply with applicable laws and regulations. We will integrate appropriate environmental, health, safety, and security criteria into our business decisions, establish management processes, and continually seek opportunities to enhance our performance in these areas.

Epigral has established specific targets to improve our environmental, health, safety, and security responsibilities, and we rely on the collective effort of our associates to help us meet these objectives. These targets include:

1. Providing our associates with adequate training and support.
2. Collaborating with suppliers, customers, and other stakeholders to support their own environmental, health, safety, and security goals.
3. Regularly reviewing our policies to ensure their alignment with new legal and business developments.
4. Allocating resources to fully implement our policies.
5. Identifying, assessing, and mitigating environmental, health, safety, and security risks while preventing injuries and losses.
6. We are dedicated to reporting our scope 1, 2, and 3 carbon emissions annually and closely monitoring our environmental performance indicators.
7. We will assess the environmental risks associated with our business activities and strive to eliminate or minimize our environmental impact wherever feasible.
8. We are committed to continuously improving our processes, products, and services to protect the environment.
9. We will consistently evaluate and promote the reduction, reuse, and recycling of materials throughout our operations. We prioritize the safe and responsible management of waste, aiming to minimize landfill waste.
10. We will enhance our energy efficiency by reducing consumption and exploring the use of renewable energy sources whenever possible.
11. Develop an Environmental Management System (EMS) to help us identify our environmental aspects and to establish Epigral's environmental goals and targets which will drive improvement in our environmental performance.
12. We will promptly report and address any environmental issues to our stakeholders, including senior management and the board of directors for regulatory compliance, to ensure effective environmental impact mitigation.
13. We will systematically measure and monitor our Environmental, Health, and Safety (EHS) performance and report the results to the Board of Directors.
14. We are committed to eliminating or reducing the release of emissions and pollutants that may cause environmental damage.
15. We actively encourage employee awareness and involvement in adopting and promoting good environmental practices through training and various initiatives. Our aim is to foster an environmental culture throughout the organization.
16. We ensure that all employees, contractors, and individuals associated with Epigral activities are aware of this Environmental Policy and its contents.
17. We minimize our water consumption and regularly evaluate operations to identify water needs.



By setting and striving to meet these targets, we demonstrate our commitment to environmental sustainability, the well-being of our employees, and the safety and security of our operations. Epigral recognizes that these objectives require collective effort and continuous improvement, and we encourage all our associates to actively contribute to our shared environmental, health, safety, and security goals.

Ethical Supply Chain and Procurement

At Epigral, we set elevated ethical expectations for our product and service suppliers. We require them to conduct their business activities ethically and lawfully, with a specific focus on key areas outlined in contracts/purchase orders. These include, but are not limited to, upholding human rights, preventing child and forced labour, ensuring worker welfare, abstaining from corruption and bribery, promoting environmental sustainability, and fostering diversity.

By setting these expectations, we aim to foster an ethical supply chain and procurement process that upholds fundamental values and promotes responsible business practices. We actively seek suppliers who share our commitment to these principles and work collaboratively with them to ensure alignment with our ethical and sustainability goals. Together, we strive to create a supply chain that prioritizes the well-being of employees/workers, respects human rights, safeguards the environment, and embraces diversity and inclusivity.

Protecting Personal Data

Epigral recognizes the importance of safeguarding the personal information provided by individuals, and we are deeply committed to ensuring its security, confidentiality, and lawful use in accordance with applicable laws. We define personal information as any data related to an identified or identifiable individual. This includes basic information such as names and contact details, as well as more sensitive details like ethnic origin or government-issued identification numbers.

Our commitment extends to the fair and legal treatment of personal information concerning our associates, contract workers (past or present), prospective employees, and individuals related to our associates, such as dependents, beneficiaries, and emergency contacts. Epigral takes responsibility for the personal information collected or processed by us or on our behalf by others.

As part of our policy, we inform individuals about the types of personal information we collect and the reasons behind it. Our collection and processing of personal information are conducted solely for legitimate and specified business purposes or as required by law. We prioritize transparency in our practices, ensuring individuals are aware of the purposes for which their personal information is collected and processed.



Epigral maintains a commitment to compliance with legal and regulatory requirements, ensuring that personal information is handled in a manner consistent with applicable laws. We take precautions to protect personal information against unauthorized access, disclosure, alteration, or destruction.

By upholding these principles, Epigral demonstrates our dedication to respecting privacy and protecting personal information, both in accordance with the law and in pursuit of ethical business practices.

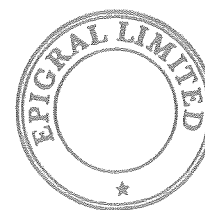
Record Keeping and Reporting

Epigral is dedicated to maintaining honest, accurate, and timely recordkeeping and reporting practices. This commitment extends to all records created in the course of our business operations or used to report on our performance, including financial reports, safety records, performance reports, regulatory filings, and all other company records.

As team members, it is essential that we adhere to strict guidelines to maintain the integrity of our financial accounting and reporting practices. Our commitment to upholding financial accountability requires us to ensure that our financial records meet the following criteria:

- **Completeness:** Our financial records should encompass all relevant information and transactions.
- **Accuracy and Timeliness:** We must accurately and promptly record financial data to reflect the true state of affairs.
- **Proper Support and Documentation:** All financial entries must be supported by appropriate documentation and evidence.
- **Fairness and Objectivity:** Our financial records should be unbiased and reflect the actual circumstances without distortion.
- **Authorization and Confidentiality:** Access to financial records should be limited to authorized individuals who require the information for legitimate purposes.
- **Compliance:** Our financial records must comply with applicable legal requirements and align with our internal policies and procedures for record keeping. The accounts should give a true and fair view of the state of affairs.

By maintaining these standards, we ensure the transparency, reliability, and trustworthiness of our financial reporting, enabling informed decision-making and fostering a culture of accountability within our organization.



Fraud and Collusion

Fraud in relation to the Company includes any act, omission, concealment of any fact or abuse of position committed by a person or any other person with the connivance in any manner with intent to deceive, gain undue financial advantage from, or injure the interests of the Company or its shareholders or its creditors or any other person whether or not there is any wrongful gain or any wrong loss. Fraud includes inter alia acts such as deliberate concealment of what should have been disclosed, forgery, theft, embezzlement, misappropriation, false representation, leakage of confidential and sensitive information pertaining to the Company, and collusion. Any act of fraud, as defined above, shall be reported immediately and once reported, will be investigated to ensure the authenticity of such fraud.

All individuals are required to report frauds and suspicions of fraud to the Compliance Officer to enable the Company to carry out an internal investigation. Knowing or wilful failure to report any such matter shall be construed as connivance and may invite disciplinary action.

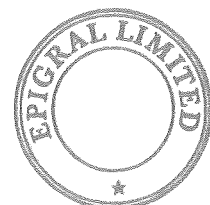
Any individual who engages in intentional acts of fraud will be subject to strict disciplinary action up to and including discontinuation of services and possible civil and/or criminal action against the concerned individual. Examples of fraud include:

- Submitting false expense reports
- Forging or altering checks
- Signing contracts on behalf of the customer or falsifying sales in any manner
- Misappropriation of assets or misusing company property
- Inflating sales numbers in any manner that doesn't reflect actual sales and services performed
- Making an entry in company records that's intentionally not in accordance with proper accounting standards

Bribery and Corruption

At Epigral, we have a zero-tolerance policy towards corruption in any aspect of our business operations. Corruption often manifests in the form of bribery, which involves offering or providing anything of value, such as cash, gifts, meals, travel, or entertainment, with the intention of gaining a business advantage or securing an improper benefit. It is strictly prohibited to offer or accept bribes from any individual, regardless of whether they are a public official or a private party.

This prohibition on bribery applies not only to our team members but also to third parties who conduct business on our behalf, including suppliers, subcontractors, and other business associates. It is essential to recognize that the same standards apply to our third-party relationships. If Epigral is prohibited from engaging in a particular activity, the same restrictions apply to our third parties as well.



Kickbacks, which involve offering money or valuables in exchange for providing favours or information to a third party, are a form of bribery that is strictly prohibited at Epigral.

Facilitating payments, which are bribes made to expedite routine government actions, are also strictly prohibited at Epigral. Exceptions may only be considered in situations involving an immediate threat to health or safety, and these exceptions must be reported promptly to the Business Conduct department.

By maintaining our strong stance against corruption and bribery, we uphold the highest standards of ethics and integrity in all our business dealings.

Gifts and Business Entertainment

It is crucial to emphasize that gifts should never be given or accepted with the intention of improperly influencing business decisions. In applicable circumstances, associates may give gifts of nominal or promotional value, such as items bearing the Epigral logo, with a value within the prescribed limits.

Similarly, associates/employees may accept gifts from business contacts, provided that the value of the gift is within the limits circulated by the HR department.

However, associates are prohibited from giving gifts, providing travel, or offering entertainment to stakeholders. In certain circumstances we need to give gifts to visitors, delegates, stakeholders or officials, in such circumstances, the value / cost of the gift must be within the limits prescribed by the HR department. HR department shall circulate formal communications about prescribed limits of Gifts on a periodical basis.

Money Laundering

Money laundering refers to the act of disguising illicit funds or making them appear legitimate. It is important to note that money laundering is both illegal and strictly prohibited by Epigral. We are obligated to report any suspicious activity. If you are directly involved with customers or vendors, the following examples may indicate potential money laundering:

- Attempts to make large payments in cash.
- Payments received from individuals not party to the contract.
- Requests for payment amounts exceeding those outlined in the contract.
- Payments made in currencies not specified in the contract.
- Payments originating from unconventional non-business accounts.
- Transactions that exhibit unusual patterns, such as bulk purchases of products or gift cards, or repetitive cash payments.



At Epigral, we are committed to preventing money laundering and ensuring compliance with relevant laws and regulations. It is essential to be vigilant in identifying and reporting any suspicious activities that may arise during business dealings. By actively monitoring and addressing potential money laundering indicators, we contribute to maintaining the integrity of our operations and upholding our legal and ethical responsibilities.

Fair Dealing and Competition

At Epigral, we recognize the importance of fair dealing and promoting healthy competition to foster positive business relationships. It is our commitment to refrain from engaging in misleading, deceptive, or unlawful practices that could restrict trade or violate competition laws. Competition laws are comprehensive and subject to interpretation. Therefore, it is crucial to exercise caution and ensure compliance with these laws by regulating anti-competitive conduct by companies.

While many of our regular business activities, such as participating in trade associations, sharing information with competitors, co-promotion or co-production contracts, competitive bidding, buying or selling businesses, and entering into joint ventures, can be both legal and fair, it is essential to execute them carefully to avoid any concerns regarding fair and open competition.

Epigral associates should never disclose sensitive information to competitors. This includes sales data, pricing information, pricing strategies, contract terms and conditions, profit margins, distribution or marketing strategies, bidding plans, allocation of sales territories, commission or compensation details, customer or supplier acquisition or retention plans, or information regarding new products or services. If Epigral's membership in a trade association may involve sharing such information with competitors, the Legal department must review the information and establish controls to prevent unintended disclosure before providing it to the trade association. Similarly, if the disclosure of such information is a possibility in the context of an acquisition, sale of a business, or potential joint venture, consultation with the Legal department is necessary before sharing any information externally.

Engaging in discussions with other bidders regarding terms, conditions, pricing, or other critical bid information in competitive bidding situations is strictly prohibited. Likewise, it is prohibited to disclose any bidder's information to another bidder when suppliers or vendors are bidding for Epigral's business.

If associates are considering any of the aforementioned transactions or encounter unfamiliar situations that raise competitive concerns, it is essential to consult with the Legal department for guidance and clarification.

By adhering to these principles, we uphold fair competition, foster trust among business partners, and ensure compliance with applicable laws and regulations.



Health, Safety & Customers

At Epigral, our dedication to health, safety, and the environment encompasses not only our work sites but also our customers and the communities in which we operate. We conduct our business in a manner that prioritizes the well-being of people and demonstrates respect for the environment. Compliance with all relevant health, safety and environment laws and regulations are a fundamental aspect of our commitment.

We go beyond mere compliance by implementing proactive initiatives aimed at minimizing the environmental impact of our products and services. We strive to prevent injuries and promote a safe work environment for our employees.

Our responsibility towards health, safety, and the environment is integral to our operations, and we continuously seek opportunities to improve our practices in these areas. By upholding these principles, we contribute to the well-being of our workforce, the protection of the environment, and the overall sustainability of our business and communities.

Product Quality and Safety

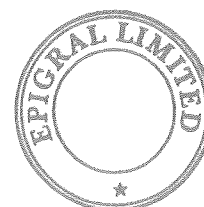
At Epigral, we are dedicated to delivering products of the highest quality and ensuring their safety. We take pride in our commitment to meeting all regulatory requirements and continuously striving for excellence beyond mere compliance, both in our products and processes.

We employ rigorous measures to ensure the quality and safety of our products. This includes thorough research, development, and manufacturing processes that adhere to the highest standards. We are diligent in identifying, assessing, managing, and promptly reporting any product-related risks that may arise, always prioritizing safety.

By maintaining a steadfast focus on product quality and safety, we instil confidence in our customers, uphold our commitment to excellence, and prioritize the well-being of those who rely on our products.

Human Rights

Our commitment to human rights lies at the heart of our values. It is rooted in the belief that every individual deserves to be treated with dignity and respect. This commitment extends to all stakeholders impacted by our operations, including our employees, contractors, workers within our value chain, and the communities in which we operate. We recognize that our actions have an impact, and we actively seek opportunities to promote access to human rights and make a positive difference.



From the earliest stages of exploration to the eventual closure of our activities, we understand that respecting human rights requires continuous effort. It is not just a lofty principle but an everyday practice that guides our actions. We strive to embed respect for human rights in all aspects of our operations and decision-making processes.

Our Commitments:

- We demonstrate respect for all internationally recognized human rights.
- Human rights assessments are conducted to proactively identify and address potential human rights impacts and prevent associated risks within our operations and value chain. These assessments encompass various areas, including labour rights, modern slavery, the rights of Indigenous peoples, and community health and wellbeing.
- We collaborate with our business partners to conduct human rights due diligence, emphasizing the importance of adhering to internationally recognized human rights standards.
- We actively engage with a wide range of stakeholders, including communities, suppliers, and others, to gain a comprehensive understanding of the potential impacts our operations may have on human rights.
- We acknowledge and support the crucial role played by human rights defenders in safeguarding and advancing human rights.
- In collaboration with our security providers, we prioritize maintaining safe and secure operations while upholding and respecting human rights principles.
- We are dedicated to establishing accessible grievance mechanisms that allow our workforce, suppliers, community members affected by our operations, workers within our value chain, and others to voice their concerns. Additionally, we commit to regularly evaluating the effectiveness of these mechanisms to ensure their efficiency and responsiveness.

By upholding this commitment, we aim to create a positive and sustainable impact on the lives of individuals and communities affected by our activities, fostering a culture of respect, fairness, and equality.

Due Diligence of Third-Party Vendors

The Company recognizes the importance of conducting due diligence on third-party vendors and business partners. The specific procedures for such due diligence will be implemented in accordance with the guidelines established by the Company's Management. These guidelines outline the necessary steps and criteria to be followed when assessing and evaluating potential Vendors and business partners.



The due diligence process will be initiated as and when required, ensuring that comprehensive evaluations are conducted to mitigate risks and ensure the integrity and compatibility of our business relationships. By adhering to these guidelines, we uphold a responsible and prudent approach to selecting and engaging with business partner and third-party vendors.

Political and Charitable Contributions

The Company recognizes the significance of political and charitable contributions, subject to compliance with relevant laws and internal guidelines. Our Management has established internal guidelines to govern the making of such contributions. These guidelines ensure that all political and charitable contributions are carried out in a manner consistent with legal requirements and our internal guidelines. By adhering to these guidelines, we ensure transparency, accountability, and responsible engagement in political and charitable activities.

While Epigral values and supports personal charitable giving, it is important to note that charitable gifts and donations cannot be made using Epigral's funds unless prior approval is obtained from committee or legal department. This policy ensures that all charitable contributions made on behalf of Epigral align with our strategic objectives and are in compliance with relevant guidelines and regulations. By seeking approval before using company funds for charitable purposes, we maintain transparency, accountability, and a focused approach to our philanthropic initiatives.

Non-Solicitation

The Employees shall not, either directly or indirectly (or through any other Person), in any manner whatsoever, solicit or attempt to solicit away from the Company (i) any Person or the business of a Person who is or has been at any time, a customer, client, supplier, vendor or distributor of the Company; or (ii) for employment, or hire or engage in any capacity, any officer, director, "advisor", consultant or employee of the Company; or (iii) induce, aid, abet, advise or attempt to induce any such Persons mentioned in (i) or (ii) above to (a) cease, suspend or terminate their business arrangement, employment or engagement with the Company; or (b) restrict or vary the terms of their business arrangement with the Company; or (c) otherwise interfere with their relationship with the Company.

The obligations under this clause shall apply to the Employees during:

- term of employment or involvement in any capacity, of the Employee with the Company; and
- for a period of 2 (two) years after expiry or termination of the employment of the Employee as stated above.



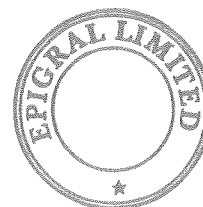
Confidential Information

Employees Should at all times maintain the confidentiality of all confidential information and all records of the Company and must not make use of or reveal such information or records except in the course of the performance of their duties or unless the documents or information becomes matter of general public knowledge. Similarly, confidential information obtained through their associates or employment with the Company must not be used to further their own interests or the interests of their relatives. Employees using the Company's computer database or electronic mail system will be expected to comply with any internal policies and procedures that guide the storage, use and transmission of information through this medium.

Social Networking

Epigral recognizes the importance of maintaining an active and professional presence on social media platforms. To ensure responsible and effective use of social media, please adhere to the following guidelines:

1. **Professional Conduct:** Always maintain a professional demeanour in online communities. Refrain from posting content that is discriminatory, harassing, bullying, physically threatening, defamatory, or otherwise inappropriate or unlawful.
2. **Transparency and Disclosure:** When engaging in discussions related to Epigral, identify yourself as a team member and use your personal email address. Make it clear that your opinions are your own and not necessarily reflective of Epigral's views. Include a disclaimer such as: "The views expressed are of my own and not the views of my employer."
3. **Protecting Epigral and Confidentiality:** Respect Epigral's logos, trademarks, and the privacy of others. Avoid disclosing confidential business information, such as trade secrets, copyrights, or intellectual property belonging to Epigral.
4. **Permanence of Online Content:** Understand that any content you post online may have a lasting impact. Search engines can index and retain your posts, making it difficult to erase them later. Ensure that your posts comply with relevant policies and laws.
5. **Seek Guidance:** When in doubt about the appropriateness of a post or when encountering questionable information about Epigral online, consult with your manager, a human resources representative, the Epigral Ethics Line, or the Epigral Ethics Office for guidance and clarification.



Prevention of Sexual Harassment (POSH)

The Employees shall not, either directly or indirectly (or through any other Person), engage in any conduct that may be construed as solicitation within the context of Prevention of Sexual Harassment (POSH) policies. This includes, but is not limited to, any unwelcome advances, requests for sexual favours, or any other verbal or physical conduct of a sexual nature. The organization is committed to fostering a safe and respectful workplace environment that prohibits any form of sexual harassment.

1. **Reporting Procedures:** Employees are encouraged to promptly report any incidents of sexual harassment, whether experienced personally or witnessed, to the designated authority. The organization ensures confidentiality and non-retaliation for individuals reporting such incidents in good faith.
2. **Investigation and Resolution:** Upon receiving a complaint, the organization will initiate a prompt and impartial investigation. The designated authority will take appropriate action based on the findings, ensuring a fair and unbiased resolution. Disciplinary actions for violations of the POSH policy may range from counselling and warnings to suspension or termination, as deemed necessary.
3. **Confidentiality and Non-Retaliation:** The organization guarantees the confidentiality of individuals involved in the complaint process to the extent permitted by law. Furthermore, the organization strictly prohibits any form of retaliation against individuals who report incidents of sexual harassment in good faith.
4. **Training and Awareness:** To foster a culture of prevention and awareness, the organization conducts regular training programs on POSH policies. These programs aim to educate employees on recognizing, preventing, and addressing sexual harassment in the workplace.
5. **Duration of Obligations:** The obligations under this POSH clause shall apply to the Employees during the term of their employment or involvement in any capacity with the Company. Furthermore, these obligations extend for a period of 2 (two) years after the expiry or termination of the employment of the Employee, as stated above. The organization is committed to upholding the principles of POSH to create a secure and respectful workplace for all.



Intellectual Property and Developments

The Employees acknowledge and agree that the Developments as well as any portion thereof shall be the sole and exclusive property of the Company from date of creation thereof and shall be considered work made by the Employees for hire, for the benefit of the Company. The Employees hereby assign and transfer, without any further compensation, all such present and future Developments (including any 12 Developments created prior to the date hereof) irrevocably, unconditionally and in perpetuity, in favour of the Company, free from Encumbrance of any kind.

The Employees shall not have, and undertake not to claim any interest in any Developments at any time during and after their employment with the Company. The Employees agree that the exclusive ownership of any future Developments shall be automatically and irrevocably of the Company from date of creation without any further compensation. The Employees explicitly waive all legal, moral and other rights in the Developments.

The Employees shall ensure that all Developments are and shall be the sole property of the Company and that the Company shall not be required to designate the Employees as the authors of such Developments. In this regard, the Employees shall promptly disclose all Developments (present and future) to the Board and shall hand over to the Company, all original and copies of any and all materials or information containing, representing, evidencing, recording, or constituting all or any part of the Developments, however, and whenever produced and whether or not patentable or protected under any other intellectual property law. The Employees hereby irrevocably, absolutely and perpetually assign to the Company, without any further compensation, worldwide rights in respect of all of the Employees' rights, titles, and interests, including any Intellectual Property Rights, in respect of the Developments, whether created on or prior to the date of signing of this Code of Conduct, or at any time thereafter, free from Encumbrance of any kind.

The Company shall have the perpetual and exclusive right to use, exploit or deal with the Developments at its sole discretion, anywhere in the world. To the extent any assignment of Developments cannot be made to the Company or its designees, at present or in the future, the Employees hereby irrevocably, absolutely and perpetually agree to assign to the Company or its designees, without any further compensation, all of the Employees' rights, titles and interests in the Developments including any Intellectual Property Rights, or any part thereof, as and when such prevailing restriction on assignment is removed and until then, the Employees shall hold and preserve their rights in such Developments in trust and for the benefit of the Company.

During and after the term of employment, the Employees shall, and hereby undertake, to assist the Company, at the Company's expense to (i) secure, maintain and give effect to the Company's rights under this Clause and for vesting the Company with full rights, title and interest in the Developments including all Intellectual Property Rights therein;



(ii) to apply and prosecute registration applications in respect of Intellectual Property Rights relating to the Developments for the Company's benefit, in all countries; and (iii) sign, execute and affirm all documents and instruments, including all applications, forms, instruments of assignment and supporting documentation and perform all other acts as may be reasonably required for the above mentioned purposes.

If the Company is unable to secure the signature on any document necessary to apply for, prosecute, obtain, protect or enforce any Intellectual Property Rights relating to the Developments, due to any reason whatsoever, the Employees hereby irrevocably designate and appoint the Company and each of its duly authorized officers and agents as the Employees' agent and attorneys to do all lawfully permitted acts to apply for, prosecute, obtain, protect or enforce any Intellectual Property Rights in respect of the Developments, anywhere in the world, with the same force and effect as if executed and delivered by the Employees.

The Employees shall not use or integrate in the Developments, any third-party materials or data that are not validly licensed to the Company. The Employees will not disclose to the Company or induce the Company to use any intellectual property, confidential or proprietary information, knowledge, knowhow or data acquired.

Employees, prior to the Employees' employment by the Company, or material belonging to any previous employer or other Persons. The Employees shall not violate or infringe the Intellectual Property Rights of any third party and will not induce the Company to use any intellectual property, confidential or proprietary information, knowledge, knowhow or data, which use may violate or infringe the Intellectual Property Rights of any third party.

Information Security

At Epigral, we are committed to safeguarding sensitive information, recognizing its critical significance to our operations and stakeholders.

This policy establishes a robust framework for information security, ensuring the confidentiality, integrity, and availability of data. It applies to all individuals with access to Epigral systems, networks, and data resources, including employees, contractors, and vendors. This encompasses all forms of information, whether electronic, physical, or verbal. Information assets will be classified by sensitivity, with tailored handling procedures, storage, and transmission protocols for each level.

Access to sensitive information will be strictly controlled, limited to those with a genuine need-to-know. User privileges will align with job responsibilities, and regular reviews will uphold the principle of least privilege. Comprehensive training on security practices, threat awareness, and incident reporting will be provided, continuously updated to address emerging risks. An incident response plan will swiftly identify, report, and mitigate security incidents, prioritizing the restoration of normal operations.



Physical access to information assets will be restricted to authorized personnel, with stringent security measures in place.

We are committed to compliance with all relevant laws, regulations, and industry standards, conducting regular assessments, audits, and reviews to ensure adherence. Our information security measures will undergo periodic reviews and updates to address evolving threats and technologies, informed by feedback from incidents, assessments, and best practices. Employees are encouraged to promptly report any potential or actual security incidents or vulnerabilities.

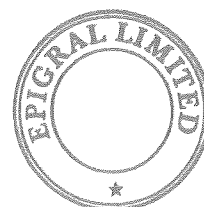
Disciplinary Sanctions

There are four basic methods of disciplinary action that can be taken against an Employee. In order of severity these are:

- Verbal Warning: In the case of a moderate offence, a manager or supervisor should conduct an informal disciplinary interview with the Employee that may result in a verbal reprimand. The supervisor or manager should keep a written record of any verbal warnings issued to his Employees, strictly for his/her own records — noting date, time of informal disciplinary interview, a brief description of what was said and the reason why the verbal reprimand was given.
- Written warning: If the verbal warnings fail, or the offences grow more serious, the supervisor or manager should give the Employee a formal written warning. Written record of this is kept and noted on the Employee's record and it is valid for a period of three months.
- Final Written warning: A repetition of wrongful behaviour (or if a more serious offence/misconduct is committed) can result in a final written warning.

A final written warning is valid for a period of six months, where after the Employee will revert to a clear record (an exception is dishonest conduct, where the specific nature and circumstances will be taken into account). All written and final written warnings should be recorded in the form of a letter of notification to the Employee and placed on the Employee's record. A copy of the signed letter is handed to the Employee during a discussion between the Employee and his/her line manager or supervisor. Line managers/supervisors may request the Compliance Officer and a representative from Corporate Human Resources to be present.

- Dismissal with pay in lieu of notice or summary dismissal: Dismissal, or the possible dismissal of any Employee, cannot take place without convening a full enquiry into the circumstances surrounding the alleged serious offence. When, in the employer's opinion: (i) A series of performance improvement measures have not produced the anticipated effect; (ii) A series of verbal or written reprimands/warnings given for minor misconduct have not been effective; or (iii) If an Employee is alleged to have committed major misconduct, the Company should, before taking disciplinary action, hold a formal disciplinary enquiry.



Misconduct - Schedule of OffencesSerious Offences

These may lead to a final written warning being issued or could, subject to an enquiry, result in summary dismissal. These examples are not the only offences and serve only as an illustration:

- Theft, bribery, fraud, dishonesty or any related offences as listed in the Business Code of Conduct. Falsification of records
- Misuse of the Company's property for private purposes (this being theft).
- Gross negligence or incompetence.
- Making false statements or misrepresentation when applying for employment.
- Absence from the workplace while on duty (depending on the nature of the job, e.g., an Employee whose absence will hold up the work of other Employees and cause serious prejudice to the Company).
- Unauthorized absenteeism
- Wilful damage to the Company's equipment, or the property of other Employees or that of clients.
- Fighting, assault, or attempted assault.
- Being drunk or under the influence of illegal drugs during working hours.
- Causing damage to the Company's property through drunkenness or serious neglect.
- Sabotage by damaging machinery — or causing damage to the Company's property in any way whatsoever.
- Illegal striking or influencing others to strike illegally.
- Refusal to obey reasonable work-related instructions given to the Employees by a manager or supervisor designated by the employer. Failure to report misconduct of other Employees.
- Desertion.
- Persistent misconduct.

Moderate Offences

These usually consist of breaches of general discipline, which result in disciplinary action. The below are not the only possibilities and serve only for illustration:

- Laziness, loafing, passing time idly or failing to complete tasks set without reasonable cause.



- Poor workmanship/inefficiency; failure to carry out work to the required standard without reasonable cause and concealing defective work.
- Poor time keeping, e.g., arriving late or leaving early.
- Disorderly behaviour on employer's premises.
- Negligence: negligent loss, damage or misuse of Company property; failure to exercise proper care in executing duties to the extent that tasks have to be repeated.
- Being disrespectful, rude and uncooperative towards clients, fellow Employees and management.

Administering the Code

Waivers

In administering our Code, it is important to ensure consistent application for all Epigral associates and directors. If a situation arises where a waiver from any provision of the Code is necessary for a director or officer, such a decision can only be made by the Board of Directors or its Audit Committee. Any granted waivers must be promptly disclosed in compliance with relevant legal requirements. For all other Epigral associates, waivers can only be granted by the General Counsel or a designated representative authorized by the General Counsel.

By maintaining a rigorous and transparent process for granting waivers, we uphold the integrity and accountability of our Code and demonstrate our commitment to ethical conduct throughout the organization.

Issuance and Amendments to our Code

The Code of Conduct is approved by the Board of Directors at its meeting held on 5th August, 2023 and was officially implemented on the said date.

Our Code undergoes regular reviews conducted by the Board of Directors, its Audit Committee, management, and the Legal department. These reviews aim to assess the need for revisions, considering factors such as changes in laws, regulations, our business operations, and the broader business environment. Any proposed modifications to the Code require approval from the Board of Directors before being implemented. By conducting these periodic evaluations and seeking Board approval for any updates, we ensure the ongoing relevance and effectiveness of our Code in promoting ethical conduct and aligning with evolving legal and business landscapes.



Acknowledgement

This is to acknowledge that I have received and read Epigral's Code of Ethics and Conduct (the "Code"). I agree to comply with the standards contained in the Code and all related policies and procedures as is required as part of my continued employment or association with Epigral, Inc. or its affiliated companies. I acknowledge that the Code is only a statement of principles, policies, and practices for individual and business conduct and does not constitute an employment contract. I will report any potential violation of the Code of which I become aware of in accordance with the Code. I understand that any violation of the Code or any policies referenced in the Code are grounds for disciplinary action, up to and including discharge from employment.

Name: - Maulik Patel – Chairman & Managing Director

Signature: -



Date: - 05.08.2023

