

Supplier Code of Conduct

At **Epigral**, we are profoundly dedicated to infusing sustainability into every facet of our business operations, all while upholding the utmost ethical benchmarks. Our suppliers, which encompass suppliers, service providers, and contract manufacturers, hold a pivotal role as collaborative partners in driving our sustainable growth and overall prosperity.

We cultivate an atmosphere of innovation and strive for economic, social, and environmental sustainability. This resolve is fuelled by our commitment to not only delivering top-notch products to our customers but also ensuring the enduring triumph of **Epigral** and its stakeholders. We firmly believe that enduring innovation stands as our most substantial contribution to society.

Our suppliers are esteemed allies who bring forth expertise and capacities that we harness to propel enhancements in efficiency, efficacy, and business continuity. Through this joint effort with our suppliers, we are able to introduce medical breakthroughs that address the demands of our customers and bring advantages to society at large.

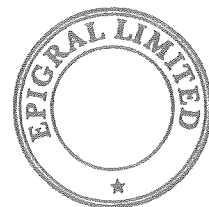
As we pursue innovation, it remains of paramount importance for us to sustain a stance of responsible and ethical conduct within our operations. We adhere to exacting standards and anticipate that our suppliers align with these same principles. It is only fitting that our customers and stakeholders hold us accountable for upholding these principles and ensuring that our suppliers are equally devoted to responsible and ethical practices.

By cultivating robust partnerships with our suppliers and upholding shared values, we can collectively contribute to the promotion of sustainable practices, the welfare of our customers, and a positive impact on society as a whole.

At **Epigral**, we maintain a strict stance of zero tolerance towards bribery and any kind of corrupt business conduct. We consider upholding the utmost ethical standards as our paramount priority.

Furthermore, we are deeply committed to supporting and respecting human rights. In this regard, **Epigral** recognizes and follows internationally recognized standards and frameworks such as the United Nations Guiding Principles on Business and Human Rights and the OECD Due Diligence Guidance for Responsible Business.

In our commitment to human rights, **Epigral** upholds the fundamental conventions set forth by the International Labour Organization (ILO). These include the elimination of forced and compulsory labour (Conventions 29 and 105), the abolition of child labour (Conventions 138 and 182), the elimination of employment and occupation discrimination (Conventions 100 and 111), as well as the freedom of association and collective bargaining (Conventions 87 and 98).



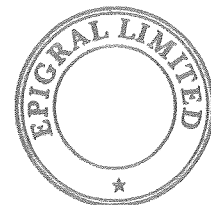
At **Epigral**, we hold our suppliers to high standards by requiring them to acknowledge and adhere to the principles outlined in our Supplier Code of Conduct. It is essential that our suppliers not only comply with these principles themselves but also ensure that their own suppliers throughout their supply chains also uphold them.

To ensure accountability, we conduct regular supplier audits, through which **Epigral** can verify suppliers' compliance with our Supplier Code of Conduct. This program allows us to assess and monitor their adherence to the specified standards.

It is important for our suppliers to understand that failure to meet **Epigral's** expectations in relation to the topics addressed in the Supplier Code of Conduct may result in disqualification from inclusion in **Epigral's** supplier portfolio. Non-compliant suppliers may consequently be excluded from future business opportunities with **Epigral**.

Suppliers aligned with **Epigral** are dedicated to ethical and responsible business practices. They demonstrate this dedication by adhering to the following guiding principles:

1. **Application of Principles:** Suppliers will integrate the principles outlined in their own supplier programs and ensure that their own suppliers adhere to these principles throughout their supply chains.
2. **Ethical Conduct:** Suppliers will uphold the same ethical standards as **Epigral** and actively collaborate with their own suppliers to combat corruption.
3. **Compliance with Local Laws:** Suppliers will adhere to local laws and regulations, which may be more stringent than the standards outlined in the Supplier Code of Conduct.
4. **Responsible Business Practices:** Suppliers understand that responsible business practices are crucial for the betterment of both society and the business community. This includes operating in full compliance with applicable laws, rules, and regulations as a minimum requirement.
5. **Cultural Sensitivity:** Suppliers recognize cultural diversity and acknowledge the challenges in interpreting and implementing these principles globally. While universal expectations are acknowledged, methods for meeting these expectations may vary to align with the laws, values, and cultural norms of different societies worldwide.
6. **Continuous Improvement:** Suppliers believe that these principles are most effectively implemented through a continual improvement approach. They strive to enhance their own performance over time, progressing in line with evolving expectations and industry standards.



Ethics

Suppliers are expected to uphold high ethical standards and act with integrity in their business operations. The following elements encompass the ethical principles:

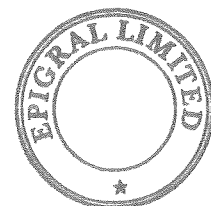
1. **Business Integrity and Fair Competition:** Suppliers must refrain from engaging in corruption, extortion, or embezzlement. Bribes, illegal inducements, and other unethical practices in business or government relationships are strictly prohibited. Suppliers are required to conduct their business in compliance with fair and robust competition principles, adhering to all applicable antitrust laws. Fair business practices, including truthful advertising, should be employed.
2. **Privacy:** Suppliers are responsible for safeguarding and appropriately using confidential information. It is crucial to protect the privacy rights of the company, workers, and customers. Confidential information should be handled securely to ensure privacy rights are upheld.
3. **Business and Financial Records:** Suppliers are required to maintain accurate and reliable financial books and records in accordance with applicable laws and regulations. It is expected that suppliers have appropriate internal controls and processes in place to ensure the integrity of their financial reporting.

If a supplier serves as a payment intermediary for **Epigral**, the extent of auditing will be determined by the specific business arrangement and agreed-upon terms. Nevertheless, it is acknowledged that **Epigral** reserves the right to perform audits, with reasonable notice, to ensure the precise processing and proper recording of all transactions.

Human Rights and Labour

Suppliers are expected to prioritize the protection of human rights and treat workers with dignity and respect. The following elements encompass human rights and labour principles:

1. **Freely Chosen Employment:** Suppliers must not engage in the use of forced, bonded, indentured, or involuntary prison labour. Employment should be based on the voluntary choice of individuals.
2. **Child Labour and Young Workers:** Suppliers must not employ child labour. In cases where young workers (below 18 years of age) are employed, it should be in works that do not harm their health, safety, or morale. Young workers should meet the legal age for employment or the age specified for completing compulsory education in their respective countries.

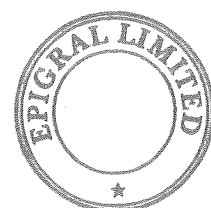


3. **Fair Treatment and Non-Discrimination:** Suppliers are responsible for providing a workplace free from harsh and inhumane treatment, including sexual harassment, abuse, corporal punishment, coercion, and verbal abuse. Harassment and discrimination based on gender, age, ethnicity, national origin, religion, disability, sexual orientation, HIV/AIDS infection, citizenship, genetic information, abilities, or any other protected characteristic under applicable law are not tolerated.
4. **Wages, Benefits, and Working Hours:** Suppliers must comply with applicable wage laws, including minimum wages, overtime regulations, and mandated benefits. Remuneration should consider factors such as skills, performance, experience, and local competitive conditions. Suppliers should communicate to workers their compensation basis and any required overtime, as well as the wages paid for such overtime, in a timely manner.
5. **Freedom of Association and Collective Bargaining:** Suppliers are encouraged to engage in open communication and direct engagement with workers to address workplace and compensation issues. Respect for workers' rights, as outlined in local laws, includes the freedom to associate freely, join or not join labour unions, seek representation, participate in collective bargaining, and exercise rights according to local employment laws. Workers should be able to communicate with management regarding working conditions without fear of reprisal, intimidation, or harassment.
6. **Responsible Sourcing:** Suppliers must ensure responsible sourcing of materials ensuring that they are obtained from reputable sources. Suppliers should verify that no human rights violations, including compulsory, child, or forced labour, were involved in mining or processing these minerals and metals.

Health and Safety

Suppliers have the responsibility to provide a safe and healthy working environment, which extends to any living quarters provided by the company. The following elements encompass health and safety principles:

1. **Occupational Health and Industrial Hygiene:** Suppliers must have a comprehensive understanding of workplace hazards and effectively communicate these hazards, along with the necessary protection measures, to all potentially affected workers. It is the supplier's duty to protect workers from overexposure to ergonomic, chemical, biological, and physical hazards. This includes addressing physically demanding tasks in the workplace and any living quarters provided by the company. Suppliers should also consider potential negative impacts on overall worker well-being.

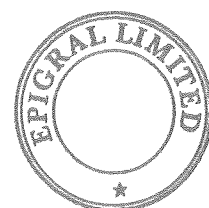


- 2. Emergency Preparedness and Response:** Suppliers must identify and assess potential emergency situations that may arise in the workplace or in company-provided living quarters. They should minimize the impact of such emergencies by providing appropriate emergency response equipment and supplies. Additionally, suppliers should develop and implement emergency plans and response procedures, including conducting regular drills to ensure preparedness.
- 3. Risk assessment and management of change:** We expect our suppliers to conduct routine and dynamic risk assessments to effectively mitigate existing and emerging risks. Our suppliers should have a robust management of change process and system in place to ensure any emerging or anticipated health and safety related changes in their sector are effectively managed, assessed and suitable controls measures implemented to safeguard their people, processes and organisation.
- 4. Continuous improvement and Use of Technology:** Suppliers are expected to demonstrate an unwavering dedication to perpetual enhancements in their health and safety protocols and ethos. This commitment involves harnessing the most advanced safety technologies, intricate systems, and perceptive data analyses. Notably, the adoption of universally recognized systems such as ISO45001, capable of undergoing external validation and certification, is advocated.

Environment

Suppliers are expected to operate in an environmentally responsible and resource-efficient manner. This includes conserving natural resources through sustainable sourcing, minimizing the use of hazardous materials, promoting reuse and recycling practices, and striving to reduce greenhouse gas emissions. The following elements encompass environmental principles:

- 1. Environmental Compliance:** Suppliers must comply with all applicable environmental laws and regulations. This includes obtaining necessary permits, licenses, registrations, and adhering to operational and reporting requirements specified by relevant authorities.
- 2. Hazardous Materials:** Suppliers should support **Epigral** in minimizing the chemical footprint of **Epigral** activities and products. Specifically, suppliers should align with **Epigral's** goal to phase out Substances of Very High Concern (SVHC) within a specified timeframe. Suppliers are expected to provide accurate and compliant material declarations promptly. Transparent substance management and compliance with applicable chemical legislation and voluntary initiatives are essential. Full material disclosures are preferred to facilitate **Epigral's** compliance with chemical legislation and voluntary initiatives worldwide.



3. **Waste and Emissions:** Suppliers must have systems in place to handle, transport, store, recycle, reuse, or manage waste, air emissions, and wastewater discharges safely. Any waste, wastewater, or emissions that may potentially impact human or environmental health must be appropriately managed, controlled, and treated before release into the environment.
4. **Greenhouse Gas Emissions:** Suppliers are encouraged to measure, disclose, and take proactive steps to reduce greenhouse gas emissions. Additionally, they are encouraged to support their own suppliers in implementing emission reduction measures.
5. **Spills and Releases:** Suppliers should have systems in place to prevent, mitigate, and communicate accidental spills and releases to the environment, ensuring prompt and effective response measures.
6. **Biodiversity:** Suppliers must comply with fair and equitable access and benefit-sharing principles concerning genetic resources, as outlined in the Convention on Biological Diversity, including the Nagoya Protocol. Natural resources should be utilized in an environmentally sustainable manner, avoiding contributions to deforestation. Suppliers should refrain from operating facilities in protected areas or areas with high biodiversity value.

Governance and Management Systems

Suppliers are required to implement management systems that facilitate compliance with the principles outlined in this document, as well as drive continual improvement. The following elements encompass governance and management system principles:

1. **Commitment and Accountability:** Suppliers must demonstrate their commitment to the principles outlined in this document by allocating appropriate resources and establishing accountability mechanisms.
2. **Legal and Customer Requirements:** Suppliers should identify and comply with applicable laws, regulations, standards, and relevant customer requirements.
3. **Risk Management:** Suppliers must have mechanisms in place to identify and manage risks related to all areas addressed in this document. Regular reviews of risk situations should be conducted at least once a year, with additional assessments triggered by significant changes or expansions in the risk landscape.
4. **Documentation:** Suppliers should maintain necessary documentation to demonstrate conformity with the expectations outlined in this document and compliance with applicable regulations.
5. **Training and Competency:** Suppliers are expected to have a training program that ensures both management and workers possess the knowledge, skills, and abilities required to address the expectations set forth in this document.



6. **Due Diligence and Transparency:** Suppliers should establish systems enabling them to conduct due diligence on their own supply chains. If required, suppliers must provide supply chain transparency to **Epigral**, particularly regarding human rights risks and conflict minerals and metals.
7. **Continual Improvement:** Suppliers are encouraged to continually improve their performance by setting performance objectives, executing implementation plans, and taking necessary corrective actions in response to deficiencies identified through internal or external assessments, inspections, and management reviews.
8. **Identification of Concerns and Complaints Procedure:** Suppliers and their workers are encouraged to report any concerns or potential violations of the principles outlined in this Supplier Code of Conduct to the Speak Up Line. Suppliers must establish their own complaints procedure and create a supportive environment for workers to report concerns or information regarding non-compliance, illegal activities, adverse human rights impacts, or environmental impacts resulting from their operations. These reports should be made without fear of retaliation, reprisal, intimidation, or harassment. Suppliers are expected to investigate reported concerns and take appropriate corrective action if necessary.

Intellectual Property

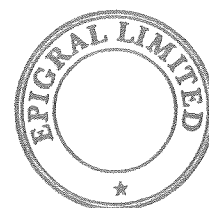
Epigral collaborates with suppliers that can effectively meet our business demands and requirements, including cost, innovation, integrity, quality, suitability, credibility, and sustainability. As supportive business partners, suppliers must respect and uphold **Epigral's** intellectual property rights, safeguarding trade secrets, confidential information, and customer data. It is their responsibility to manage technology and know-how in a manner that ensures the protection of intellectual property rights.

Economic Sustainability

We encourage suppliers to take an active role in promoting social and economic progress, while also nurturing the sustainability of the communities they serve. Through adopting sustainable practices and conducting responsible business operations, suppliers can make a vital contribution towards generating a positive and enduring influence.

Supplier Diversity

Suppliers are expected to embrace inclusive sourcing processes that promote equal opportunities and engage suppliers from diverse social and economic backgrounds. Encouraging supplier diversity fosters a more inclusive and equitable business environment, providing opportunities for a wide range of suppliers to contribute to our collective success.



Raising Concerns: Reporting Potential Misconduct

Suppliers are required to establish a clearly defined procedure for reporting any suspected illegal activities that contravene pertinent national and international laws, regulations, codes, and standards. It is imperative that all employees are familiar with this reporting mechanism, and there should be an unequivocal prohibition against any form of retaliation towards employees who file such reports.

Supplier personnel should initially address internal ethics and compliance concerns by contacting their own company. If a supplier believes that an **Epigral** employee or an individual representing **Epigral** has engaged in unlawful or improper conduct, they should expeditiously report the matter to their **Epigral** management or the designated **Epigral** Procurement point of contact.

In situations where it may not be suitable or feasible to report internally, suppliers have the option to utilize **Epigral's** Ethics Line, which is accessible online or by telephone. It is crucial to note that the **Epigral's** Ethics Line is exclusively designated for communication regarding questions or concerns related to violations of **Epigral's** fundamental ethical standards or applicable legal mandates. It is not intended for routine inquiries or supplier/customer service matters. **Epigral** rigorously upholds an anti-retaliation policy to safeguard those who report concerns in good faith.

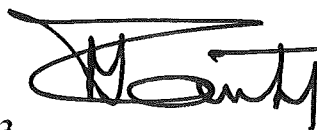
Acknowledgement

This is to acknowledge that I have received, read and reviewed **Epigral's** Supplier Code of Conduct (the "Code"). I commit to adhering to the standards outlined in the Code and all associated policies and procedures, as required for my ongoing engagement with **Epigral** and its affiliated entities. I acknowledge that the Code represents a set of principles, policies, and practices for individual and business conduct, and it does not constitute a formal supply contract.

I will promptly report any potential breaches of the Code that come to my attention, following the procedures specified in the Code. I am aware that any violation of the Code or the referenced policies may result in the possibility of termination from our business relationship.

Name: - Maulik Patel – Chairman & Managing Director

Signature: -



Date: - 05.08.2023

