

<b>Code of Conduct and ESG Policy</b>		
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<b>Approved by:</b>	<b>Issued by:</b>	<b>Effective Date: 04-Jul-2023</b>
<b>Chairman/MD/Director</b>	<b>Corporate Office/ HR</b>	<b>Revision No.:01</b>
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		<b>Copy No.01</b>
<b>Supersedes: All previous policies and circulars related to 'Code of Conduct and ESG Policy' for Employees and Stakeholders of Glosmos Technomerates LLP</b>		

## 1. Introduction

At **Glosmos Technomerates LLP**, we are committed to conducting our business ethically, transparently, and in compliance with all applicable laws and regulations. This **Code of Conduct** sets the standards for how we expect employees, contractors, and business partners to behave, promoting fairness, integrity, accountability, and sustainability in all our operations. Our policy integrates national and international best practices and ensures adherence to environmental, social, and governance (ESG) principles.

This Code is intended to promote ethical behavior in compliance with legal standards, including fair labor practices, human rights, and environmental protection.

## 2. Objectives

- To define the ethical principles guiding the behavior of employees and stakeholders.
- To ensure compliance with national and international laws and best practices, including ESG standards.
- To promote a work environment that is inclusive, respectful, and free from discrimination, harassment, or unethical behavior.
- To ensure the fair treatment of all stakeholders, including customers, suppliers, and business partners.
- To maintain transparency in all business dealings, promoting anti-corruption, fair competition, and sustainability.



### 3. Compliance with National and International Laws and Standards

#### 3.1 National Laws (India)

- **The Companies Act, 2013:** Enforces corporate governance, fair business practices, and compliance with ethical norms.
- **The Prevention of Corruption Act, 1988:** Prohibits bribery and corruption in both public and private sector dealings.
- **Environmental Protection Act, 1986:** Mandates responsible environmental management, ensuring operations are sustainable and eco-friendly.
- **Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013:** Promotes a harassment-free work environment.
- **Labour Codes (2020):** Ensures fair labor practices, prohibits discrimination, and promotes employee welfare.

#### 3.2 International Standards and ESG Principles

- **United Nations Global Compact:** Encourages businesses to adopt sustainable and socially responsible policies in areas like human rights, labor, environment, and anti-corruption.
- **OECD Guidelines for Multinational Enterprises:** Offers recommendations on responsible business conduct, ensuring accountability to stakeholders.
- **ISO 26000:** Guidance on social responsibility, including fair labor practices, human rights, and sustainable business practices.
- **Global Reporting Initiative (GRI):** Standards for reporting on environmental, social, and governance (ESG) issues.
- **ILO Standards:** Ensure compliance with international labor standards, promoting fair treatment and safety at work.
- **Paris Agreement on Climate Change:** Encourages businesses to reduce their carbon footprint and promote environmental sustainability.

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### 4. Core Principles of Conduct

#### 4.1 Integrity and Honesty

- Employees and stakeholders are expected to act with integrity, ensuring that their actions are truthful, transparent, and in line with the company's ethical standards.
- All employees must avoid conflicts of interest, maintaining objectivity in all business dealings and avoiding any personal gain at the company's expense.



#### 4.2 Fair Business Practices

- **Anti-Bribery and Anti-Corruption:** Glosmos Technomerates LLP has a **zero-tolerance** policy toward bribery and corruption. Employees and stakeholders must not engage in or support any form of bribery, kickbacks, or unethical incentives.
- **Fair Competition:** The company is committed to promoting fair competition in compliance with **The Competition Act, 2002**, and other relevant international competition laws.
- **Anti-Money Laundering:** All employees must ensure compliance with anti-money laundering laws and report any suspicious transactions to the designated compliance officer.

#### 4.3 Ethical Treatment of Stakeholders

- **Customers:** We are committed to providing high-quality products and services, ensuring customer satisfaction through transparent business practices.
- **Suppliers and Contractors:** All business relationships must be based on fairness, transparency, and ethical procurement. We will not engage with vendors or partners who violate labor laws or engage in unethical practices.
- **Shareholders and Investors:** Accurate and timely disclosure of company financials, risks, and performance in line with national laws and global standards such as **GRI** and **Sustainability Accounting Standards Board (SASB)** requirements.

#### 4.4 Workplace Ethics and Respect

- **Non-Discrimination:** Glosmos Technomerates LLP is committed to fostering an inclusive environment that is free from discrimination based on gender, race, ethnicity, religion, disability, or sexual orientation (LGBTQIA+ inclusive).
- **Respect and Dignity:** Every employee, contractor, and stakeholder must treat one another with respect and uphold a harassment-free workplace in compliance with the **POSH Act, 2013** and international norms like the **ILO's Declaration on Fundamental Principles and Rights at Work**.
- **Diversity and Inclusion:** We value diversity and are committed to maintaining an inclusive culture where all employees, regardless of their background, can contribute and thrive.

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### 5. Environmental Responsibility and Compliance

#### 5.1 Compliance with Environmental Laws

- Employees and stakeholders must comply with all relevant national and international environmental laws, including **The Environmental Protection Act, 1986** in India, as well as global environmental commitments under the **Paris Agreement**.

#### 5.2 ESG and Sustainability Commitments

- **Energy and Resource Efficiency:** All operations must be carried out with an aim to minimize environmental impact, reduce waste, and promote energy efficiency.
- **Pollution Prevention:** The company is committed to reducing emissions, pollution, and waste in accordance with **ISO 14001** (Environmental Management Systems) and similar international standards.
- **Sustainable Development Goals (SDGs):** Glosmos Technomerates LLP aligns its operations with the UN's **Sustainable Development Goals** to ensure responsible use of resources and sustainable development.

### 5.3 Environmental Reporting

- The company will track and report its environmental impact in accordance with **GRI standards** and ensure transparency in environmental, social, and governance (ESG) reporting.

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## 6. Social Responsibility and Community Engagement

- **Community Development:** We are committed to contributing positively to the communities where we operate. This includes engagement in local development projects and social responsibility programs.
- **Human Rights:** Glosmos Technomerates LLP is committed to respecting and promoting human rights throughout our operations and business relationships, in compliance with **The Universal Declaration of Human Rights** and the **United Nations Guiding Principles on Business and Human Rights**.

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## 7. Compliance with Labor Laws and Fair Practices

### 7.1 Adherence to Labor Standards

- Employees and stakeholders must adhere to all applicable labor laws, including minimum wage laws, working hour regulations, and fair labor practices under the **Labor Codes, 2020**.
- The company is committed to **ILO's Core Labor Standards**, ensuring freedom of association, eliminating forced labor, child labor, and discrimination at the workplace.

### 7.2 Health and Safety Compliance

- Employees are required to comply with **The Occupational Safety, Health, and Working Conditions Code, 2020**, ensuring a safe and healthy work environment.
- Compliance with **ISO 45001:2018** standards ensures our commitment to workplace safety, reducing risks, and promoting the well-being of all employees.



## 8. Reporting and Accountability

### 8.1 Whistleblower Protection

- Glosmos Technomerates LLP encourages employees and stakeholders to report any unethical behavior, illegal activities, or violations of this Code. A **whistleblower policy** ensures anonymity and protection from retaliation.

### 8.2 Reporting Violations

- Any suspected violation of this Code of Conduct should be reported immediately to the **HR Department** or **Compliance Officer**. Employees will not face any retaliation for reporting, and all reports will be treated with confidentiality.

### 8.3 Accountability and Enforcement

- Violations of this Code may result in disciplinary action, including termination, legal action, or financial penalties for the individual or entity involved.

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## 9. Responsibilities of Business Partners and Stakeholders

- **Ethical Procurement:** Suppliers and contractors are required to follow fair labor practices and ensure compliance with all environmental and social responsibility laws.
- **Sustainability Commitment:** Business partners must align their operations with **ESG principles**, ensuring responsible environmental and social governance in their supply chains.
- **Transparency and Collaboration:** All stakeholders must cooperate with Glosmos Technomerates LLP to ensure transparency in business dealings and adherence to this Code of Conduct.

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## 10. Continuous Improvement and Monitoring

- **Code Review:** The Code of Conduct will be reviewed periodically by the HR and Compliance teams to ensure it remains current with national and international laws and best practices.
- **Training and Awareness:** All employees and stakeholders will receive training on this Code, including updates as needed to reflect changes in laws or ESG standards.
- **Monitoring Compliance:** Regular internal audits will be conducted to monitor compliance with the Code, and corrective actions will be taken in case of deviations.

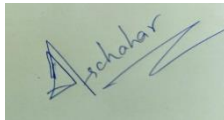


## 11. Conclusion

Glosmos Technomerates LLP is dedicated to maintaining the highest standards of ethical behavior, environmental responsibility, and social governance. By adhering to this **Code of Conduct**, all employees, contractors, and stakeholders contribute to a culture of integrity, transparency, and sustainability, ensuring the long-term success of the company while respecting our community and environment.

For Glosmos Technomerates LLP

Head HR



## Annexures

### 1. National Standards Referenced:

- The Companies Act, 2013
- The Prevention of Corruption Act, 1988
- The Environmental Protection Act, 1986
- Labour Codes, 2020

### 2. International Standards Referenced:

- United Nations Global Compact
- OECD Guidelines for Multinational Enterprises
- ISO 26000 (Social Responsibility)
- Paris Agreement on Climate Change
- ILO Core Labor Standards
- Global Reporting Initiative (GRI)

