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EPACK Durable Limited

Business Code of Ethics Policy



Introduction

EPACK Durable Limited ("Company", "EPACK") is committed to conduct its business in accordance with the applicable laws, rules and regulations and with highest standards of business ethics. This code is intended to provide guidance and help in recognizing and dealing with ethical issues, provide mechanisms to report unethical conduct, and to help foster a culture of honesty and accountability. This Business Code of Ethics is applicable to all the Employees of EPACK.

Objective

The purpose of this code is to establish a standard of business ethics and conduct expected of everyone who carries out work for or on behalf of EPACK. The code defines how to conduct ourselves as representatives of the organization. The code addresses our responsibilities to the Company, towards each other, to our customers, suppliers and governments.

Scope & Applicability

The code applies to all the Employees. The Company also encourages Employees of those entities in which EPACK has majority stake/ shareholding to adopt and follow the Code of Business Ethics. This code shall also apply, where relevant, to consultants, contractors, vendors, suppliers, agents, intermediaries and any other persons acting on behalf of the Company.

Definitions

- a) "Employee(s)" shall mean any person employed by the Company on a permanent, temporary, contractual, part-time, or trainee basis, including interns and apprentices.
- b) "Customer" shall mean any individual, business, organization, or entity that purchases, uses, or receives products or services offered by the Company.
- c) "Stakeholder" shall mean any individual, group, or entity that can affect, be affected by, or perceive itself to be affected by the activities, decisions, policies, or performance of the Company. Stakeholders may include employees, customers, suppliers, investors, regulators, communities, and other relevant parties.
- d) "Conflict of Interest" shall mean any situation in which the personal, financial or other interests of a Employee interfere, or appear to interfere, with the interests of the Company or with the individual's ability to perform his or her duties objectively and in the best interests of the Company.
- e) "Confidential Information" shall mean any non-public, proprietary or sensitive information relating to the Company, its business operations, financial information, strategic plans, intellectual property, products, processes, customers, suppliers, employees, or business partners that is not generally available to the public and which, if disclosed, may cause harm to the Company or provide an undue advantage to third parties.
- f) "Applicable Law" shall mean any statute, act, law, regulation, rule, ordinance, judgment, order, decree, guideline, policy, notification, circular, directive, or other governmental or regulatory requirement applicable to the Company from time to time.

1. Compliance with Applicable Laws & Regulations

The Company shall comply with all applicable laws, statutes, rules, regulations, guidelines and internal policies governing its business and operations. All Employees of the Company are required to conduct their duties in accordance with such applicable legal requirements. No



Employee shall undertake, authorize or participate in any transaction or activity that would result in a violation of this code or any applicable law, rule or regulation in force.

2. Anti-Money Laundering & Prevention of Fraud

The Company shall conduct its business in compliance with all applicable laws and regulations relating to anti-money laundering, fraud prevention and financial integrity, including the provisions of the Prevention of Money Laundering Act, 2002 and other applicable legal requirements.

3. Honest & Ethical Conduct

All Employees shall conduct themselves in accordance with the highest standards of personal and professional integrity, honesty and ethical behaviour. Such standards shall apply not only within the Company's premises but also during off-site assignments, business travel, and at any Company-sponsored meetings, conferences or social events.

4. Workplace Respect & Non-Discrimination

The Company is committed to maintaining a workplace that is free from harassment, discrimination and intimidation. No Employee shall engage in conduct that creates a hostile, abusive or offensive work environment.

The Company prohibits discrimination on the basis of gender, caste, religion, ethnicity, disability, age or any other protected characteristic under applicable laws. All Employees associated with the Company shall treat colleagues, customers, vendors and stakeholders with dignity and respect.

5. Customer Relations

- a) The Company shall endeavour to maintain strong and sustainable relationships with its customers by delivering quality products and services and by ensuring that customer interests are treated with fairness, integrity and respect.
- b) The Company shall strive to treat its customers in a professional, courteous and transparent manner and shall ensure that customer interactions are handled with due care, responsiveness and accountability.
- c) The Company recognises the importance of providing accurate and adequate information relating to its products, services and operations. Accordingly, the Company shall ensure openness and transparency in its communications with customers and other stakeholders in order to build long-term trust and confidence.

6. Conflict of Interest

A conflict of interest arises when an Employee's personal interests interfere, or appear to interfere, with the interests of the Company or with the said individual's ability to perform his or her duties objectively and in the best interests of the Company. Conflict of interest situations may arise, including but not limited to, the following circumstances:

- a) When an Employee engages in activities or maintains interests that could impair his or her ability to perform duties objectively and effectively.
- b) When an Employee, or any member of his or her immediate family, receives improper personal benefits as a result of the individual's position in the Company.



- c) When any outside business, employment or professional engagement interferes with, or detracts from, the Employee's ability to devote adequate time, attention and commitment to the responsibilities assigned by the Company.
- d) When non-nominal gifts, hospitality or entertainment are accepted from any person, entity or organization that has, or is seeking to establish, business dealings with the Company.
- e) When Employee enters into any consulting, advisory or employment arrangement with any supplier, customer, business associate or competitor of the Company.
- f) All Employees shall exercise due care and diligence in avoiding situations that may give rise to a conflict of interest with the Company.

7. Corporate Opportunities

Employees owe a duty to the Company to advance its legitimate business interests whenever an opportunity to do so arises. Employee shall not:

- a) Take for themselves, personally, any business opportunity that is discovered through the use of the Company's property, information or position.
- b) Compete directly or indirectly with the business of the Company or with any business opportunity that the Company is actively pursuing or considering.
- c) Use the Company's property, confidential information or position for personal gain.

8. Confidentiality

Employees shall maintain the confidentiality of confidential or proprietary information belonging to the Company or to any customer, supplier, business partner or other stakeholder with whom the Company has a relationship, except where disclosure is authorized by the Company or required by applicable law.

9. Data Privacy and Data Protection

The Company is committed to protecting the privacy, confidentiality and security of personal data and other sensitive information collected, processed or stored in the course of its business operations. The Company shall comply with all applicable laws and regulations relating to data privacy and data protection, including the Digital Personal Data Protection Act, 2023, and any other relevant requirements.

10. Anti-Bribery & Anti-Corruption

The Company adopts a zero-tolerance approach towards bribery and corruption in any form. Employees shall not directly or indirectly offer, promise, give, solicit or accept any bribe, facilitation payment, kickback or other improper advantage in connection with the Company's business activities.

11. Protection and Proper Use of Company Assets

Employees shall safeguard and ensure the proper and efficient use of the Company's assets, including physical assets, financial resources, intellectual property, information systems and other proprietary resources.

Employees shall ensure that all Company records, books, documents, reports, data and information are accurate, complete and maintained with integrity. No Employee shall falsify, manipulate, alter, conceal, destroy, fabricate or otherwise tamper with any Company record,



document or information, whether in physical or electronic form, or cause any other person to do so. Such conduct shall constitute a violation of this Code irrespective of whether it results in any personal gain or financial benefit to the Employee. Any misuse or compromise of the integrity of Company records shall attract appropriate disciplinary action, including termination of employment and legal proceedings, wherever applicable.

12. Company Funds

Employees entrusted with control over Company funds shall exercise due care, accountability and transparency in their use. Company funds shall be used strictly for legitimate business purposes and in accordance with applicable financial policies and internal controls.

Employees shall not use Company funds or resources for personal purposes or for any unauthorized activity. Adequate records and documentation shall be maintained for all financial transactions to ensure transparency and accountability.

13. Health, Safety & Security

The Company shall conduct its business in compliance with all applicable environmental, health and safety laws, regulations and statutory requirements, take appropriate measures to provide and maintain a safe, secure and healthy working environment for its employees, contractors and visitors.

The Company shall endeavour to minimise adverse environmental impacts arising from its operations and shall implement appropriate systems and practices to prevent pollution, manage resources responsibly and safeguard the health and safety of the communities in which it operates.

14. Gifts & Hospitality

Employees shall not solicit or accept any kickbacks, commissions, excessive hospitality or gifts that could improperly influence business judgment or decision-making. Gifts of nominal value, such as customary promotional items bearing a company's name or logo, may be accepted provided that such acceptance does not create any real or perceived conflict of interest.

Employees shall not accept any gift or hospitality that may reasonably appear to compromise their independence, objectivity or ability to act in the best interests of the Company. In exceptional circumstances where it may be impractical or inappropriate to decline or return a gift, the matter shall be disclosed to the Head of Department or the designated authority of the Company and appropriate guidance shall be obtained.

15. Gifts Given by the Company

In certain business situations, the giving of gifts or hospitality may be appropriate as part of customary business practice. Any such gifts or hospitality provided on behalf of the Company shall be reasonable, transparent and consistent with applicable laws and Company policies.

Employees shall ensure that gifts or hospitality provided by the Company do not violate any applicable laws, regulations or the policies of the recipient's organization. Where local customs or cultural practices involve gift-giving, such practices shall be handled with due care and only with appropriate internal approval.

16. Violations of the Code

The matters covered in this Code of Conduct are of fundamental importance to the Company and its stakeholders and are essential to the Company's ability to conduct its business in accordance with its values and applicable laws. All Employees are required to comply with the provisions of this Code while performing their duties and responsibilities for the Company.

Any Employees, who becomes aware of any actual or suspected violation of this Code shall promptly report the matter to the Head HR or Company Secretary of the Company. Disciplinary action may include warning, suspension, termination of employment or legal action depending on severity. All reported violations shall be reviewed and investigated in accordance with the Company's applicable policies and procedures. Appropriate disciplinary action may be taken in case of confirmed violations of this Code.

17. Reporting of Violations

Employees are required to promptly report any observed or suspected violations of this Code of Conduct, or any illegal or unethical behaviour, to the Head HR or Company Secretary or through the reporting channels specified under the Company's Whistle Blower Policy.

All reports shall be treated with appropriate confidentiality. The Company shall not tolerate retaliation, harassment or any adverse action against any person who reports a concern in good faith.

In accordance with the Company's established procedures, all reported concerns shall be reviewed and, where appropriate, investigated. Employees are expected to cooperate fully in any internal investigation relating to alleged misconduct or violations of this Code.

18. Reporting Channels

Any concerns or violations shall be communicated on investors_ed@epack.in.

19. Policy Implementation

EPACK Durable Limited shall implement this policy through employee awareness and training programs. The Company may also conduct periodic internal reviews to ensure effective implementation of this policy.

20. Review & Update

This Policy shall be reviewed periodically to assess its suitability, adequacy, and effectiveness and to ensure its continued relevance. The Board of Directors of EPACK Durable Limited shall have the authority to amend, modify, or update this Policy, as may be necessary, from time to time. This Policy shall remain valid and in force on an ongoing basis from the date of its approval and shall continue to remain effective unless revoked by the Board of Directors.

21. Version Control

Version	Description	Date
Version 1	Business Code of Ethics Policy	August 11, 2026