

**INTEGRATED MANAGEMENT SYSTEM- BUSINESS ETHICS POLICY**  
ISO 9001:2015, ISO 14001:2015 & ISO 45001: 2018

**1. Purpose**

Ensure that Kshema employees have a comprehensive understanding of, and meet, the company's expectations regarding the ethics to be followed during business conduct within and on behalf of Kshema.

**2. Policy**

Kshema conducts its business in a direct, transparent, and ethical manner. The Business Ethics Policy establishes the foundation for Kshema's actions and decision-making processes. This policy clearly articulates our commitment to integrity in all that we do. Our practices reflect the values that define us as an organization. This policy applies to all employees.

**3. Our Value System**

- Integrity
- Trust
- Accountability
- Transparency
- Teamwork

**4. Goal**

All employees understand the core values and beliefs and live them out every day with all Stakeholders.

Why a code is necessary

- The right thing to do...
- Employees expect it...
- The law encourages it...
- Our business demands it...

**5. Guide To Business Ethics Conflict of Interest**

To maintain high standards of conduct, it is imperative to avoid conflicts of interest - a situation where personal and private interests interfere with job responsibilities. Though it is not possible to list out every conflict of interest, a few examples could be:

- Handling transactions on behalf of the Company that directly or indirectly benefit staff, a relative or a close friend of a staff member.
- Accepting a second job or consultancy assignment in another Organization.
- Carrying out an Independent Business similar to the present job or that of the Company's products and services.

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Employees are advised to avoid conflict of interest situations and report to the ethics committee through [ethics@kshemapower.com](mailto:ethics@kshemapower.com) or call phone # and log a complaint at 044-45821373 of any such condition they may perceive to / will arise.

**6. Acceptance of Gifts**

Gifts that create a strong sense of obligation between staff and customers, potential customers, suppliers, or subcontractors should not be accepted. If staff members are unsure about the appropriateness of accepting such gifts, they should discuss all relevant details of the situation with the designated Ethics Committee.

**7. Employee Guidelines on Accepting Gifts and Benefits**

Employees are prohibited from accepting certain types of entertainment or gifts from customers or business contacts that could be deemed extravagant. This includes accommodations, pleasure trips, or similar activities.

Additionally, employees should not accept inheritances from customers who are not family members, as this may raise concerns about self-dealing. If you find out that you have been named as a beneficiary in a customer's will, it's important to seek permission from management, ideally before the donor's passing.

Employees are expected to adhere to the company's standing orders. The following actions may lead to termination of employment and/or criminal penalties:

- Accepting fees, gifts, or commissions in exchange for providing assistance or services.
- Stealing or embezzling company funds or assets.
- Providing false information at any time.
- Knowingly making false entries in records or engaging in other criminal acts related to employment.

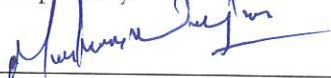
**8. Public Opinion**

Employees' personal opinions, whether expressed in speeches or articles, must align with Company Policy. If an employee is asked to speak publicly as a representative of Kshema, they must consult with the Ethics Committee to ensure their statements accurately reflect Corporate Policy.

**9. Misleading Remarks**

Employees are prohibited from making false, misleading, or derogatory comments about Kshema, its employees, customers, or suppliers. Such remarks violate the good faith commitment that Kshema has towards its employees and customers.

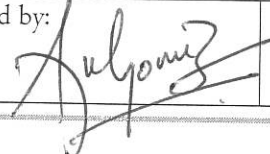
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#### 10. Official Stationery

Official stationery, including envelopes, is not to be used for personal correspondence.

#### 11. Safe Work Environment

Kshema is committed to maintaining a healthy and safe work environment for all employees, customers, and the general public. It is essential that employees are free from the effects of drugs, alcohol, or any other substances that may impair their job performance. The Company's Policy strictly prohibits the following activities during working hours:

- Possessing any measurable amount of alcohol or illegal drugs.
- Consuming alcohol, using illegal drugs, chewing tobacco, or using any other banned substances during office hours or on office premises.
- Smoking cigarettes, pipes, or cigars is not allowed in work areas, company-owned vehicles, or common areas within the premises.

(Common areas include restrooms, conference rooms, lobbies, staircases, lounges, and dining areas that are shared by other employees.)

#### 12. Fire Arms

Employees are not permitted to possess firearms and other dangerous weapons on the Company premises or in Company vehicles. Violation of this Policy will result in immediate termination of employment.

#### 13. Antibribery Policy

Kshema strictly prohibits all forms of bribery and corruption. This applies to interactions involving government officials, private sector individuals, companies, or any other entities, whether directly or indirectly. Kshema is committed to conducting its business lawfully and ethically, and we expect all those associated with us to uphold these standards of integrity, regardless of any local customs or traditions that may challenge these principles.

It is our responsibility to operate in compliance with all applicable antibribery and anti-corruption laws, which prohibit improper or unethical payments to government officials and others. Any payment or benefit that is ethical must be fully transparent, well-documented, and accurately accounted for.

#### 14. Implementation

The policy is communicated to all employees through induction programs, policy manuals, and intranet portals.

The Human Resources Head is responsible for overseeing this policy and reports directly to management. For both site and overseas employees, compliance is ensured through a robust grievance handling procedure involving the *ethics Committee and its chairperson consist of Ms. Amritha Basant . and committee members Mr. R. Venkatesan & Capt . John Gomez.SM.*

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**.KHEMA.**  
Dependability: end to end.

**KSHEMA POWER INDIA PRIVATE  
LIMITED**

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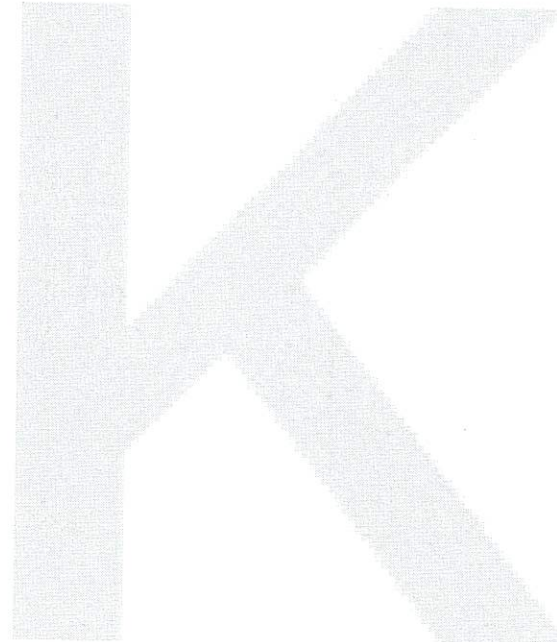
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**15. Monitoring & Audit**

Kshema has established appropriate systems and checks and balances to ensure compliance with the policy and relevant statutory provisions. This policy will be reviewed periodically for its effectiveness and updated as necessary.

Any violations of the policy can be reported to :

The Chairperson ,  
Ethics Committee,  
94, Defence Colony 13th Cross St,  
Defence Colony, Ekkatuthangal, Chennai,  
Tamil Nadu , India - 600032  
Phone # : +91 9847400190  
Landline # : 044-45821373  
[ethics@kshemapower.com](mailto:ethics@kshemapower.com)



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