

CODE
OF
CON
DUCT

**& STANDARDS OF
BUSINESS ETHICS**

ECOS (I) MOBILITY AND HOSPITALITY LTD.

and it's group companies

FOREWORD



ECOS CODE OF CONDUCT

Dear Colleagues,

Values – the most critical & the most significant

Not only because they help us grow, but they create the future; more appropriately they shape what happens next, our every next decision, our next action. Code of Conduct & Standards of Business Ethics is a reflection of the organization's Core Values, the belief system of organization. They are deemed to be the way of life as they set priorities for the organization, support the long-term mission & vision of the organization. They are the essence of the Company's identity in the industry.

This Code of Conduct is intended to set forth our core values, shared responsibilities, global commitments, ethical business practices and promises. It provides general guidance about the company's expectations, highlights situations that may require particular attention, and references to additional resources and channels of communication available to us. It is also the first step for you to get clarity on any questions relating to ethical conduct. The purpose of this code is to establish a culture of openness and trust. The standards set forth in the Code apply to us all. Every employee/stakeholder of the company must acknowledge his or her agreement to comply with the Code as a condition of his or her relationship with the company. The term "employee" here means every full and part-time employee of the company and its subsidiaries, all members of the company's senior management, including our partners, suppliers, and every member of the company's Board of Directors, even if such member is not employed by the company.

Many of the standards outlined on the following pages will be familiar, for they reflect the fundamental values of fairness, transparency and integrity that are a part of our daily lives. Applying these standards to our business lives is an extension of the values by which we are known as individuals and by which we want to be known as a

company. It is our responsibility to conduct ourselves in an ethical business manner and also to ensure that others do the same. If any one of us violates these standards, he or she can expect a disciplinary response, up to and including termination of any employment or other relationship with the company, and possibly other legal action. If any breach of the Code is known to you, you are obligated to report violations to the as per the grievances and concern reporting structure. The ultimate responsibility for following our Code rests with each of us. As individuals of personal integrity, we can do no less than to behave in a way that will continue to bring credit to ourselves and our company. While it is impossible for this Code to describe every situation that may arise, the standards explained in this Code are guidelines that should govern our conduct at all times and we must remember each of us is responsible for our own actions and that the ethical choice is always the best choice. If you have questions regarding the matters that are addressed in the Code, you are urged to consult with the Compliance Officer, a member of the Compliance Committee, or any member of Human Resource Management Function. In addition to the Code, everyone should also be aware & adhere the Company's policies, processes and procedures. You may refer to the HR-One Portal which is a repository of all our policies. I request each one of you to get familiarize with the entire Code and refer to it whenever you have a question on ethical conduct. As an annual process, everyone will be asked to confirm in writing that they have read the Code, and understood and agreed to adhere to the Code.

Together let's live the spirit of this Code to the fullest & support the belief system of ECO diligently!

Yours enthusiastically,

A handwritten signature in blue ink, appearing to read 'D. Dev'.

Deepali Dev,
Chief Operating Officer

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DOCUMENT CONTROL

Review Period: Yearly

DOCUMENT NAME	Code of Conduct
CLASSIFICATION	Internal
POLICY/DOCUMENT APPROVER	Board Members of the Company
POLICY / DOCUMENT REVIEWER	Chief Operating Officer
POLICY/DOCUMENT OWNER	Human Resource
CURRENT VERSION	28 th May 2026
MINIMUM PERIODICITY OF REVIEW	1 Year
MAXIMUM PERIODICITY OF REVIEW	2 years

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A

THE
CODE
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A
WAY OF
LIFE

WHAT ARE OUR RESPONSIBILITIES?

TO FOLLOW THE CODE

Our Code applies equally to all ECOs directors, officers and employees PAN India, across our subsidiaries. The Code also applies to our partners, suppliers, agents or others acting on the Company's behalf. As employees, it is important that we understand the areas covered by the Code, Company policies and procedures, ethical business practices and follow the Code as a guideline for decision-making that is paired with ethics & integrity. It is our responsibility to follow the legal requirements of all locations where we do business & conduct ourselves in ways that are consistent with the Code, Company policies and procedures, ethical business practices and laws including but not limited to :

- Risk Management Framework
- Whistleblower Policy
- Anti-Corruption / Anti-Bribery Policy
- Information Security & Data Protection Policy
- Supplier Code of Conduct :

Any violations of these linked policies constitute violations of the Code of Conduct, triggering corresponding consequences. As members of the ECO family, let us follow not only the letter of the Code, but its intent and spirit as well.

TO LEAD BY EXAMPLE

No matter what our role is, each one of us is expected to lead when it is a question of ethics and be accountable for our actions. Board members, senior leadership, and employees are equally accountable, with no exceptions based on seniority or role. We must act with responsibility, accountability & integrity in tune with our Company's mission, vision & values. Leadership to promote, monitor and enforce ethical culture within the organization and any breaches by senior personnel are subject to the same disciplinary and remedial actions as others.

TO SET EXAMPLE FOR OUR TEAM

Most often, a manager is the first person who is being contacted about a concern in our work environment. Managers have specific responsibilities like:

- Being a role model of ethical behavior
- Encouraging the team to raise issues and speak up
- Communicate & Promote Company's values, the Code of Conduct and compliance with policies and the laws of the land
- Actively support awareness and training programs
- Listen and respond fairly to employee concerns
- Find satisfactory and complete resolutions to ethical issues
- Escalate concerns when additional assistance is needed

SPEAK UP:

If you notice any actual or potential violation of the Code, howsoever insignificant or perceived as such, would be a matter of serious concern. The role of any employee/stakeholder in the Company will be report such violations to and only to the authorized personnel in writing as soon as possible but not later than 30 Calendar Days after becoming aware or suspect of the violation in the below mentioned manner:

In case the identity of the Whistleblower cannot be ascertained, the complaint will be treated as anonymous/ pseudonymous. Only if the anonymous/ pseudonymous complaint contains verifiable and specific information about misconduct or breach, then that case will be put up for further action.

- Employees are encouraged to **raise concerns in good faith without fear of retaliation.**
- Concerns may be raised **confidentially or anonymously through the whistle blower mechanism** where applicable.
- All complaints will be **investigated promptly and fairly as per the applicable policy framework** (POSH Policy, Whistle blower Policy, Anti-Bribery & Corruption Policy, etc.) and available in company's website and HROne (HRMS platform)

EMPLOYEE GRIEVANCE & CONCERN REPORTING:



Type of Concern / Issue	Examples	Reporting Channel
POSH – Sexual Harassment	Unwelcome behaviour, harassment, inappropriate comments, physical or verbal misconduct. Refer to POSH policy for more details	Internal Committee (POSH IC) / POSH (Refer to Policy on Prevention of Sexual Harassment of Employees at Workplace) Email: poshcomplaints@ecosmobility.com
Bribery & Corruption	Kickbacks, gifts influencing decisions, unethical payments, vendor manipulation	Whistle blower Committee Email: whistleblower@ecosmobility.com and / or Email: Erwbc@ecosmobility.com
Whistle blower / Ethical Misconduct	Fraud, financial irregularities, misuse of company assets, policy violations	
Integrity Concerns	Conflict of interest, misuse of company information, breach of confidentiality	
Behavioural / Workplace Misconduct	Bullying, disrespectful behaviour, discrimination, abusive conduct	Reporting Manager / HR HR Email ID : hr@ecosmobility.com ECOS People Hotline Number: 7303586357 ((Monday to Sunday at: 9:00 AM to 6:00 PM) Email: peoplehotline@ecosmobility.com
Workplace Grievances	Role clarity, workload concerns, team conflicts, unfair treatment	Reporting Manager, Functional Head and HR ECOS People Hotline Number: 7303586357 ((Monday to Sunday at: 9:00 AM to 6:00 PM) Email: peoplehotline@ecosmobility.com
Safety & Workplace Environment	Unsafe work conditions, Chauffeur safety concerns	ECOS People Hotline Number: 7303586357 ((Monday to Sunday at: 9:00 AM to 6:00 PM) Email: peoplehotline@ecosmobility.com

Incase the concern has to be raised to compliance officer, you may reach out to legal@ecosmobility.com

RESPECTING EACH OTHER

An Equal Opportunity Workplace Free of Discrimination Or Harassment

At ECO, we strive to provide a work environment free of discrimination and harassment. We are an equal opportunity employer and employment decisions are based on merit and business needs. We do not discriminate or allow harassment on the basis of race, color, religion, disability, gender, national origin, sexual orientation, gender identity, gender expression, age, genetic information, marital status, or any other legally protected status. At ECO, we value diversity and believe that a diverse workplace builds a competitive advantage. To put these values in practice, all of us must ensure that decisions such as hiring, promotion, disciplinary action, transfer, leave, termination, compensation etc. that affect employees, partners, suppliers, stakeholders are based on relevant business factors only. We must also ensure that we never verbally or physically mistreat others or engage in offensive behavior including but not limited to harassing, bullying, abusive or intimidating treatment and we should not tolerate those who do. Such concerns need to be reported by reaching out using any of the relevant channels as specified in the “Speak Up” section.

ECO aligns its commitment to a respectful and inclusive workplace with recognized global and national standards, including applicable national sexual harassment legislation and the UN Guiding Principles on Business and Human Rights, which guide our approach to promoting dignity, fairness, and equal opportunity across the organization.

Human Rights Commitment

ECO is committed to upholding and respecting human rights across its operations and business relationships, promoting dignity, fairness, and equal opportunity for all. The Company strictly prohibits forced labour, child labour, and human trafficking in any form and expects the same standards from employees, partners, suppliers, and other stakeholders.

Any concerns or violations related to human rights must be reported through the appropriate channels as outlined in this Code. For further guidance, employees are encouraged to refer to the Company’s Human Rights Policy.



Disclosure of relevant information/particulars

The employee shall disclose to the Company at the time of joining, any information regarding any disciplinary action(s) that may have been taken against the employee in its previous organization on issues including but not limited to sexual harassment, theft, robbery, violence, termination by the employer or any other disciplinary / criminal proceedings in which the employee was involved previously. Failure to disclose any such information may result in immediate termination of services of the employee with ECO.

Insolvency, Gambling, Habitual Indebtedness

Taking loans from other fellow colleagues is discouraged to indulge as it might result in an unpleasant situation and may impact regular operational activities. Gambling, holding raffles and similar un-business activities at workplace are strictly prohibited.

Dress code and other personal standards of hygiene

ECO believes that all employees will exercise good judgement in their dress sense, attiring themselves in a professional manner, to keep up the corporate image. Appropriate clothing is a must at ECO and you can refer the below in this regard:

For Male Employees - Monday to Thursday

- Full Pants/ Trouser (formal pants and not jeans / jeggins).

- Formal Shirts: Half Shirts or Full shirts (with sleeves buttoned up) tucked in.
- Leather Belts and shoes with socks.
- Do not wear shirts and T-shirts with writing or cartoons
- Uniform where so ever applicable

For Female Employees Monday to Thursday

- Full Pants/ Trouser and formal shirts.
- Salwar Kameez / Saree
- Uniform where so ever applicable

Friday to Sunday (For both Male & Female Employees)

- Business Casuals (excluding tight fitting apparels).
- Do not wear shirts and T-shirts with writing or cartoons.

For Travel Desk/ Airport Representative/ Chauffeur Partners/Employees at Branch/Counters/Dispatch/ETS

- Prescribed Uniform neatly stitched and ironed
- Identity Cards are mandatory to be worn by all employees visiting branches/offices/client site/business visits.
- Safe custody of the identity cards/uniform maintenance shall be ensured by the concerned employees/partners. The above dress code applies to Virtual Video Conference Meetings too

A Safe Place to Work

To work effectively, all of us need a healthy and safe work environment. All employees, chauffeur partners & stakeholders must follow the safety norms and ensure no unsafe act happening, this rule governs employees from the time they report to work until they leave our premises at the end of the workday. The Company will also not encourage and/ or tolerate alcoholism and substance or drug abuse even outside company time i.e. in employee's personal time, if such abuse should create incidents reflecting adversely, conflicting the interests of the Company affecting the Company's reputation in the community. The possession and/or use of any of the above items/substances, including sale, distribution, dispensing or manufacturing of a substance prohibited by any law for the time being in force, while on company business or premises is strictly prohibited and will result in immediate dismissal.



ETHICS

IN OUR BUSINESS ACTIVITIES

Prohibiting Corruption & Bribery

ECO enjoys a hard-won reputation for honesty, integrity and fair dealing. Without question, this reputation for integrity is an invaluable part of our success. We are bound to strictly follow all the laws of the land and regulations of our clients and we should ensure that we comply in letter and in spirit with these as is applicable. ECO strictly prohibits and maintains a zero-tolerance approach towards any form of Bribery & Corruptive business practices.

All company employees shall refrain from receiving, offering, promising or authorizing directly or indirectly, any form of gift, entertainment or anything of value from partners/ suppliers, or to any government official, political party, commercial partners including customers or their representative in order to:

- Provide or obtain or retain business;
- Influence business decisions; or
- Secure an unfair advantage or results in an unfair advantage for ECO

GIFTS AND ENTERTAINMENT

In connection with certain holidays and other occasions, it is customary in many parts of the world to give/receive gifts of nominal value to/from customers, government officials and other parties who have a business relationship with the Company. However, we should be careful that while doing so, we do not violate any regulations or do anything that is contrary to our values. When we make a gift to a customer, a government official or any third party and/or when we receive a gift from employee/vendor/any other external person the following process should be followed:

- It is not done to obtain or retain business or gain an improper advantage in ECO's business;
- It is lawful under the laws of the country and the gift being given is permitted as per the policies of the client/customer;
- It constitutes a bona fide promotion or goodwill expenditure;
- The gift is of nominal value (on an individual and aggregate basis);
- The gift given to be accurately recorded in the Company's books and records;
- In any event of accepting gifts of nominal value (individual or aggregate) greater than INR 500/- in a Financial Year, the same needs to be approved in writing by the compliance officer.

- If refusal of a gift is impracticable or culturally sensitive and may adversely affect business relationships, the matter must be promptly disclosed to the compliance officer for determination of the appropriate course, including whether such gift will be retained or returned.

In no circumstance shall the employee retain such a gift for personal use

Conflict Of Interest

What does conflict of interest mean?

When the interests or benefits of one-person or a group of individuals conflicts the interests or benefits of the Company, a conflict of interest is said to occur. We must avoid situations involving actual or potential conflict of interest so that even the slightest doubt about our integrity is not raised. Conflicts of interest also occur when we or our family members receive improper personal benefits, or preferential treatment as a result of our position, or the position of a family member, in the Company. Remember that such situations might impact our judgment or responsibilities towards our Company and customers. Where a potential conflict is identified, the employee must make full written disclosure to the Company and obtain written approval before proceeding with the activity. Mere disclosure without approval does not authorize the activity.



Some examples are as follows:

Outside Employment

If you take part in any activity that enhances or supports a competitor's position or accept simultaneous employment with any other company or business entity, it is considered outside employment and a conflict of interest. This includes performing services as an employee, agent or contractor for a customer, supplier or any other entity that has a business relationship with the Company while working at ECOS.

Working with Family and Friends

To avoid conflicts of interest and any appearance of favoritism, ensure that you do not work directly for, supervise or make employment decisions about a family member. This includes positions or assignments within the same department and the employment of such individuals in positions that have a financial or other dependence or

influence. If such decisions are unavoidable, due to business needs, the nature of relationship must be fully disclosed.

Related Party Transactions

It is not encouraged to conduct Company business with a relative, or with a business in which a relative is associated in any significant role. Relatives include spouse, siblings, children, parents, grandparents, grandchildren, aunts, uncles, nieces, nephews, cousins, step relationships, and in-laws. If such related party transaction is unavoidable, benefits the Company, they must fully disclose the nature of related party transaction to the appropriate authority/Function Head. Such Material transactions, particularly those involving the Company's directors or executive officers, must be reviewed and approved in writing in advance. It is important that all such transactions be fully disclosed, conducted at arm's length and with no preferential treatment is given to that party.

Relationships at Work

Personal or romantic involvement with a competitor, supplier, or manager or another employee of the Company might affect your ability to exercise good judgment on behalf of the Company. This could lead to conflict of interest. Such relationship must be disclosed to the Functional Head immediately, who may take appropriate corrective action.

Outside Investments

You should not have a financial interest, including through a relative, in any organization if that interest would give or appear to give you a conflict of interest with the Company. You should be particularly sensitive to financial interests in competitors, suppliers, customers, distributors and strategic partners.

Outside Directorships

It is a conflict of interest for employees or directors to serve as a director of any company that competes with the Company. With prior approval from Boards of Director, employees may serve on the boards of other business entities, provided it does not interfere with employee's job responsibilities at ECOS.

An annual Conflict of Interest declaration will be obtained from employees, management, and other relevant stakeholders at the beginning of each financial year.

Any exceptions or potential conflicts must be disclosed and will require approval from HR and/or the COO.

Failure to disclose, concealment of information, or any misrepresentation will be treated as a breach of the Code of Conduct Policy and may invite appropriate disciplinary action.

POLITICAL & RELIGIOUS PROPAGANDA

The ECOS companies do not support any specific political party nor do they have any particular political affiliations. Accordingly, therefore, no contributions can be made, directly or indirectly, to any political party or for any political purpose and prohibits political propaganda/beliefs at workplace. We shall cooperate with the Government, chambers of Commerce and Trade Associations in matters concerning the industry with a view to promoting, protecting and enhancing our business interests. Employees are free to contribute too or participate in the political process or to a trade association so long as it does not create a conflict-of-interest situation or impinge upon their work-related commitments. Employees associated with political parties or the political process or trade associations should ensure that by their participation, they do not give the impression of representing or being the spokesperson of the company. Particularly on the social media and other public forums, employees should take care that their posts, views, comments or articles do not give the impression of representing or being the spokesperson of the company. The Company prohibits propaganda or unlawful harassment of any kind on the basis of religion or sincerely held beliefs. If treated contrary should contact respective manager, any member of the human resources department or the Compliance Committee. Any employee who is found to have violated this policy shall be subject to appropriate disciplinary action. The Company will not retaliate against any employee for filing a complaint and will not tolerate retaliation of any sort.

CORPORATE SOCIAL RESPONSIBILITY & ENVIRONMENTAL RESPONSIBILITY

Corporate Social Responsibility is the framework based upon which the company implements the concepts of sustainable development. The Group's employees and stakeholders need to incorporate social, environmental and economic concerns into their actions. ECO places three priority focus areas at the forefront of this voluntary undertaking: education, health, and road safety. The commitment of all of the Group's employees to take into consideration and seek to reduce the negative impact of their activities on the environment as a whole is key to ensuring the company's sustainable development.

WORK RULES

Subject to conditions of appointment or agreement between employees and the Company, or business needs employer may allow employees to work from home for defined period that may be determined by the business needs only. Whether Working from home or working at Company premises or Working at remote or client site, all employees/stakeholders must follow the Code of Conduct, Company's Policies, Processes and procedures.

Attendance and Late Coming

All employees/stakeholders shall comply with the attendance regulations related to hours of work communicated from time to time and must register the attendance at the start of the shift and at the end time through the communicated Attendance process/system every day. Habitual late coming will be viewed seriously and will be liable to deduction of salary as per the Code on Wages, 2019. Employees need to follow the norms as per leave policy to avail. Habitual violations of the attendance and leave policy will be construed as serious misconduct and appropriate disciplinary action will be initiated.

Service Record

The Company is committed to maintain the service records of all employees/partners/stakeholders electronically or in manual form as per the HR Processes formulated from time to time. Employees must notify the HR immediately in case of change of personal records, particularly but not limited to the details of his permanent and local residential address, mobile number and digital communications details like e-mail address, marital status change. In case, the employee has not communicated the change in residential address, the last recorded address shall be treated as the residential address for sending any communication.

Applicable Laws

The Company, its subsidiaries and/or associated and / or related entities, and all its employees and stakeholders are bound to follow all applicable laws. The Company believes that any violation by any of the stakeholder or the employees conflicts the interests of the Company and its reputation in the community and will view such acts of violations seriously. All employees and stakeholders are expected to act with integrity, competence, diligence, respect and in an ethical manner with the public, clients, prospective clients, employers, employees, colleagues in the investment profession, and other participants in the global capital markets.

Expense Claims

Every employee/Stakeholder has an obligation to the Company to comply with ECO business expenses and reimbursement policies and practices.

Company Funds

Employees/Stakeholders are personally responsible for all the ECO funds over which they exercise control. The Company fund must be used for its business purposes only. Employees must take reasonable steps to ensure that the Company receives good value for the funds spent, by maintaining timely and accurate records of the expenditure.

Anti- Money Laundering

The Company is committed to conducting its business with integrity and will not directly or indirectly attempt to indulge or knowingly participate in or facilitate any activity involving, money laundering or the use of funds derived from unlawful or unethical activities .

All directors, officers, and employees must exercise appropriate due diligence in their dealings with customers, vendors, and business partners to ensure that the Company’s operations are not misused for illegal financial activities. Employees should remain alert to any unusual or suspicious transactions, payment patterns, or requests that appear inconsistent with normal business practices.

Any suspected or potentially suspicious activity must be promptly reported to the Compliance Officer or the designated authority within the Company. The Company will maintain appropriate internal controls and monitoring mechanisms to detect and prevent such activities.

Failure to comply with this requirement or involvement in activities related to money laundering may result in disciplinary action, including termination of employment.



PROTECTING TANGIBLE & INTANGIBLE COMPANY ASSETS

CONFIDENTIAL INFORMATION

For the Company, confidential information is a valuable asset, and every director, employee, and agent must protect it. Confidential information includes all non-public information (regardless of its source) that could benefit competitors or harm the Company if disclosed. Employees may have access to significant company and client information and are required to preserve its confidentiality at all times.

Information of a confidential, private, or sensitive nature must be handled responsibly and protected from unauthorized, careless, or inappropriate disclosure. Such information obtained through employment or affiliation with ECO must not be used for personal gain or for the benefit of any third party.

Employees must also adhere to the Company's Information Security & Data Protection Policy, which outlines responsibilities related to the appropriate use of digital systems, data classification and handling, and the identification and reporting of cyber incidents. These practices are aligned with applicable data protection laws and industry best practices to ensure the security and integrity of company and client information.

Improper Opportunities

When we receive information as part of our job, we should not trade with it for our personal benefit. Neither should we pass on the information to our friends and family members knowingly or unknowingly. Information obtained as part of our job should not be taken advantage of even after leaving the organization.

Providing Information to the Media & Social Media Behavior

ECO supports open dialogue and exchange of ideas. However, we also believe that to protect our confidential information from misuse. Only those who are designated officially have the authorization to handle exchanges with the media.

All inquiries or calls from the press/any public forum should be referred to Corporate Communications team. We must not post or discuss information concerning the Company's services or business on the Internet unless we are authorized to do so. Neither must we create a perception that we are speaking or posting on behalf of the Company. Remember that your online posts will be available for perpetuity, so think carefully prior to posting any information that could affect our Company. Please ensure that your Facebook, Linked-in, Twitter profile and related content is said responsibly not defaming the ECO brand/its stakeholders in any manner. It is to be noted that if any of the Company employees, competitors, the Government of India/any other country or any individual or group of individuals/community or country that views/allegedly views your commentary, content, or images as derogatory, leading to or being part of uproar posts, leading to or being part of hatred posts, defamatory, pornographic, proprietary, harassing, libelous , creating a hostile work environment, leading to damaging interests of the Company, the Company can take necessary disciplinary action against you involving termination from the services of the Company. Even if you act with the best intentions, do remember that anything you put out on social media about/that can potentially harm the company will be bound to result in appropriate action against you.

Speaking to Media: Any inappropriate or inaccurate response, even a simple 'NO' or disclaimer of information, may result in adverse publicity and could otherwise gravely affect the Company's legal position.

Use of Company Assets

The use of ECOS assets for individual profit or any unlawful, unauthorized personal or unethical purpose is prohibited. Our information technology, intellectual property (e.g., copyrights, patents and trademarks), facilities, equipment, machines, software, and cash may be used for business purposes only, including responsible and accurate expense reimbursement, and in accordance with applicable policies. Other assets (e.g., computers, printers, and copiers) may be used for minor and incidental personal purposes provided such use is kept to a minimum, and does not create any significant incremental costs, interfere with work duties, or violate any laws or ECO policies. Computer hardware, software, data, and facilities are valuable resources that need protection from potential include confidential destruction, theft, or misuse. It is everyone's responsibility to prevent unauthorized access. Copyrighted materials (e.g., books, music, software, and magazines) should not be reproduced, distributed, or altered. Software used in connection with the business of ECO should be properly licensed and used only in accordance with that license. Using unlicensed software could constitute copyright infringement and may be grounds for disciplinary action.

COMMITTED

TO OUR CUSTOMERS AND SUPPLIERS

To many people, you are the “ECOS” that they will ever meet—as such you are a brand ambassador and a representative of the Company. For instance, if our job involves working with current or potential Company customers / suppliers, we must act in a manner that is representative of our values. The goodwill our Company enjoys is one of our most important assets, and we must preserve and enhance our reputation through our actions. To this end, the Group and its employees must undertake to:

- comply with all rules, processes and technical and environmental requirements that govern the safety and quality of the Group’s products;
- only deliver to customers and consumers verified and honest information about the products and services delivered and their characteristics;
- comply with laws and regulations governing the protection of customers’ and/or prospective customers’ personal data.
- deal fairly with the Company’s customers, suppliers, partners, service providers, competitors and anyone else

Confidential Information of Clients and Third Parties

Customer/Supplier information of a confidential, private and sensitive nature must be used responsibly and controlled and protected to prevent its prohibited, arbitrary or careless disclosure.

Industrial Espionage

Our commitment to fairness includes respecting the rights of our competitors and abiding by all applicable laws. As a lawful competitor and to help ensure the integrity of the competitive marketplace, we must respect our competitors. Take care that we do not appropriate or unlawfully use the information, material, products, intellectual property, or proprietary or confidential information of anyone including suppliers, customers, business partners or competitors.

Selecting Suppliers

The Company’s suppliers make significant contributions to our success. We strive to create an environment where our suppliers are confident that they will be treated with respect. We select our significant suppliers or enter into significant supplier agreements through a competitive bid process where possible.

we believe that our commitment to ethics, integrity, compliance, and responsible business practices must extend beyond our employees to all third parties associated with the Company. This includes vendors, service providers, consultants, contractors, partners, and suppliers who contribute to our operations and service delivery.

To ensure alignment with our values and standards, the Company establishes clear governance mechanisms for third-party engagements. All suppliers and business partners are expected to adhere to the Company's **Supplier Code of Conduct** and applicable legal and regulatory requirements.

The Company shall:

- Establish **contractual obligations** requiring third parties to comply with the Company's Code of Conduct or the Supplier Code of Conduct.
- Include provisions that allow the Company the **right to audit, review, or investigate** supplier practices where required.
- Ensure **mandatory acknowledgement or alignment** with the Supplier Code of Conduct during the **vendor onboarding process**.

- Maintain the right to **take appropriate action, including suspension or termination of business relationships**, in the event of violations of the Code or unethical practices.

All third parties are expected to operate with the same standards of **integrity, transparency, compliance, safety, and respect for people and the environment** that ECO Mobility upholds across its operations.



RECORDS

MAINTAINING ACCURATE RECORDS DISCLOSURES AND AUDITS

The integrity of our financial transactions and records is critical to the operation of our business. It is our responsibility when involved in financial reporting or accounting, the personnel should have an appropriate understanding of, and should seek in good faith to adhere to, relevant accounting and financial reporting principles, standards, laws, rules and regulations and the company's financial and accounting policies, controls and procedures. The Senior officials should seek to ensure that the internal controls and procedures in respective business area are in place to ensure that every business record or report dealt with is honestly filled in, accurate, complete and reliable. No entry shall be made that is false, misleading or does not accurately describe the nature of the underlying transaction.

ENSURING ACCURATE EXTERNAL DISCLOSURES

ECOS is committed to provide full, fair, accurate, timely and clear disclosures. We must ensure that we comply with our disclosure controls and procedures, and our internal control over financial reporting.

AUDITORS AND REGULATORS

Our outside auditors, regulators and law enforcement officers have a duty to review our records in a fair and accurate manner. We must cooperate with them in good faith and in accordance with law, never mislead them.



ADMINISTERING

OUR CODE

The Compliance officer is responsible for enforcing the Code and the Office of Human Resource is responsible for administering/assisting/coordinating/reviewing of the Policy along with the Compliance Officer. The policy to be reviewed annually by the board of directors to keep abreast with changing requirements.

COMMUNICATION

The Company adopts various Communication & training initiatives on periodic basis to create awareness & educate on the Code. Employees are required to acknowledge that they have read and understood the Code and are required to take part in the annual compliance training programs. Employees must remember that under no circumstances does failure to read our Code, sign an acknowledgement or certify online exempt from obligation to comply with our Code.

WAIVERS

Any waiver of our Code requires the prior written approval of the Compliance Officer. Waivers will be promptly disclosed as required by applicable law.

MISCONDUCT AND DISCIPLINARY ACTIONS

Violating the Code will attract appropriate disciplinary action. Where appropriate, the Company takes prompt corrective action, up to and including termination of employment. We strive for consistency and fairness in discipline for Code violations. Discipline may include a verbal or written warning; suspension with or without pay; loss or reduction of bonus; or, for the most serious offenses or repeated misconduct, termination of employment. Any disciplinary action depends on the nature, severity, and frequency of the violation. It may vary depending upon local law/laws of the land

For the purposes of this Code of Conduct, the following shall misconduct may be major or minor, including but not limited to the following: -

- (a) theft, fraud, or dishonesty in connection with the ECO's business or property;
- (b) taking bribes or an illegal gratification whatsoever in connection with the ECO's business or own interests;
- (c) sleeping on duty;
- (d) habitual or gross negligence at work;

- (e) willful insubordination or disobedience, whether alone or in conjunction with another or others, or of any lawful or reasonable order of a superior.
- (f) habitual late attendance and habitual absence without leave or without sufficient cause;
- (g) drunkenness, fighting or riotous, disorderly or indecent behaviors while on duty at the place of work;
- (h) causing willful damage to work in progress or to property of ECO;
- (i) malingering or slowing down work or stoppage of work during working hours;
- (j) acceptance of gifts from subordinate employees;
- (k) conviction in any Court of Law for any criminal offence involving moral turpitude;
- (l) continuous absence without permission and without satisfactory cause for more than ten days;
- (m) giving false information at the time of the employment;
- (n) leaving work without permission or sufficient reason;
- (o) threatening, abusing or assaulting any superior or employee or stakeholder;
- (p) preaching of, or inciting to, violence;
- (q) abetment of or attempt to abetment of any of the aforesaid acts of misconduct;
- (r) disclosing of any confidential information;
- (s) refusal to accept any charge-sheet or order or notice communicated in writing;
- (t) failure or refusal to wear or use any protective equipment;
- (u) claiming false bill for reimbursement;

- (v) Involvement in unauthorized access of any IT system, computer network of the employer/ customer/client.
- (w) “sexual harassment” which means the ‘sexual harassment’ as defined in clause (n) of section 2 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

Corrective action may be taken for violating or directing others to violate the Code, Company policies and procedures, or applicable laws, failing to report violations through the advised channel in the speakup section, not cooperating in audit/enquiries, failing to participate in required trainings, retaliate for reporting, disclosing information learned during inquiry. As stated in the Speak Up Section, all employees/stakeholders are responsible to report violations of the Code, Company Policies, Procedures & Process. It is to be noted that, the Whistleblower’s role is that of a reporting party with reliable information. They are not required or expected to act as investigators or finders of facts, nor would they determine the appropriate corrective or remedial action that may be warranted in a given case.

Whistleblowers should not act on their own in conducting any investigative activities, nor do they have a right to participate in any investigative activities other than as requested by the Compliance Committee. All protected disclosures will be investigated as per the Progressive Disciplinary Process.

The disciplinary action will be actioned verbal warning, written warning, suspension and termination of serious breach

MONITORING AND REPORTING OF CODE COMPLIANCE

To ensure transparency and continuous improvement, the Company will introduce periodic reporting on matters related to the Code of Conduct. This will include reporting on Code violations, whistleblower cases, disciplinary actions taken, and outcomes of such actions. The Company will also conduct trend analysis of conduct-related matters, and key insights will be periodically presented to senior management and the Board to strengthen governance, reinforce ethical practices, and support ongoing improvement in compliance and organizational conduct.

