



# ***CORPORATE ETHICS AND INTEGRITY POLICY***

Chandigarh, India

## Corporate Ethics and Integrity Policy

SARK GROUP is dedicated to upholding the highest standards of business ethics across all interactions with customers, suppliers, employees, and stakeholders to attain success in the global marketplace. Our Ethics Policy encompasses the following principles:

1. **Business Integrity:** Upholding honesty in all business practices.
2. **No Improper Advantage:** Rejecting corruption in any form.
3. **Disclosure of Information:** Ensuring transparency and preventing fraud.
4. **Intellectual Property:** Safeguarding against embezzlement.
5. **Fair Business Practices:** Commitment to lawful conduct and avoiding unlawful payments.
6. **Protection of Identity:** Ensuring responsible sourcing of minerals and respecting privacy.
7. **Non-Retaliation:** Prohibiting extortion and kickbacks.
8. **Business Ethics Management System:** Implementation and adherence to an effective management system.

### PRINCIPLES FOR MAINTAINING ETHICAL PERFORMANCE:

1. We will neither offer, give, nor receive bribes or improper inducements directly or through third parties.
2. We strive to uphold the provisions of the Bribery Act 2010 and avoid engaging with parties breaching the Act.
3. All staff are expected to act honestly and with integrity to safeguard SARK GROUP, including assets such as information, goodwill, property, and equipment.
4. Everyone has a responsibility for fraud prevention, detection, and reporting, with encouragement to report suspicions of fraud or corruption.

### PROCEDURES TO MONITOR ETHICAL PERFORMANCE:

1. **Policy Review:** Top management, in conjunction with the Ethics Management Representative, will regularly review the Ethics Policy and associated guidelines.
2. **Training Programs:** Conducting company-wide training programs to effectively communicate the Ethics Policy and guidelines.

3. **Internal Audits:** Annual internal audits of all departments using the Ethics Management Manual as a reference.
4. **Supplier Communication:** Regularly informing suppliers of the Ethics Policy and conducting annual audits of their ethical performance.
5. **Customer Awareness:** Informing customers about the Ethics Policy and soliciting feedback on our ethical performance.
6. **Management Review Meetings:** Quarterly management review meetings to monitor the state of ethics and integrity within the organization.

SARK GROUP is unwavering in its commitment to maintaining the highest standards of corporate ethics and integrity. Our comprehensive "Corporate Ethics and Integrity Policy" outlines fundamental principles, such as business integrity, transparency, and fair business practices, that guide our interactions with customers, suppliers, employees, and stakeholders. Through continuous monitoring and adherence to ethical performance standards, we ensure compliance with the Bribery Act 2010, prevent fraud, and foster a culture of honesty and responsibility among our staff. The organization's dedication to ethical conduct is further reinforced by regular policy reviews, training programs, internal audits, and engagements with suppliers and customers. By upholding these principles, SARK GROUP strives to achieve sustained success in the global marketplace while fostering trust, transparency, and integrity in all our business endeavors.

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