



NON RETAILIATION POLICY

Chandigarh, India

NON-RETALIATION POLICY

The Company is dedicated to fostering a workplace that encourages open discussions about its business practices. Our commitment is to adhere to all applicable laws safeguarding employees from unlawful discrimination or retaliation due to their lawful reporting of information or participation in investigations related to corporate fraud or other violations by the Company.

Employees are protected under this policy when:

1. Disclosing information to a government or law enforcement agency, provided there is reasonable cause to believe it reveals a violation or potential violation of federal or state law or regulation.
2. Providing information, filing, testifying, participating in a proceeding, or assisting in an investigation regarding conduct the employee reasonably believes involves a violation.

CODE OF BUSINESS CONDUCT AND ETHICS

SARK GROUP has adopted this Code of Business Conduct and Ethics to:

- Promote honest and ethical conduct, including fair dealing and the ethical handling of conflicts of interest.
- Ensure full, fair, accurate, timely, and understandable disclosure in reports and documents.
- Encourage compliance with applicable laws, governmental rules, and regulations.
- Facilitate the prompt internal reporting of Code violations to designated individuals.
- Foster accountability for adherence to this Code.
- Safeguard SARK GROUP's legitimate business interests, including corporate opportunities, assets, and confidential information.
- Deter wrongdoing.

Act with integrity, maintaining honesty and candor while respecting the confidentiality of information as required by SARK GROUP's policies.

SARK GROUP is responsible for protecting the tangible and intangible assets of its customers, suppliers, and employees under its control. Personal use of SARK GROUP assets is prohibited unless permitted by SARK GROUP in accordance with local practices and laws. Assets include cash, business plans, customer information, supplier information, employee information, intellectual property, physical property, and services.

Clear conflict of interest situations for partners, officers, and employees in supervisory positions may include:

- Significant ownership interest in any supplier or customer.
- Consulting or employment relationships with any supplier, customer, or competitor.
- Outside business activities detracting from an individual's responsibilities with SARK GROUP.
- Receipt of non-nominal gifts or excessive entertainment from companies with current or prospective business dealings with SARK GROUP.

SARK GROUP succeeds through honest business competition, refraining from seeking advantages through illegal or unethical practices. Each Partner, officer, and employee should deal fairly with SARK GROUP's stakeholders and avoid unfair advantage through manipulation, concealment, abuse of privileged information, misrepresentation, or any unfair dealing practice.

Employees approached by the media should contact SARK GROUP's Partner or designated representative before providing comments. Only individuals designated by the Partner are authorized to speak to the media about SARK's policies, events, or information relevant to SARK.

Gifts, Entertainment, Political Activities, and Lobbying

In general, employees should not accept gifts or anything of value, including entertainment, from current or prospective SARK customers or suppliers. Gifts should not be accepted if they could compromise business judgment or appear compromising to others.