

CODE OF ETHICS

1. Respect and Fairness

- Treat all employees, clients, and stakeholders with dignity and respect.
- Promote diversity and inclusion.
- Prohibit discrimination, harassment, or bias.

2. Integrity and Honesty

- Act with honesty and transparency in all professional interactions.
- Avoid conflicts of interest and disclose any potential conflicts.

3. Confidentiality

- Safeguard proprietary information, trade secrets, and any confidential data.
- Respect the privacy of colleagues, clients, and stakeholders.

4. Compliance with Laws and Regulations

- Follow all applicable local, state, national, and international laws and regulations.
- Encourage reporting any illegal or unethical activities.

5. Accountability

- Take responsibility for your actions, decisions, and behaviour.
- Encourage employees to report unethical behaviour or breaches of the Code of Ethics.

6. Professional Behaviour

- Conduct yourself in a manner that reflects positively on the organization.
- Demonstrate reliability, competence, and responsibility in your work.

7. Respect for the Environment

- Support practices that protect the environment and promote sustainability.
- Encourage the reduction of waste and resource conservation.

8. Social Responsibility

- Strive to contribute positively to the community and society.
- Avoid actions that could harm the organization's reputation or that of others.

9. Conflict Resolution

- Promote peaceful and fair resolution of conflicts, either between employees or with external parties.

10. Whistle blower Protection

- Provide protection for individuals who report unethical behaviour or violations of the Code of Ethics.

APPENDIX-1: ANTI-BRIBERY AND ANTI-CORRUPTION CLAUSE

Policy Statement:

Transforma strictly prohibits all forms of bribery and corruption. We are committed to maintaining the highest ethical standards in all of our business dealings and interactions, whether with government officials, business partners, or individuals. Our reputation for honesty and integrity is a key part of our success and is built on a commitment to avoiding any actions that could be seen as improper, corrupt, or unethical.

Key Principles:

- **Zero Tolerance for Bribery:**
We have a zero-tolerance policy regarding bribery and corruption. Employees, contractors, and third parties acting on behalf of Transforma are strictly prohibited from offering, giving, receiving, or soliciting bribes or any other improper financial benefits. This applies to both direct and indirect forms of bribery or corruption, including kickbacks or facilitation payments.
- **Gifts, Entertainment, and Hospitality:**
While we recognize that business relationships may involve the exchange of gifts or hospitality, these exchanges must be modest, reasonable, and in line with local customs and practices. Gifts or entertainment should never be offered or accepted with the intention of influencing a business decision or obtaining an unfair advantage. All such exchanges must be reported and reviewed in accordance with company policy.
- **Facilitation Payments:**
Transforma prohibits any form of facilitation payments. These are small payments made to expedite or secure routine government services or other actions, and they are considered a form of corruption. We are committed to complying with local laws and international standards and will not tolerate the use of facilitation payments in our business practices.
- **Third-Party Relationships:**
We expect our business partners, contractors, suppliers, and agents to uphold the same high standards of integrity and compliance. We will take reasonable steps to ensure that they do not engage in bribery or corruption and will consider these factors when entering into or renewing any business relationships.
- **Conflicts of Interest:**
Employees must avoid situations where their personal interests conflict with those of the company. If a potential conflict arises, employees must disclose it to their supervisor or designated Ethics Officer, so that proper steps can be taken to address the situation.

Reporting and Accountability:

We encourage all employees, contractors, and stakeholders to report any concerns about unethical behaviour, including any potential or actual bribery or corruption, to management or through confidential reporting channels. Reports of unethical conduct will be taken seriously, investigated promptly, and handled with discretion and respect.

Individuals who report concerns in good faith will be protected against retaliation. Transforma is committed to creating an environment where unethical conduct can be reported without fear of repercussion.

Consequences for Violations:

Violations of this Anti-Bribery and Anti-Corruption Policy may result in disciplinary action, including termination of employment, legal consequences, and damage to the reputation of the organization. We take violations seriously and will take appropriate action against any individual or group found in breach of this policy.

APPENDIX-2: ANTI-SLAVERY AND ANTI-TRAFFICKING

Policy Statement:

Transforma has a zero-tolerance policy towards modern slavery, human trafficking, and any forms of forced or coerced labor within our operations and supply chains. We are committed to preventing any involvement in human trafficking, slavery, or exploitation in our workplace and throughout our global supply chain.

Key Principles:

- **Prohibition of Modern Slavery and Human Trafficking:**
We absolutely prohibit all forms of modern slavery, human trafficking, and forced labor within our organization and supply chain. This includes the recruitment, transport, or exploitation of people through coercion or manipulation.
- **Fair Treatment and Ethical Labor Practices:**
We uphold the principle of fair treatment for all individuals in our organization, ensuring no one is subjected to forced, bonded, or involuntary labor. We support the rights of employees to freely choose their employment, ensure they are paid fairly, and operate within a safe and ethical work environment.
- **No Child Labor:**
We do not employ children under the minimum working age as defined by international standards or local laws. We support the elimination of child labor in all industries and countries where we operate.
- **Due Diligence in Supply Chain:**
We require all our suppliers and partners to comply with our Anti-Slavery and Human Trafficking Policy. We assess our supply chain regularly to identify any risks or areas where modern slavery could be present. We expect suppliers to take reasonable steps to ensure that human trafficking and slavery do not exist in their operations.
- **Zero Tolerance for Exploitation:**
Any form of exploitation, coercion, or manipulation of individuals for the purpose of forced labor or trafficking is prohibited, including sexual exploitation, physical abuse, or any form of psychological manipulation.
- **Worker Empowerment and Transparency:**
We ensure that employees and contractors have the ability to work freely without fear of reprisal. We promote transparency and encourage open channels for workers to report concerns about forced labor or trafficking without facing negative consequences.

Reporting Violations:

We encourage all employees, contractors, and third parties associated with [Organization Name] to report any concerns regarding modern slavery, human trafficking, or unethical labor practices. Reports can be made confidentially through [Whistleblower Hotline/Online Reporting Portal] or directly to management or the designated Ethics Officer. All reports will be taken seriously, thoroughly investigated, and acted upon as appropriate.

Prepared By



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