PAKKA
Packaging with a Soul

Code of Conduct for Pakka Team Members

To ensure clarity and consistency throughout this Code of Conduct, the following glossary defines key terms used within the policy.

Glossary:

- **Company**: Refers to "Pakka," including all its divisions, subsidiaries, and affiliated entities.
- **Pakka Team Members:** Refers to all employees of Pakka.
- **Board Members**: Individuals serving on the Company's Board of Directors, responsible for governance and strategic oversight.
- **Conflict of Interest**: A situation where personal interests could interfere with or appear to interfere with the interests of the Company.
- **Confidential Information:** Any non-public information acquired through association with the Company that could be useful to competitors or harmful to the Company if disclosed.
- **Insider Trading**: Buying or selling Company securities based on material, non-public information in violation of applicable laws and Company policy.
- **Antitrust and Competition Laws**: Laws designed to promote fair competition and prevent monopolistic practices or collusion.
- **Gifting Policy**: Guidelines governing the acceptance or offering of gifts, favors, or entertainment to ensure ethical business practices.
- **Data Privacy**: The protection of personal and sensitive information from unauthorized access, use, or disclosure.
- **Harassment**: Any unwelcome conduct that creates an intimidating, hostile, or offensive work environment, including but not limited to sexual, racial, or religious harassment.

1. **Introduction:**

1.1. This code of conduct is applicable to all the Pakka team members. It reflects the Company's underlying ethical values and commitment to lay standards of integrity, transparency, fairness, accountability and the pursuit of excellence.

1.2. This policy is applicable to all direct and indirect Pakka team members.

2. **Code of Conduct:**

2.1. **It shall be the first and foremost duty of all Pakka team members:**

To uphold interest of the Company and its stakeholders.

To act in accordance with the highest standard of honesty, integrity, fairness and ethical conduct and exercise utmost good faith, due care and integrity in performing their duties.

2.2. **Pakka team members shall:**

Act within the authority conferred upon them.

Dedicate sufficient time and attention to the Company's business to ensure diligent performance of their duties.

Comply with all applicable policies, rules and regulations adopted by the Company and the government, with the highest standard of personal and professional integrity, honesty and ethical conduct.

2.3. **Conflict of interest:**

Pakka team members are required to exercise the utmost discretion and avoid any behavior that could be perceived as suspicious. This includes proactively preventing any actual or apparent conflicts of interest, whether personal or involving immediate family members.

No Pakka team member may participate in outside business activities of a managerial or directorial nature or any regular income producing outside activity, except (a)

with the prior written approval of the Company or (b) as otherwise approved by the Board of Directors. Subject to the limitations imposed by this Code, each Pakka team member is free to engage in outside activities that do not interfere with the performance of his/her job or otherwise conflict with the Company's interest. If activities are of a controversial or sensitive nature, Pakka team members are expected to seek the guidance of their immediate supervisor before engaging in such activities.

All Directors and Pakka team members have a duty to avoid business, financial or other relationships that might conflict with the Company's interests or impair or influence the Pakka team members' ability to discharge their duties. There are potential conflicts of interest inherent in certain situations, such as:

- When a Pakka team member or a member of an their family has a direct or indirect financial interest in or obligation to, an actual or potential competitor, customer of the Company or any business with which the Company has or is contemplating a relationship (not including ownership of less than 1% of outstanding shares).
- When a Pakka team member conducts business on behalf of the Company with a supplier or customer in which a relative is a representative or principal officer.

Potential conflict of interest situations should be brought to the attention of the Company Secretary who in determining the presence or absence of a conflict of interest, will consider the following:

- The amount of the financial interest of Pakka team member(and/or family members) in the third party.
- The Pakka team member's position with the Company and the resulting influence the Pakka team member may have in business dealings with the third party.

2.4. Confidentiality:

Board Members and Pakka team members may acquire during their association and employment confidential information with the company concerning the Company or a third party. Confidential information includes any information which is not publicly disclosed, and which could be useful or helpful to the Company or investors. All Board Members and Pakka team members must safeguard confidential information and not disclose confidential information to anyone inside or outside the Company, who has not been authorized to receive it.

Confidential information is to be used solely for Company purposes and not for personal gain for self or for family or friends. If a Pakka team member is found guilty in this regard, they shall be treated irrespective of whether any monitory gain has been made or not.

The Pakka team member's legal obligation with respect to confidential information shall survive termination of employment with the Company, regardless of the reason for termination

2.5. Prevention of Insider Trading:

All Pakka team members must ensure that they comply with the SEBI (Prohibition of Insider Trading) Regulations and the company's code of internal procedures and conduct for regulating, monitoring and reporting of trading by designated persons and their immediate relatives.

Pakka team members must ensure that they do not, by themselves or through third parties, deal in the company's shares while in possession of material non-public information relating to the company. They must also ensure that they do not divulge such information to third parties, except for a legitimate purpose as defined in the company's policy, who may use the information to deal in the company's shares.

2.6. Prohibition against Antitrust and Competition laws:

Board Members and Pakka team members are prohibited from engaging in any agreements or understandings, which violate Antitrust or Competition laws. These laws are designed to safeguard and promote fair competition within the free enterprise system. To accomplish this goal, the language of these laws is broad, to give enforcement agencies the right to examine many different business activities to judge their effect on competition.

2.7. Gifting policy:

Pakka team members shall not seek or accept, directly or indirectly, any gift, complimentary favors or entertainment from anyone having business dealings with the company unless:

They have a valid business purpose

It is appropriate for the situation (considering the time, place and type)

It is infrequent in nature

It does not influence, or appear to influence any business decisions

It cannot be seen as a bribe, kickback or payoff

However, gifts of money shall never be accepted or given.

2.8. Data Privacy:

All Pakka team members, contractors, and individuals shall uphold the highest standards of privacy and confidentiality. Pakka team members shall access and use information necessary for their job duties and immediately reporting any suspected data breaches. Non-compliance can result in severe disciplinary actions, including termination.

2.9. Prevention of Harassment:

We maintain a strict zero-tolerance policy against any behaviour that creates an intimidating, hostile, or offensive work environment. We are dedicated to fostering a workplace free from all forms of harassment, including but not limited to sexual, racial, religious, or any other discriminatory harassment. All Pakka team members shall treat colleagues, clients, and partners with respect and dignity, refraining from any harassing conduct, and promptly report any instance of harassment without the fear of retaliation. Violations of this will lead to immediate and serious disciplinary action, up to and including immediate termination.

2.10. General:

All Pakka team members shall:

- Not take improper advantage of their position and exploit for their own personal gains, opportunities that are discovered through use of corporate property, information or position, unless the company declines to pursue such opportunities for its business interest(s).
- Not have any dealings with a contractor or supplier that compromises the ability to transact business on a professional, impartial and competitive basis or influence decisions to be made by the company.
- Not hold any positions or jobs or engage in outside businesses or other interests that are prejudicial to the interests of the company and inform the board at the earliest opportunity of any existing or potential conflict of interest situation.
- Not make any statement that negatively impacts or criticizes the company's or governments policies or actions. This includes anything that could harm the relationship between the company and the public, including all stakeholders.
  Senior management personnel may make factual, non-confidential statements in their official capacity as part of their duties, provided these statements do not violate other company policies.

Compliance with this policy is paramount. All grievances are to be submitted to connect@pakka.com for resolution. Instances of non-compliance will result in prompt and strict disciplinary actions.

Approved by: Seva Sangh

Effective Date: 1st April 2026

Review Cycle: 3 Years

2/4/26