



Sustainable and Responsible Procurement Policy

To ensure clarity and consistency throughout this Sustainable and Responsible Procurement Policy, the following glossary defines key terms used within the policy.

Glossary:

- **Company:** Refers to "Pakka," including all its divisions, subsidiaries, and affiliated entities.
- **Stakeholders:** Individuals or entities directly or indirectly involved in or affected by the Company's business operations, including Pakka team members, customers, contractors, suppliers, and third-party partners.
- **Business Associates of Suppliers:** Refers to contractors, subcontractors, employees, agents, and other entities directly providing goods and services to the Suppliers.
- **Sustainable Procurement:** The process of acquiring goods and services in a way that achieves value for money while minimizing environmental and social impacts across the product lifecycle.
- **ISO 20400:** An international standard that provides guidance on integrating sustainability into procurement processes and decisions.
- **ESG (Environmental, Social, and Governance):** A framework used to evaluate an organization's sustainability and ethical impact across environmental, social, and governance dimensions.
- **Net Zero:** A state in which greenhouse gas emissions produced are balanced by those removed from the atmosphere, aiming for climate neutrality.
- **Environmental Footprint:** The total impact of an organization's operations on the environment, including emissions, resource consumption, and waste generation.
- **Circular Economy:** An economic system aimed at eliminating waste and the continual use of resources through reuse, recycling, and regeneration.
- **Life-cycle Environmental and Social Impacts:** The cumulative effects of a product or service on the environment and society from its creation to disposal.

Purpose:

At Pakka we believe that the development of our suppliers is crucial for our business growth. Hence, we are committed to working with suppliers to ensure that our suppliers align with our sustainable values.

Scope:

This code is applicable to all suppliers of Pakka. Furthermore, Pakka can determine the applicability of this code to the business associates of the Suppliers at a time and in a manner deemed appropriate. The Supplier shall communicate the code to related entities and subcontractors who support them in delivering materials or services and ensure adherence from all related entities and subcontractors.

Guiding Principles:

1. Suppliers must operate in full compliance with all relevant international and local environmental, health, and safety regulations, including ISO 20400 Sustainable Procurement Guidelines, and are encouraged to go beyond compliance through innovation and continuous improvement.
2. Suppliers should demonstrate continuous improvement in environmental performance by setting measurable ESG-aligned targets and action plans to reduce their environmental footprint, including energy and water efficiency, waste minimization, and carbon emissions reduction in line with Net Zero goals.
3. Suppliers should measure, monitor and review the environmental performance of the organization at regular intervals and get it audited (internal/ external) before communicating to relevant stakeholders.
4. Suppliers should adopt eco-friendly manufacturing with minimum and environmentally compatible/recyclable packaging.
5. Suppliers shall uphold the highest standards of ethics, transparency, and integrity, respect international human rights principles as outlined in the UN Guiding Principles on Business and Human Rights, and ensure fair labor practices throughout the value chain.
6. All purchasing entities at Pakka shall strictly adhere to this policy, prioritize ESG-compliant suppliers, and proactively pursue procurement strategies that

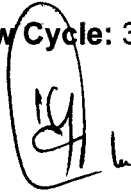
minimize life-cycle environmental and social impacts, contributing to circular economy objectives.

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