

CODE OF CONDUCT AND ETHICS POLICY

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CODE OF CONDUCT AND ETHICS POLICY

A. INTRODUCTION:

This Code of Business Conduct is statement of Core Operating Principles and Values and has been designed and approved by the Board of Directors of Nico Orgo Marketing Pvt. Ltd. to establish clear guidelines for business conduct and ethical behaviour. This code is intended to comply with Indian law requirement.

1. Objective and scope

This Code adopted by the Board of the Nico Orgo Marketing Pvt. Ltd applies to:

- All directors
- All employees
- All contractors and agents/consultants
- All Associate Companies

The purpose of this Code is,

- to encourage Nico Orgo Marketing Pvt. Ltd. representatives a culture of honesty, accountability and mutual respects,
- to provide guidance to help Nico Orgo Marketing Pvt. Ltd. Representatives to recognize ethical issue and to provide mechanisms to support the resolution of ethical issues.

The standards or principles specified in this Code are required to be complied along with and in addition to all other responsibilities or duties required for Directors, Employees and Associates under their terms of employment, Company policies and other laws, regulations or professional code of conduct that may bind the Employee.

2. Responsibilities

The Board is ultimately responsible for the implementation and administration of this code and has designated a compliance officer for the day-to-day implementation and administration of this code. Every Director, Employee and Associate of the Nico Orgo Marketing Pvt. Ltd. will receive a copy of this Code at the time of joining the organization and will be required to confirm their acceptance to adhere to the principles enumerated in this Code.

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Every Director, Employee and Associate of the Company shall be responsible for:

- Reading, understanding and following the Code;
- Completing all required training(s) related to the Code and other Company policies and procedures in a timely manner;
- Being familiar with the important legal and ethical issues that affect the respective person's jobs or work or performance;
- Ensuring compliance with all applicable laws, regulations, and Company policies and procedures;
- Acting with integrity and responsibility and in a manner that protects Company's reputation and interest, even where no specific law or policy is violated;
- Seeking advice or clarification from Compliance Officer whenever unsure of the right thing to do; and
- Reporting known or suspected misconduct to appropriate channels as soon as we become aware of it.

3. Overview

It is the policy of the Company to apply high standards of courtesy, professionalism and honesty in its interactions with customers, suppliers, co-workers and the community. This Code governs the business-related conduct of all Nico Orgo Marketing Pvt. Ltd.

Representatives, including, but not limited to, All Directors, the Chief Executive Officer and the Vice President Operation and all other officers and employees of the Company.

B. DOING BUSINESS, THE RIGHT WAY

1. Compliance with laws and regulations

Following the law, is the base on which the Company's ethical standards are built. The Company is organized and governed by Indian laws, rules and regulations; however, whether you are engaging in business within or outside the India, you must comply with the laws, rules, regulations and regulatory orders of India, including the Indian import/export rules and regulations, in addition to the applicable laws of other jurisdictions.

Employees should not involve in any type of activity which may be harmful to company reputation.

Any violation or non-compliance of laws, rules and regulations, must be reported to Vice President Operation to develop the lawful and ethical behaviour in the company.

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2. Conflicts of Interest

A conflict of interest can arise when a Director, officer or any employee takes an action or have any interest that interrupt them to execute their duties and responsibilities genuinely and adequately.

Following are the situations that may create conflict of interest:

- Using any confidential information of company for personal benefits.
- Accepting gifts, loans from any person who seeks an opportunity to do the business with us.
- Operating an outside business with any supplier, customer and competitor of Nico Orgo Marketing Pvt. Ltd.
- Doing company business transactions without any approval.
- Taking personal advantage on behalf of company position.
- Marketing of products that compete with Nico Orgo Marketing Pvt. Ltd. or developed by any other than Nico Orgo.
- Offering or accepting bribes to secure the business.

All the employees including director and officers should be very careful and upright to avoid 'conflict of interest' with the company. If someone having any doubt about the conflict of interest must contact to the Vice President Operation.

Having a conflict of interest is not a violation but failing to reveal is violation.

All Employees are expected to act in the best interests of the Company while discharging their duties and are required to avoid situations where their personal interest conflicts or appear to conflict with their ability to take decisions in the best interests of the Company. In unavoidable situations, the existing, potential or perceived conflicts of interests needs to be disclosed to the CEO and Vice President Officer in the manner prescribed by the Company.

Special precaution should be taken when a prospective supplier, employee, customer, advisor, approver etc. is a family member or friend of an Employee. In all such situations, it should be ensured that the relationship is disclosed by the Employee to the Compliance Officer along with any potential benefits which are likely or known to flow to the Employee or his/her family members due to such relationship with the Company. Additionally, the Management will ensure that such an Employee is not involved in decision making for

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finalization of the business relationship with related parties and also adequately ensuring that such relationship does not affect the Employee's ability to act in the best interests of the Company.

3. Fair Dealing

Every colleague of the company including Directors and Officers should deal fairly or honestly with customers, suppliers and competitors. No employee should take unfair advantage from the customers, suppliers and competitors by doing unfair dealing practice like manipulation, concealment, revealing confidential information and misrepresentation of material facts.

The Company always expects its Employees including all directors and officers to maintain a commitment to comply with the anti-trust legislations and competition laws applicable to the business of the Company.

In case of any doubt, the Employee and/ or Associate must contact to the Vice President Operation.

The following points should be examined before dealing

- All the directors and employees should not deal Directly with competitors that may create a potential conflict.
- Must not Share any specific information of the company with competitors.
- Must not do any agreement that may harm competition or customers, including price fixing, allocations of customers and limiting the supply of goods or services.

4. Anti-Bribery and Anti-Corruption

It is against the company policy for Nico Orgo Marketing Pvt. Ltd. directors, officers or employees to pay or offer to pay anything to government officers for the purpose of company advantage or to secure the business. Indirect payments to third parties and agents are also prohibited in the company.

Nico Orgo Marketing Pvt. Ltd is expected to conduct business as per the detailed Anti-Bribery and Corruption policy and Anti-Corruption Guidelines.

Any acts for the organization, made to secure or to achieve legal compliance or dealing with government officials are also prohibited under this Code.

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5. Gifts and Entertainment

Nico Orgo Marketing Pvt. Ltd expects its Directors, officers and Employees to accept or provide gifts, only for intended business purpose and are consistent with the Anti-Bribery and Anti- Corruption policy.

It is against the company policy to offer, provide and accept any gifts or favors to obtain any unfair advantage with customers and suppliers.

No colleague is allowed to accept any gifts, favors and other gratuity from any person in the company which can influence decision making at Nico Orgo.

C. SUPPORTING PEOPLE AND WORKPLACE WELLNESS

1. Inappropriate behaviour or harassment

Nico Orgo Marketing Pvt. Ltd. is committed to provide a work environment that is frank, supportive and free of inappropriate behaviour and harassment on account of age, physical disability, marital status, race, religion, caste, sex, sexual orientation or gender identity. Employees are responsible for supporting the Company and expected to demonstrate high professional behaviour.

All staff is expected to follow the highest standards of conduct in all verbal and written communication based on mutual respect, and must refrain from any form of harassment, misrepresentation or any behaviour that might be insulting, offensive and humiliating.

2. Health and Safety

Nico Orgo is committed to provide safe and healthy environment for its employees. The company makes efforts to reduce the use of finite resources, like energy or water, and the harmful emissions, like waste.

Each employee has the responsibility to maintain a safe and healthy workplace by following the safety and health rules and to report any actual or suspected violation of environment. All Employees should exercise high standards of safety, hygiene and housekeeping.

Employees should attend safety training sessions (as and when organized by the Company) for increasing safety awareness and adoption of safe working methods.

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The company is also committed to a drug free workplace. The use of illegal drug or alcohol is prohibited in the organization.

D. SERVING COMMUNITIES AND SOCIETY

1. External Communication and Media

Nico Orgo provides access to and use of internet, telephone, e-mail and other electronic media for business purpose only.

The purpose of electronic media at Nico Orgo is only for the communication of employees with each other, customers, suppliers, contractor and outside parties but not to violate any rules and regulation of company policies and procedures.

The Company shall carefully review the Company's public disclosures, such as press release(s), financial statements, annual reports, and external website content, before they are released to the public to ensure they are truthful, accurate, appropriate, and compliant with applicable laws and regulations.

The Company does not prohibit employees to use social media, however suggest employees to use it meticulously and responsibly, in-order to avoid damaging the Company's image and reputation or disclosing any confidential information of the Company or third parties.

2. Political Activities

Nico Orgo respect our right to engage in political activities in personal capacity, provided we do not act, or give the impression of acting, as a representative of the Company and do it totally in personal capacity. The employees should not participate in any type of political activities while on duty.

It is against the policy to utilize the company resources directly or indirectly for any personal political activities including funds, confidential information, company facility.

3. Anti-money laundering and Anti-terrorism

Nico Orgo is committed to comply with all anti-money laundering and anti-terrorism laws.

No Directors, Officers and Employees should engage to assist any other person for following prohibited transactions:

- Using funds or any direct transaction that promotes to criminal activity;

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- Any arrangement that results in a violation of this Code,
- Any act of terrorism, which includes financial support or otherwise sponsoring any terrorist person,

E. MANAGING COMPANY'S INFORMATION AND ASSETS

1. Misuse of Company Assets

It is the responsibility of all Nico Orgo Marketing Pvt. Ltd. employees including directors and officer to protect and ensure the use of company's assets like system, facilities, vehicles, cell phones, computer, equipment, product, cash and accounts etc.

Following are some general guidelines to avoid the misuse of company assets:

- Must be alert for any type of situation that may be the cause of loss, damage, misuse and theft of company assets and report immediately as soon as come to know.
- Do not donate or sell any company assets without approval from higher authority.
- Use of company assets for business purpose only not for any personal benefit.
- Must ensure the company funds value while dealing with any vendor or any contractor.

2. Confidentiality

Every employee including directors and officers should keep the confidential information privately. It must be used only for valid company purpose. The Confidential information includes all non-public information like, product information, data on decisions, plans, or any other information which might impact on company value, is prohibited. The use of confidential information for his/her own benefit is also prohibited.

3. Inside information

Inside information is a non-public information at Nico Orgo, if made public must affect the company securities.

All the employees including directors and officers should not disclose the inside information to the outside parties for their personal advantage. For valid business purpose, there must be confidential disclosure agreement.

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4. Record Retention

The company must retain all record for immediate use or as well as reference purpose. All the records must be stored in secured manner in accordance with company policies and procedure.

F. Waivers of this Code

Nico Orgo does not grant any waivers of this code. If any employee including directors and officers seek an exception to any of these policies, must contact to the Company's Vice President Operation. Any changes to this code must be made only by the management and higher authorities of the company.

G. Amendments

The Company reserves the right to amend, alter or terminate this Code at any time without giving any reason. The Company will make public disclosure as and to the extent required by applicable laws, rules and regulations, of amendments of this Code.