

Business Ethics and Code of Conduct Policy

Message from Chairman

Dear Employees

SKK Infra Solutions Pvt. Ltd , a leading organization in exploration, mining and infrastructure projects, is committed to conducting its business with the highest standards of Safety, integrity, transparency and ethical practices. Our core values—Safety of Employees First, Human Values and Rights, Integrity and Ethics, Environmental Stewardship, and Quality and Reliability of Products and Services—are fundamental to who we are and guide our decisions, actions and behaviour across all our operations.

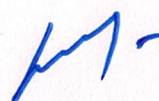
This Policy is applicable to the Company and all its subsidiaries, associated companies, and affiliates.

This Business Ethics and Code of Conduct Policy reflect our strong commitment to a culture of **HONESTY, INTEGRITY, ACCOUNTABILITY AND RESPECT** for the communities in which we operate. It also outlines the essential principles and standards that every stakeholder associated with the Company is expected to follow.

All employees of the company are required to understand, uphold, and implement this Code in both letter and spirit, with the highest level of intensity, sincerity and ethical responsibility.

Together, let us ensure that our actions consistently reflect our values and that ethics and integrity remain the foundation of everything we do.

Date: 01.05.2026



(Shashi Kant Khetan)
Chairman
DIN - 01945384

1. Purpose:

This Business Ethics and Code of Conduct establish the principles of ethical conduct and behaviour to be followed by all directors, officers, and employees of the company and group entities in the performance of their duties and responsibilities.

The Code aims to:

- Uphold internationally recognized human rights standards, ILO conventions, and applicable national labour laws.
- Ensure the highest standards of safety, health, and environmental protection in all its operations.
- Comply with all applicable laws, rules, regulations, and contractual requirements.
- Promote integrity by preventing corruption, fraud, and anti-competitive practices.
- Safeguard company's assets, including business opportunities and confidential information.
- Provide a structured mechanism for reporting unethical conduct.

This Code serves as a guiding framework for embedding these values into daily operations, outlining our commitments to stakeholders, and directing the conduct of all individuals working for or on behalf of the Company.

2. Scope:

This business ethics & code of conduct is applicable to all Directors, Officers and employees of following entities.

- a. SKK Infra Solution Pvt. Ltd.
- b. S K Khetan Infraprojects Pvt. Ltd.
- c. S K Khetan
- d. SK Khetan Developers and Builders Pvt. Ltd.

3. Responsibility:

- The Corporate Head – HR shall be responsible for ensuring awareness, communication, and effective implementation of the Business Ethics and Code of Conduct Policy across the organization.
- The Site Project Head shall be responsible for ensuring compliance with this policy at their respective project sites and for reinforcing adherence among all employees and associated personnel.

4. Business Ethics and code of Conduct Policy.

All of us must abide by the principles of sustainability development, commit ourselves as a team to comply this Business Ethics and code of Conduct Policy responsibly. All employees must understand and conduct themselves in accordance with the Code and be honest, fair, and trustworthy while avoiding even the appearance of improper behavior.

4.1 HUMAN RIGHTS

We are committed in conducting our business in a fair, ethical, and socially responsible manner, with full respect for the human rights and upholding dignity of all employees, including sub-contractor personnel, and all stakeholders.

We shall:

- Comply with all applicable **labour laws, statutory requirements, and regulatory obligations** in the jurisdictions where we operate.
- Ensure that all employees, including those of sub-contractors, are **fairly compensated** in accordance with applicable laws and industry standards.
- Maintain **zero tolerance** for child labour, forced labour, bonded labour, modern slavery, and human trafficking, both within our operations and across our value chain.
- Respect the rights of employees to **freedom of association and collective bargaining**, in accordance with applicable laws.
- Ensure a workplace free from **discrimination**, providing equal opportunity irrespective of race, religion, caste, gender, age, disability, health status, or any other protected characteristic.
- Enforce **zero tolerance for sexual harassment**, including any unwelcome physical, verbal, non-verbal, or written conduct of a sexual nature.
- Promote ethical business practices that **prevent abuse, exploitation, and unsafe working conditions**.
- Support and protect **socially and economically vulnerable groups** impacted by our business activities

4.2 EQUAL OPPORTUNITY

We value the diversity of our employees and are committed to providing equal opportunity in all aspects of employment. Mutual respect is required among all Persons, regardless of an individual's ancestry, religious beliefs or sexual orientation.

4.3 HEALTH & SAFETY AND ENVIRONMENT

We are committed to 'zero harm' to our employees, environment and the communities around us. All unsafe acts, conditions and incidents shall be reported to the concerned authority of the company where the SKK is a service provider / MDO partner.

- Complying to fulfill the applicable Rules, Regulations, Obligations and Requirements.
- Incorporating HSEQ Criteria in all business decisions such as selection of projects, technology, sub-contractors and personnels.
- Committing ourselves for protection of environment including prevention of pollution, prevention of work-related injury or ill health by eliminating hazards and reducing OH&S risks, efficient processes, practices and products.
- Encouraging conservation of natural resources and eliminating / reducing waste generation through reduction, reuse and recycle methods. Encouraging use of environment friendly and energy efficient materials.

4.4 SAFE & RESPECTFUL WORKING ENVIRONMENT

Respect for the rights and dignity of others is an integral part of our commitment to the individual and promoting a positive work environment. Following practices are established.

- To ensure safety and security of all our employees.
- To recruit and retain a highly talented & competent workforce;
- To encourage development of skills through training, education and job opportunities
- To encourage open dialogue in the workplace and opportunities for feedback at all levels.
- To prohibit harassment in the workplace.
- To respect all employee's rights to dignity.

- Ensure a suitable working environment, which is a combination of human and physical factors such as
 - a. Social (e.g. non-discriminatory, calm, non-confrontational}
 - b. Psychological (e.g. stress reducing, burnout prevention, emotionally protective)
 - c. Physical (e.g. hygiene, ventilation, heat)

4.5 TRANSPORTATION AND ROAD SAFETY

As part of the Company's commitment to a safe work environment, all employees shall mandatorily comply with safe driving rules, including wearing helmets, fastening seat belts, and adhering to established speed limits while operating vehicles on or off project sites.

4.6 COMPLIANCE WITH LAWS, RULES & REGULATION

All employees must Comply in letter and spirit to fulfill the applicable national statutory / regulatory and other requirements. Employees must also comply with all Company procedures and policies.

4.7 POLICIES ADAPTATION DECLARATION

Comply with all the applicable Policies and other requirements of the company where the company is a service provider / MDO. These includes all the Company policies, WO/ Service Order terms and conditions, PQ requirements, Contractor Safety performance Scorecards, Company Long Term Settlements, Company Standing Rules, Safety management System, Company Sustainability management System, Company Safety Standards, Life Saving Rules, SOPs, AO management system, 5'S', IMS etc.

4.8 STAKEHOLDERS RELATIONSHIP –

- Customer : Maintain lasting customer relationships through transparency and integrity,
- Supplier : Supplier relationships must be based on price, quality, service and reputation,

- Government: Always maintain truthful, accurate, cooperative and courteous Government relationships.
- Competition: Committed to free and open competition in the marketplace and no anti-competitive practices should be followed which prevent, restrict or distort competition in violation of anti-trust laws.
- Communities: Always maintain cordial relationship with the community where we work and support for the upliftment of the society.

4.9 RESPECT FOR COMMUNITIES AND LOCAL CUSTOMS: The Company has the privilege of operating in a diverse range of national / international communities and is committed to the support of, and appreciation for, the customs and traditions of these communities. Under no circumstances

- engage in unauthorized hunting, the collection or possession of plants or animals, trespass upon holy or sacred sites
- purchase or possess archeological or sacred artifacts
- purchase precious stones or metals for personal use, unless such purchase is made from an authorized vendor

4.10 COMPANY ASSETS

- Ensure efficient use of company assets for legitimate business purposes only and prevent theft, damage or misuse of the Company's property & inform any misuse or damage of assets to site project head/HO.
- The obligation to protect Company assets includes the Company's proprietary information such as intellectual property like Business Plan, marketing plans, engineering designs, databases, records and any non-public financial data or reports. Unauthorized use or distribution of this information is prohibited and could also be illegal.
- All transactions undertaken on behalf of the Company must be authorized in accordance with Company policies and must be documented accurately

4.11 USE OF E-MAIL AND INTERNET SERVICES

E-mail systems and Internet services are provided to help employees perform assigned official work. Incidental and occasional personal use is permitted, but never for personal gain or any improper purpose. Employees should not access, send or download any information that could be insulting, offensive or defamatory to another person, such as sexually-explicit messages, ethnic or racial slurs or other messages that could be viewed as harassment.

4.12 COMPANY OPPORTUNITIES

Employees are prohibited from:

- seeking personal gain from opportunities that belong to the Company or are discovered through the use of Company property, information, or position;
- Using Company property, information, or position for improper personal gain
. or
- Competing with the Company directly or indirectly.

4.13 CONFIDENTIALITY

All employees have an ethical and legal duty not to disclose confidential information entrusted to them by the Company, its customers, stakeholders or other parties. Confidential information includes, but is not limited to, trade secrets, proprietary, non-public information that might be of use to competitors of the Company, or harmful to the Company or its customers if disclosed, or information material to a decision to invest in the Company stock that has not been publicly disclosed.

All information must be returned to the Company when employee leaves the employment

4.14 FINANCIAL REPORTING & RECORD KEEPING

- Ensure the Company business transactions must be fully and fairly recorded in accordance with the Company's accounting principles and applicable laws. All records should be complete, accurate and reliable in all material respects and correctly reflected in the financial statements.
- Certain documents and other records of the Company must be maintained for specific periods of time. Company documents such as contracts, agreements, licenses, accounting records, correspondence, and internal memos, including electronic documents, should be discarded or destroyed only in accordance with the Company Document Retention and Destruction Procedure.

4.15 BRIBERY & CORRUPTION

No employee shall offer, promise or provide any monetary or non-monetary benefit, directly or indirectly to influence any person/s including public official for improper performance for business or personal gain. Similarly, the same for acceptance of any benefits. Comply the Bribery and Corruption related rules and regulations applicable to company where we are service provider/ MDO partner.

4.16 MONEY LAUNDERING & FRAUD

Employees shall not be engaged in fraudulent activities in the course of their work.

We shall not engage in any form of money laundering and are committed to the prevention and elimination of fraud. Fraud is defined as any intentional act or omission designed to deceive another person or to obtain a benefit to which one is not entitled.

Fraud may include a wide range of activities, such as falsification of records, submission of false claims, and misappropriation of the Company's assets—both physical and non-physical (including proprietary information and corporate opportunities)—for personal gain.

All employees are strictly prohibited from engaging in any fraudulent activity in the course of their work

4.17 CONFLICT OF INTEREST

Ensure that Employees shall avoid entering into any situation in which their personal or financial interests may conflict with those of the Company, directly or indirectly.

4.18 GIFTS

Company discourages all its employees from giving or receiving gifts to/from any stakeholder except those of insignificant commercial value.

4.19 ENTERTAINMENT

Encourage only Bonafide hospitality and business entertainment that seeks to improve the Company's image and establish cordial relations,

4.20 EXTERNAL COMMUNICATION

Ensure that timely, accurate, and complete information is provided in response to requests from media, analysts, and investors, as applicable, by authorized representatives designated by top management.

4.21 WHISTLEBLOWING

Employees of the Company are **free to report concerns without fear of retaliation** if they observe or experience any situation involving actions prohibited under this Code, including fraud, violations of accounting principles and internal controls, or any other act that may adversely affect the interests, business, or reputation of the Company.

Concerns may be reported through the following channels:

Email ID: whistleblower@skkhetangroup.com

Mobile No.: 9116650894

4.22 PROTECTION AGAINST RETALIATION

Company prohibits retaliation against an employee who in good faith, reports known or suspected violations of the Code.

5 ACKNOWLEDGEMENT

ACKNOWLEDGEMENT, TRAINING AND EVALUATION

All executive employees are required to complete the **Code of Conduct (CoC) acknowledgement through an online system**, confirming that they have read, understood, and agree to comply with the provisions of this Policy. This acknowledgement shall be obtained at the time of onboarding and thereafter on an annual basis.

To ensure effective understanding and implementation of the Code, the Company shall provide **structured CoC online training through presentations (PPT) or other suitable digital learning modules**.

All employees shall undergo an **evaluation/assessment** following the training. A **minimum score of 85%** shall be required to demonstrate adequate understanding of the Code. Employees who do not meet the minimum score shall be required to undergo retraining and re-assessment.

Records of acknowledgement, training, and evaluation shall be maintained by the Company for monitoring compliance and audit purposes.

6 AMENDMENT

The Management reserve the right to amend the company CoC from time to time.

7 RECORD OF ISSUE / REVISION.

S.No.	Details of Issue / Revision	Date of Issue/ Revision	Approval
01	First Issue	19.01.2022	Chairman
02	Second issue	01.05.2026	Chairman