



PACIFIC GROUP OF COMPANIES

# CODE OF CONDUCT AND BUSIENESS ETHICS

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## **MESSAGE FROM THE MANAGING DIRECTOR**

*Dear Employees,*

*“It takes years to build a reputation and only a few seconds to ruin it.”*

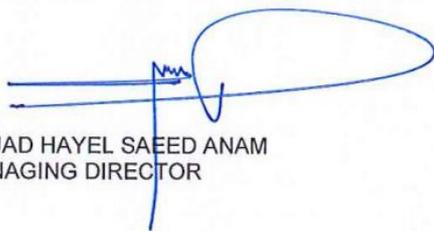
Because our success is so closely related to our reputation, it's up to all of us to protect that reputation. Acting with integrity is about more than our Company's image and reputation, or avoiding legal issues. It's about sustaining a place where we all are proud to work.

Ultimately, it's about each of us knowing that we have done the right thing. This means acting honestly and treating each other and our customers, partners, suppliers and consumers fairly, and with dignity. Integrity is fundamental to the Group. Along with our other values of leadership, passion, accountability, collaboration, diversity and quality, it is a pillar of our Manifesto for Growth. Integrity means doing what is right. By acting with integrity, we reflect positively on the image and reputation of the Company and its brands where we operate.

We all want to do what is right, for ourselves and for the Group. The Code of Conduct and Business Ethics (COBE) will help guide us. The Code defines how employees should conduct themselves as representatives of the Group and addresses our responsibilities to the Company, to each other, and to customers, suppliers, consumers and governments.

We all must follow the law, act with integrity and honesty in all matters, and be accountable for our actions. The Code of Conduct and Business Ethics is our guide to appropriate conduct. Together with other Company policies and guidelines, which would be rolled out soon, we have set standards to ensure that we all do the right thing. Keep the Code with you and refer to it often. Stay current with your ethics training. When you have questions, ask for guidance.

With your help, I am confident that our Company will continue to deserve the trust that everyone has in us. Our reputation for integrity will endure. Thank you for joining me in this effort.



FOUAD HAYEL SAEED ANAM  
MANAGING DIRECTOR



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## **1. Purpose - Why this Code?**

Hayel Saeed Anam Group (HSA) is united by strong clear values and the highest standards of behaviour. In HSA Group, your success is not only measured by the results you achieved, but also how you achieve them. In order to set a framework and management expectation from all its employees, Pacific Group has set up a Code of Conduct and Business Ethics (COBE) that directs employee behaviour towards attaining the Group objectives in a righteous manner. Behaving in an ethical manner is your personal responsibility and you must know, understand and comply with the Pacific Group COBE.

Being part of HSA Group, Pacific Group respects and abides by the HSA Group beliefs and values and encompasses our commitment to honesty, integrity and an open and diverse corporate culture. It stands for a fundamental commitment to comply with all applicable legal requirements and high ethical standards wherever we operate. The Code provides guidance in key areas and references to more detailed standards, instructions or processes. It is not an exhaustive listing that covers every issue that may arise, but it sets out basic principles to guide all employees and officers of the Group. All of our employees and officers must conduct themselves accordingly and seek to avoid even the appearance of improper behaviour. It also supports our endeavours to create an open, constructive and efficient working environment where people feel confident to raise concerns and seek advice.

If a law conflicts with a policy in this code, you must comply with the law. Alternatively, if a local custom or policy conflicts with this code, you must comply with the code or the custom whichever is more stringent. If you have any questions about these conflicts, you should ask your supervisor / HR/ Internal Audit how to handle the situation. Employees and officers are responsible for understanding the legal and policy requirements that apply to their jobs and reporting any suspected violations of law, this code, or company policy.

The Code identifies core values on which the Pacific Group's mission is based.

- The Code summarizes broad ethical principles that reflect the Company's core values and establish a set of specific ethical standards that should be used to guide in work practice.
- The Code is designed to help staff to identify relevant considerations when professional obligations conflict or ethical uncertainties arise.



- Each business should operate with policies and procedures, which are consistent with the values and the standards, set out in this code.
- The code of conduct aims to guide our actions with any Company or individual with whom we work closely and encouraging a way of working, which is honest, responsible, respectful and generating trust.
- To ensure there is clarity in what is expected of each of us in terms of ethical behaviour.



## 2. Scope

This Code applies to every one of us, including the Directors and is mandatory for all Pacific Group employees (irrespective of work location) with no exceptions. The COBE applies to all business operations and countries in which the Group operates. Pacific Group also expects that contractors, subcontractors, consultants, agents, representatives and others performing work or services for or on behalf of the Group will comply with the relevant parts of COBE when performing such work or services. In particular, the COBE expressly prohibits improper solicitation, bribery and other corrupt activity not only by employees and directors but also by third parties performing work or services for or on behalf of companies in the Pacific Group. All Pacific Group employees are accountable for upholding the requirements of the Code, as our reputation, and our future as a business, depends on each one of us. COBE will be effective from 01 March 2013.

### Note:-

These are not HR or Personnel & Administration policies/rules that guide us in our day to day working on specific issues. This Code lays down the culture and standards of personal and social behaviour/character of all employees working for the Group or representing the Group in its business operations and dealings.



### **3. Compliance with COBE**

Apart from understanding, complying and certifying the Code of Conduct, as an employee, you are also responsible to:

- Ensure those reporting to you also do understand and comply with the COBE.
- Take opportunities to discuss the Code and reinforce the importance of ethics and compliance with employees.
- Lead by example by promoting compliance and ethical behaviour.
- Create an environment where employees feel comfortable raising concerns.
- Provide protection and guidance to those who have raised concerns or questions regarding the COBE.
- Never encourage or direct employees to achieve business results at the expense of ethical conduct or compliance with the Code or the law.
- Consider conduct in relation to the Code and other Company policies when evaluating employees.

You must read and certify compliance to COBE without any exception within 30 days of implementation and roll out. In case of new employees, certification is mandatory within 30 days of joining the Group, irrespective of the location. Local & Regional HR will be responsible for compliance. You are subject to disciplinary action resulting in termination of employment in case of noted violation of COBE. In addition, criminal acts like wilful wrong doings or fraud will result in prosecution after referral to appropriate enforcement agencies.

The administration of the COBE shall be the responsibility of HR, whereas, monitoring of compliance to the code will be jointly under Internal Audit and HR. For the purpose of complete understanding and compliance, this code may be translated in multiple languages in future. In the event of a conflict, the English version will prevail.



#### **4. Ethical Decision-Making Process**

When facing an ethical concern, the best course of action may not always be clear. The Ethical Decision-Making Process is a set of four questions that you should ask yourself any time you are not sure how to proceed when faced with an ethical dilemma. Asking these questions will lead you to the best course of action.

##### **Question One: What feels wrong about this situation or action?**

This question helps you clarify and identify an issue or situation when you are unsure. Another way to look at this is to ask yourself if this is the right thing to do? Would you have done this if this was your own business?

##### **Question Two: Is this situation against moral and ethical human behaviour or Company policy or the law?**

This question prompts you to consult our Company resources to determine whether the situation is against Company policy or the law. Even if there is no Company policy, apply common business sense and acumen to determine the right (ethical) solution for the situation.

##### **Question Three: How will our stakeholders be affected?**

This question helps you focus upon the effect your decision will have on our customers, fellow employees, shareholders, suppliers and overall community.

##### **Question Four: How will I be affected?**

The last question gives you an opportunity to assess the personal consequences of your actions before making your final decision on whether to proceed or not.



## **5. Our Standards of Behaviour**

### **Employee Relations – Working with One Another**

Pacific Group is committed to foster an inclusive environment where everyone is treated with respect, trust and dignity.

#### **Mutual Respect and Openness**

We are committed to creating a work environment of mutual trust, as working together stimulates new and creative opportunities for our business. Everyone who works for Pacific Group should feel that they are treated with dignity and respect. There should be absolute transparency in communication and interactions with one another. This does not mean that we will share all confidential Company information, however, there needs to be transparency and honest communication on a need to know basis between employees at all levels.

#### **Discrimination and Sexual Harassment**

The diversity of Pacific Group's employees is a tremendous asset, and every individual employee is a key contributor to our success. We are firmly committed to providing equal opportunity in all aspects of employment and will not tolerate any discrimination or harassment. This includes discrimination or harassment based on race, colour, religion, gender, age, national origin, sexual orientation, marital status or disability. Pacific Group recruits, selects and promotes its employees based on professional merits exclusively.

Sexual harassment is defined as any unwanted conduct of a sexual nature in the workplace, having the effects of verbal, visual, psychological or physical harassment against a person of the opposite sex or same sex when:

- submission to such conduct is either an explicit or implicit term or condition of employment (e.g., promotion, training, timekeeping or overtime assignments)
- submission to or rejection of the conduct is used as a basis for making employment decisions (hiring, promotion, termination)
- the act might, on reasonable grounds, be perceived by the recipient as an offence or humiliation, or a threat to his/her well-being, but has no direct link to his/her employment.



This policy is intended to ensure that all employees are free from sexual harassment at the workplace. The aim of the Management is to provide a safe and conducive working environment. Sexual harassment of any nature at the workplace is prohibited and will not be tolerated or condoned by the Management. Management will investigate all complaints of sexual harassment in confidence and proceed with the appropriate disciplinary action based on available evidence. Sexual harassment does not refer to occasional compliments of a socially acceptable nature.

Disciplinary action will not only be confined to the harasser but will also include the complainant if such complaint is found to have been made falsely with a mala fide intent. In this respect, if the punishment for sexual harassment is dismissal, the same will apply to the complainant who makes false accusations of such harassment.

Detailed sexual harassment policy is under preparation and will be rolled out soon by HR. All employees are expected to read and strictly adhere to the policy.

### **Consensual Relationships**

Pacific Group does not intend to interfere into employees' personal relationships. However, when an employee has a significant personal relationship with another employee, complications can sometimes arise that may cause problems in the workplace. Such relationships may create conflicts of interest as well as opportunities for exploitation, favouritism or bias. Such relationships can also undermine core values, such as respect and trust amongst staff, and impact upon the reputation and integrity of the Group. To minimize the chances of any adverse impact in the workplace, it is essential that employees conduct themselves in a fully professional, appropriate, and mature manner. Additionally, employees with management responsibilities should be aware that having an intimate relationship with a lower-level employee in their organization might limit their ability to manage certain aspects of the business or otherwise cause problems in the workplace. Therefore, the Company strongly discourages employees from living with, dating, or becoming involved in a romantic relationship with another person, especially over whom the employee has supervisory, hiring, or disciplinary authority. Managers/subordinates who have or enter into such a relationship are required to immediately disclose the existence of the relationship to Human Resources so that the Company may take appropriate action to address issues that may arise.

### **Workplace Violence**

It is the policy of the Group to provide a safe and peaceful workplace to all employees to minimize the risk of personal injury to employees at work and damage to Company property.



The Company does not expect employee to become an expert in psychology or to physically subdue a threatening or violent individual. The Company discourages employees from engaging in a physical confrontation with a potentially violent individual. The Company expects that employees shall execute reasonable judgment in identifying potentially dangerous situations and recognize that before actual physical acts of violence occur, behaviors are often exhibited where:

- Co-workers display overt resentment, anger, and hostility;
- Co-workers display signs of extreme stress;
- Co-workers make ominous threats;
- Co-workers' performance deteriorates suddenly and or significantly;
- Co-workers display irresponsible, irrational, or inappropriate behavior; and;
- Co-workers have access to weapons, know how to use them, discuss them in the workplace, and/or brandish weapons in the workplace.

Threats, threatening, language, or any other acts of aggression or violence made toward or by any employee shall not be tolerated. For purposes of this policy, threat includes any verbal or physical harassment, attempts to intimidate or instill fear in others, menacing gestures, flashing of concealed weapons, stalking, or other hostile or destructive behaviors. Any employee determined to have committed such acts shall be subject to disciplinary action, up to and including termination. Non-employees engaged in violent acts on the employer's premises shall be reported to the proper authorities and fully prosecuted.

All potentially dangerous situations, including threats, shall be reported to the supervisor /HR / Internal Audit. Reports of threats may be made anonymously and all incidents shall be investigated and appropriate action shall be taken depending on the circumstances. Reports or incidents warranting confidentiality shall be handled appropriately and information shall be disclosed to others only on a need-to-know basis.

### **Conflicts of Interest**

Conflicts of interest arise when the personal interests of a Pacific Group employee influence, or appear to influence, his or her judgment or ability to act in Company's best interest. When performing any type of activity, the Group manages to avoid any situation giving rise to real or even merely potential conflict of interests. Conflict of interests includes not only all the cases defined by the law, but also situations whereby an employee acts to pursue an interest different from the interest to the Company in order to have a personal benefit.



This might be the case if you – or a close member of your family, friend, supplier or customer – receive improper personal benefits as a result of your position with Pacific Group, or if you entertain business connections with competitors, customers or suppliers outside your regular working mandate with Pacific Group. As a basic rule, all conflict of interest situations are to be avoided. In addition, you have an obligation to notify your Line Manager whenever a relationship could create, or appears to create, a conflict of interest. In case of noted or suspected conflict of interest scenario, appropriate internal investigation would be conducted and stringent action would be taken, including but not limited to termination and legal action.

The current structure of Pacific Group involves conducting business across the globe through representative offices. The representative office employees are specifically prohibited from dealing with customers on their own behalf as this would be a clear conflict of interest. Such acts would result in termination and legal action on the respective employee for recovery of such monies including loss of profits as deemed appropriate.

An employee deriving any concession or benefit in the course of his duty that is not available to or received by other employees is deemed as violation of the code of conduct on conflicts of interest by accepting this personal benefit.

### **Competing or Doing Business with Pacific Group**

You should not engage in activities that compete with Pacific Group's current or prospective business activities, nor engage in activities that give the appearance that you are doing so. In addition, you may not act directly or indirectly on behalf of an affiliated firm that does business with Pacific Group or is seeking to do business with the Group (such as a current or potential customer, supplier or strategic partner). Interests in affiliated firms or competitors that may create conflicts of interest include, among other things, a major equity investment, a close relative with a position at such a firm, or a consulting or part-time position with such a firm. If such a situation arises, it should be appropriately disclosed to Legal / HR / Line Manager which if not disclosed will be considered as non-compliance to the code.

### **External Communication**

This being a privately held Group, there would be no external communication with investors or analysts, however, there can be situations where there are queries or contacts from media for various reasons. Communication with media requires careful consideration and a unique understanding of legal and media issues. Only those employees specifically authorized to do so may respond to respective



enquiries. If you receive any external media enquiries do bring that to the attention of Legal Head / Managing Director.

### **Improper Influence on Conduct of Auditors**

It is prohibited to directly or indirectly take any action to coerce, manipulate, mislead or fraudulently influence the Company's independent auditors for the purpose of rendering the financial statements of the Company materially misleading. Prohibited actions include, but are not limited to, those actions taken to coerce, manipulate, mislead or fraudulently influence an auditor: (1) to issue or reissue a report on the Company's financial statements that is not warranted in the circumstances (due to material violations of generally accepted accounting principles, generally accepted auditing standards, or other professional or regulatory standards); (2) not to perform an audit, review or other procedures required by generally accepted auditing standards or other professional standards; (3) not to withdraw an issued report; or (4) not to communicate matters to the Company's board/Managing Director. It also applies in relation to Independent Company Internal Auditors.

No documents must be altered or defaced with an intention to provide incorrect information or facts to the auditors. Any such act will result in strict action including termination of employees.

### **[Business Partners](#)**

#### **Competition and Fair Dealings**

The Group recognises fair competition in the market as a crucial factor for growth and constant business improvement. Group competitiveness is based on the quality of products and services provided and not on competitors discredit.

Our continued success depends on competing aggressively, but we always do so fairly and in full compliance to the law. Business relationships founded on trust and mutual benefits are vital to our success, and we will strive to develop mutual advantages by understanding the needs of our customers, contractors, suppliers and joint ventures.

#### **Competition and Antitrust**

Pacific Group strictly adheres to what are called 'competition' laws in some countries and 'antitrust' laws in others. These laws aim to promote or protect free and fair competition around the world and prohibit all anti-competitive behaviour, such as price-fixing conspiracies. No employee is permitted to engage in price fixing, bid rigging, allocation of market or customers, or similar illegal anti-competitive activities.



The Group policy is to comply with the antitrust and competition laws of all countries where we do business. We strongly believe that competition brings out the best and reduces redundancies and enhances efficiency.

### **Competitor Information**

Pacific Group only uses available literature, industry and other publicly available sources to understand business, customer and supplier directions, technology trends, regulatory proposals and developments, and existing and expected courses of suppliers and competitors. Pacific Group gathers this information fairly and legally and never by dubious means such as theft, illegal entry, bribery, misrepresentation of who you are or electronic eavesdropping. Furthermore, Pacific Group employees should avoid seeking or receiving information about a competitor through other non-public means if they know or have reason to believe the information is proprietary or confidential. Obtaining propriety information without the owner's consent or inducing such disclosures by past or present employees of other companies is prohibited.

### **Suppliers**

Pacific Group companies choose suppliers based on merit, taking into account factors such as price, quality, past performance, experience, delivery capability, technology, design and reputation for service and integrity. Group follows open and transparent supplier selection process. Especially employees who are in the position of influencing decision with regards to purchase of products or services should adhere to the code without any exception. Any instance of corruption, kickbacks or secret commissions taken by employees would be dealt with strictly including but not limited to termination and prosecution to the fullest extent as the law permits.

### **[Bribery and Corruption](#)**

The Group takes a zero tolerance approach towards bribery and corruption and is committed to behaving professionally, fairly and with integrity in all its business dealings and relationships wherever the Group operates. It is committed to implementing adequate internal controls to counter bribery and corruption.

### **Bribery**

Pacific Group employees do not give any undue advantage to influence the judgement or behaviour towards a person in a position of trust, whether in government or in private business. Similarly, Pacific



Group employees do not accept or solicit such undue advantages. This applies regardless of the geographical location. In addition, use of third party to facilitate bribe is prohibited. All employees are expected to apply reasonable due diligence prior to selection of agents in foreign countries. This would also apply to any Joint-Venture partners who would be acting as an agent for any Pacific Group Company.

### **Gifts, Hospitality and Entertainment**

Gifts, hospitality and entertainment are often a common and socially acceptable form of behaviour. However, they may also sometimes be misused as a medium for bribery. Therefore, strict rules apply for gift-giving and the receiving of gifts. Any gifts, hospitality or entertainment expense which is material enough to influence the decision of the recipient would be construed as a bribe. All such expenses need to be pre-approved by either GM's or MD. It is acknowledged that the practice of business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. The intention behind the gift should always be considered so that it does not create an appearance of bad faith and impropriety and should not be misunderstood by others as a bribe.

### **Kickbacks and Secret Commissions**

Pacific Group employees shall not receive payment or compensation of any kind, except as authorized under the Organization's business and payroll policies. In particular, the Organization strictly prohibits the acceptance of kickbacks and secret commissions from suppliers or others. Any breach of this rule will result in immediate termination and prosecution to the fullest extent as the law permits.

### **Political & Charity Contributions**

Pacific Group does not make any political contributions, whether in cash or in kind. However, Pacific Group recognizes employees' right to participate as individuals in the political process in appropriate ways, if they thoroughly make clear that they do not represent the Company in the process. Under no circumstances will any employee be compensated or reimbursed for personal political contributions or be given or denied employment or promotion as a result of making, or failing to make, a political contribution.

Pacific Group believes in philanthropy, however, in order to streamline and evaluate all charity cause, it is a policy of the Company to ensure that all charity contributions are evaluated and approved by the Managing Director and/or General Managers. This will ensure that our charity monies are appropriately channelized and they are used for missions in line with Group philosophy and beliefs.



## **6. Company Assets and Financial Integrity**

The Group is committed to protecting its assets and resources from misuse or improper handling that may result in losses and reputation risk to the Group. Company Assets include and not limited to Company money, Company product, Employees' time at work and work product, Computer systems hardware and software, Telephones, Wireless communication devices, Photocopiers, Company vehicles, Proprietary information, Company trademarks etc.

### Use of Time, Equipment and Other Assets

- Do not engage in personal activities during work hours that interfere with or prevent you from fulfilling your job responsibilities.
- Do not use Company computers and equipment for outside businesses, or for illegal or unethical activities such as gambling, pornography or other offensive subject matter.
- Do not take for yourself any opportunity for financial gain that you learn about because of your position at the Company, or through the use of Company property or information.

### Confidentiality

Information is one of the significant asset for any organization. Hence confidentiality of such information is critical for the overall success of the organization and its employees. In compliance with the law, the Group guarantees confidentiality of information at its disposal and it's processing through methods ensuring utmost transparency to the interested parties and denying access to third parties, unless required for corporate aims or required by a warrant in the cases provided for by local regulations. In particular, employees are forbidden to use and disseminate confidential information for any purpose, which is not related to the performance of their professional activities. You must be aware that any unlawful or unauthorised disclosure of proprietary or confidential information may result in irreparable loss and/or damage to the Group. In such cases, the Group may institute civil and criminal proceedings against the offending party. You have an obligation to continue to preserve the proprietary and confidential information even after the appointment/employment has ceased, unless disclosure is required by any order of any court of competent jurisdiction or any competent judicial, governmental or regulatory authority. Confidential and Proprietary information includes all non-public information that might be of use to Pacific Group's competitors, or harmful to the Company or its customers such as, among other things:

- Research and development, including inventions, patent and trade mark applications, and



engineering and laboratory notebooks, drawings and Financial statements;

- Employee, customer, stockholder, and supplier information;
- Network management information;
- Confidential manufacturing processes or procedures;
- Business strategies and results, information about unannounced products or services, concepts and designs, marketing plans, pricing, and financial data;
- Confidential organizational information, including organizational charts;
- Information concerning potential acquisitions or divestitures;
- Safeguard Company's non-public information, which includes everything from contracts and pricing information to marketing plans, technical specifications and employee information;
- Any other information not in public domain or of proprietary nature.

### [Accuracy of Financial Information, Financial Controls and Disclosures](#)

It is crucial that Pacific Group's books, records, accounts and financial statements are complete, fair, accurate, understandable, and maintained in reasonable detail and in compliance with the Group's system of internal controls. All financial transactions have to be properly recorded in the appropriate books in a timely manner, as prompt reporting allows early management intervention. All transaction needs to be backed by appropriate supporting documents. Unrecorded or 'off the books' funds, assets or transactions are prohibited. Falsification of financial or other records or misrepresentation of information may constitute fraud and can result in civil and criminal liabilities for Directors, Employees and the Group.

Although this code is unable to list down all required compliances, however, it is a clear expectation that all requirements are complied especially when it comes to filing of tax returns, export returns, following exchange rules and abiding by the understanding and undertaking with financial institutions and lenders. In case of any doubts you must immediately contact your supervisor or Internal Audit.

### [Information Technology](#)

All computer facilities must be safeguarded against theft, damage and improper usage. The Group does not permit the usage of computer facilities involving sensitive and illegal matters, infringement of



Intellectual Property rights, unauthorised access, misuse of the Company's time and resources and risking the integrity of computer facilities. To the extent allowed by applicable laws in the countries in which it operates, the Group reserves the right to monitor your email messages, instant messaging, blogs, use of the internet and contents in Group issued computer facilities. This information can be recovered and used as evidence in domestic proceedings and courts of law or disclosed to the authorities or regulatory bodies as the case may be. You must use the Group's computer facilities responsibly and primarily for the business purposes for which they are intended. The computer facilities include access to the Internet, email services and all other computer hardware, software and peripherals. However, reasonable personal use of Company resources such as printers, copy machines, Internet access, telephone or e-mail is permissible. Watching movies, online videos and pornography is strictly prohibited. Violators will face termination and prosecution under local IT laws, wherever applicable.

IT Security and Operational policies would be shortly initiated by IT department which will cover all of the aforesaid points in detail.

### [Anti-Money Laundering](#)

Money laundering is the process by which individuals or entities try to conceal illicit funds, or otherwise make these funds look legitimate. Anti-money laundering provisions are designed to help prevent legitimate businesses from being used by criminals for this purpose, and to assist law enforcement agencies to trace and recover criminal assets and terrorist funding. Few employees will ever personally be in the position to infringe 'money laundering' laws. However, special diligence should be applied in critical situations, for example, if irregularities appear in the way payments are made or if customers seem to lack integrity in their operations. Pacific Group supports anti-money laundering policies by using procedures to avoid receipt of cash or cash equivalents that is the proceeds of crime. Pacific Group and its employees will not condone, facilitate or support money laundering.

### [Operational and Financial Policy Compliance](#)

Pacific Inter-Link and its Group companies are in the process of creating Company wide policies that would be acting as a guiding framework for various operational, financial and IT functions, HR related activities, processes and activities. Every employee in the Group is expected to comply with these policies. Most of these policies are in draft stage and will be shared with all the employees once they are finalized.



## **7. Compliance to Laws & Regulations**

Compliance to laws and regulations are essential for uninterrupted and unhindered business dealings and as a corporate citizen it is our moral responsibility to comply in the right spirit, without any compromise all laws and regulation of the jurisdictions where we operate whether as Branch or Company or RO or otherwise. All companies in the group irrespective of their jurisdiction or place of registration should comply with all local laws relating to Revenue, Tax, Financial Reporting, Foreign Exchange, Trade, Banking, Commercial, Labour, Safety Health & Environment etc.

Note: As the COBE is applicable to all entities operating in various regions it is not possible to provide an exhaustive and all inclusive list of regulations that each entity needs to comply with. However, it is the responsibility of the unit/location head, HR and Legal to ensure that there is an appropriate framework that will ensure full compliance with all applicable laws and regulations.



## **8. Environment, Health and Safety**

### **Health and Safety**

The Pacific Group is committed to providing all employees with a safe and secure working environment. Each individual employee has the responsibility of maintaining a safe and healthy workplace by ensuring that all applicable health and safety rules and practices are followed. All workplace accidents, unsafe equipment, unsafe practices and conditions must be reported to your local Safety Manager or to your Line Manager.

### **Product Safety**

Pacific Group is committed to providing products that are safe for our customers to use and that complies with applicable laws and accepted industrial and governmental standards.

### **Environment**

Pacific Group is committed to minimizing the environmental impacts in all its activities, and will comply with the laws and regulations for environmental protection in the countries in which it operates. This commitment, and compliance with it, is required from all our employees. As we are fully committed to upholding the highest possible environmental standards, we will continuously evaluate the environmental aspects of our activities to deliver services with no undue environmental impact.



## **9. Implementation and Administration of the Code**

### Adoption and distribution

The Code and any future updates are defined and approved by the Managing Director of Pacific Group of Companies.

The Group undertakes to thoroughly disseminate the Code of Conduct to all the various categories of stakeholders, as well as to design and implement a suitable training program to ensure its proper understanding and implementation.

### Violations

If the principles of the COBE are violated, the Group adopts disciplinary measures against people responsible for those violations in compliance with the provisions of current legislation, if that is deemed necessary to safeguard corporate interests. These measures can also entail termination of the employment. Furthermore, violations of this code may also be violations against the law and may result in civil or criminal penalties for the concerned employee, his/her supervisor and/or the Company.

### Raising a Concern or Reporting a Violation

We all have an obligation to uphold the ethical standards of Pacific Group. If any employee observes behaviour that concerns him, or that may represent a violation of our Code, he/she is expected to raise the issue promptly. Doing so will allow the Company an opportunity to deal with the issue and correct it, ideally before it becomes a violation of law or a risk to health, security or the Company's reputation. The Group practices an open-door policy and encourages you to share your questions, concerns or suggestions with someone who can address them properly. In most cases, your immediate superior is in the best position to address any concerns. However, if you are not comfortable with sharing concerns with your supervisor, then you are encouraged to speak or write to the Head of Internal Audit / Legal / Human Resources/Complaint boxes.

When you raise a concern or report a violation, your identity will be kept confidential. The Group expects all parties to act in good faith and have reasonable grounds when reporting a concern or issue. If allegations are proven to be malicious, parties responsible may be subject to appropriate action. You will not suffer harassment, retaliation or adverse employment consequence if you make a report in good faith. An employee who retaliates against others (including Counterparts and Business Partners) who



make a report in good faith will be subject to disciplinary action up to and including termination of employment or dismissal.

### [Investigation of Potential COBE Violations](#)

The Group takes all reports and incidents of possible violations to the COBE seriously and shall investigate them thoroughly without any bias or prejudice in accordance with the relevant investigation procedures. Internal Audit / Human Resource will appropriately investigate the alleged violation occurred and produce report and recommendation to the General Manager/Managing Director so that they can adopt proper measures. Appropriate disciplinary actions as per HR policies and procedures shall be taken where violations have been proven. All reports made on a possible violation shall be treated in a confidential manner, with disclosure limited to conduct a full investigation of the alleged violation. Any concerns/feedbacks or any escalations in good faith can be sent to

[hr@pacificinter-link.com](mailto:hr@pacificinter-link.com)

[audit@pacificinter-link.com](mailto:audit@pacificinter-link.com)

***LET US ALL PLEDGE OURSELVES TO THE CODE BY SIGNING THE  
“COBE” CERTIFICATE AS A TOKEN OF ACKNOWLEDGEMENT AND  
COMPLIANCE TO THE CODE.***



## **EMPLOYEE CERTIFICATION**

Organization Name:

I acknowledge that I have read and understood the Pacific Group Code of Conduct and Business Ethics dated \_\_\_\_\_ ("the code"). I will fully comply with the code without any exception. If I learn that there has been a violation of the code, I will contact the relevant heads as mentioned in the code. I acknowledge that I fully understand the implications of non-compliance to the code as described in the Code.

Employee Name & Number:

Designation:

Signature : \_\_\_\_\_

Date : \_\_\_\_\_