

SUPPLIER CODE OF CONDUCT

It is Koda's expectation that any supplier providing products or services to Koda Ltd ("Koda") and its subsidiary companies (collectively, "Group companies" or the "Group", and each a "Group Company") will accept and adhere to this Code of Conduct to remain registered as Koda's supplier.

1. PURPOSE

- 1.1 Koda Ltd ("Koda") and its subsidiary companies (collectively, "Group companies" or the "Group", and each a "Group Company") are committed to conducting our businesses responsibly and ethically. It's embedded into our core values that integrity and accountability are fundamental to the way we do business. We understand that it's critical that we manage our supply chain and the impact of business activities from both our direct operations and indirectly, those of our suppliers.
- 1.2 We are committed to working with suppliers who share the same principles of sustainability and ethical behavior as we do. We aim to collaborate with our suppliers to maintain a resilient and sustainable supply chain.

2. SCOPE

- 2.1 This Supplier Code of Conduct (the "**Code**") sets out the minimum standards of conduct to which Koda's suppliers and their employees, parent, subsidiary or affiliate entities, and subcontractors, are expected to adhere.
- 2.2 Koda expects suppliers to ensure that this Code of Conduct is communicated to their employees, parent, subsidiary and affiliated entities as well as any subcontractors, and that it is done in the local language and in a manner that is understood by all. In order for a supplier to be registered as a Koda supplier or to do business with Koda, the supplier is required to read and acknowledge this Code.
- 2.3 Koda expects that its suppliers encourage and work with their own suppliers and subcontractors to ensure that they also strive to meet the principles of this Code of Conduct.
- 2.4 This Code fall into the broad categories of:
 - (i) Human rights;
 - (ii) Ethical business conduct;
 - (iii) Safety and health;
 - (iv) Environment

3. HUMAN RIGHTS

Koda upholds and respects the fundamental principles set out in the United Nations Universal Declaration of Human Rights and the International Labor Organization's (ILO) Declaration on Fundamental Principles and Rights at Work. We do not tolerate unethical labor practices such as child labor, forced labor, slavery and human trafficking in any of our or our suppliers' operations. We oppose discrimination on any basis, inclusive of any bias on the basis of ethnicity, gender, religious beliefs, nationality, age or any disability.

We expect our suppliers to respect and uphold these fundamental human rights in their operations.

3.1 Child Labor

Koda expects its suppliers not to employ: (a) children below 14 years of age or, if higher than that age, the minimum age of employment permitted by the law of the country or countries where the supplier operates in.

3.2 Forced Labor

Koda expects its suppliers to prohibit forced, bonded, indentured or involuntary labor in all its forms.

3.3 Freedom of Association

Suppliers shall respect the rights of their employees to associate freely and participate in collective bargaining activities, to the extent that it is legally applicable.

3.4 Discrimination

Koda expects its suppliers to ensure equality of opportunity and treatment in respect of employment and occupation without discrimination on grounds of race, color, sex, religion, political opinion, national extraction or social origin and such other ground as may be recognized under the national law of the country or countries where the supplier operates in.

3.5 Wages, Working Hours and Other Conditions of Work

Suppliers shall pay their employees fair and regular compensation in accordance with national laws and regulations, including wages for overtime hours and all legally mandated benefits to which their employees are entitled.

4. ETHICAL BUSINESS CONDUCT

Koda expects our suppliers to conduct their business operations with the highest standards of integrity, fairness and impartiality, in an ethical and proper manner.

4.1 Legal Compliance

Suppliers shall observe and comply with all applicable laws and regulations in their respective countries of operations. In cases where the standards in this Code differ from national laws or other applicable regulations or standards, suppliers shall abide by the stricter requirements.

4.2 Anti-corruption

Koda expects its suppliers to adhere to the highest standards of moral and ethical conduct, to respect local laws and not engage in any form of corrupt practices, including but not limited to extortion, fraud, or bribery.

4.3 Fair Competition

Koda expects its suppliers to conduct their business fairly, and not to participate in price fixing, market or customer allocation, market sharing or bid rigging with competitors.

4.4 Confidentiality

Suppliers shall take appropriate steps to safeguard and maintain confidential and proprietary information of its business partners and use such information only for the purposes authorized for use by the governing contractual agreement or, where there is not yet a contractual agreement in place, then by the understanding in place for the intended purpose. In case of sub-contracting, sharing of information with third parties should be made only with the consent of Koda or any of its Group Company.

4.5 Record keeping

Suppliers shall maintain accurate financial and business records in accordance with applicable laws and regulations.

4.6 Conflict of Interest

No family or other personal relationship is to be used to improperly influence business judgment of either a Koda employee or a supplier's employee.

5. SAFETY AND HEALTH

Koda expects its suppliers to ensure, so far as is reasonably practicable, that:

- 5.1 the workplaces, machinery, equipment and processes under their control are safe and without risk to health;
- 5.2 the chemical, physical and biological substances and agents under their control are without risk to health when the appropriate measures of protection are taken; and
- 5.3 where necessary, adequate protective clothing and protective equipment are provided to prevent, so far as is reasonably practicable, risk of accidents or of adverse effects to health.

6. ENVIRONMENT

Koda expects its suppliers to have an effective environmental policy and to comply with existing legislation and regulations regarding the protection of the environment. Suppliers should wherever possible support a precautionary approach to environmental matters, undertake initiatives to promote greater environmental responsibility and encourage the diffusion of environmentally friendly technologies implementing sound life-cycle practices.

6.1 Chemical and Hazardous Materials

Chemical and other materials posing a hazard if released to the environment are to be identified and managed to ensure their safe handling, movement, storage, recycling or reuse and disposal.

6.2 Wastewater and Solid Waste

Wastewater and solid waste generated from operations, industrial processes and sanitation facilities are to be monitored, controlled and treated as required prior to discharge or disposal.

6.3 Air Emissions

Air emissions of volatile organic chemicals, aerosols, corrosives, particulates, ozone depleting chemicals and combustion by-products generated from operations are to be characterized, monitored, controlled and treated as required prior to discharge or disposal.

6.4 Minimize Waste, Maximize Recycling

Waste of all types, including water and energy, are to be reduced or eliminated at the source or by practices such as modifying production, maintenance and facility processes, materials substitution, conservation, recycling and re-using materials.

7. COMPLIANCE

7.1 Suppliers acknowledge that they have read and understood this Code. We expect our suppliers to communicate the requirements of this Code to their own suppliers and subcontractors and secure their compliance.

7.2 Suppliers authorize Koda to conduct audits, with prior notification, at suppliers' premises. Koda must be allowed to exercise its right to audit yearly and/or in the course of the ongoing business relationship.

7.3 In cases of non-compliance, suppliers are expected to work expeditiously to implement appropriate corrective measures..

7.4 We expect our suppliers to cooperate in an honest and transparent manner with any requests for information with regards to the sustainability aspects of their operations.

In the event that the standards in this Code differ from applicable laws or regulations, or differ from the provisions in the specific business contract between the supplier and Koda, the supplier shall abide by the stricter requirements.

DECLARATION

Acceptance and adherence to this Code are factors in determining eligibility to be registered, and to remain registered, as Koda's supplier.

If a supplier violates any of the requirements contained in this Code, Koda reserves the sole right to discontinue business with such supplier (including terminating any existing contracts), and Koda shall not be liable for any claims for losses or damages resulting there from.

The principles set forth in this Code are fully understood and shall be adhered to, as indicated by the authorized signature below.

For SUPPLIER:

Signature: _____

Name: _____

Designation: _____

Company: _____