

MSS INDIA PVT. LTD. AND G. CORNER ELECTRICAL SYSTEMS
Social Accountability Management System Procedure

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MSS CODE OF CONDUCT

1. PURPOSE & SCOPE

At the MSS India Group our purpose is to improve the quality of life of the communities we serve. We do this through leadership in sectors of national economic significance, to which the group brings a unique set of capabilities. This requires us to grow aggressively in focused areas of business.

Our heritage of returning to society what we earn evokes trust among consumers, employees, shareholders and the community. This heritage is being continuously enriched by the formalization of the high standards of behavior expected from employees.

The MSS India name is unique asset representing leadership with trust. Leveraging this asset to enhance Group synergy and becoming globally competitive is the rout to sustained growth and long-term success.

2. POLICY STATEMENT

MSS code of conduct are: ethical principles - includes workplace behavior and respect for all people. Values - includes an honest, unbiased and unprejudiced work environment.

3. RESPONSIBILITY AND ACCOUNTABILITY

3.1 A MSS India company shall be committed in all its action to benefit the economic development of the countries in which it operates. It shall not engage in any activities that adversely affect such an objective. It shall not undertake any project or activity to the detriment of the nation's interests, or those that will have any adverse impact on the social and cultural life patterns of its citizen. A MSS India Company shall conduct its business affair in accordance with the economic, development and foreign policies, objective and priorities from the nation's government, and shall strive to make a positive contribution to the achievement of such goals at the international. National and regional level, as appropriate.

4. REFERENCE

SA 8000, ISO 14001, ISO 45001

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5.1. FIVE CORE VALUES

The MSS India Group has anyways sought to be value-driven organization. These values continue to direct the group's growth and businesses. The five core MSS India values underpinning the way we do business are

5.2. INTIGRITY

We must conduct our business fairly, with honesty and transparency. Everything we do must stand the test of public scrutiny

5.3. UNDERSTANDING

We must be caring, show respect, compassion and humanity for our colleagues and customers around the world for the benefit of India.

5.4. EXCELLANCE

We must constantly strive to achieve the highest possible standards in our day-to-day work and in the quality of the goods and services we provide.

5.5. UNITY

We must work cohesively with our colleagues across the group and with customers and partners around the world, building strong relationship based on tolerance, understanding and mutual cooperation.

5.6. FINANCIAL REPORTING AND RECORDS

MSS India Company shall prepare and maintain its accounts fairly and accurately in accordance with the accounting and financial.

Reporting standards which represent generally accepted guideline, principal standard laws and regulation of the country in which the company conduct its business affairs.

Internal accounting and audit procedure fairly and accurately reflect all of the company's business transaction and disposition of assets. All required information shall be accessible to company auditors and other authorized parties and government agencies. There shall be no willful omissions of any company transactions from the books and records, no advance income recognition, and no hidden bank account and funds.

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Any willful material misrepresentation of and/or misinformation of the financial account and reports shall be regarded as a violation of this code, apart from inviting appropriate civil or criminal action under the relevant laws.

5.7. COMPETITION

A MSS India company shall fully strive for the establishment and support of competitive, open market economy in India and abroad, and shall cooperate in efforts to promote the progressive and judicious liberalization of trade and investment by a country. Specifically, a MSS India Company shall not engage in activities that generate or support the formation of monopolies, dominant market positions, cartels and similar unfair trade practices.

A MSS India company shall markets its products and services in its own merits and shall not make unfair and misleading statements about competitors' products and services. Any collection of competitive information shall be made only in the normal course of business and shall be obtains only through legally permitted source and means.

5.8. EQUAL-OPPORTUNITIES EMPLOYER

A MSS India shall provide equal opportunities to all its employees and all qualified applicants for employment without regard to their race, caste, religion, colour, ancestry, material status, sex, age, nationality and disability.

Employees of MSS India Company shall be treated with dignity and is accordance with the MSS India policy of maintaining a work environment free of sexual harassment, whether physical, verbal or psychological.

Employee policies and practices should be administered in a manner that ensure that in all matters equal opportunity is provided to those eligible and that decisions are based on merit.

5.9. GIFTS AND DONATIONS

A MSS India company and its Company and its employee shall either received nor offer for make directly or indirectly any illegal payment, remuneration, gift options for comparable benefits which are intend to or perceived to obtain business uncompetitive favors for the conduct of its business. However, a MSS India company and its employee may accept and offer nominal gifts which are customarily given and are of a commemorative nature, for special events.

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5.11. Political non-alignment

A MSS India company shall be committed to and support a functioning democratic constitution and system with a transparent and fair electoral system in India, MSS India company shall not support, directly or indirectly any specific political party for candidate for political office. The company shall not offer give any company funds or property, candidate or campaign.

5.12. Health, safety and environment

A MSS India company shall strive to provide a safe and healthy working environment and comply, in the conduct of its business affair, with all regulations regarding the preservation of the environment of the territory it operates in.

A MSS India company committed to prevent the wasteful use of natural resources and minimize any hazardous impact of the development, production, use and disposal of any of its products and services on the ecological environment.

5.13. Quality of product

A MSS India company shall be committed to supplying goods and services of the highest quality standards, by efficient after-sales services consistent with the requirements of the customers to ensure their total satisfaction. The quality standards of the company's good and services should met the required international standard.

5.14. Corporate Citizenship

A MSS India company shall be committed to be a good corporate citizen not only in compliance with all relevant laws and regulations, but also by activity in the improvement of the quality life of the people in the communities in which it operates with the objective of making them self-reliant.

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Such Social responsibility would compromise initiating and support initiative in the field of community health and Family Welfare water management vocational training, education and literacy, and encouraging the application of model specific and managerial technique and expertise. This will be reviewed periodically in consonance with national and regional priorities.

The company shall also not treat these activities as optional ones, but shall strive to incorporate them as integral part of its business plan the company shall also encourage volunteering among its employees and help them to work in the community. MSS India companies are encourage to develop social accounting system and to carry out social audits of their operations.

5.15. Cooperation of Mss India companies

A MSS India company shall cooperate with other MSS India companies by shearing physical, human and management resources as long as this does not adversely affect its business interests and shareholder value.

In the procurement of products and services, a MSS India company shall give preference to another MSS India company as long as is can provide these on competitive terms relative to third parties.

5.16. Public representation of the company and the group

A MSS India company shall honor the information requirements of the public and its stakeholder. With respect to disclosing company and business information to the public constituencies such as the media, the financial community employees and shareholders, only specifically authorized directors and employees shall represent a MSS India Company or the MSS INDIA GROUP. It will be the sole responsibility of these authorized representatives to disclose information on the company or the group

5.17. Third-party representation

Parties which have business dealing with the MSS India Group but not remember of the group, such as consultant, agents, sales representative, distributor, contractor suppliers etc. Shall not be authorized to represent MSS India Company if there business conduct and ethics to be inconsistent with this code.

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5.18. Ethical Conduct

Every employee of a MSS India Company, including whole time directors and the Director, shall deal on behalf of the company professionalism, honesty and integrity, as well as high moral and ethical standards. Such conduct shall be fair and transparent and be perceived to be as such by third parties.

5.19. Group Policies

A MSS India company shall recommend to its board of directors the adoption of policies and guidelines periodically formulated by MSS India Sons.

5.20. Shareholders

A MSS India company shall be committed to enhance shareholder value and comply with all regulations and laws the govern shareholders rights. The board of director of a MSS Indian company shall duly and fairly inform its shareholder about all relevant aspects of the company's business, and disclose such information in accordance with the respective regulations and agreements.

Every employee shall be responsible for the implementation of and compliance with this code in his or her professional environment. Failure to adhere to the code could attract the most severe consequences, including termination of employment

5.21. Regulatory Compliance

Every employee for MSS India Company shall, in his or her business conduct, comply with all applicable laws and regulations, both in letter and spirit, in all the territories in which he or she operates. Ethical and professional standards set out in the applicable laws and regulation and below that of the code, and the standards of the court shall prevail.

5.22. Concurrent employment

An employee for MSS India Company shall not, without the credit approval of the director on the company accept employment for position responsibilities (such as a Consultant or a director) with any other company, not provide "Freelance" service to anyone. In the case of all time director or Director, prior approval must be obtained such service from the board of director of the company.

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5.23. Conflict of interest

An employee for MSS India Company shall not engage in any business, relationship or activity which might be deter mentally conflict with the interest of the company or the group. Conflict of interest, actual or potential, may arise were, directly or indirectly:

- An employee of a MSS India Company engaged in a business, relationship or activity with anyone who is party to transaction with his or her company
- An employee is in a position to derive a personal benefit or a benefit to any of his or her relatives by making or influencing decision relating to any transaction;

An independent judgment of the company's or groups best interest cannot be exercised.

The main areas of such actual or potential conflicts of interest would include the following:

- Financial interest of an employee of a MSS India company or his relatives, including the holding of an and investment in the subscribe share capital of any company or a shear in any firm which is an actual or potential competitor, supplier, customer, distributor, joint venture or other alliance partner of the MSS India company. (The ownership of up to 1 percent of the subscribed share capital of a publicly held company shall not ordinarily constitute a financial interest for this purpose.)
- An employee of a MSS India Company conducting business on behalf of his or her company, been in a position to influence a decision with regard to his or her company's business with the supplier or customer of which his or her relative is a principal, officer or representative, resulting in benefit of him/ her or his/her relative.
 - Benefits such as increase in salary or other remuneration, posting, promotion or requirement of a relative of an employee of a MSS India Company, where such an individual is in a position to influence the decision with regard to such benefits.

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- Acceptance of gift, donation, hospitality and/or entertainment beyond the customary level for existing or potential suppliers customers or other third parties which have business dealing with the company.

Not with standing that such or other instance of conflict of interest exist due to any historical reason, adequate and full disclosure by the interested employee should be made to the company's management. It is also incumbent upon every employee to make a full disclosure of any interest which are the employee or the company immediate family, which would include parents, spouse and children, may have in company or firm which is supplier customer distributor of or other business dealing with his or her company.

Every employee who is required to make a disclosure as mentioned above should do so, in writing, to his or her immediate superior, who shall forward the information along with comment to the person designated for this purpose by the MD/CEO, who in turn with place it before the MD/CEO and/or the board of directors/ executive committee appointed by the board and upon decision being taken in the matter, the employee concerned will be required to take necessary action as advised to resolve/avoid the conflict.

If an employee fails to make a disclosure as required herein, and management of its own Accord become aware of an instant of conflict of interest that ought to have been disclose by employee, the management shall take a serious view of the matter and considered suitable disciplinary action against the employee.

Security Transaction and confidential information and employee of a MSS India Company and his or her immediate family shall not derive any benefit or assist others to derive any benefit from access to and possession of information about company or the Group, which is not in the public domain and thus constitutes insider information.

An employee of MSS India company shall not use or proliferate information which is not available to the invest in public and which therefore constitutes insider information for making or giving advice on investment decision on the security of the descriptive MSS India Company on which such insider information has been obtained

Such insider information might include the following:

- Acquisition and divestiture of businesses or business units;
- Financial information such as profits, earnings and dividends;
- Announcement of new product introduction for developments;

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- Asset revaluations;
- Investment decisions/plans;
- Restructuring plants;
- Major supply and delivery agreements;
- Raising finances

5.24. Protecting company assets

The set of a MSS India company shall not be misused but shall be employed for the purpose of conducting the business for which they are duly authorized. Include tangible assets such as equipment and machinery systems facilities materials and resources as well as intangible such as proprietary information, relationship with customers and suppliers etc.

5.25. Citizenship

An employee of a MSS India company shall not in his or her private life be free to pursue an active role in civil or political affairs.

5.26. Integrity of data furnished

Every employee of MSS India Company shall ensure, at all times, the integrity of data or information furnished by him or her to the company.

5.27. Disclosure of Information:

Internal Disclosure: In general, Personal Information may be shared within MSS India, where legally permitted for reasonable and appropriate corporate purposes. However, even within MSS India, access to Personal Information is restricted to those employees, agents, or contractors who need access to carry out their assigned functions.

External Disclosure: Disclosure of Personal Information beyond the employees, agents, or contractors of MSS India, may be made only as permitted or required by law or legal process, or pursuant to an agreement, business necessity, or with the consent of the individual.

5.28. Reporting concern

Every employee of a MSS India company shall promptly report to the management any actual or possible violation of this code, or an event he or she becomes aware of that could affect the business or reputation of his/her or any other MSS India company.

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