

GLOBAL CODE OF CONDUCT

This Global code of conduct provides for general guidelines with respect to association of Water and Shark (“**Organisation**”) with our clients globally; and also lays down the general code of conduct with respect to functioning of the Organisation. Our clients and associated members value us as we help them achieve global standards through problem solving, restructuring and resolving regulatory problems. We also aim to uphold high standards in how we deal with our clients and network by abiding to these principles.

ARTICLE 1: INTEGRITY AND RELIABILITY

Our Organisation is built on trust that our clientele have on us as well as the ease with which they can rely on us. As a result, it is upon us that we garner that one of a kind ability, and continually encourage these relations with our clients. All our member firms are required to comply with the code and conduct and operation Policy laid down by us. we aim to achieve highest standard of personal, professional integrity, honesty and ethical conduct which is free from fraud and deception.

ARTICLE 2: USEFULNESS

We have a broad variety of companies and associations as a part of our customer base, ranging from multinational corporations to budding start-ups, wanting to achieve a hassle-free business environment. Amidst this, we are guided by the constant endeavour to provide useful and relevant services to our clients.

ARTICLE 3: PRIVACY AND SECURITY

Our clients trust us with their business and computing plans. They in return, expect us to provide them with solutions and establish connections with required associations. In order to encourage this, we make it our goal to cater to the privacy and relevant security of the intellectual property and plans provided to us, in confidence.

ARTICLE 4: RESPONSIVENESS

A major part of being useful and staying relevant, is being responsive. We know and recognise useful feedback when we see or hear it. Our team of professionals keep

their eyes and ears open to always seek feedback. Whether it is a compliment, question or suggestion; our team will always address it.

ARTICLE 5: IMPROVISING AND IMPLEMENTING

Anytime, if the client base or an employee feels that our solutions and services aren't up to the mark, we make it a point to tell the team, to inform us, and take actions accordingly. We make sure if there is scope of any improvement, we will improve and be better equipped to serve our clients.

ARTICLE 6: POLICY CONTENT

6.1 Additional Code of Conduct for People in Leadership Roles

Our Organisation ensures ethical and efficient leadership for senior management for sound corporate governance and management control. Employees enjoying such positions shall demonstrate leadership in promoting and supporting the values of this company, and shall lead by example.

The following shall be taken note of and ensured by our Organisation:

- Setting the tone at the top: the board of directors and management at all levels demonstrate, through their directives, actions, and behaviour, the importance of integrity and ethical values to support the functioning of the system of internal control.
- Establishing standards of conduct: the expectations of the board of directors and senior management concerning integrity and ethical values are defined in the standards of conduct of our organization and understood at all levels of the organization, as well as by outsourced service providers and business partners.
- Evaluating adherence to standards of conduct: processes are in place to evaluate the performance of individuals and teams against the Organisation's expected standards of conduct.
- Addressing deviations in a timely manner: deviations of the Organisation's expected standards of conduct are identified and remedied in a timely and consistent manner.

6.2 Communication

All employees shall ensure an open channel of communications, and strive to reduce and eradicate barriers to the best of their capabilities. It shall be our effort to eradicate communication gaps between colleagues, supervisors and team members, to create a positive work environment.

Employees shall only engage in respectful debate with each other, and shall not make any discriminatory or un-parliamentary remarks against each other, in relation to their place of birth or origin, nationality, race or religion, sex or sexuality, and anything of like nature. Our Organisation encourages constructive and reasonable criticism and feedbacks of policies and decisions.

Employees are encouraged to speak up against any conduct, decision or omission that does not feel right, or is in violation of any laws in force, or the policy of our Organisation. The Organisation has an effective and efficient complaints and internal dispute resolution mechanism in place with fairness in procedure and decision-making, as well equal and adequate representation.

ARTICLE 7: COOPERATIVE ENVIRONMENT

We make it a point to establish a supportive work environment, where the team and employees have the opportunity to reach their fullest potential. The team is expected to do their utmost to create a workplace culture that is free of harassment, intimidation, bias, and unlawful discrimination.

7.1 Harassment, Discrimination, and Bullying

The organisation strictly prohibits harassment, discrimination, and bullying in any kind- verbal, physical, or visual. Similarly, supervisors and managers who learn of any such incident should immediately report it to Human Resources. Our Human Resources Team is committed towards promptly and thoroughly investigating any complaints and taking appropriate action.

7.2 Safety in the Workplace

We are extremely strict towards any kind of violence, or threat disposed in the workplace. We take stringent disciplinary actions regarding the same. Our organisation aims to, provide an extremely safe and hospitable workplace, with no predicaments whatsoever. We are committed to addressing potential violations and protecting its partners/principals and staff against retaliation for reporting concerns in good faith.

7.3 Equal Opportunity Employment

Employment in our Organisation is based solely upon individual merit and qualifications directly related to professional competence. We strictly prohibit unlawful discrimination or harassment on the basis of race, colour, religion, veteran status, national origin, ancestry, pregnancy status, sex, gender identity or expression, age, marital status, mental or physical disability, medical condition, sexual orientation, or any other characteristics protected by law. We also make all reasonable accommodations to meet our obligations under laws protecting the rights of the disabled.

ARTICLE 8: CONFLICT OF INTEREST

An employee shall be considered to have a conflict of interest if such employee, or any member of his or her family, (defined as the employee, employee's spouse, minor children or other person living in the household) has existing or potential financial or other interests which might impair, or reasonably appear to impair, the employee's independent, unbiased judgment in discharge of his or her responsibilities to the Organisation. Additionally, an employee must not use their position for personal gain elsewhere.

Employees are expected to avoid any personal, financial or other interests that might hinder their capability or willingness to perform their job duties. Ethical behaviour is paramount to the functioning of our Organisation, and all employees, especially those in senior, leadership and decision-making roles shall ensure not to indulge in any conduct that causes danger to the integrity of our Organisation. In the occurrence of any event that results in a conflict of interest, the concerned employee

shall ensure timely disclosure, and recuse themselves from acting in a manner that compromises independent judgment. Employees shall strive to maintain objectivity in all work carried out, and abstain from any manner of bias, personal or otherwise.

ARTICLE 9: CONFIDENTIALITY

We take it upon ourselves, to make our client feel safe, and at ease by maintaining confidentiality and making our utmost priority to encourage such relations.

9.1 Confidential Information

We understand that clients share their precious business and computing plans with us to seek solutions. We take it upon our pride to keep it guarded from all corners. At times, you may need to reveal some confidential information to establish connections and work on collaborative and come up with consensual solutions. Disclosure of that information will be on an only as 'need basis', and only under a non-disclosure agreement. Further, we shall ensure that any information received shall only be used for appropriate business purposes, as intended.

9.2 Competitor's and Former Employees

There is extreme respect for our competition and we want to in turn, compete fairly. We do not encourage any disclosure of information to our organisation or ours to theirs. Should it happen that one of our employees comes in possession of a competitor's confidential information, they shall deal with it within the sphere of applicable law.

9.3 External Modes of Communication

Our policy is to be extremely careful about disclosing confidential proprietary information about our clients or our organisation. Consistent with that, employees should also ensure that their outside communications, including online and social media posts, do not disclose confidential proprietary information or represent or otherwise give the impression of speaking on behalf of the organisation unless authorized to do so by the company. It is our belief that the organisation's reputation in accordance with its network rides on it.

9.4 Protection of Network and Employee Data

It is also our policy that privacy and protection of information is to be accorded not only to clients, but to employees as well.

ARTICLE 10: INTELLECTUAL PROPERTY

Our Organisation employs all applicable law for the protection of our existing intellectual property, and for future intellectual property developed by any employee(s) during the course of their employment, including patents, trademarks, regulatory data, copyrights, trade secrets, domain names and related rights.

We support initiatives which are designed to foster a legal and regulatory environment which protects intellectual property rights. We encourage governments with strong IP protection to maintain their commitment and those of developing countries to consider the role IP can play in the transition to an innovation-based economy delivering societal benefits and growth.

All employees shall ensure protection of our intellectual property in the course of work. Simultaneously, we ensure protection of intellectual property of all third parties and clients that we deal with. We shall give due consideration to their intellectual property rights in the course of our work.

ARTICLE 11: FINANCIAL INTEGRITY AND RESPONSIBILITIES

At the outset, we believe in the ideal of fair competition and free market. Financial integrity is the key to the Organisation's reputation and credibility among investors, business parties, clients, employees, suppliers, and the same shall be attained through long-term practice and commitment. Financial integrity and corporate responsibility is a critical asset to us.

Primarily, financial integrity of the Organisation focuses on ensuring ethical handling of finances, and the maintenance of fair, accurate and complete records. We ensure adequate internal controls and reporting mechanisms, and provisions for dealing with non-compliance of the same. The following are accepted as key components for ensuring financial integrity:

- books and records that accurately and fairly reflect transactions and the dispositions of its assets. Failure would amount to violation of the law;

- Records maintained shall be fair, accurate, complete, authorized, and in form prescribed by the existing law in force;
- There shall not be any effort or conduct whatsoever that results in fraudulent or misleading picture of financial health;
- A system of internal accounting controls designed to ensure the reliability, adequacy, and integrity of its financial books and records and financial statements;
- To ensure that all parties, such clients and investors, have adequate information regarding the controls in place; and
- Timely auditing, and the delegation of such work shall only be done to individuals with requisite skills and expertise in the area.

ARTICLE 12: LEGAL COMPLIANCES

Generally, the Organisation shall comply with all legal obligations and frame their policies according to the law in place. The Organisation, and all its employees, shall not indulge in any conduct that is in violation of any applicable law. In case of any such conduct, the Organisation itself will take pro-active steps and deal with the matter. No policy, decision or conduct of the Organisation shall be arbitrary. We strive to guard against complicity in human rights abuses and comply with applicable labour and employment laws, and draw on internationally recognised labour principles in our practice.

ARTICLE 13: FAIR COMPETITION

While competing vigorously, we ensure engagement only in legal and ethical practices. Our Organisation refrains from any unfair competition under applicable anti-trust and competition laws and regulations, whether alone or in combination with other entities or individuals.

ARTICLE 14: LOCAL CULTURE AND TRADITIONS

We respect and honour the customs and traditions of the countries in which we operate. We aim to gain the trust of our stakeholders by showing care, openness and honesty and focusing relentlessly on ethics and quality.

ARTICLE 15: ENVIRONMENT

Keeping in view the need for environment conservation on a global scale, we have adopted a preventative approach to minimise the environmental impacts of our business and also help and encourage our clients to do the same.