ETHICS POLICY

3xper Innoventure Limited

Effective Date: 01/01/2024

Next Review Date: 31/12/2025

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1. Introduction

3xper Innoventure Limited is committed to the highest standards of ethical conduct, integrity, and corporate responsibility. This policy ensures a framework for ethical decision-making, preventing corruption, conflicts of interest, fraud, money laundering, and data breaches.

2. Scope

This policy applies to all employees, contractors, business partners, and third-party associates. It governs ethical behaviour in all business transactions, corporate decision-making, and interactions with stakeholders. This policy applies to the following locations:

3xper Innoventure Limited (Corporate)	4th Floor, C54-55 & Super B-4, Chola Crest Thiru-Vi-Ka Industrial Estate, Guindy 600032 Chennai, India
R&D	Ticel Bio Park (Phase-2), 7th floor Taramani, Chennai-600113, Tamil Nadu, India
Manufacturing	Plot No. 53 part, 54 & 55 Palchur Village, Naidupeta SEZ, Tirupati, Andhra Pradesh- 524 421, India
USA Office	#255, Main Street, STE 200 Cambridge, MA 02142-1029, USA

3. Policy Statement

Ensuring ethical operations by implementing clear policies, monitoring mechanisms, and accountability structures to uphold business integrity and compliance with all applicable laws and regulations.

4. Key Focus Areas and Commitments

1. Eliminating Corruption and Bribery

Upholding a strict zero-tolerance policy, 3xper Innoventure Limited is committed to preventing bribery in all forms. By 2030, 100% of employees will complete mandatory anti-bribery training, a significant increase from 50% in 2023, ensuring full compliance with anti-corruption laws across operations. By 2030, 100% of business partners and third-party vendors will be required to comply with 3xper Innoventure Limited's anti-bribery policies, up from 40% in 2023. Internal anti-corruption audits will be conducted annually across all departments, increasing from 60% coverage in 2023 to 100% by 2030.

2. Mitigating Conflicts of Interest

To maintain ethical decision-making, 3xper Innoventure Limited will strengthen policies that prevent conflicts of interest. By 2030, all employees and board members will be required to submit annual conflict-of-interest declarations, rising from 60% in 2023. By 2030, 100% of employees will undergo annual training on conflict-of-interest policies, up from 55% in 2023. Automated conflict-of-interest screening will be implemented in 100% of high-risk business transactions by 2030, compared to 30% in 2023.

3. Eradicating Fraudulent Activities

Ensuring financial integrity is a priority, and 3xper Innoventure Limited is committed to eliminating fraudulent activities. By 2030, fraud detection mechanisms will be applied to all financial transactions, up from 65% in 2023. Additionally, annual forensic audits will be conducted to proactively identify and prevent fraudulent practices. By 2030, 100% of employees in finance and procurement roles will receive specialized fraud prevention training, up from 40% in 2023. Suspicious transaction reports will be generated and reviewed within 48 hours in 100% of cases, improving from 70% in 2023.

4. Combating Money Laundering

To strengthen financial security, 3xper Innoventure Limited will enhance its Anti-Money Laundering (AML) compliance framework. By 2030, full adherence to AML regulations will be achieved, improving from 70% in 2023. Real-time transaction monitoring and enhanced due diligence processes will be implemented to detect and report suspicious activities. By 2030, 100% of high-risk transactions will undergo enhanced due diligence, increasing from 50% in 2023. AI-driven transaction monitoring tools will be deployed across all financial operations, up from 35% in 2023.

5. Enhancing Information Security

Protecting sensitive data is crucial, and 3xper Innoventure Limited will implement robust cybersecurity measures. By 2030, advanced encryption will be applied to all stored and transmitted sensitive data, compared to 55% in 2023. Compliance with global data protection

standards will be ensured, alongside mandatory annual cybersecurity training for all employees. By 2030, 100% of employees will be required to complete annual cybersecurity awareness training, increasing from 60% in 2023. Multi-factor authentication will be implemented across 100% of company systems and platforms, up from 45% in 2023.

6. Ensuring Ethical Supplier Conduct

Accountability in the supply chain is a key priority. By 2030, 100% of key suppliers will be required to adhere to 3xper Innoventure Limited's ethical sourcing policies, up from 45% in 2023. Compliance will be enforced through rigorous audits, monitoring programs, and contractual obligations. By 2030, 100% of key suppliers will undergo an annual ethical compliance audit, compared to 40% in 2023. ESG risk assessments will be conducted for 100% of new suppliers before onboarding, up from 50% in 2023.

7. Strengthening Whistleblower Protection

To promote transparency and accountability, 3xper Innoventure Limited will enhance protections for whistleblowers. By 2030, all employees will have access to secure, confidential reporting mechanisms, increasing from 50% in 2023. Anti-retaliation policies will be strictly enforced to safeguard those who report unethical behavior. By 2030, at least 95% of reported whistleblower cases will be resolved within 30 days, improving from 55% in 2023. Annual employee surveys will indicate a 90% confidence level in whistleblower protection mechanisms, up from 45% in 2023.

8. Promoting Responsible Business Conduct in Mergers & Acquisitions

3xper Innoventure Limited is committed to ensuring that corporate growth aligns with ethical and sustainability standards. By 2030, ESG due diligence will be integrated into all mergers and acquisitions, up from 40% in 2023. This will ensure that business expansions and partnerships reflect the company's values and compliance requirements. By 2030, 100% of merger and acquisition deals will include a mandatory ESG risk assessment, up from 40% in 2023. By 2030, sustainability impact reviews will be conducted for 100% of acquisition targets, rising from 35% in 2023.

5. SDGs Covered

This policy aligns with the following SDGs:

6. Responsibility

- Chief Compliance Officer (CCO) and Ethics & Integrity Manager oversee the implementation, enforcement, and continuous improvement of this policy.
- All employees must adhere to ethical standards and promptly report any violations through designated reporting channels.
- Business partners, suppliers, and contractors are contractually bound to comply with this policy, ensuring ethical business conduct.

Governance Mechanism

- A comprehensive governance framework is in place, incorporating regular policy reviews, compliance audits, and structured reporting systems to maintain ethical business conduct.
- The Ethics Committee is responsible for overseeing ethical governance, ensuring compliance with policies, and addressing ethical concerns within the organization.
- Ethics training programs are mandatory for all employees, reinforcing awareness and ensuring alignment with the organization's ethical commitments.
- A secure whistleblower protection system operates to facilitate confidential reporting, with strict non-retaliation measures to safeguard individuals who raise concerns.
- Supplier compliance oversight is conducted through routine audits, due diligence evaluations, and enforcement protocols to uphold ethical standards across the supply chain.

Measures for Policy Violations

To ensure adherence to the ethics policy, violations will result in appropriate disciplinary action based on the severity of the misconduct. The following guidelines outline acceptable and unacceptable behaviors:

Do's:

- ✓ Report any suspected unethical conduct or violations of this policy through designated reporting channels.
- ✓ Maintain transparency in all business dealings and disclose conflicts of interest promptly.
- ✓ Follow anti-bribery and anti-corruption laws, ensuring compliance with all applicable regulations.
- ✓ Safeguard sensitive company and third-party information, following data protection protocols.
- ✓ Adhere to ethical sourcing and supplier compliance standards in procurement activities.

Don'ts:

- × Engage in bribery, kickbacks, or any form of corrupt practice.
- × Conceal or fail to disclose conflicts of interest that could impact business decisions.
- × Participate in fraudulent financial activities, misrepresentation, or manipulation of records.
- × Share or misuse confidential company, customer, or stakeholder information.
- × Retaliate against whistle-blowers who report unethical activities in good faith.

Failure to comply with these guidelines may result in consequences such as verbal or written warnings, suspension, termination of employment, legal action, or financial penalties, depending on the nature and severity of the violation.

7. Review mechanism

This policy will be annually reviewed by the Ethics & Compliance Officer to assess policy effectiveness, identify risks, and implement corrective actions. Updating policies to strengthen ethical business practices and regulatory compliance.

Rev No.	Effective Date	Last Review Date	Next Review Date	Section Updated	Description of Changes	Reviewed By	Approved By
0	01/01/2024	01/01/2025	31/12/2025	Initial Release	First version of the Ethics Policy	Compliance Officer	Senior Management
1.0	01/01/2025	01/01/2025	31/12/2025	Governance Mechanism	Updated governance structure and compliance measures	Compliance Officer	Senior Management

Last Review Date: 01/01/2025

Next Review Date: 31/12/2025

Approved By: RAMANUJAM R.

Designation: CFO

Signature: R. Ramanujam

Acknowledgement

I, S. VENKATESH, confirm that I have read, understood, and agree to comply with 3xper Innoventure Limited. Ethics Policy. I recognize my responsibility in upholding the company's commitment to ethical conduct and pledge to actively support its implementation. I will integrate ethical practices into my daily work, adhere to all relevant regulations and company policies, and contribute to the continuous improvement of our ethical standards.

I acknowledge that my commitment is vital to achieving 3xper Innoventure Limited, Ethics objectives and fostering a culture of integrity and accountability. I am dedicated to maintaining a trustworthy and ethical workplace and upholding our shared values of ethical responsibility.

Employee Name: VENKATESH.S

Employee Signature:

Date: 06-01-2025