

CODE OF ETHICS

SECTION 1: POLICY OVERVIEW

LKPC places great value on all of its assets. Among those assets none has greater value or is of more importance to the LKPC than its reputation. As representatives of the LKPC every employee has a significant role to play in preserving and nurturing the LKPC's reputation for honesty, integrity, and fair play in dealing with fellow employees, with Customers, with regulators, with suppliers and with general public. The LKPC expects all the employees to conduct themselves in accordance with the highest standards of personal and professional integrity and to comply with all laws, regulations and corporate policies and procedures.

This code aims to clarify for all staff of the LKPC the conduct expected in the performance of duties, there by maintaining public trust and confidence in the integrity and professionalism of the services provided by the LKPC.

This Code of Ethics and Business Conduct is written as a set of general principles rather than detailed perceptions. It is impossible to address every single circumstance staff may face that will require staff to pounce the proper ethical approach in any given situation. The successful development of an ethical environment relies upon the sense of responsibility for our own professional behavior taking in to the consideration the provisions of this code and policies of the LKPC.

If there is any doubt as to applicability of the code or the appropriate course of action to be adopted, the matter should be discussed with departmental Head or a senior human resources Representative.

OBJECTIVES

This code of ethics and business Conduct intends to deter wrongdoing and act as ready reference to all employees in maintaining compliance with the rules and regulations laid down by LKPC and would be a guide in directing the management to ensure the observance by employees according to the stipulated policy and the values of Company and promote the following objectives.

- Honest and ethical conduct, including ethical handling of actual or apparent conflicts of interests between personal and professional relationships.
- Compliance with applicable governmental laws, rules and Regulations.
- Promote internal reporting to designated persons of violations of the Code; and
- Accountability for non-adherence to the Code

INTRODUCTION

It is the policy of LKPC to conduct the business of the Company in full compliance with the laws, rules and regulations of the community in which it operates and to adhere the highest ethical standards. To these ends, the employees are expected and directed to manage the business of the LKPC with:

- the highest ethical standards of integrity and and in conformity with the Code of Ethics & Business Conduct;
- Due diligence and proficiency in all professional activities;
- Compliance of all legal and regulatory requirements and
- a manner that no disfavor will reflect on the Company, both on and off the job.

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This Code lays down the principles and sets the tone for proper conduct and ethical behavior in conducting business at LKPC. The Board, the Chairman and the CEO have ultimate responsibility for ensuring the legality and Integrity of the Company's operations. Day-to-day responsibility lies with line management. Regardless of the position, all staff is personally responsible for ensuring that their acts are in accordance with the Company's standards.

OBSERVANCE OF RULES

LKPC expects integrity, honesty and the highest moral principles from its staff. Within these general parameters, the Company does not intend to attempt any control over the private lives of its people or to say how these lives are to be lived. Character reflects what a person is; reputation denotes what a community considers a person to be. The Company will not tolerate any conduct, which might be considered as detrimental to the reputation of the Company. All staff must rely on a sense of propriety and good Judgment in upholding standards, which are always above reproach. Every employee shall conform to and abide by the rules & Regulations of the Company and shall strictly observe, comply with and obey all orders/ directives issued by the competent Authorities / management from time to time.

APPLICATION OF THE CODE

This Code applies to all staff members of LKPC in their decisions and activities within the scope of Employment, or when representing the Company in any capacity. A copy of the Code will be given to every employee for review. Each one of them will be required to sign a written confirmation that they have reviewed, understood and agreed to adhere to the Code. In case of any additions / changes in the code, the same will be notified by the current manner/ means prevalent at the Company.

REPORTING VIOLATIONS OF THE CODE

It is the duty and responsibility of each employee to understand and adhere to the principles provided in the Code so that potential issues may be effectively and efficiently resolved and the valuable reputation of the Company is preserved.

Any known or suspected violation of the Code must immediately be reported. Violations of the Code may result in disciplinary action including, in severe situations, immediate termination of employment. On suspicion of the violation of the Code (including actions or failure to act upon), the matter should immediately be reported to the concerned authorities.

MANTAINING OF OFFICE DECORAM

- All Staff are obligated to comply with the Office work timings and ensure that work commitments are not disrupted. All Staff are required to maintain proper dress code (Office Attire) and appear well groomed & presentable all the time. Livery staff should be in their proper uniforms during office hours.
- All Staff should observe high standards of behavior / attitude that include positive attitude / body language, politeness & optimistic approach. Clumsy/ abnormal behavior/ short-temperament should be avoided at all times.
- All Staff are responsible for ensuring their own work area / office surroundings are maintained in a tidy condition.
- Strict action will be taken against the person not maintaining Office decorum,

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CONFIDENTIALITY

Proprietary information (confidential information) about LKPC's business or business plans, services, marketing methods, technology or systems must never be disclosed to a third party except pursuant to a statute or regulation, or a valid court order.

The Company owes a strict duty of confidentiality. All Staff will not disclose to any third party particulars of the identity or financial, business or personal affairs of a client, unless:

- The client has given prior written consent
- Disclosure is compelled by a court or any statutory authority of competent jurisdiction.
- Disclosure is compelled by law, due to any official inquiry or by regulatory requirements, or
- Disclosure is necessary to protect the Company's interest, for example disclosure to the police in case of suspected fraud.

CONFLICT OF INTEREST

- All Staff must ensure that their personal interests do not conflict with the duties which they owe to the Company or which the Company owes to its clients. In particular, All Staff should never become personally involved in any transaction, negotiation or contract on behalf of an organization with an entity in which their relative or friend has an interest, without full written disclosure to and prior written approval from the Departmental Head concerned. Nor should accept any employment, consultancy, directorship, or partnership outside the Group without the prior written approval of the CEO.
- All Staff must avoid any conflict (or even the perception of a conflict) between them on the basis of personal, social, financial or political interests and the advancement of LKPC's business interests or the interests of its clients.

GIFTS AND INDUCEMENTS

- Staff are not permitted to accept gifts, entertainment, or other favors from existing or prospective clients of the Company or supplier.
- All Staff are prohibited from soliciting or accepting anything of value from anyone in connection with the business of the Company. This Code is pertinent to following Instances:

Whoever;

- corruptly gives, offers, or promises anything of value to any person, with intent to influence or reward a staff member, in connection with any business or transaction of such Institution;
- As a staff member corruptly solicits or demands for the benefit of any person, or corruptly accepts or agrees to accept anything of value from any person, intending to be influenced or rewarded in connection with any business or transaction of such institutions, shall be guilty of an offense.
- Exceptions to the general prohibition regarding acceptance of things of value in connection with Company business may include:

- (1) Acceptance of gifts, gratuities, amenities or favors based on obvious family or personal relationships (such as those between the parents, children or spouse of a Company staff member) where the circumstances make it clear that it is those relationships rather than the business of the Company concerned which are the motivating factors;
- (2) Acceptance of meals, refreshments, entertainment (including tickets to sporting events, arts, concerts, etc.), accommodations or travel arrangements, all of reasonable value, in the course

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of a meeting or other occasion, the purpose of which is to hold:

- (3) Business discussions or to foster better business relations provided that the expense would be paid for by the Company as a reasonable business expense if not paid for by another party;
- (4) Acceptance of advertisement or promotional material of reasonable value, such as pens, pencils, note pads, key chains, calendars, diaries and similar items;
- (5) Acceptance of discount or rebates on merchandise or services that do not exceed those available to other clients;
- (6) Acceptance of gifts of reasonable value that are related to commonly recognized events or occasions, such as a promotion, new job, wedding, retirement, holiday or birthday;
- (7) Acceptance of civic, charitable, educational, or religious organization awards for recognition of service and accomplishment;
- (8) items on a case-by-case basis, not identified above, in which a Company staff members accept something of value in connection with Company business, provided that such Approval is made in writing (directly to the CEO) on the basis of a full written disclosure of all relevant facts and is consistent with Company's policies.
- (9) Any business related personal benefit, which staff family gives or receives, must be reported in writing within three working days to the Human Resources Department. An officer receiving such a report must promptly acknowledge receipt. The underlying principle is that the employee should not derive material gain from the Company's business.

OUTSIDE PRESSURE

All Staff must refrain from bringing in outside pressure or influence to attain personal gains within the organization; any such attempt will be subject to Disciplinary Action /Corrective Guidance.

CLIENTS, VENDORS AND COUNTER PARTIES

- All Staff should maintain highest standard of services while dealing with clients and maintain a helpful and cooperative attitude towards them.
- In order to safeguard LKPC's reputation for Integrity, it is necessary for the employees not only to discipline their own actions but also to be aware of the character and Action of clients, vendors, and counter parties. Care must be exercised in selecting those with whom we deal. Each business of LKPC must have processes in place for checking on the credit and character of clients, vendors and counter parties

PROTECTING COMPANY'S RESOURCES

- All employees are responsible for safeguarding Company's and the client's tangible and intangible assets including cash, securities, business plans, client information and physical property and services.
- Copying, selling, using and distributing information, software and other forms of intellectual property in violation of license agreements are prohibited.
- The use of email, telephone, fax and computers are primarily for business purposes. Personal communication must be kept to a minimum. Stationery including letterheads is to be strictly used for business purposes only.

DISCRIMINATION OR HARASSMENT

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- LKPC encourages a work environment where our employee's differences are valued and respected. We promote equality of gender, race and religion and prohibit sexual or any other kind of discrimination, harassment or intimidation whether committed by or against a supervisor, coworker, Client, vendor or visitor.
- No employee shall because of race, creed, colors national/ ethical origin, gender /sex, marital status, sexual preference, religion, age or physical disability, be subjected to any discrimination or to any harassment by another employee of the LKPC.
- If any employee believe that he/she is being subject to discrimination or harassment the matter should immediately be reported to the Head, Human Resources.

FRAUD, THEFT, OR ILLEGAL ACTIVITIES

- Employees shall be alert and vigilant with respect to frauds, thefts or significant illegal activity committed within the office. If any such activity comes to the attention, The matter must be immediately reported Admin Department who will arrange for appropriate follow-up action to be taken. Failure to report any such activity will be subject to disciplinary action.
- All Staff must not issue any incorrect account statement, salary certificate or any other information for any client or staff member.

ACCURATE RECORD-KEEPING AND REPORTING

- Company's books, records, accounts, and reports must accurately reflect its transactions, and must be subject to an adequate system of internal controls and disclosure controls to promote the highest degree of integrity.
- An employee must not make a fake claim for reimbursement of any expenses.

MEDIA/ PUBLIC SPEAKING

- Staff must obtain the recommendation of departmental Head and approval of the CEO before submitting work for publication or making a public speech or appearing in a public interview.
- Generally, approval will be granted if the writing or speech furthers LKPC's business interests and does not involve the disclosure of the Company's confidential information. It should be ensured that the public comments (either verbal or written) made in a private capacity are not attributed as official comments of the Company.

COPY RIGHTS

- All Staff will not make unauthorized copies of copyrighted materials/Company's proprietary information such as Company's documents, policies, manuals, instructions, computer programs etc. Any work that staff undertake for the Company is the sole property of Company and that should be kept secret and treated as copyright.

REGULATORS AND AUDITORS

- Compliance with laws, regulations and ethical standards is an important element of obligations to the clients, general public and other staff. It is essential for success that we take compliance seriously. All Staff should think of compliance as the main responsibility and will be held accountable for all compliance related activities.
- We must be open and cooperative with our regulators and auditors and keep them fully and promptly informed of everything, which should reasonably be disclosed to them.

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ZERO TOLERANCE TO WORK PLACE VIOLENCE

- The Company is committed to creating and maintaining a working, learning, and client care environment, which is free from violence. Mutual understanding and respect toward all individuals are essential elements for excellence in professionalism, existence of a safe and healthy workplace, and maintenance of a corporate culture, which serves the needs of the community. The Company prohibits violent acts or threats of violence. Any employee, who commits or threatens to commit a violent act, is subject to disciplinary action. The Company has zero tolerance for violence against any member of the workforce or its property. Any person who makes threats, exhibits threatening behavior, displays arms/ ammunitions, resorts to spitting and usage of abusive language or engages in violent acts that may damage the Company's property shall be subject to disciplinary action.
- The Company shall not tolerate any level of violence in the workplace or in any work related setting. Violations of this code must be referred to the HR Department immediately.

DRUG-FREE WORKPLACE

LKPC is committed to providing a safe work environment and fostering the well-being and health of its employees. This commitment is jeopardized when staff illegally use drugs or alcohol on the job, come to work with these substances present in their body, or possess, distribute, or sell drugs in the workplace. Therefore, it is a violation of Company's policy:

- To possess, sell, trade, or offer for sale illegal drugs or otherwise engage in the illegal use of drugs or alcohol on the job.
- To report to work under the influence of illegal drugs or alcohol
- To use prescription drugs illegally. (However, nothing in this policy precludes the appropriate use of legally prescribed medication).
- It is the responsibility of the respective supervisors to counsel employees whenever they see changes in performance or behavior that suggests an employee is under the influence of alcohol or other drugs. Although it is not the supervisor's job to diagnose personal problems, he/she should encourage such employees to seek help and advice them about available resources for getting help.
- Everyone shares responsibility for maintaining a safe work environment. Co-workers should encourage those who use alcohol or other drugs in the workplace to seek help against this menace.
- The goal of this Code is to balance our respect for individuals with the need to maintain a safe, productive, and drug-free environment. The intent of this policy is to offer a helping hand to those who need it, while sending a clear message that the use of illegal drug and alcohol is incompatible with employment at LKPC
- Violations of this policy are subject to disciplinary action up to and including termination from service.

EQUAL EMPLOYMENT OPPORTUNITY (EEO)

- LKPC is an equal opportunity employer in hiring and promotion practices, benefits and wages. The LKPC will not tolerate discrimination against any person on the basis of race religion, color, gender, age, marital status, national origin, sexual orientation, citizenship,

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disability (where the applicant or employee is qualified to perform the essential functions of the job with or without reasonable accommodation), or any other basis prohibited by law in recruiting, hiring, placement, promotion, or any other condition of employment.

- LKPC shall treat all employees, clients, suppliers and others with respect and dignity.

NEPOTISM

- While there is no prohibition against the employment of close relatives, the integrity of the personnel process must be maintained. Close relative' is defined herein as son, daughter, brother, sister, mother, father, spouse, step relative or in-laws.
- Therefore, no one shall serve on a committee; make personal recommendations or decisions, influence any person making decisions such as appointment, retention, transfer, advancement or promotion affecting a close relative.
- Furthermore, family relationship (close relative) shall not be considered a criterion in any personnel action such as appointment, retention, tenure, or promotion.

OTHER ACTS OF MISCONDUCT

It is not possible to list all the forms of behaviors that are considered as misconduct or unacceptable in the workplace. The following are examples of infractions of rules of conduct that may result in disciplinary action, up to and including termination of employment: -

- Theft, fraud, dishonesty with business or property of the LKPC or any other organization/ any person inside or outside the LKPC or inappropriate removal or possession of property
- Falsification of employment documents/ data to obtain employment
- Tampering the office records
- Negligence or improper conduct leading to damage of LKPC-owned or client-owned property or damage to the reputation of the LKPC.
- Conviction of a criminal offense within or outside the office.
- Violation of safety or health rules
- Smoking in prohibited areas
- Spitting within LKPC premises
- Unauthorized absence from duty
- Illegal strike or go slow tactics
- Misuse of Official Stamps / letterheads/ Telephones/ Computers & other items

The LKPC, at its sole discretion, shall determine what act or omission constitutes misconduct, breach of trust or negligence of duty.

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RESPONSIBILITIES AFTER LEAVING LKPC

- Staff must not use their position to advance their prospects for future employment, or allow their work to be influenced by plans for or offers of, external employment which would conflict or compromise in any way the best interests of the LKPC.
- This is the professional duty of all staff while being employed by the LKPC is to maintain confidentiality; therefore, All Staff must maintain the same professionalism and secrecy after leaving the employment of the LKPC and not disclose any official information. Former members of staff should not use or take advantage of personal, confidential or official information; they may have obtained in their capacity as the LKPC staff.



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