

Code of Ethical Business Conduct

KSS LIMITED

As a major player in Indian cinema, KSS has produced and distributed over 100 films and produced over a dozen movies, including some box-office blockbusters. KSS is headed by a team of professionals and technocrats, whose collective experience forms the heart of this organisation. KSS, as it is commonly known, focuses on the entertainment film business; with three business entities focusing on digital cinema rollout, the building of multiplex cinema screens, and alternative content programming in cinema theatres, respectively.

This specifies the code of ethical business conduct of KSS limited and its subsidiaries

TRAINING AND CERTIFICATION

KSS limited training Program for Code of Ethical Business and Conduct (CEBC) and Policy on Prevention of Sexual Harassment is intended to give associates the understanding and awareness required to carry out their responsibilities in compliance with legislation and regulations.

All associates are required to complete training and mandates as assigned acknowledging that they have read, understood and comply with CEBC Policy. Reporting Managers are responsible for ensuring that associates who report to them, directly or indirectly, comply with this policy and complete certification and training required of them.

All associates are required to clear an assessment test within 30 days of commencement of their employment and whenever considered necessary (for example after significant changes to content). Associate will receive communication about the mandate along with instructions and deadlines

Action in the event of non-completion of mandatory certification:-

Timelines Action

1. Beyond 30 days E-mail warning
2. Beyond 60 days Warning letter
3. Beyond 90 days De-allocation from project / assignment

(POSH) Disciplinary action including - Suspension / Termination (CEBC)

ACTING WITH INTEGRITY

It is the company policy to conduct all of their business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships, wherever we operate, and to implementing and enforcing effective systems to counter bribery

LEGAL, HONEST AND ETHICAL CONDUCT

The Directors and Associates are required to conduct their duties legally, honestly and ethically while acting for and on behalf of KSS limited or in connection with its business or operations.

They shall:

- Act in the best interests of, and fulfil their fiduciary duties to the stakeholders of the company;
- Act honestly, fairly, ethically, with integrity and loyalty;
- Conduct themselves in a professional, courteous and respectful manner;
- Act in good faith, with responsibility, due care, competence, diligence and independence;
- Act in a manner to enhance and maintain the reputation of the company;
- Treat their colleagues with dignity and shall not harass any of them in any manner.

NON ALLIANCE WITH POLITICAL PARTIES

- KSS limited as a company complies with the applicable laws and the governance systems of the country in which it operates.
- The company is committed, not to campaign for, support and offer any funds or property as a donation or otherwise to any political party or to any independent candidate for the political office. The company strives to preclude any activity or conduct which could be interpreted as a favor to and from any political party or person.
- The Company does not make contributions to political parties which are so made to influence any decision or gain a business advantage. The Company only makes donations that are legal and ethical under local laws and practices.

SUSPECTED FRAUDULENT BEHAVIOR

Any acts of commission or omission which are detrimental to the business of the company i.e., bribery, corruption, fraud, pilferage, theft etc., will be termed as misconduct. Any such suspected fraudulent behavior is liable to be investigated as per process laid down and defined by the CORPORATE OMBUDSMAN and the Associate/s concerned is / are liable to face appropriate disciplinary action including termination from the services of the company which may extend to legal action.