

EPIC Group Code of Conduct

May 2023

Table of Content

Introduction	3
The Epic Way.....	4
Reading This Code of Conduct (“Code”)	6
Compliance Advice.....	8
Hotline.....	8
Employee Protection.....	10
Workplace Safety	17
The Environment.....	23
Product Quality Control	25
Ethical Business Practices	26
Fair Trade Practices.....	29
Conflict of Interest : For Partners who are part of EPIC	30
Privacy and Data Protection	31
Confidentiality and Statements	32
Intellectual Property	33
Laws and Regulations.....	34
International Trade Compliance	35
Corrective Action and Compliance	37

Introduction

- EPIC unequivocally believes that business should be conducted in a fair and transparent manner by adopting the highest standards of legal compliance, professionalism, honesty, integrity and ethical behaviour.
- This Code of Conduct reflects EPIC's commitment to working with business partners that share these beliefs.

The Epic Way

Relentless Pursuit of Better

- EPIC is dedicated to ever higher standards in value-added, world-class manufacturing of apparel, delivering quality, value and innovation with unfailing reliability for our customers internationally.
- At the heart of this is EPIC's "Relentless Pursuit of Better" in every aspect of our operations. Put simply, we strive, in every way and every day, to constantly improve on the performance of everything that we do.
- This corporate philosophy acknowledges that there is no static measure of 'best' but rather a constant need to improve beyond today's standards, and then to relentlessly push even further ahead to constantly raise the bar over that which has been achieved before.

Product Quality

- At EPIC we closely monitor how our garments are manufactured, down to each button and thread. At all times, we ensure that every item we make and procure meets our customers' requirements.

Transparency

- By creating a transparent business model, EPIC aims at inspiring the necessary trust and respect to elevate our customers' trust and entice them to grow their business with us.

Sustainability

- Sustainability and responsible resource management are at the heart of EPIC's operations. It is our belief that without them the garment industry cannot contribute positively the world's societies and economies.
- EPIC takes a multifaceted approach to promoting the sustainability of our industry. This includes being an active and leading participant in sustainability initiatives, such as the Higg Index, promoting the use of recycled fabrics and sustainable materials, and being at the forefront of new technology, such as Low-Water Denim technology and state of the art effluent treatment plants.

Employee Welfare

- EPIC is dependent upon and would not exist without its employees. As such, our colleagues and associates deserve the highest level of respect, and EPIC's employment and production practices reflect our commitment to our staff's wellbeing.
- As part of EPIC's Relentless Pursuit of Better we encourage and implement initiatives to continuously improve our employees' skills and working environment. Such initiatives include the launch of Epic University, and our partnership with BRAC, to name but a few.

Reading This Code of Conduct (“Code”)

Interpretation

- The standards set out herein are the minimum required and expected, and EPIC’s Partners are encouraged to exceed such standards whenever and wherever possible. Further, wherever the requirements of the Applicable Law are higher than those minimum standards set out herein, such higher requirements will apply.
- References to EPIC herein refers to the entities and companies that form the EPIC Group.
- “**Facilities**” means any and all Partner facilities including factories, warehouses, offices, employee dormitories, canteens and creches, and any part thereof. Such definition shall include all facilities owned and operated by members of the Epic Group.
- “**employee(s)**” means the employees of the Partners.

Applicability

- This Code of Conduct applies to any party who directly or indirectly provides goods or services to, or otherwise works with, EPIC (“**Partner**”). Such definition includes all members of the Epic Group.
- This Code sets out the requirements with which the Partners must comply. Provision of goods or services by a Partner shall constitute acceptance of this Code.
- Partners are responsible for ensuring that their agents, employees, sub-contractors and suppliers are aware of, and comply with, this Code. Partners shall be responsible for any breach of this Code by their own agents, employees, sub-contractors and suppliers.
- Partners are responsible for putting into place such policies, procedures, training and management system as may be required in order to comply with the terms of this Code of Conduct.
- Violation of this Code, could lead to corrective action by EPIC, including immediate cessation of business. Partners agree to abide by this Code and understand that a breach or potential breach of the same could lead to reputational damage.



Revisions

This Code may be revised by EPIC from time to time and at EPIC's sole discretion. The current Code shall be available EPIC's website, and Partners are encouraged to check the website regularly for updates in order to ensure compliance.

Compliance Advice

Any EPIC Group employee who has concerns or questions about this Code, including its implementation, are encouraged to contact our legal department for assistance and guidance. Alternatively, EPIC employees are invited to use the Hotline described below.

Hotline

- This section outlines EPIC's procedure for any person to report actions that they reasonably believe does or could violate the Applicable Law, this Code, or which otherwise constitutes unethical behaviour. This section applies to any matter which is related to the Partners' or EPIC's business and does not relate to an individual's private acts unconnected to the business of EPIC.
- By way of example only, such behaviour would include:
 - Corruption and bribery.
 - Non-Compliance with law or statutory provisions.
 - Non-compliance with this Code or any similar policy of any other entity to which EPIC is bound under a contractual relationship.
 - Illegal, unethical, inappropriate or dishonest actions or behaviour and/or practices.
 - Theft and/or misappropriation of EPIC's property/funds.
 - Crimes of any sort against people or property.
 - Fraud or misrepresentation of facts in accounting, misuse or mismanagement of internal control or any type of banking and financial crimes or frauds.
 - Conflicts of interest.
 - Deviation from safety norms/rules/regulations.
 - Any form of discrimination or harassment.

How to make a report

- Reports should be made to ethics@epichk.com, and sufficient detail should be provided to enable EPIC to investigate the matter in question.
- The reporter is not required to provide their name or job title when making a report, but failure to do so may limit EPIC's ability to conduct its investigation.

Confidentiality

- EPIC will only disclose the identity of the reporter to a Partner outside of the EPIC Group with the reporter's consent. Withholding of such consent, however, may limit EPIC's ability to investigate the matter reported.
- If the reporter's identity is, with his/her consent, disclosed to a Partner outside of the EPIC Group then the said Partner must keep the same confidential.

Prohibition on Retaliatory Action

- Partners must not, directly or indirectly, by action or omission, retaliate or allow another person or entity to retaliate, against any person (a) it knows, or suspects, has made a report to EPIC; or (b) who participates in any resulting investigation or proceeding.
- EPIC may take action, including termination of any applicable agreement or order, against a Partner who in EPIC's assessment has engaged in retaliatory conduct in violation of this Code.

Employee Awareness

Partners shall ensure that a copy of the above information regarding the Hotline is displayed within the Facilities in a place and manner which is easily visible to and understood by its employees.

Employee Protection

- Partners must ensure full compliance with the Applicable Laws with respect to employment, including, but not limited to, the Applicable Laws concerning migrant and foreign workers.
- Partners must devise and implement policies and practices on the recruitment and management of employees.
- Partners must ensure that all management personnel who deal with employees and human resources related matters receive sufficient training to ensure compliance with the Applicable Laws, the Partners' employment policies and this Code.
- Partners are responsible for ensuring its employees' compliance with the Applicable Laws and this Code.
- Partners must not allow any employee to take any action against, or in relation to, another employee which, if such action were taken by the Partner, would be a breach of the Applicable Laws or this Code.
- Partners must ensure that full, accurate and complete records are kept for each employee and in relation to all employment related matters for a minimum of 7 years from the date when the applicable employee's employment ends.

Minimum Age

- Partner must not use child labour.

The minimum age for a Partner employee must be 18 years of age unless a higher age is stated in the Applicable Law.

- Partners must devise, implement, and monitor suitable age verification procedures.
- Partners must take immediate remedial action upon discovering that any employee, or potential employee, is below the minimum age stated herein.

Recruitment

- All work must be undertaken by persons who freely choose to work for, and be employed by, the Partners.
- Partners must not engage in, or contract with any subcontractor or supplier who engages in, any form of forced labour.

- Employees must be recruited without deception or coercion.
- Employees must not be required to pay any form of direct or indirect recruitment fees and Partners must not hire any recruitment agency or service which imposes such fees upon employees.
- Partners must only engage those employees who have a legal right to work, including without limitation, ensuring that each employee holds any applicable work permit or visa.
- Partners must execute a written contract with each employee and provide each employee with a written copy of the same. Such contracts must, as a minimum, include provisions on wages, termination notice periods, bonuses, benefits, and working hours. The contract should be drafted in a language understood by each employee.
- Partners must not retain their employee's travel or identity documents.

Wages and Benefits

- Partners must pay each employee the higher of:
 - the minimum wage of the jurisdiction in which the applicable Facilities is located; or
 - a wage which reflects the current market practice in the jurisdiction in which the applicable Facilities is located.
- Wages must be paid at least once a month directly to the employee or an employee-controlled account.
- Partners must not withhold or make illegal deductions from employee wages.
- Pay slips must be issued to each employee, contain a clear breakdown of the wages paid and be in a language understood by the applicable employee.
- Partners must ensure that all legally required benefits are paid to each employee, or on each employee's behalf to the relevant governmental authority, (including, but not limited to, mandatory pension and health insurance payments).
- Male and female employees must receive equal pay for equal work.

Working Hours

- Working hours, including rest days, must be agreed in the employee's contract and not exceed the legal maximum in the jurisdiction where the Partner operates.
- Overtime must be voluntary, and not performed as the result of any coercion or under threat of any form of penalty.

Fair Treatment

- Employees must, at all times, have free and unrestricted access to toilets, drinking water, and medical care.
- Partners must not, in any way, restrict the employee's freedom of movement, or detain employees, whether in the Facilities or elsewhere.
- Partners must not, by their action or inaction, hinder employee access to means of communication.
- Employees must be treated with dignity and must not be subject to discrimination, harassment, violence, verbal and mental abuse, emotional abuse, threats, coercion, physical abuse or punishment, or intimidation ("**Unacceptable Behaviour**"). Without limiting the generality of the forgoing, Unacceptable Behaviour includes any abuse of the position of power the Partner holds over its employees, or which one employee may hold over another.
- Partners must prepare, implement, and train all employees with respect to, policies and procedures to prevent Unacceptable Behaviour.
- Partners must prepare, implement, and train all employees with respect to, policies and procedures to investigate any alleged instance of Unacceptable Behaviour, and to discipline employees who are found to have engaged in Unacceptable Behaviour.
- Partners must ensure that victims of Unacceptable Behaviour receive immediate medical treatment and/or other necessary support services.
- Partners must maintain full and accurate records of all instances of Unacceptable Behaviour including treatment/support provided and disciplinary action taken.
- Instances of Unacceptable Behaviour may be reported to EPIC via the Hotline.
- Partners are encouraged to participate in initiatives, such as the Global Women

Economic Empowerment Initiative, which are designed to improve the wellbeing and prospects of their employees.

- Partners are encouraged to offer management training opportunities to employees in underrepresented demographic groups.
- Partners must devise and implement employee disciplinary policies and procedures, to ensure that when disciplinary action needs to be taken all employees are treated equally and fairly. These policies and procedures must be reduced in writing, and copies of the same must be easily accessible to the Partners employees in a language understood by the employees.

Equal Treatment

- Partners must comply with the Applicable Laws with respect to discrimination.
- Partners must comply with the Applicable Laws concerning pregnancy, maternity leave, paternity leave, and family and compassionate leave.
- Partners must not, and will ensure that their employees do not, discriminate against its employees, or potential employees, due to age, religion, race, ethnicity, nationality, caste or social status, marital status, pregnancy, gender, gender identity, sexual orientation, medical status, disability, political affiliation, trade union membership or activities, or any other legally protected status.
- Partners must create and implement policies and procedures to prevent discriminatory behaviour.
- Partners must conduct regular training sessions and audits to ensure that its employees are aware of, and are acting in compliance with, the aforesaid anti-discriminatory policies and procedures.
- Partners must conduct a thorough enquiry into any allegation of discriminatory behaviour and must take appropriate disciplinary action against any perpetrator. Records of such training, audits and investigations must be maintained.
- Partners must not require employees to undergo medical testing or examination, (including for pregnancy and HIV), as a condition of, or upon, employment, unless permitted by the Applicable Laws. Where such testing or examination is permitted the

employee must not be discriminated against as a result thereof.

Collective Bargaining and Freedom of Association

- Partners must comply with the Applicable Laws concerning freedom of association and collective bargaining.
- Partners must ensure that management level personal are aware of, and have received training with respect to, the Applicable Laws.
- Partners must participate in collective negotiations in good faith.

Employee Dormitories

- Partners must not require employees to reside onsite or in dormitories (whether Partner operated or otherwise).
- Partners who operate employee dormitories must obtain and maintain all permits and licenses required by the Applicable Laws with respect to the construction and operation of employee dormitories.
- Employees who reside in Partner operated dormitories must not be subject to a curfew or any curfew related disciplinary action.
- If employees are charged rental or other fees for residing in the Partners' dormitories, the same must not exceed the current market rate for similar accommodation in the same location where the Partner operates.
- Partners must ensure that dormitories are equipped with lockers or other safe storage facilities to enable employees to secure their identification and travel documents, or other valuables.
- Partners must ensure that the dormitories comply with the Applicable Law with respect to hygiene and the maximum number of occupants.
- Dormitory residents must have free and unhindered access to sanitary food preparation and eating areas and hot water.
- Dormitory residents must be provided with sanitary and secure, toilets, showers and sleeping quarters, which must be segregated by gender.

- The location of the Dormitories must be separate from the Partners' production, storage or distribution facilities.

Creches

- Partners must ensure that each employee has access to affordable creche facilities. Such facilities should be provided for free where required by the Applicable Laws.
- Partners must obtain and maintain all permits and licenses required by the Applicable Laws with respect to the construction and operation of their creche facilities., including, but not limited to all requisite safety permits.
- Partners must ensure that creche staff all hold childcare and first aid certifications.

Canteens

- Partners must comply with Applicable Laws concerning food preparation and consumptions areas.

Prayer Rooms

- Prayer room facilities must be provided to employees in accordance with the Applicable Laws.

Grievance Procedures

- Partners must establish and enforce employee grievance procedures.
- These procedures must be reduced in writing, and copies of the same must be easily accessible to the Partners employees in a language understood by the employees.
- These procedures must include:
 - a procedure for reporting, assessing and investigating grievances;
 - a procedure for implementing the finding of the grievance investigation, including any appropriate disciplinary or corrective action;
 - training strategies for the persons appointed to implement the procedures;
 - anonymous grievance reporting channels;
 - a confidentiality policy to protect those making a grievance report or participating in the grievance procedures ; and

- an anti-retaliation policy to protect employees from any form of reprisal for making a grievance report or participating in the grievance procedures.
- The grievance procedures must be implemented in a fair and transparent manner.
- Partners must keep full and complete records of all grievance related matters, including, but not limited to, records of all training undertaken with respect to the same.

Termination Practices

- Partners must not take any action, directly or indirectly, to prevent any employee from terminating their employment.
- Partners must ensure that upon termination of their employment each employee receives full payment of all wages due including all applicable benefits and other forms of compensation, including, but not limited to, severance, redundancy and long service payments.

Workplace Safety

- Partners are required to ensure the safety of their Facilities, and the wellbeing of their employees.

Building and Construction Safety

- Partners must obtain and maintain all requisite building and construction permits and licenses with regards to their Facilities.
- Partners must comply with the Applicable Laws concerning building safety, including, but not limited to, in relation to electrical wiring and installations.
- All building and construction work, including all electrical work, at the Facilities must only be carried out by certified professionals.
- Partners must conduct regular, (being at least one a year), building inspections to ensure that the Facilities are in good repair, including, but not limited to, ensuring that the same are free from any structural defects/cracks/ corrosion or other issues. Partners must take immediate corrective action to address any deficiencies identified by such inspections.
- Partners must retain building plans for the Facilities that that have been approved by the applicable authorities.
- Partners must not subdivide or otherwise make structural changes to the Facilities without first obtaining planning permission from the applicable authorities.

Health and Safety

- Partners must ensure the highest standards of health and safety throughout their Facilities.
- Partners must comply with all applicable health and safety regulations, including, where necessary, obtaining requisite permits or approvals from the relevant authority.
- Partners must take all necessary steps to prevent the spread of infectious diseases and maintain a high standard of hygiene for the protection of all employees and visitors in the Facilities.
- Partners must ensure that its employees are, at all times, supplied with appropriate and sufficient personal protective equipment for the particular task being undertaken or

equipment being used, including, specialised equipment to protect against electrical hazards or Materials (as defined herein). Partners must also ensure that employees are fully trained in the use of and necessity for, such personal protective equipment. Partner must maintain records of such training for a period of at least 7 years from the date the training occurred.

- All employees must receive health and safety training, including refresher courses at regular intervals. Partner must keep a record of such training for a period of at least 7 years from the date the training occurred. Any areas of deficiency identified during such training must be immediately addressed and rectified.
- Partners must ensure that fully supplied first aid kits are accessible to all employees at all times.
- Partners must ensure that a first aid officer is present within the Facilities at all times. Such persons must be fully trained, certified and equipped to carry out their duties. Partners must maintain adequate appointment and training records for a period of at least 7 years from the date the training occurred.
- Partners must keep full and accurate records of all workplace injuries or accidents. Following any such injury or accident Partner must immediately conduct a full investigation into the causes of the same. Once the cause of such accident or injury has been identified corrective and preventative action must be taken immediately.
- Unless proven to the contrary the occurrence of a workplace accident or injury shall be taken by EPIC as proof that the Partner has taken insufficient steps to fulfil their health and safety obligations.
- Partners must ensure that noise and lighting levels throughout their Facilities comply with the Applicable Laws.
- Partners must prevent extreme levels of heat or cold within their Facilities.
- Partners must undertake regular ergonomic reviews of its working practices to identify and minimise risks originating from manual labour undertaken by its employees, including lifting and repetitive tasks.
- Partners must ensure the cleanliness of its Facilities, including the absence of vermin and insects.
- Partners must ensure that its employees have unlimited and free access to adequate, secure and private toilet facilities, which are adequately stocked and kept in a sanitary condition.

- Employees must be provided with free and unlimited access to drinking water.
- Partners must encourage employee personal hygiene, including, but not limited to making free and easily accessible hand washing facilities available to all employees.
- Partners must implement a sick leave policy in accordance with the Applicable Laws and must ensure that such policy is communicated to all employees. Partners must not implement any policy, or take any action, that would discourage its employees from taking sick leave or seeking medical assistance when required.

Equipment Safety

- Partners must obtain and maintain all requisite permits and licenses for all equipment within their Facilities.
- Partner must ensure that each employee is fully trained in the safe operation of the equipment used as part of their work duties.
- Partners must ensure that all equipment within the Facilities are, at all times, in safe working order. Partners must regularly inspect the equipment and take any and all corrective action required. Partners must retain records of such inspections and corrective action.
- Partners must ensure sufficient guardrails and fences are installed throughout the Facilities, and around potentially dangerous equipment, to protect employees from injury.
- Partners must ensure that systems are in place to enable the emergency shutdown, and prevent the unexpected start up, of any equipment.

Fire and Emergency

- Partners must comply with all applicable fire regulations, including, where necessary, obtaining fire safety permits or approvals from the relevant authority.
- Flammable materials must be stored appropriately, with proper controls and warning signs.
- Smoking should be prohibited within the Facilities.

- Partners must ensure that, at all times, their Facilities contain fire extinguishers which are fully functional, easily accessible, sufficient in number, mounted and of appropriate size.
- Partners must install, inspect and maintain sprinkler, fire hydrant or other fire extinguishing systems. Partners must take necessary steps to ensure that sufficient water is available, at all times, to supply such fire extinguishing systems.
- Fire and emergency alarm systems, including notification lights, must be installed, inspected and maintained, in the Partners' Facilities. Partners must regularly test the alarm systems to ensure that they are fully operational.
- Fire and smoke detection systems must be installed, inspected and maintained, in the Partners' Facilities. The Partner will regularly test these detection systems to ensure that they are fully operational.
- Any fire, emergency or related warning signs must be in a language understood by the Partner's employees and, must be designed and mounted so as to be easily visible to, and understood by, the Partner's employees.
- Partners must ensure that a fire safety officer is present within the Facilities at all times. Such persons must be fully trained, certified and equipped to carry out their duties. Partner must maintain adequate appointment and training records.
- All employees must be trained in basic fire safety, accident prevention, and emergency response procedures. Such training must include evacuation drills undertaken within the Facilities at least twice a year. Partners must keep a record of such training for a period of at least 7 years from the date the training occurred. Any areas of deficiency identified during such training must be immediately addressed and rectified.
- Partners must ensure that each part of the Facilities includes an adequate number of emergency exits. Such emergency exits must, at all time, be unlocked, and unobstructed and clearly marked in a language understood by the Partners' employees.
- Partners must create clear emergency evacuation pathways maps which are designed to be easily visible to, and understood by, the Partners' employees. Such maps must be mounted alongside each emergency exit. Partners will ensure that emergency lighting is available along such emergency evacuation pathways.

- Partners must ensure that all entry ways, exits and access roads are kept clear so as to provide emergency vehicles with unobstructed access to the Facilities.

Hazardous Chemicals and Materials

- Partners must devise, implement and monitor procedures for the correct identification, labelling, maintenance, storage, ventilation and use, of chemical, hazardous or toxic materials, (“**Materials**”), including procedures for responding to any leak, spill or other emergency concerning such Materials. Without limited the generality of the foregoing, such procedures should include provisions for the safe and secure storage of the Materials separately from the creche, dormitories, canteen or production areas of the Facilities, and away from emergency evacuation pathways.
- Partners must undertake regular reviews of the above-mentioned procedures and will take immediate action to rectify any identified deficiencies. Partners will keep full records of such reviews, including all corrective action taken.
- Partners must abide by the applicable Safety Data Sheet with respect to the Materials.
- Partners must obtain and maintain any requisite licenses or permits for the Materials.
- Partners must provide specialised safety training and personal protective equipment to all employees who will work, or come into contact, with such Materials.
- Partners must maintain records regarding such Materials in accordance with the Applicable Laws.
- Where there is a risk of eye or skin contact between the employees and the Materials, Partners must ensure that all employees have free and easy access to operational eye wash stations and chemical showers.

Security

- Partners must devise, maintain and security policies, practices and equipment for the Facilities, including, but not limited to, installing and maintaining a sufficiently sophisticated CCTV and alarm system in order to:
 - ensure the safety of the employees and assets therein; and
 - prevent the introduction of unauthorised items into any outboard shipment, (whether for EPIC or otherwise), including, but not limited to drugs, weapons, and

other illegal items or contraband.

- Partners must routinely review and inspect their security policies, practices and equipment to ensure that they are in good working order and fit for purpose, and to determine what improvements can be made. Corrective action must be taken immediately upon the discovery of any deficiency. Partners must maintain records of such reviews, inspections and corrective action.

The Environment

- Partners must obtain and maintain all requisite environmental permits and licenses with regards to its Facilities.
- Partners must comply with the Applicable Laws regarding environment protection with respect its business and operations, including but not limited to the construction and operation of the Facilities. Without limiting the generality of the foregoing, the Partner must comply with the Applicable Laws concerning sustainability, natural resources, air and noise emissions, waste handling and disposal, the Materials, water use, and wastewater discharge.
- Partners must prepare and implement an Environment Protection Policy (“EPP”). Matters covered by the EPP must include:
 - requisite policies and practices to ensure the Partners’ compliance with the above-mentioned environment related Applicable Laws;
 - appointment of an environment protection manager;
 - environment protection employee training strategies;
 - additional steps to be taken by the Partners to minimise the Facilities’ adverse environmental impact, and promote sustainability; and
 - record keeping.
- Partners will ensure that the persons responsible for managing the EPP, including, but not limited to, the environment protection manager, are sufficiently trained on how to monitor, track and improve performance.
- Partners must continually monitor the implementation of the EPP and take immediate corrective action when any deficiencies are identified.
- Partners’ environmental performance and the implementation of the EPP, shall be quantified through the Higg Index. EPIC may take any action it deems appropriate, including termination of any agreement or order, if a Partner’s Higg Index rating should fall to an unacceptable level, as determined by EPIC.
- Partners must monitor advancements in technology, equipment and production techniques so as to be aware of, and where appropriate implement, improvements which would promote the sustainability and reduce the environmental impact of the production process.
- EPIC is committed to collaborating with the Partners to reduce the adverse environmental effect of the garment manufacturing process. Partners are encouraged



to notify EPIC of any system, equipment or initiative which they believe would help to achieve this aim.

Product Quality Control

Inspection and testing

- Partners are required to adhere to the strictest quality standards. This includes compliance with all Applicable Laws regarding product safety.
- Partners are required to comply with the terms and conditions within the applicable Purchase Order concerning product inspection and testing.

Supply Chain Traceability

- To maintain quality controls and address customer enquires EPIC must be able to trace its supply chain. Partners are required to assist in this process by promptly providing information upon request and holding suitable records, as detailed herein.
- Partners must comply with the terms of EPIC's Purchase Orders with respect to "Product Origin". Partners must also hold sufficient records to corroborate the content of any documentation supplied or issued by a Partner pursuant to any Purchase Order for a period of at least 7 years from the date the training occurred.
- Partners must provide to EPIC a completed copy of all declarations and documentation listed within the applicable EPIC Purchase Orders within the time stipulated.
- For seven years or such longer period as advised by EPIC, Partners must maintain manufacturing and traceability records by lot number of every batch of goods supplied to EPIC, setting out in detail the production steps, manufacturing date and the origin of each component or element comprising the goods.
- Full and accurate copies of any records referred to within this section must be provided to EPIC, or any third party authorised by EPIC within 24 hours of EPIC's written request.
- EPIC may take any action it deems appropriate, including termination of any agreement or order and/or seeking damages, if a Partner fails to maintain the above-mentioned records, or to provide the same when requested.

Ethical Business Practices

Legal Obligations

- Partners must comply with the Applicable Laws with respect to bribery, fraud, corruption and money laundering.

Government Officials

- “*Government Official*” means an employee of any government anywhere, or any rank or seniority and including, without limitation, military personnel, employees or officers of government-controlled entities, (including public hospital or education institutions), and public international organisations (e.g. the United Nations), political parties, political party officials and candidates for political office.
- Partners, particularly Epic factories and their employees, should bear in mind that their behaviour in any interactions with Government Officials may be attributed to EPIC. As such Partners, and their employees, must act with utmost integrity in any such interactions. This includes abiding by all legal requirements relating to such interactions, and the terms of this Code.

Bribery and Corruption

- Partners must not, either directly or indirectly, give, pay, authorise, offer or accept, any consideration or advantage to or from a government official, entity or individual including, without limitation, themselves, EPIC or its customers, that is intended to be, or could be reasonably interpreted to be, an inducement to take, or refrain from taking, any action.
- “*consideration or advantage*” includes but is not limited to money, gifts, entertainment, facilitation, donations, employment opportunities and hospitality of any kind.
- Partners are reminded that “*EPIC*” includes its employees, officers, directors, and consultants, irrespective of citizenship, domicile, or location.

What should you do?

1. You are one of Epic’s quality assurance inspector and a supplier offers a New Year “gift”

Reject the gift and immediately inform your head of department and if available your internal Legal Department.

2. You are handling the incorporation of a new subsidiary and the local agent includes a separate fee item to “*make sure the process goes smoothly.*”

Require a breakdown of exactly what the fee is and proof of its legal basis, such as a Companies Registry fee list, and an official detailed receipt. Simultaneously, you should raise this matter, with your Head of Department, and if available your internal Legal Department.

Money Laundering

- Money laundering is the process by which “dirty” funds generated from criminal activity (e.g. drug dealing, tax evasion, human trafficking) are circulated, or laundered, through legitimate businesses in order to hide their criminal origin and come out clean.

Red Flags?

- Suppliers who ask that payments be made to entities or countries not related to the Transaction.
- Buyers who cancel an order for no apparent reason shortly after a deposit is paid, requiring the Partner to accept and return funds in a short space of time.

Fraud

- Partners must not engage in any kind of fraudulent behaviour, including, but not limited, to the alteration or forgery of customs or shipping related documents, or of any internal records or reports. Further information in this regard is set out in “International Trade Compliance” section of this Code of Conduct.

Whistle blowing

- Partners, their employees and EPIC employees are encouraged to use the Hotline to report any action that they reasonably believe could or does constitute unethical business practices.

Penalties

- A violation of the above provisions may result in disciplinary action, up to and including termination of EPIC's commercial or employment relationship with the offending person or entity, as applicable.
- Partners are forewarned that, in addition to the said commercial/employment consequences, and the inevitable reputational damage, a violation of the above provisions may result in severe civil and criminal repercussions. By way of example only, numerous jurisdictions, including Bangladesh impose prison sentences on those found guilty of bribery.

Fair Trade Practices

- EPIC is committed to operating its business in a free and fair manner, in compliance with both the law and its own standards, and requires that all its Partners do the same.
- The use of improper trade practices to undermine competition is both unethical, and in many jurisdictions illegal. Partners are therefore required to not only familiarise themselves with the prohibited activities mentioned below, but also the applicable legislation. Please note that such legislation is sometimes referred to as “antitrust,” “competition” or “consumer protection” laws or regulations.
- Partners must ensure that they do not, enter into any agreement or understanding, whether formal or informal, written or oral, with their own or EPIC’s competitor(s) with the effect or intent of manipulating our business environment by:
 - Agreeing set prices or discounts on products and services;
 - Dividing territories, markets or customers;
 - Preventing a third-party company from entering the market;
 - Any form of bid or tender rigging;
 - Refusing to do business with certain customers or suppliers;
 - Colluding on credit or other commercial terms for certain customers or suppliers;
 - Boycott a third-party company;
 - Creating or attempting to create an illegal monopoly; or
 - Other similar behaviour.
- Partners should bear in mind that the above activities are not only breach this section of the Code, and the applicable statutes, but may also led to a breach of their confidentiality obligations, which include, without limitation, not disclosing customer, pricing and ordering information.

Penalties

- As with unethical behaviour, the consequences for unfair trade practices stretch beyond reputational damage or embarrassment. Depending on jurisdiction, consequences for statutory violations include civil and criminal liability both for the applicable entity and individuals.

Conflict of Interest : For Partners who are part of EPIC

EPIC employees are all expected to act in its best interests, for the betterment of both EPIC itself and all those who rely on EPIC for employment and commerce.

Part of acting in EPIC's best interests is ensuring that conflicts do not arise between personal interests and EPIC's commercial interests. Such conflicts can occur in a variety of circumstances, some are obvious, some may be more subtle.

Obvious

- Simultaneously working for a company in competition with EPIC.
- Having a familial relationship with someone who works for or owns a company in competition with EPIC.
- Having a familial relationship with someone who works for or owns a company who supplies goods or services to, or otherwise does business with, EPIC.
- Operating your own business in competition with EPIC.

Subtle

- Operating your own business which is not in competition with EPIC but which takes time and focus away from your work duties.
- Taking advantage of a business or employment opportunity that came to your attention through your position with EPIC, where EPIC has rejected such an opportunity.
- Using contacts formed whilst working for EPIC for your own business or personal benefit.

As demonstrated above, conflicts of interest are not always clear-cut. As such, if you have a question or become aware of a potential conflict, you should immediately contact our legal department for assistance and guidance.

Privacy and Data Protection

- Partners must comply with the Applicable Laws concerning the collection, use, transfer and storage of personal data, including, but not limited to, the personal data of their employees, EPIC's employees and the employees of EPIC's customers. This requirement shall continue after the termination of the applicable employee's employment.
- Partners must inform EPIC immediately in the event of any unauthorised access, use or disclosure of personal data.
- Partners must devise, implement and monitor policies and practices to ensure the confidentiality of their employees' confidential information, including, but not limited to, medical information and employment terms. Partners must continue to safeguard their employees' confidential information after the termination of the applicable employee's employment, including, without limitation erasing the said confidential information after the below mentioned retention periods have elapsed:

Prospective Employee	2 years from the date the Partner decides not to make an offer of employment, or the date the prospective Employee rejects the Partner's offer of employment, or any other retention period set by law, as applicable.
Current Employee	The duration of the employee's employment
Former Employee	7 years from the date of termination or such other retention period set by law

- EPIC's policies with respect to privacy and personal data protection can be accessed via our website, or upon submitting a request to the Hotline email address (or to our legal department for EPIC employees). Any concerns with respect to EPIC's personal data usage should be submitted to the Hotline email address (or to our legal department for EPIC employees).

Confidentiality and Statements

Confidentiality

- Partners must devise, implement and monitor such policies and practices as are required to ensure that any and all confidential information concerning EPIC's business, products or customers which the Partner may receive remains confidential, and is not used for unauthorised purposes.
- Partners must not use improper means to obtain confidential information concerning EPIC or EPICs customers.
- Partners must notify EPIC immediately upon the occurrence of any unauthorised disclose of EPIC or its customers' confidential information.

Statements

- A Partner must obtain EPIC's consent before making any public statement(s) regarding or referencing EPIC, EPIC's customers or other Partners. Public statement(s) includes any statement made on a website or social media platform, whether made directly or indirectly by the Partner or the Partner's employees.
- Unless prevented by the Applicable Law, Partners must obtain EPIC's consent before making any statement, or submitting any information, regarding EPIC, its employees or business, in response to any enquiry from a governmental authority.
- Partners must devise, implement and monitor an Employee Social Media Policy. Such Policy must, *inter alia*, include a provision that employees must not make any public statement(s), on a social media platform or otherwise, regarding or referencing EPIC, EPIC's customers or Partners.

Intellectual Property

- Partners must not, in any way, directly or indirectly, infringe upon the intellectual property rights, including, but not limited to, trademarks, copyrights and trade secrets, of EPIC or its customers.
- Partners will immediately inform EPIC if they become aware of any infringement of the intellectual property rights of EPIC or its customers.
- Partners must not, in any way, directly or indirectly, infringe upon the intellectual property rights, of any third party in the process of providing goods and services to EPIC.

Laws and Regulations

- EPIC is committed to operating its business in compliance with all applicable laws, rules and regulations.
- Partner must comply with the Applicable Law with respect to the operation of its business and Facilities including, but not limited to, obtaining and maintaining all requisite business licenses and permits.
- Partner must comply with all domestic and international laws and regulations applicable to the supply of the goods ordered by EPIC, including, but not limited to, those concerning the manufacture, packaging, transportation, export, and delivery of the said goods to EPIC's customers ("**Applicable Laws**").
- Partners must assist EPIC to comply with the requirements of EPIC's customers, whensoever and howsoever requested, to the extent that such compliance would not be in breach of the Applicable Laws.

International Trade Compliance

- EPIC sources from, and delivers to, multiple jurisdictions throughout the world. By necessity this means that both our products and the materials that go into those products often cross multiple local and international borders.
- It is therefore essential that all Partners abide by the following principles:

- Follow all trade compliance laws.

Our Partner must, at all times, follow the laws and regulations which apply to the movement, supply, import and export of our ordered products, including applicable custom regulations and sanctions. Partners are reminded that, depending on the circumstances, multiple countries' laws may apply to the same order.

- Provide All Required Documentation

Partners must provide to EPIC or our agent all documentation necessary for the international shipment, exportation from the exporting country, and importation into and full release for consumption into the applicable customs territory in compliance with all relevant governmental agencies having and shall promptly respond to requests by such agencies or EPIC for additional documentation.

- No Transshipment

Partners must not trans-ship any products ordered by EPIC for the purpose of mislabeling, evading quota or country of origin restrictions or avoiding compliance with the aforesaid laws and regulations.

- No Circumvention

Partner must not conduct business with companies or people that EPIC is prohibited from doing business with. Further, Partners must not use outsourcing or subcontracting as a means to circumvent the aforesaid laws and regulations.

- Failure to abide by the above principles can result in civil and criminal liability and loss of import/export privileges. Such penalties shall be in addition to EPIC's contractual rights to reject, and claim damages in relation to, any products embargoed, detained, seized or forfeited by any government agency of the applicable importing jurisdiction.

Q&A

Q. I am part of a Partner's sourcing team and have been asked to purchase trims from a supplier who appears on a "blocked list" of entities in the jurisdiction where EPIC's products will be delivered. Since I am based outside of the delivery jurisdiction, is it ok for me to purchase the trims from the supplier?

If not, can I have an independent third-party purchase this item on my employer's behalf?

A. No. As noted above Partners must comply with the laws and regulations which apply to EPIC's ordered products, including those of the delivery destination, regardless of the Partner's own location. Further, as sourcing such trims via the mentioned third-party would violate the non-circumventing principle set out above.

Corrective Action and Compliance

If EPIC determines, in their sole discretion, through an audit, investigation, report or otherwise, that the Partner is in breach of this Code of Conduct, then EPIC will work with Partners to discuss, agree and implement any required corrective action.

Once such corrective action has been agreed, the Partner must be responsible for, and must bear the costs of, immediate implementation. If corrective action is not, at EPIC's sole discretion, appropriate given the breach in question, or if corrective action cannot be agreed, or if the same is not implemented to EPIC's satisfaction, then EPIC may take other action, including termination of any applicable agreement or order, and/or seeking damages.