**ASSURANCE CODE OF CONDUCT**

This Code of Conduct has been approved by the management of Alaya Consulting and governs our sustainability assurance services. It outlines the fundamental principles that guide the actions of Alaya Consulting executives and all personnel involved in assurance-related engagements.

**Integrity**

We commit to conducting our work with honesty and to providing truthful information based on our assessments. Within the constraints of the agreed assurance level, we will remain vigilant and reject any statements we believe to be materially false or misleading.

**Independence**

We will uphold our professional judgment without compromise, despite any potential conflicts of interest. Our assurance engagements will be conducted solely on the basis of reports or management processes developed in strict compliance with our consultancy services.

**Professional Competence and Due Care**

We will ensure that our assurance practitioners and their subordinates possess the requisite knowledge and skills to provide competent professional services, consistent with applicable standards and best practices. Our work will be performed with care, diligence, and timeliness, adhering to the specifications of the agreed assignment.

**Confidentiality**

We will maintain the confidentiality of all information acquired during the preparation and execution of our assurance engagements. Such information will not be disclosed to anyone outside of the designated personnel within the reporting organization, except as agreed upon.

**Professional Behaviour**

We will accurately represent our profiles and services and ensure that the results of our assessments are communicated clearly and effectively. We will adhere to relevant laws, regulations, and best practices, and avoid any actions that could harm our reputation or that of any third parties.

All our assurance practitioners are obligated to perform their duties in accordance with this Code of Conduct. Alaya Consulting can maintain ongoing compliance with its Code of Conduct through a multifaceted approach that includes regular training and education on ethical standards, accessible and clear communication of the code and its updates, and robust monitoring and auditing procedures including anonymous reporting systems. Regular feedback mechanisms and a commitment to continuous improvement will help ensure the code remains relevant and respected across the organization.