



Code of Conduct

Dear Colleague,

The Code of Conduct (Code) is our guide to doing the right thing in business. It provides employees with clear direction regarding the expectations from all individuals who work in whichever capacity. Outlined in this Code is how we conduct business activities and how we expect employees to behave on such occasions. It is a must-read and a must-follow for all of us.

Nothing is more important than making sure we do what is right – and nothing puts us at risk more than the failure to do it.

In the Code, we are focused on the important principles, expectations, standards of behaviour and highlighting unacceptable conduct. It does not specifically address every potential form of unacceptable conduct. We are fully capable of making the right decisions when faced with difficult choices and that we will be guided by our good judgment. In case of any doubt, as to the course of action to be taken, the following test may be applied:

- Is it legal?
- Is it ethical?
- Could it cause a negative perception of the Company?

But we should never feel that we must “go it alone” when we are unsure of what is the right thing to do. One of the responsibilities we share is to seek guidance from our managers or other internal sources when we need it.

Please have the courage to speak up if you see anything that appears to breach this Code. Your concerns will be considered seriously - and we will not tolerate retaliation against anyone.

Our Values and Behaviors are the foundation for the Code. They define how each one of us must act to ensure that Jio World Centre sustains its reputation and continues to earn the trust that allows us to prosper as a Company. As you read this Code, be guided by its expectations, and continue to live our values in your work every day.

JWC Management

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1. Introduction

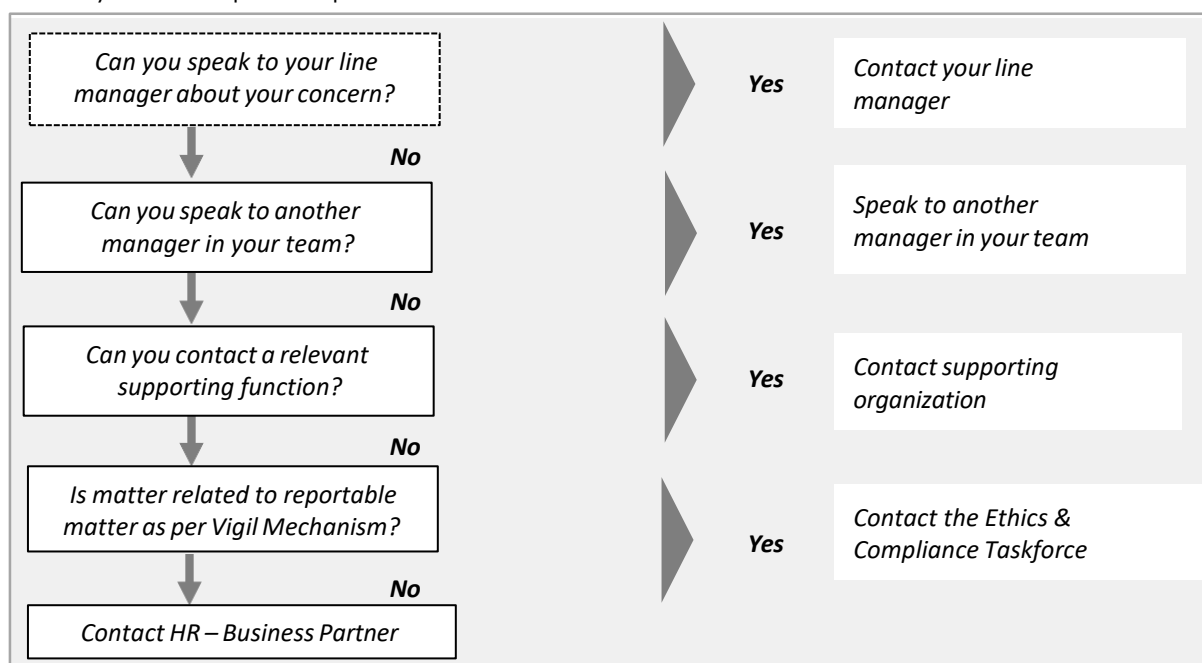
- 1.1 Our Code is a public statement that the organisation is committed to doing the right thing. It serves as a valuable resource to help employees make informed, ethical decisions based on guiding principles.
- 1.2 The word 'employee' is used in this Code to refer to any person in an employment relationship with Jio World Centre, including but not limited to, full-time, part-time, casual, temporary, contractors' staff or contracted employees and consultants.
- 1.3 It lays down the responsibility and the expectation required to follow principles and objectives set by the Code.
- 1.4 Because no Code can cover every possible situation, the organisation relies on you to use your good judgment and to speak up when you have questions or concerns.

2. Understanding and Using this Code

- 2.1. Employee responsibilities
 - 2.1.1. Have detailed understanding of the information in the Code and act in accordance with it, including the policies as updated from time to time
 - 2.1.2. Comply with applicable laws, regulations, legal obligations, and/or professional standards and relevant cultural expectations.
 - 2.1.3. Understand the duties at the workplace and act as reasonably directed by a Supervisor, Manager or Company Executive.
 - 2.1.4. Always seek further advice from your Manager if you have any doubts about the proper course of action.
 - 2.1.5. Cooperate fully when responding to an investigation or audit.
 - 2.1.6. Ensure other individuals or organisations who work with you conduct themselves in a manner that is consistent with the Code.
 - 2.1.7. Maintain necessary skills, qualifications, and expertise to carry out your roles and responsibilities and bring any concerns or identified deficiencies to your Manager's attention. You will be provided with trainings/interventions as required.
- 2.2. Additional responsibilities of Managers
 - 2.2.1. Consistently demonstrate integrity and ethical behaviour in accordance with the Code.
 - 2.2.2. Create an environment that is respectful and inclusive; actively foster a culture in which employees understand their responsibilities and are supported to work within the spirit and expectations of the Code.
 - 2.2.3. Provide accessibility to and understanding of policies and procedures to their employees.
 - 2.2.4. Be consistent when enforcing your requirements and hold your team

- members accountable for their behavior at work.
- 2.2.5. Integrate the Code into existing processes, such as employment, onboarding, performance management process, third-party contracts and purchasing.
- 2.2.6. Actively foster a culture where team members feel comfortable to speak up and do not experience retaliation for speaking up or cooperating in an investigation.
- 2.2.7. Comply with the policies and procedures, processes, and standards, that address risk areas in relation to business conduct. It is expected that actual or potential breaches will be appropriately investigated and handled.
- 2.2.8. Respond promptly and seriously to any legitimate concerns and questions about business conduct issues raised, including dealing with the reports in strict accordance with this Code and seeking further assistance from more senior management if required.
- 23. Zero tolerance on retaliation
 - 2.3.1. Retaliation can take many forms, for example: threats, intimidation, exclusion, humiliation, and raising issues maliciously or in bad faith. Retaliation against an employee for raising or assisting to address a genuine business conduct concern, is not tolerable. Act of retaliation is considered to be a misconduct.
 - 2.3.2. If you think that you or someone you know has experienced retaliation, contact any of the resources mentioned as per "How you can speak up".
- 24. Speak up
 - 2.4.1. Raise any concern about a decision or action that might be in conflict with the standards and expectations of the Code, or any concern about complying with the Code, policies, procedures, and practices.
 - 2.4.2. You do not need to be directly affected by an issue to raise a concern. In case you become aware of an issue through the work you undertake, you can report a concern.
 - 2.4.3. If you have a question, need help, or want to raise a concern you have several options. When you raise a concern, confidentiality shall be maintained and the information you provide will only be shared with the relevant stakeholders on a 'need-to know' basis. Refer to the 'How you can speak up' decision tree below for the options.

How you can speak up?



Ethics & Compliance Task Force (ECTF) means the committee designated by the RIL's Audit Committee to handle complaints and the resolution process of Protected Disclosures.

2.5. Breaches to the Code

2.5.1. Breaches of the Code is considered as a serious matter that must be addressed by the Management. Failure to adhere to any requirements of the Code may lead to disciplinary action as deemed fit by relevant Management in consultation with other appropriate sources of advice.

2.5.2. Breaches of the Code include, but are not limited to;

- 2.5.2.1. failure to comply or requesting others to breach the organisation Values and Behaviours
- 2.5.2.2. failure to promptly raise known or suspected breaches
- 2.5.2.3. failure to cooperate in investigations of possible breaches
- 2.5.2.4. retaliation against another person for raising a business conduct concern
- 2.5.2.5. failure of an employee to comply with any relevant legislation or regulation that may apply from time to time

3. Operating Safely, Responsibly, and Reliably

3.1. Always operate safely and securely

3.1.1. Be vigilant, disciplined, and always look out for one another. Each of you is a role model for safety.

- 3.1.2. Always carry out work that does not adversely affect your own health and safety and that of others. Do not carry out work you are not qualified to perform.
- 3.1.3. Expect and encourage others with whom you work with to comply with applicable Health, Safety, Security and Environment requirements. Know the emergency procedures that apply where you work.
- 3.1.4. Report any accident, injury, illness, or unsafe condition immediately. Never assume that someone else has reported or will report a risk or concern.
- 3.2. Environment and sustainability
 - 3.2.1. Embrace the balance of business performance with environmental health and sustainability through awareness and reduction of environmental risks.
 - 3.2.2. Play your part in protecting the environment and ensure sustainable practices and designs are adopted by educating our guests, partners, and employees.
- 3.3. Drug, alcohol, and tobacco use
 - 3.3.1. Must not attend or perform work under the influence of drugs, alcohol, or any other substance. It is the responsibility of all employees to ensure that their work performance is not influenced using drugs, alcohol, or any other substance (prescription or non-prescription).
 - 3.3.2. Report any such incident to your immediate Manager to ensure immediate action is taken.
 - 3.3.3. If need arises, employees may be required to comply with testing for drugs or alcohol.
 - 3.3.4. Smoking is permitted only in approved employee smoking area. You should not smoke in view of guests, visitors, or general public.

4. People Practices

- 4.1. Equal opportunity
 - 4.1.1. Equal opportunity is a matter of fairness, respect, and dignity. Ensure that all applicants for employment, candidates for development and promotion are treated and assessed in accordance with their job-related qualifications, skills, and abilities.
 - 4.1.2. Be respectful of cultural differences. Base your work-related decisions on merit and qualifications - not on race, color, national origin, religion, caste, gender, age, sexual orientation, gender identity or expression, marital status, medical condition, disability, or any other characteristics or status that is legally protected.
 - 4.1.3. Being in full compliance with the laws, rules and regulations related to Fair Employment Practices in letter and spirit.
- 4.2. Workplace free of harassment and intimidation

- 4.2.1. Any form of abuse, bullying or harassment is considered as an unacceptable behaviour at workplace.
- 4.2.2. Help create a work environment which is free of all forms of harassment. Physical abuse, offensive messages, derogatory remarks, and inappropriate jokes are never acceptable.
- 4.2.3. Inappropriate comments of sexual nature or any other sexually offensive behavior will not be tolerated.
- 4.2.4. You must report any incidents of discrimination, sexual harassment or bullying to your immediate Manager, including circumstances where you witness other employees being impacted.
- 4.3. Personal relationships in the workplace
 - 4.3.1. Personal relationship at workplace is considered as any formal, informal, widely known, or private, and may be described as anything similar to a marriage, partnership, extra-marital relationship, or sexual relationship
 - 4.3.2. It may also include siblings, cousins, or parent-child relationship
 - 4.3.3. Privacy of our employees is respected however we recognize that personal relationships may interfere with work
 - 4.3.4. Management must be kept informed of any personal relationship at workplace
 - 4.3.5. Personal relationships are not allowed when there is a perceived or an actual conflict of interest
- 4.4. Personal information and privacy
 - 4.4.1. Personal information of employees shall be collected and retained as necessary to provide services to customers or for administrative requirements.
 - 4.4.2. Personal Information retained will not be used or disclosed for any purpose other than the purpose for which it was collected.
 - 4.4.3. Respect the privacy of all people and take all reasonable steps to protect the confidentiality of information obtained by you during the course of your employment, including proper storage of information.
- 4.5. Personal presentation
 - 4.5.1. Personal presentation must reflect the highest quality and professional excellence in customer service, and it must not damage or have the potential to damage the reputation of the organisation.
 - 4.5.2. Always follow the uniform, grooming, and hygiene & sanitation guidelines as per the policy.
 - 4.5.3. Additional or more stringent presentation and hygiene standards apply when you are working in environments with food safety requirements or specific health and safety requirements.
- 4.6. Communicating externally

- 4.6.1. It is essential that the public communications are clear, accurate, consistent and render us responsible.
- 4.6.2. Only authorized persons can talk to the media, third party, or members of the investment community; contact the Corporate Communication team or Investor Relations for advice. Public communication should not be done without express consent of Corporate Communication team or Investor Relations.
- 4.6.3. Apart from authorised spokespersons on Company social networking sites, employees are not permitted to post any content on social media identifying or relating to the venues, its events, or its stakeholders.

5. Working with Business Partners

- 5.1. Relationship with suppliers and business partners
 - 5.1.1. Always seek to work with others who share commitment to safety, ethics, and compliance.
 - 5.1.2. Clearly communicate the expectations to the suppliers and business partners, agreeing to the contractual obligations where applicable. Take the appropriate measures if they do not meet those expectations or obligations.
 - 5.1.3. Before entering into any relationship with a third party, appropriate enquiries and assessments should be made. Those enquiries will vary depending on the nature of the proposed relationship and the type of risks associated with the work.
- 5.2. Exchange of gifts and entertainment
 - 5.2.1. Do not accept or provide gifts or entertainment in return for any business, services, or confidential information if the intent is to bias a decision. Employees should also ensure that members of their immediate family do not provide, solicit, or accept cash or its equivalent, entertainment favours, or anything of substance to or from competitors, vendors, suppliers, customers, or business partners.
 - 5.2.2. Employees are not prohibited from providing or accepting items of nominal value such as calendar, pens, mugs, books, bouquet of flowers or pack of sweets or fruits, to or from third parties, as modest gifts in the ordinary course of business. Providing refreshments or a casual meal of a customary nature is not prohibited.
 - 5.2.3. Do not offer or accept bribes, kickbacks or any other kind of improper payment including facilitation payments.
- 5.3. Manage conflicts of interest
 - 5.3.1. Conflict of interest may occur when your interests or activities affect your ability to make objective decisions or when you are influenced, could be

influenced, or perceived to be influenced in carrying out your duties.

Disclose such situations to the Ethics & Compliance Taskforce. For example:

- 5.3.1.1. Outside jobs and affiliations with competitors, customers, or suppliers
- 5.3.1.2. Engage in any paid or unpaid work that could conflict or reduce the efficiency in performing the duties or involves utilizing materials or information that has been acquired during the employment
- 5.3.1.3. Avoid conducting the Company's business with your relative, or with a business in which a relative is associated in any significant role
- 5.3.1.4. Investments, including those of close relatives, which might influence or appear to influence your judgment
- 5.3.2. Obtain approval from the Ethics & Compliance Taskforce before accepting any directorship / assignment in any company other than Reliance Group Companies, Subsidiaries, and Associates etc.
- 5.4. Avoid anticompetitive conduct
 - 5.4.1. Competition and Anti-trust laws are complex and often fact specific.
 - 5.4.2. Engagement in activities like but not limited to any form of agreement or understanding with competitors to fix prices, commissions, rig bids, sharing to company data or information, or copying the same on personal device or email or storage media, allocate customers and/or restrict supply is completely unacceptable and will invoke extremely severe disciplinary measures and action.
 - 5.4.3. Breaches of competition laws carry potentially serious consequences for you, organisation or other individuals who may be involved. For these reasons, if you have any questions, consult the Legal team.
- 5.5. Preventing money laundering
 - 5.5.1. Money laundering is the process of hiding illegal funds or making them look as though they are legitimate. It also covers the use of legitimate funds to support crime or terrorism.
 - 5.5.2. Employees are prohibited from getting involved in any money laundering activity.
 - 5.5.3. Know who you are doing business with by following our counterparty due diligence procedures.
- 5.6. Prohibited from engaging in bribery and corruption
 - 5.6.1. Bribery involves making a payment of any value or providing a benefit to any person to intentionally distort a proper decision-making process, to influence a person's decision, to encourage them to secure an improper commercial advantage, or to enter into a dishonest arrangement.
 - 5.6.2. All kinds of bribery or corruption in any of the business dealings is prohibited.
 - 5.6.3. Any offers or incidents of bribery or corruption, or any observed

inappropriate behaviour, must immediately be reported.

5.7. Prohibited from gambling

5.7.1. Any information that may have been gained in the course of your duties is strictly prohibited from use for the purposes of gambling, betting, wagering, or gaining any type of advantage or benefit.

5.7.2. Any individual found to have gambled will be considered as having committed a misconduct.

6. Engaging with Governments and Communities

6.1 Engage with government officials

6.1.1. Whenever the business conditions require engagement with government officials, it must be handled carefully to protect organisation's reputation and interests.

6.1.2. Employees must report any behaviour that is inconsistent with the Code or constitutes a potential or actual breach of the Code to the Manager.

6.2 Engage with communities

6.2.1. Ability to build relationships, work collaboratively with respect and dignity, and transparently with local communities is an integral part of the organisations long-term success.

6.2.2. The organisation wants to be a respected and trusted neighbor in the communities where it operates. Therefore, participation in the local community is encouraged.

6.2.3. Employees are ambassadors of the organisation, hence always ensure that your behaviour reflects positively.

6.2.4. Be aware of the potential for appearance of conflicts of interest and discuss any concerns with your line manager.

6.2.5. Notify your line manager or Corporate Communications team in advance of speaking with representatives of community organizations or non-governmental organizations (NGO).

6.3 Respect for local culture

Be sensitive to the local culture and be understanding of local customs, including those relating to personal behaviour.

6.4 Compliance with the law

We must follow and comply with the law of the country. The Company strictly prohibits any conduct that may breach any law/regulations applicable to our business operations.

6.5 Commitment to human rights

Seek to conduct the business in a manner that respects the human rights and dignity of people. You play a role in the elimination of human rights

abuses such as child labor, human trafficking and forced labor.

6.6 Our stance on political activity

- 6.6.1. As an individual, you have the right to personally participate in the political process. However, you need to make it clear that your personal views and actions are not those of Jio World Centre.
- 6.6.2. Do not use company funds or resources to support any political candidate or party.
- 6.6.3. Holding or contesting an election for any political post by any employee is discouraged as it could interfere with the performance and discharge of responsibilities towards the Company.
- 6.6.4. If any employee decides to consider a political post, the same shall be disclosed to the Ethics & Compliance Taskforce.

7. Use of Business Resources

7.1 Protect Company assets

- 7.1.1. Company assets include facilities, property and equipment, computers and IT systems, information, digital assets, systems and data, corporate opportunities, and funds.
- 7.1.2. Employees are responsible for safeguarding and the appropriate use of Company assets, including information systems.
- 7.1.3. Company assets are provided to enable employees to work effectively and efficiently and make sure that the assets are not applied for personal benefit and/or benefit of your related party.
- 7.1.4. Ensure adequate security measures and security systems are in place for protecting the digital assets.
- 7.1.5. Take appropriate precautions to prevent theft, damage, misuse, or intentional damage of such assets. This includes ensuring that resources are not destroyed, disposed of, sold, loaned, or donated without appropriate written approvals.
- 7.1.6. Limited personal use of computer equipment, phones, email, and internet access will usually be acceptable.
- 7.1.7. Maintain confidentiality of information obtained in the course of the employment and that confidentiality extends after their employment has concluded.
- 7.1.8. Uphold the brand and reputation of the company on all public forums including social media and other digital platforms. Do not share any confidential information on public platforms.

7.2 Accurate and complete information and records

- 7.2.1. All data created and maintained by employees must accurately reflect the underlying transactions and events.

- 7.2.2. Ensure all transactions are properly authorized, recorded and reported, as required.
- 7.2.3. Falsifying, concealing, altering, destroying, or otherwise tampering with information, or creating misleading information will not be tolerated.
- 7.2.4. Follow applicable rules and regulations in the domains where we operate and organisations requirements when creating, maintaining, retaining, or destroying documents including those in electronic formats.
- 7.3 Data privacy
 - 7.3.1. Follow all the privacy laws, rules, and regulations in the jurisdictions in which we operate.
 - 7.3.2. Respect privacy of our business partners, associates, employees, customers, and other individuals and take all reasonable steps to protect the confidentiality of information obtained during the course of the employment, including proper storage of information.
 - 7.3.3. Ensure appropriate record retention and other measures to safeguard personal information.
 - 7.3.4. Collect and use data in a lawful, fair, legitimate, and ethical way.
- 7.4 Intellectual Property (IP)
 - 7.4.1. IP can include policies and procedures, documents and records used for business, an invention, trademark, original design, or application that has a commercial value.
 - 7.4.2. Must protect and maintain the confidentiality of the organisation's IP, the same way you are required to protect other assets.
 - 7.4.3. Safeguard the IP from use by third party. At times when IP is required to be shared with individuals outside of the organisation, a prior written approval needs to be taken from the competent authority.
- 7.5 Do not engage in corporate opportunities

Do not engage in any corporate opportunities except as may be approved by the Board of Directors as per delegation of authority.
- 7.6 Do not engage in insider dealing
 - 7.6.1. Trading in Reliance's securities when you have inside information or sharing it with others is illegal and can result in severe penalties. Never indulge in forward dealings in securities of the Company. Both of these are prohibited activities.
 - 7.6.2. Never buy or sell any Reliance's or any of its companies' securities if you have inside information.
 - 7.6.3. Never spread false information to manipulate the price of listed securities.
 - 7.6.4. Trading indirectly when in possession of inside information, for example through family members or others, or providing 'tips' is also prohibited.
 - 7.6.5. Follow the same principles in relation to inside information in respect of

other listed companies.

- 7.6.6. Remember these rules continue to apply even when you are no longer an employee.
- 7.6.7. If in doubt, check with Legal or Company Secretary's office.

8. Vigil Mechanism

RIL's Ethics & Compliance Taskforce is established to process and investigate Protected Disclosures. "Protected Disclosures" are disclosures of a Reportable Matter.

8.1 Reportable matter

- 8.1.1. Reportable Matter means a genuine concern concerning actual or suspected:
 - 8.1.1.1. Fraudulent practices, such as improperly tampering with RIL books and records, or theft of company property
 - 8.1.1.2. Corruption, including bribery and money laundering
 - 8.1.1.3. Breaches of the Code of Conduct

8.2 Contact details

- 8.2.1. Protected Disclosures are to be made to the RIL's Ethics & Compliance Taskforce as follows:
 - 8.2.1.1. by email to ethics.taskforce@ril.com
 - 8.2.1.2. by telephone to the Whistle-blower Hotline - +91-22-7967 1333; or
 - 8.2.1.3. by letter addressed to the RIL's Ethics & Compliance Taskforce, marked "Private and Confidential", and delivered to the Chairman of the Ethics & Compliance Taskforce, Reliance Industries Limited, Maker Chamber IV, 3rd Floor, 222, Nariman Point, Mumbai 400021.
- 8.2.2. Moreover, in exceptional cases, employees have a right to make Protected Disclosures directly to the Chairman of the Reliance Group's Audit Committee as follows:
 - 8.2.2.1. by email to audit.committee@ril.com; or
 - 8.2.2.2. by letter addressed to the Audit Committee, marked "Private and Confidential", and delivered to the Chairman of the Audit Committee, Reliance Industries Limited, Maker Chamber IV, 3rd Floor, 222, Nariman Point, Mumbai 400021.
- 8.2.3. We treat the identity of the whistleblower and the fact that a Protected Disclosure has been made as confidential.
- 8.2.4. For more details refer "Vigil Mechanism and Whistle Blower Policy"