

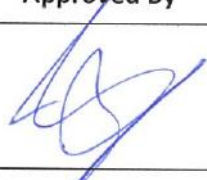


## Child and Forced Labor Prevention Policy

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### 1. **Objective:**

The objective of this policy is to ensure that our organization does not engage in any form of child labor or forced labor and to adhere to the International Labor Organization (ILO) conventions, as well as national and local laws pertaining to child labor and forced labor.

We are committed to conducting our business in a legal, ethical manner and strive to make positive contributions to society. Aurore will take all necessary measures within its scope and influence to prevent and address child labor, forced labor, labor exploitation, slavery, and human trafficking.

### 2. **Scope:**

This policy is applicable to all employees, contractors, suppliers and stakeholders of all Aurore group companies.

### 3. **Definitions:**

“Child” means any employee who is below 14 years of age.

“Adolescent” means any employee who is between 15 years and 18 years of age.

### 4. **Responsibility:**

The Aurore is responsible for the implementation of the policy related to Child labor and forced labor across all sites and locations. All employees, contractors, suppliers and stakeholders associated with Aurore are expected to comply with the organization's policy.

### 5. **Procedure:**

- Aurore has framed its policy for not employing child and forced labor. This policy is also in accordance with Child labor (Prohibition & Regulation) Act- 1986 & Children (Pledging of Labor) Act 1933 and other relevant legislation.
- Prohibits employment of child labor below the age of 14 years.
- No employee in Aurore should be less than 18 years of age. Documentary evidence of proof of age (e.g. Birth Certificate, School Certificate, and/or any other Legal Document like a voter card/Aadhaar card) shall be verified and collected at the respective working location as part of the joining formality.
- Aurore conducts a background verification through a third party wherever required to ensure the authenticity of the documents shared with the company.
- Aurore shall ensure that there is no child labor/ forced labor being deployed at their respective sites.

**6. Remediation Plan:**

Remediation plan in case of any Child Labor/ Adolescent worker/ Forced Labor found to be engaged by Aurore:

<b>CHILD LABOR REMEDIATION PLAN</b>		
<b>Sl.No</b>	<b>Activities</b>	<b>Responsibility</b>
1	The organization has formed a policy denouncing and not supporting engagement of Child labor.	Head HR/ Unit Head
2	Once a child found working, the child will immediately be withdrawn from the workplace and inform to the Unit Head about the same.	Unit HR Head
3	In case of a child labor being noticed, appropriate authority and Interested Parties will be informed immediately.	Unit HR Head
4	The child will be handed over to his/ her parents or guardian.	Unit HR Head
5	To contact primary school run by the Government/ Municipality and get he/ she admitted.	Unit HR Head
6	To provide books, stationery and uniforms (as required by the school) at the cost of the company.	Unit HR Head
7	A child under remediation plan will get the adequate medical treatment free of cost as and when required.	Unit HR Head

<b>ADOLESCENT WORKER REMEDIATION PLAN</b>		
<b>Sl.No</b>	<b>Activities</b>	<b>Responsibility</b>
1	The organization has formed a policy denouncing engagement of Adolescent worker and as an organization does not employ any one less than the age of 18.	Head HR/ Unit Head
2	The organization shall adhere to the requirements of "Employment of Adolescent persons" as prescribed in the factories act 1948 if any Adolescent worker is engaged.	Unit HR Head
3	Shall ensure that the certificate of fitness is granted to him by the government authority and subsequently token is given.	Unit HR Head
4	Shall ensure that cost incurred on such certificates are not charged on the Adolescent worker and are renewed on a yearly basis.	Unit HR Head
5	Shall employ them only on the work prescribed under the certificate.	Unit HR Head
6	Shall restrict the working hours to only 4.5 hours in a day.	Unit HR Head
7	Shall ensure no dual employment is done.	Unit HR Head
8	Shall ensure the necessary registers and forms are maintained as required by the act.	Unit HR Head
9	Conduct OHS risk assessment for Adolescent workers before putting them into work.	Unit EHS Head

<b>FORCED LABOR REMEDIATION PLAN</b>		
<b>Sl.No</b>	<b>Activities</b>	<b>Responsibility</b>
1	The organization has formed a policy denouncing and not supporting engagement in forced labor.	Head HR/ Unit Head
2	Once a case of forced labor is identified, the affected worker(s) will be immediately removed from the exploitative situation, ensuring their safety and well-being.	Unit HR Head
3	Appropriate authorities and interested parties will be informed immediately upon identification of forced labor.	Unit HR Head
4	Shall provide necessary support and assistance to the affected worker(s), including medical care, counselling, and rehabilitation services.	Unit HR Head
5	Conduct thorough investigations to Identify root causes, address systemic issues to prevent recurrence.	Unit HR Head

6	Engage with relevant authorities, such as labor inspectors or law enforcement, to support the investigation and prosecution of perpetrators of forced labor.	Unit HR Head/ Legal Head
7	Educate employees, managers, and suppliers on recognizing and preventing forced labor.	Unit HR Head

## 7. Risk Assessment:

Aurore recognizes the importance of conducting regular risk assessments to identify potential areas where child labor or forced labor may occur within its operations and supply chains. The risk assessment will include, but is not limited to, the following considerations:

- High-risk areas where child labor or forced labor is prevalent.
- Geographical regions with a higher likelihood of child labor or forced labor.
- Suppliers or contractors not operating in perennial nature of employment and high-risk areas or sectors.

The risk assessment will be conducted at defined intervals or when significant changes occur in the company's operations or supply chains. The findings of the risk assessment will be used to develop appropriate preventive measures, mitigation strategies, and ongoing monitoring processes.

Aurore is committed to regularly reviewing and updating the risk assessment to ensure its effectiveness in preventing and addressing any potential issues related to child labor and forced labor.

### **Risk Assessment for Corruption:**

- 7.1.1 Review Legal Framework: Examine existing laws and regulations related to child labor and corruption.
- 7.1.2 Consultation: Engage with local communities, employees, and organizations working on child labor issues to gather insights.
- 7.1.3 Data Analysis: Analyze data on child labor and corruption cases to identify patterns and high-risk areas.
- 7.1.4 Analyze Risk Corruption Practices: Identify common corrupt practices that can enable child labor, such as bribery, fraudulent documentation, and lack of enforcement.
- 7.1.5 Vulnerable Points: Pinpoint specific points in the supply chain or business processes where corruption might facilitate child labor (e.g., hiring processes, certification, and inspection).
- 7.1.6 Impact Assessment: Evaluate the potential impact of these corrupt practices on the prevalence of child labor.

## 8. **Monitoring of Internal Control and Audit on Child Labor**

- 8.1. Continuous Monitoring: Regularly track the effectiveness of the implemented controls and adjust as necessary.
- 8.2. Periodic Audits: Conduct regular audits of high-risk areas to ensure compliance with anti-corruption and child labor policies.

8.3 Feedback Loop: Use feedback from audits, inspections, and reports to improve risk management strategies continually.

#### 8.4 Report Findings

Reporting: Prepare comprehensive reports detailing the findings of the risk assessment, including identified risks, mitigation strategies, and outcomes of implemented measures.

8.5. Communication: Ensure transparent communication of the findings to senior management, stakeholders, and, where appropriate, the public.

8.6 Collaborate with External Entities

8.7 Partnerships: Work with government bodies, NGOs, and other organizations to strengthen efforts against child labor and corruption.

8.8 Community Engagement: Engage local communities to raise awareness and build support for anti-corruption and child labor initiatives.

### 9 **Power of Amendment:**

This policy may be amended by the management at their discretion and as deemed necessary. The company reserves the right to update the policy without assigning a specific reason. Any amendments will be communicated to all employees, contractors, suppliers, and stakeholders. It is the responsibility of all individuals covered by this policy to stay informed about any changes and comply with the updated provisions.