

ANTI-BRIBERY POLICY

1.1 POLICY STATEMENT

It is our policy to conduct all our 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 dealings wherever we operate.

This Policy is aligned with the Prevention of Corruption Act, 1988 (as amended) and Principle 1 of the National Guidelines on Responsible Business Conduct (NGRBC) — ethics, transparency and accountability — as disclosed under the Business Responsibility and Sustainability Reporting (BRSR) framework.

1.2 WHO IS COVERED BY THE POLICY?

This policy applies to all individuals working at all levels and grades, including senior managers, directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, and any other person providing services to us.

It also extends to our business partners: suppliers, vendors, service providers, agents and customers are expected to comply with the substance of this Policy in all dealings with or on behalf of the Company.

1.3 WHAT IS A BRIBE?

A bribe is a financial or other advantage offered or given:

- To anyone to persuade them to or reward them for performing their duties improperly; or
- To any public official with the intention of influencing the official in the performance of his duties.

1.4 GIFTS, HOSPITALITY, FACILITATION PAYMENTS AND KICKBACKS

- We do not make, and will not accept, facilitation payments or kickbacks of any kind, whether directly or through third parties.
- Nominal courtesy gift articles of value up to Rs. 300 (e.g., diaries, calendars) exchanged with suppliers or customers in the ordinary course of business are not treated as bribes under this Policy.
- Gifts to customers shall not exceed Rs. 3,000 in value and shall not be given more than three times per year per customer; employees shall not accept any gift from a supplier exceeding Rs. 2,000 in value, and never in cash. All such gifts must be with the full knowledge of the management.
- Any gift, hospitality or advantage outside these limits must be declined and reported to the Managing Director. All gifts given or received in a business context shall be disclosed to management.

1.5 REPORTING AND CONSEQUENCES

- Any suspected bribery, corruption or violation of this Policy shall be reported through the Vigil Mechanism / Whistle Blower Policy; whistle blowers are protected against retaliation.
- Violation of this Policy shall attract disciplinary action up to termination of employment / contract, and blacklisting in the case of suppliers, in addition to legal action where applicable.
- Awareness training on this Policy forms part of the annual Training Calendar; this Policy is reviewed annually by the ESG Steering Committee.