

Policy	:	Anti-Bribery Policy
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1. Purpose

This Policy is aimed at the commitment of the Company to conduct business legally and ethically worldwide in compliance with the anti-corruption, anti-bribery legislations in all countries we conduct our business in. The Policy is to ensure the Company's reputation is kept intact. It is our goal to ensure that employees and the third parties with whom we work reflect the same high ethical standards and demonstrate a commitment to compliance with all applicable laws.

2. Coverage

This Policy applies to all employees of the Company and its subsidiaries, permanent, contractual, Consultants, Contractors, Trainees, casual workers, volunteers, interns, Agents and Third Parties acting on the behalf of the Company, located anywhere in the world.

3. Definitions

- 3.1. **Bribery** is the offer, promise, giving a payment, benefit, or other advantage as an inducement for an action that is illegal, unethical or a breach of trust.
- 3.2. **Government Officials** include (i) any person holding an executive, legislative, judicial or administrative office; (ii) employees of public enterprises and employees of state-owned businesses, whether partially or wholly state-owned; and (iii) political parties, officials of such parties and candidates for political office.
- 3.3. **Third Parties** are persons or entities who are either doing business with or acting for or on behalf of the Company anywhere in the world who are not employees, including but not limited to distributors, resellers, sales representatives, agents, intermediaries, consultants, subcontractors, and joint-venture partners.

4. General

Employees and the Third Parties acting on our behalf or in connection with Company are prohibited from giving or offering anything of value directly or indirectly to any government official or entity, or to any private individual or entity, in order to improperly obtain or retain any business advantage or to improperly affect any act or decision.

This prohibition includes any facilitating, expediting or "grease" payments made to government officials, either directly or indirectly, in order to expedite any official service or function (for example, small payments made to an official to move the

Company's application to the front of the line or to shorten the time frame in which services or other actions are provided). Any official fees supported by government-issued receipts do not qualify as improper payments.

5. Commercial Bribery

The Company strictly prohibits engaging in bribery of private parties to improperly influence business deals by offering or providing any payments, gifts or other benefits, or by any other unlawful inducement, with whom the Company is conducting business.

6. Gifts, Entertainment, & Hospitality

This Policy does not prohibit normal and appropriate hospitality and occasionally may offer appropriate gifts, entertainment or other hospitality to customers, potential customers, suppliers, or other persons connected to the Company's business or transactions to foster goodwill and enhance business relationships. Gifts, entertainment, and hospitality include the receipt or offer of gifts, meals or tokens of appreciation and gratitude, or invitations to events, functions or other social gatherings, where they are appropriate in the circumstances and are in connection with matters related to business.

Modest, occasional meals; occasional attendance at ordinary sports, theater and other cultural events; and gifts of nominal value that may promote business, such as items with logo (e.g., pens, portfolios etc.) are acceptable under the Policy. However, "quid pro quo" (offered for something in return); Gifts in the form of cash or cash equivalents (such as gift cards, vouchers, stock, etc.); Gifts, entertainment or other hospitality immediately prior to, during or immediately following an expected or actual tender issued by a government entity or other similar formal bidding process if (i) prohibited by the tender or formal bid documents or recipient's employer's policies, guidelines or standards; (ii) prohibited by local law; or (iii) doing so would give rise to the appearance of impropriety are prohibited.

7. Maintaining Accurate Books and Records

No payment by or on behalf of the Company shall be approved or made if any part of the payment is to be used for an unlawful or improper purpose, or for any purpose other than that described by valid documents supporting the payment. No false or misleading entries shall be made in any books or financial records of the Company for any reason.

Any expenses that an employee or third party incurs on Company's behalf or in connection with our business shall not be reimbursable unless they are lawful and supported by detailed documentation.

8. Compliance

All the parties shall comply with the provisions of the Policy. Failure to comply with this Anti-Bribery Policy or any applicable anti-bribery laws shall result in civil or criminal penalties, as well as termination of the employment or business relationship (in case of third parties/ Agents).

9. The Management reserves right to amend/change some or all the clauses of the Policy with or without notice to the employees/third parties/ agents who are covered under the Policy
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Date: **26.09.2024**