

ANTI BRIBERY & ANTI-CORRUPTION POLICY

The Company is committed to acting with integrity in all of our business relationships. We compete for business solely on the basis of the quality of the products and services we deliver. As such, we do not tolerate or condone bribery. Bribery is a criminal offense in India and in all of the countries in which the Company and its affiliates operate. Bribery subjects the Company and its employees to significant legal and reputational liability. Any Employee of the Company who engages in or facilitates bribery will be subject to discipline, up to and including dismissal, and also faces significant legal consequences, including prison.

The Company strictly prohibits giving, authorizing or promising anything of value to any person, including a government official, for any improper purpose, such as to obtain or retain business, secure an improper advantage, influence a decision or act, or cause the intended recipient to act improperly or in breach of a duty of trust. Similarly, no employee, officer or director of the Company may request, agree to receive or accept a financial or other advantage in connection with their employment or relationship with the Company.

The offer or payment of anything of value may constitute a bribe, no matter how small the amount. "Facilitation" payments are payments made to expedite routine government actions, such as processing visa, customs paperwork and so on. These payments are illegal in every country in which they are made and are therefore prohibited under this policy.

The Company and its employees may be held criminally liable for bribery and improper payments made by third parties, such as consultants and agents, acting on behalf of the Company. For this reason, the Company will only engage third parties who are both reputable and qualified and who meet our standards for ethical commercial transactions. The Company will follow a documented due diligence process for those third parties that pose a risk of non-compliance with bribery laws.

Every Employee of the Company has a duty to report violations of these policies and procedures, as well as any behaviour conducted by any Employee or third party that reasonably appears to be contrary to these principles.

We have built a reputation as a company that operates ethically and honestly, and bribery and corruption have no place in our business. Bribery and corruption can cause irreparable harm to our good name, our business, and the communities where we do business.

Approved By,



Director

Rev.01 Effective From: 01.04.2024

ANTI COMPETITION POLICY

We compete fairly, openly and independently. We comply with antitrust and other laws regulating competition that protect fair competition by prohibiting anti-competitive behaviour and thereby guarantee that our hard work and innovation will be rewarded.

These laws prohibit agreements restricting competition between companies at either the same (i.e., competitors) or at different levels of the supply chain (e.g., manufacturer and its distributor), and may impose limits on the commercial behaviour of companies that hold a dominant position in a market. These laws may also require that companies seek approval for other commercial agreements that might affect competition or certain mergers and acquisitions.

WHAT EMPLOYEE SHALL KEEP IN KNOWLEDGE

- Any discussion, agreement or understanding (direct or indirect) with a competitor on price, on the allocation of products, markets, territories, customers, or bids, on restrictions in production or on collective boycotts is illegal.
- Exchanging with, or signalling to, competitors any information on individualized intentions concerning future conduct regarding prices, quantities or other elements of competitive behaviours illegal.
- You cannot obtain from, or share with, competitor's commercially sensitive information, i.e., information that could influence a commercial decision of company or a competitor (e.g., cost, margins, pricing data, future strategies, product plans).
- You cannot agree with, or require, a customer to resell our products at a certain price.
- Exclusive arrangements or other restrictions on a customer's or channel partner's ability to resell in certain markets or to certain customers cannot be imposed without first consulting with the Legal & Integrity team.
- Violation of antitrust and competition laws is a serious matter and could result in criminal prosecution of you and the company and grave reputational harm to yourself and company.

Your responsibilities

- Comply with antitrust and other laws regulating competition.
- Be familiar with and follow company's Corporate Regulations relating antitrust,
- Immediately and proactively distance yourself and company from inappropriate conduct of others (e.g., in meetings of a trade association).

Approved By,



Director

Rev.01 Effective From: 01.04.2024

MONEY LAUNDERING & FRAUD PREVENTION POLICY

We accurately record and report our finances, transactions and assets. We comply with the laws that govern our financial records, accounting principles, tax obligations and financial disclosures. We further comply with laws against money laundering and are vigilant about suspicious financial transactions that may be intended to disguise the proceeds of criminal activity. We protect company's property, assets and data from improper or unauthorized use and exercise care to avoid their loss, theft or damage. We use company assets for legitimate business purposes.

What you should keep in knowledge

- Financial records include books and accounts as well as the documents relating to the preparation of such records. Company books and records can also include almost any tangible financial-related data.
- Individuals or organizations who launder money seek to disguise the proceeds of criminal activity in legitimate business dealings or to use legitimate funds to support criminal activities.
- Releasing information or data without proper authorization that is confidential, commercially sensitive, or contentious may have undesired contractual or other legal implications for company.

Your responsibilities

- Ensure that all business transactions are fully and fairly recorded in accordance with Company's accounting principles, internal procedures, and applicable laws.
- Do not sign any approval or other document without first verifying its accuracy and ensure that the underlying transaction serves a legitimate business purpose.
- Do not alter or destroy any record that you have been instructed to keep or that is within company's document-retention limits.
- Be aware that improper or fraudulent documentation or reporting is illegal and can expose you and company to civil and criminal penalties.

Approved By,



Director

Rev.01 Effective From: 01.04.2024

CONFLICT OF INTEREST POLICY

We are committed to act in the best interests of our company, we use company's property and information only for proper and legitimate business purposes and we make decisions independently of personal interests. We disclose promptly any personal or professional interests that might reasonably be perceived to conflict with the best interests of company create an appearance of impropriety or affect our judgment in carrying out our roles. We avoid external engagements or activities that might interfere with our responsibilities or harm company's reputation.

WHAT YOU SHOULD KEEP IN KNOWLEDGE

- A conflict of interests may be actual or apparent and you should ask yourself whether a colleague who is aware of your personal interests might reasonably call into question the integrity of your business decisions.
- Even the appearance of a conflict of interests can create unnecessary problems for you and company, including potential harm to reputation, trust and morale.
- Having a conflict of interests – or the appearance of a conflict of interests – is not a violation of the Code of Conduct in itself. However, your failure to disclose the potential conflict promptly is a violation and may lead to disciplinary action.

Your responsibilities

- If you are unsure whether you have either an actual or an apparent conflict of interests, the best course of action is to disclose it according to Company's Corporate Regulation on conflicts of interests so it can be resolved in a fair and transparent manner.
- Whenever possible, seek to avoid situations where you would be placed in a conflict between your personal interests and those of company.

Approved By,



Director

Rev.01 Effective From: 01.04.2024