

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY
(Version 1)

Revision History

Version No.	Release Date	Function	Reviewed by	Approved by	Description of change
1.0	17-11-2025	HR/ Internal Audit	HR/ Internal Audit	MD & CEO	New document release

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

1. Purpose

BirlaNu Limited (“BirlaNu” or “the Company”) is committed to conducting its business with integrity, transparency, and in compliance with all applicable anti-bribery and anti-corruption laws. This Policy establishes the Company's stance on bribery and corruption and outlines the responsibilities of employees, associates, and business partners in preventing such activities.

2. Scope

This Policy applies to all employees of BirlaNu working at all levels (including any of its intermediaries, subsidiaries or associated companies), directors, consultants, employees (whether permanent, fixed-term or temporary), contractors, trainees, seconded staff, sub-contractual staff, casual workers and agency staff, volunteers, or any other person associated with BirlaNu wherever located (collectively referred to as “Associates” in this Policy).

It also applies to consultants, vendors, contractors, agents, intermediaries and associates of such third parties with whom the Company enters into a contract (collectively referred to as “Business Partners”).

This Policy lays out the Company’s responsibilities and those of its associates and business partners in observing and upholding the Company’s stance on bribery and corruption. Additionally, it provides information and guidance on how to recognise instances of these and adequate procedures to prevent any activity or conduct relating to bribery, facilitation payments, or corruption and take steps to comply, record and follow the procedures set in place to deal with such behaviour or conduct.

3. Definitions

a) Bribery

Bribery is the act of offering, giving, promising, asking, agreeing, receiving, accepting, soliciting, or lobbying something of value or an advantage to induce or influence an action or business decision. It includes both offering and accepting bribes, whether directly, passively, or through a third party. Bribery can also involve threats or retaliation against individuals who refuse to participate in such acts or raise concerns. It is illegal and strictly prohibited in all forms.

b) Corruption

Corruption is the abuse of power or authority through unethical, illegitimate, or immoral means to gain financial or personal benefits, often involving bribery or undue influence.

c) Gifts and Hospitality

Gifts refer to any item of value or benefit given or received without payment or with an expectation of reciprocity. This can include tangible or intangible items offered as a token of appreciation, goodwill, or to foster business relationships.

Hospitality refers to the provision or acceptance of entertainment, meals, travel, accommodation, or other forms of social amenity related to business activities. It is intended to build legitimate business relationships, but it must not be used to improperly influence decisions or gain undue advantage.

d) Facilitation payments and kickbacks

Facilitation payments and kickbacks are unofficial payments made to expedite routine actions or gain undue advantages.

e) Wilful Blindness

Wilful blindness occurs when an associate deliberately ignores or avoids acknowledging corruption or bribery despite being reasonably aware of it.

f) Donation

A donation is a voluntary transfer of money, goods, or services to an individual, organisation, or cause without expecting anything in return. It is typically made for charitable, philanthropic, or social welfare purposes.

4. Prohibited Conduct

- Offering, giving, promising, or accepting bribes, kickbacks, or facilitation payments.
- Making or receiving improper payments to secure business advantages.
- Engaging in acts of wilful blindness to bribery and corruption.
- Providing excessive gifts, entertainment, or hospitality intended to unduly influence decisions.
- Making political or charitable contributions on behalf of BirlaNu without prior approval.

5. Gifts and Hospitality

Associates and Business Partners are prohibited from accepting gifts, entertainment and favours that could in any way influence or appear to influence business decisions in favour of any person or organisation with whom or with which the Company is likely to have business dealings. Likewise, Associates and Business Partners must not accept any preferential

treatment under these circumstances that might, due to their position with the Company, create or appear to create an obligation to reciprocate such treatment in the future.

6. Third-Party Relationships

All third parties, including vendors, agents, and partners, must comply with this Policy. Due diligence must be conducted before engaging with third parties to ensure their integrity and compliance with anti-bribery laws. Prior disclosure and approval of known vendors, agents, or partners is a must before introducing them as potential partners in any business transaction. Further, unduly favouring one set of vendor / agent / partner to the detriment of the Company will be a part of this overall definition.

7. Reporting and Whistleblowing

Employees are encouraged to report any suspected violation of this Policy through whistleblower@birlanu.com. If they are unsure whether a particular act constitutes bribery or corruption, or if there are any other queries, these should be raised with the respective Business Heads, CHRO, or Head - Internal Audit for appropriate guidance. The Company's culture encourages everyone to seek clarity when in doubt and to act responsibly to uphold the business interests and reputation of the Company.

Retaliation against whistleblowers will not be tolerated, and all reports will be investigated confidentially. However, complainants must ensure that their complaints are not made with malafide intent to victimise others or to settle personal or professional scores.

Procedure for making a complaint, its investigation and reporting shall be governed by the Whistle Blower Policy of the Company, which is available separately on the website of the Company.

8. Consequences of Non-Compliance

Violations of this Policy may result in disciplinary action, including termination of employment, legal consequences, and financial penalties for both individuals and the Company.

Any associate who breaches this Policy will face disciplinary action as per the Code of Business Conduct of the Company or other applicable policies. Third parties will face the consequences as mentioned in the supplier guidelines or service agreements. The Company reserves the right to terminate its contractual relationship with any party or sub-contractual staff if they breach this Policy.

9. Training and Awareness

BirlaNu will provide regular training to employees to ensure understanding and adherence to this Policy.

The Company's zero tolerance approach to bribery will be communicated to all business partners at the outset of the business relationship with them (through supplier guidelines or service agreements) and as appropriate thereafter. The primary responsibility of understanding the policy in entirety, attending trainings and orientation programs, and seeking clarifications in case of doubt lies with the Associates and the Business Partners before they engage in any business with us.

10. Compliance with Laws

Employees and Business Partners must adhere to all applicable anti-bribery and anti-corruption laws. Notwithstanding anything mentioned in this Policy, the law/Act of the land/country will prevail wherever such a law exists that covers all or any part of the clauses mentioned in this Policy.

11. Policy Review

This Policy will be reviewed periodically to ensure its effectiveness and compliance with legal requirements. Amendments may be made as necessary.

12. Supplementary Policies for reference

This Policy should be read in conjunction with the following policies and procedures:

- Policy on Code of Business Conduct
- Whistle Blower Policy
- Sustainable Sourcing Policy
- Any guidance published pursuant to this Policy
- Any other relevant policies as may be implemented from time to time

Date: 17-11-2025
Place: New Delhi

Akshat Seth
(Managing Director & CEO)