

Dalmia Bharat Limited
Regd. Office: Dalmiapuram-621651, Dist. Tiruchirappalli, Tamil Nadu
CIN: L14200TN2013PLC112346

'ANTI-BRIBERY & CORRUPTION DIRECTIVE' ('ABCD')

Dalmia Bharat Limited ("**the Company**"), is committed to conduct business with integrity, honesty and conformity with the ethical standards to ensure monitoring, preventing, detecting frauds and bribery and corruption.

The 'Anti-Bribery & Corruption Directive' ('ABCD') of the Company has been developed in alignment with our Code of conduct for employees, various policies such as whistleblower policy, policy on management of conflict of interest, rules, and regulations in conformance with legal and statutory framework of anti-bribery and anti-corruption legislation prevalent in India. This policy and its laws apply to all employees or associates working for and on behalf of the Company, including third parties. Third parties include but are not limited to consultants, subcontractors, sales agents, accounting or law firms, and other agents / representatives of the Company.

The term, "Bribe/Bribery" refers to any offering, giving, receiving, or soliciting inducement, payment, reward or advantage offered, promised or provided to recompense to a recipient in exchange for an alteration of their behaviour (to the benefit/interest of the giver) that the recipient would otherwise not alter and gain any commercial, contractual, regulatory or personal advantage. The term, "Corruption" means wrongdoing on the part of an authority or those in power through means that are illegitimate, immoral or incompatible with ethical standards.

The Company prohibits any act of offer, promise, grant, authorization, demand, or acceptance of any promise, bribe, kickback, illegal payment, or providing any unauthorized and improper goods and services directly or indirectly, to or from any person, organization, or government representative as quid pro quo.

Political Contributions

It is the stated Policy of the Company that it shall maintain political neutrality and not act in the interest of political parties, political coalitions, political figures, or political candidates, either directly or indirectly, at the local, regional, or national level. Political contributions, if any, can only be considered by the company's Board of Directors in accordance with applicable laws.

Gifts and Hospitality

Any offering or accepting of gifts and hospitality shall comply with the Company's Code of Conduct.

Violation

Any violation of this policy shall be treated as violation of code of conduct of the Company and appropriate action will be taken by the Management in case of breach. Complaints under this policy shall be made to the Ethics Committee of the Company.

This policy applies to Dalmia Bharat Limited and all its subsidiaries.