



DALMIA BHARAT SUGAR AND INDUSTRIES LIMITED

Regd. Office: Dalmiapuram-621651, Dist. Tiruchirappalli, Tamil Nadu

CIN: L15100TN1951PLC000640

ANTI-BRIBERY & CORRUPTION DIRECTIVE ('ABCD')

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

The 'Anti-Bribery & Corruption Directive' ('ABCD') of the Company has been developed in alignment with the Code of conduct for Directors and Senior Management Personnel, Code of Conduct for employees, various policies such as Whistleblower Policy, rules, and regulations in conformance with legal and statutory framework of anti-bribery and anti-corruption legislation prevalent in India. This Directive is applicable to all the employees, 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 his behavior (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 only be in accordance with the Company's Code of Conduct.



Violation

Any breach of this Directive shall be reported to the Ethics Officer. An appropriate action shall be taken treating the violation/breach of this Directive as violation of the Code of Conduct of the Company.

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