

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

At Aditya Birla Lifestyle Brands Limited (ABLBL), we are committed to upholding the highest standards of integrity, transparency, and ethical conduct in all our business dealings. Our Anti-Bribery and Anti-Corruption Policy reflect our dedication to a zero-tolerance approach towards bribery and corruption. The objective of this Policy is to establish clear guidelines to prevent bribery and corruption across all our operations globally and ensure compliance with relevant laws and regulations.

Policy Requirements:

Zero Tolerance:

- ABLBL strictly prohibits all forms of bribery, kickbacks, or other corrupt practices by any of its employees, associates, or third parties working on behalf of the company.
- Business decisions must be made solely on legitimate factors and must not be influenced by any form of corrupt practices.

Bribes, Kickbacks, and Other Payments:

 No employee or representative of ABLBL shall offer, promise, grant, authorize, demand, or accept any form of bribe, kickback, illegal gratuity, or any other illegal goods or services, directly or indirectly, to or from any person, organization, or government representative.

Third Parties:

- ABLBL extends its anti-bribery and anti-corruption policy to all third parties working for or on behalf of the company, including but not limited to consultants, subcontractors, franchisees, sales agents, and resellers.
- Third parties acting on behalf of ABLBL are strictly prohibited from offering or accepting bribes or engaging in any corrupt activities on behalf of the company.

Political Contributions:

- ABLBL does not make any direct or indirect contributions, payments, or provide property or services to candidates running for public office or to political parties, except as permitted by applicable laws and regulations.
- Employees making political contributions in their personal capacity must ensure that such contributions are not implied to be made on behalf of ABLBL.
- Company contributions to charitable organizations will be approved and authorized in accordance with the Company's policies and systems of authority.

Gifts and Entertainment:

- ABLBL prohibits employees from providing gifts or entertainment to customers, prospects, government officials, or their family members if such expenses are not incurred while conducting company business or do not adhere to the guidelines outlined in this policy.
- All gifts and entertainment expenses must be transparent, legitimate, and in compliance with ABLBL's policies and procedures.

Training and Awareness:

 To ensure that all employees are completely familiar with the provisions of this Policy and applicable anti-bribery and anti-corruption laws, ABLBL shall provide training and resources, as appropriate.



How to raise concerns:

- Every Employee is encouraged to raise concerns about any bribery issue or suspicion of
 malpractice or any case of corrupt practice or any breach of this Policy or applicable antibribery or anti-corruption laws at the earliest possible stage. If he/she is unsure whether a
 particular act constitutes bribery or corruption or if he/she has any other queries, these should
 be raised with the Compliance Officer of the Company.
- All concerns, dilemma or complaints for violation of this Code can be raised anonymously or openly at Email id: abg.ethicshelpline@integritymatters.in. Toll free Hotline no.: 1800- 102-6969. Web portal: abgethicshelpline.integritymatters.in. All the matters raised to ethics helpline will be addressed to the appropriate ABLBL Value Committee and will be dealt with in terms of detailed guidelines framed for this purpose. Employees may also choose to reach out directly to Values Committee members, HR, or their manager. We encourage open and direct communication of grievances and complaints.
- No personnel who in good faith, reports a violation of this Policy shall suffer harassment, retaliation or adverse employment consequences.

Responsibilities and Penalties:

ABLBL takes violations pertaining to corruption, and bribery seriously. Any non-compliance
with this Policy will be regarded as a serious matter and shall result in disciplinary action,
including termination, consistent with applicable law, ABLBL's Code of Conduct, Policies,
Procedures, Guidelines and Terms of Employment.

This policy is endorsed by the Board of Directors.

Ashish Dikshit Managing Director

Date: 18 July 2025