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M.I.T.R.A. Agro Equipments Pvt. Ltd.

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

1. POLICY STATEMENT

This **Anti-Bribery and Anti-Corruption Policy (the Policy or "ABAC Policy")** provides a framework for ensuring compliance with legislations governing bribery and corruption globally.

MITRA Agro Equipments Private Limited (**the "Company" or "MITRA"**) practices a zero-tolerance approach to bribery and corruption. MITRA is committed to act with integrity. As part of this commitment, any form of bribery and corruption is not acceptable. We prefer foregoing business opportunities rather than paying a bribe or engaging in corrupt practices.

In each of the jurisdictions where we operate, Stakeholders are expected to follow the ABAC Policy or the applicable laws around bribery and corruption, whichever is stricter. No Stakeholders can waive compliance with the Policy.

This Policy should be read in conjunction with the Code of Conduct.

2. PURPOSE

The purpose of the Policy is to set out our responsibilities of Stakeholders and Provide guidance on dealing that could pose threat of bribery and corruption, with government and non-government organisations and individuals. We are committed to act professionally and fairly in all our business dealings and in implementing effective systems to counter bribery and corruption in any form.

3. FORM OF BRIBERY THAT POSE THE GREATEST RISK

There are numerous forms of bribery and corrupt practice, but the following areas pose the greatest risk:

A. Engaging Third Parties

MITRA engages multiple third parties to act on its behalf including vendors, dealers, liaison agents, consultants to interact with government authorities etc. Every Stakeholder appointed to on behalf of MITRA must be selected on the basis of their commercial and technical expertise and MITRA need for the products or services.

Stakeholders are prohibited from fulfilling any corrupt offer, request, demand or promise for payment to be made or received directly or through any third party.

Further, margins, trade discounts or other incentives paid to third parties engaged by MITRA must always be bonafide, reasonable and on market terms.

To minimize the risk of doing business with third parties with corrupt antecedents, appropriate Due Diligence checks on Third Parties shall be conducted in accordance with the laid down Third Party Due Diligence (TPDD) process.

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B. Gifts, Hospitality and Business Promotion Expenses

Stakeholders shall not accept or offer gifts to any Government official or any private person. Refer MITRA's Policy on Gifts and Entertainment for further detailed guidelines.

C. Political Contributions

We are committed to not supporting any specific political party or having any political affiliation. No contribution shall be made by Stake holders on of MITRA either directly or indirectly to any political party or for any political purpose without the prior approval of the Board of Directors. No stakeholder shall use their job title or affiliation with MITRA in connection with political activities.

D. Charitable contributions and sponsorships

MITRA shall ensure that charitable contributions and sponsorships are not used as a vehicle for bribery or corruption. Any such charitable contribution/sponsorship must be subject to Due Diligence (TPDD) Process.

Refer MITRA's TPDD process for detailed guidelines.

Also, we shall publicly disclose all our charitable contributions and sponsorships and ensure that all such transactions are legal and ethical under local laws and practices.

Stakeholders may make donations and charitable contributions in their personal capacity, provided they are legal and ethical and not used as schemes to conceal any bribery or other corrupt practice.

E. Facilitation payments

We prohibit facilitation or grease payments of any kind. It is also our policy that we work to ensure that our Stakeholders do not make facilitation payments on our behalf.

F. Kickbacks

MITRA prohibits kickbacks of any kind. It is also our policy that we work to ensure that our Stakeholders do not make kickbacks on our behalf.

G. Employing/Engaging Public Officials

Any employment or engagement of former public officials or their relatives by MITRA requires a thorough background check of the individual. In addition to the above, any such relationship requires pre-approval of Chief Ethics Officer.

The prospective individual should adhere to the cooling-off period prescribed by applicable laws.

4. GETTING HELP

Employees shall notify their Line Manager or consult the General Counsel as soon as possible if they have a reason to believe or suspect, that a breach of this Policy has occurred or may occur in the future.

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5. RECORD-KEEPING

MITRA's books and records shall be fair and accurate and reasonably detailed.

We shall keep financial records and have appropriate internal controls in place, which shall evidence the business reason for making payments to third parties.

All accounts, invoices, memoranda and other documents and records relating to dealing with third parties such as clients, suppliers and business contracts, shall be prepared and maintained with strict accuracy and completeness. Also, such records must be submitted for periodic evaluation to respective authority in accordance with MITRA's Authority Matrix.

No account shall be kept off-book to facilitate or conceal improper payments.

6. WHISTLE-BLOWER POLICY

Stakeholders who refuse to accept or offer a bribe or those who raise concern or report another's wrongdoing, are sometimes worried about possible repercussions.

MITRA shall not tolerate retaliation in any form against anyone for raising concerns or reporting what they genuinely believe to be improper, unethical or inappropriate behaviour.

All reports shall be treated confidentially. For more information, please refer to the Whistle-blower Policy.

7. ENFORCEMENT- DISCIPLINARY APPROACH

MITRA's ABAC Policy shall be promoted and enforced consistently amongst Stakeholders with clear and consistent disciplinary consequences to anyone who violates the Policy. We reserve the right to terminate a contractual relationship with any Stakeholder if they breach this Policy. Failure to ensure compliance with this ABAC Policy could lead to serious consequences for Stakeholders, including but not limited to:

- Dismissal/termination of employment
- Termination of business relationship
- Reputational damage
- Reporting to regulatory authorities
- Conviction of offender under the applicable laws and regulations
- Personal criminal liability including fines and/or imprisonment.

8. TRAINING AND COMMUNICATION

As part of the prevention, identification and detection of bribery and corruption issues, trainings and risk assessments shall be conducted.

Training on this Policy shall form part of the induction process for new Employees at all levels working in areas that are susceptible to ABAC risk. Post joining and completion of induction process, such new appointees must undergo the same trainings as schedule for existing Employees. Existing

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Employees at all levels, shall receive regular, relevant trainings on how to implement and adhere to this Policy throughout the terms of their relationship with MITRA.

Stakeholders may be required to give an annual certification confirming their compliance with this Policy.

(Padmapani Shardul)

(DGM-Human Resource and Administration)

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