

POLICY ON ANTI BRIBERY & CORRUPTION AND GIFTS & ENTERTAINMENT

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Title of the Document:	Policy on Anti Bribery & Corruption and Gifts & Entertainment
Policy Owner:	Global Compliance Group (GCG)
Version:	Version 1.0
Date:	May 2018

Date of adoption by EAAA TransInfra Managers Limited: November 19, 2025

Note: This Policy is an Edelweiss Group Policy and has been adopted by EAAA TransInfra Managers Limited

POLICY ON ANTI BRIBERY & CORRUPTION AND GIFTS & ENTERTAINMENT

I INTRODUCTION

The Edelweiss Group is committed to complying with all applicable laws (including the US Foreign Corrupt Practices Act, the UK Bribery Act) and best corporate governance practices, wherever it operates. It is a core aspect of its mission to act with integrity and high ethical behaviour in all of its operations.

This Anti Bribery & Corruption and Gifts & Entertainment Policy (**'the Policy'**) is applicable to the employees (hereinafter referred to as **'Edelweiss Employees'**) of Edelweiss Group of companies, its subsidiaries and associates including entities in overseas jurisdictions (collectively referred to as **'Edelweiss'**), without exception.

Edelweiss expects all Edelweiss Employees to comply with the law, the Edelweiss Code of Business Conduct as well as overall corporate governance standards, in letter and spirit.

It is unethical, against the law and contrary to good corporate governance for businesses, their directors, committee members, officers, employees to offer or provide Third Party/(ies) with bribes, gifts, entertainment with a view to improperly influence or induce them in order to obtain some benefit or result.

Edelweiss categorically states that it has a 'Zero Tolerance' approach to Bribery and Corruption and mandates that all Edelweiss Employees also adopt a 'Zero Tolerance' approach to Bribery and Corruption, in letter and spirit.

This Policy is to be read with the Edelweiss Code of Business Conduct and its underlying policies.

In cases where Edelweiss group entities are required to have specific policies dealing with Anti Bribery & Corruption and / or Gifts & Entertainment, the more stringent standard between this Policy and such specific policies would be applicable to such entities.

II PURPOSE OF THE POLICY

The purpose of this Policy is to:

- a. safeguard and promote legitimate business throughout Edelweiss and to prevent and prohibit corruption, bribery and similar acts in connection with Edelweiss;
- b. obviate risks in the face of acceleration of Edelweiss's business, by strengthening internal controls in order to protect the reputation and assets of Edelweiss from loss or damage resulting from suspected or confirmed incidents of bribery and corruption;
- c. avoid prejudicing any person's objectivity, for instance, when a contract/transaction is in the course of negotiation, to avoid situations where a customer or supplier may seek to influence an employee of Edelweiss or vice versa;
- d. establish principles and guidelines as to what would constitute normal and acceptable behavior in relation to Gifts and Entertainment and as to what would be regarded as unethical, or contrary to good corporate governance and behavior.

III PRINCIPLES

This Policy consists of the following Principles and the procedures to give effect to these Principles:

- a. Edelweiss will not accept or give bribes, either directly to or through Third Party/(ies) in any circumstances;
- b. Edelweiss will, on a best effort basis include suitable client representation in its documentation executed with Third Parties, that they too do not support bribery, corruption and financial crime in the course of their business.

IV DEFINITIONS

- a. **‘Approving Authority’**: means such authorities as defined for each SBU, by the BCG Head in consultation with GCG.
- b. **‘Bribery’**: means and includes an offering, giving or receiving a financial or other advantage to induce or reward the improper performance of a role, duty or function and includes ‘facilitation’ or ‘speed money’.
- c. **‘Gift’**: means any favour/item/present (tangible or otherwise) of a monetary value (in cash or cash equivalent) that is given to or received by any Edelweiss Employee to/from any Third Party with which Edelweiss does business or is actively considering doing business or with which any Edelweiss entity competes.
- d. **‘Entertainment’**: an event, favour or hospitality with a specific business purpose and includes shows, concerts, sporting events, movies, charity events and similar events open to the general public.
- e. **‘Third Party/(ies)’**: means and includes customers, employees, promoters, business partners, portfolio companies with which Edelweiss has a significant business relationship, borrowers, bankers, auditors, consultants, competitors, service providers, suppliers, vendors, potential or otherwise.
- f. **‘BCG’**: means the Business Compliance Group.
- g. **‘GCG’**: means the Global Compliance Group.
- h. **‘SBU’**: means the Strategic Business Unit.
- i. **‘LOB’**: means Line of Business.
- j. **‘COO’**: means the Chief Operating Officer of the SBU.

V RESPONSIBILITY FOR COMPLIANCE WITH THE POLICY

The BCG Head of each LOB would be responsible for overseeing the implementation, monitoring and review of this Policy and obtaining the directions of GCG. If you are in doubt about a course of action, please refer your inquiry to your respective BCG Head.

VI BRIBERY AND CORRUPTION

Edelweiss affirms that it will not pay or procure the payment of a bribe or unlawful fee to encourage the improper performance of a task or one which is intended or likely to compromise the integrity of another. Edelweiss will not accept any payment, gift or inducement from a third party which is intended to compromise its own integrity.

When contracting with Third Parties, Edelweiss should encourage the Third Parties to acknowledge their commitment to good governance and zero tolerance to Bribery and Corruption.

Any person who believes that Edelweiss or Edelweiss Employees are involved in Bribery and/or Corruption is encouraged to report his/her concerns to the respective BCG Head.

VII GIFTS AND ENTERTAINMENT

Gifts and Entertainment offered with a view to establishing and strengthening business relationships are acceptable from a business perspective, but when these Gifts and Entertainment are offered with a view to induce some benefit or result, it would be a breach of this Policy.

Total Prohibition: The giving, receiving of or participation in, or abetting of, any Gift or Entertainment which is intended to achieve a result which it would not have achieved without such a Gift or Entertainment or which amounts to unauthorised or improper inducement for someone to do or not to do a particular act, is totally prohibited, irrespective of the value of the Gift or Entertainment.

In the context of this Policy, Gift or Entertainment is considered given or received, if the giver or recipient is any of the following:

- a. Edelweiss Employee;
- b. Family member of Edelweiss Employee;
- c. Any relative of Edelweiss Employee;
- d. Any person at the direction of Edelweiss Employee.

VIII GUIDELINES FOR ACCEPTING AND RECEIVING GIFTS AND ENTERTAINMENT

No matter how well-meaning or well-intentioned a Gift and Entertainment, the potential exists for impropriety or the appearance of impropriety to be present because of the existence and acceptance of the Gift and Entertainment. Edelweiss Employees must use their judgement in assessing the appropriateness, acceptability or otherwise of a Gift or Entertainment, given or received. Any Gift and Entertainment given or received must always meet the following criteria:

- a. Represents a business courtesy or a gesture of goodwill
- b. Be permitted by Edelweiss policies
- c. Be permitted by law (not illegal) / accepted ethical standards at the place of exchange
- d. Be appropriate, reasonable in value and should not be perceived as a bribe, kickback, payoff
- e. Be in good taste and never extravagant
- f. Respects local and cultural sensitivities when exchanging
- g. Not to be intended to curry favours or influence business decisions
- h. Not to be exchanged frequently with the same source

- i. Be valued within the permissible limit as set by the Policy
- j. Be limited to events such as year-end celebrations, birthday of Third Party, corporate day, celebratory events or events which can create goodwill and enhance business relationships
- k. Be limited to events where it is required, expected or accepted that Gifts and Entertainment would be provided
- l. Never accepted from a person in default
- m. Withstand scrutiny

Examples of Appropriate / Acceptable Gifts and Entertainment:

- Token seasonal gifts of a modest/nominal value, within Permissible Limits
- Modest occasional meals with a Third Party that fall within the Permissible Limits
- Small corporate or promotional gifts
- Occasional attendance at sporting or cultural events

Examples of Inappropriate / Unacceptable Gifts and Entertainment:

- Gifts and Entertainment which are simply wrong and unacceptable, either in fact or in appearance
- Amounts in cash or cash equivalent (gift vouchers, gift certificates, gift cards, discount cards or anything redeemable for cash/merchandise), gold, other precious metals, jewellery, stocks or securities
- Favourable terms or discounts on products or services
- Any Gift and Entertainment that has to be kept secret from colleagues, managers
- Use of vehicles, vacation or other facilities
- Employment (in lieu of favours), consulting relationships or services
- Favours including of a sexual nature
- Any offering to a Third Party who is about to make a business decision in favour of Edelweiss
- As part of an agreement to do anything in return for Gifts and/or Entertainment.

Edelweiss Employees shall ensure that they are not recipient(s) of any such inappropriate or improper Gifts and Entertainment via their family members, directly or indirectly.

IX PERMISSIBLE LIMITS

Permissible Limits for accepting and giving Gifts and Entertainment per Edelweiss Employee per annum is INR 10,000 (onshore) / USD 150 (offshore).

X APPROVAL FOR ACCEPTING AND GIVING GIFTS AND ENTERTAINMENT

- a. Gifts and Entertainment of promotional nature and of financial value below the Permissible Limits can be accepted/given by Edelweiss Employees and no disclosure via the Gift and Entertainment Notification Form is required, unless multiple Gifts and Entertainment are received or given from/to the same Third Party and aggregate value of such Gifts and Entertainment per annum per Edelweiss Employee exceeds the Permissible Limits.
- b. Gift and Entertainment above the Permissible Limits cannot be accepted/given by Edelweiss Employee, without the prior written approval of the Approving Authority, and the disclosure via the Gift and Entertainment Notification Form to the Approving Authority.
- c. An Edelweiss Employee who has been offered Gifts and Entertainment above the Permissible Limits shall refuse or return the same. However, in case, such refusal or return may cause offence or embarrassment or would otherwise adversely affect the relationship of Edelweiss with the Gifts

and Entertainment giver, then the Edelweiss Employee may accept it, on behalf of Edelweiss, with the prior written approval of the Approving Authority.

- d. The Edelweiss Employee shall deposit such Gift and Entertainment received (where practicable) with the SBU HR, under intimation to BCG Head. To illustrate, if the Gift and Entertainment is of a perishable nature, i.e. food items such as dry fruits, chocolates, etc., the same need not be deposited but can be distributed amongst colleagues.
- e. Return of Gifts and Entertainment: SBU Head has the prerogative to require an Edelweiss Employee to return a Gift and Entertainment which is improper or inappropriate.
- f. Conflict Situation: All Gifts and Entertainment, irrespective of estimated value, which has or may have the potential to give rise to a conflict situation, needs the approval of the LOB Head, SBU COO and BCG Head and should be disclosed by the Edelweiss Employee via the Gift and Entertainment Notification Form, prior to accepting/giving such Gifts and Entertainment.

XI GIFTS AND ENTERTAINMENT NOTIFICATION FORM

Gifts and Entertainment given and received by Edelweiss Employees above the Permissible Limits are to be intimated via the Gifts and Entertainment Notification Form (refer **Appendix 'A'**) by email within three (3) business days of such giving/receiving, to the Approving Authority.

XII GIFTS AND ENTERTAINMENT REGISTER

BCG Head will maintain a Gifts and Entertainment Register (refer **Appendix 'B'**) for all Gifts and Entertainment above the Permissible Limits received/given by Edelweiss Employees. The Gifts and Entertainment Register is subject to periodic review by GCG.

XIII COMMUNICATION

This Policy will be communicated to all Edelweiss Employees for effective implementation.

XIV COMPLIANCE

A breach or attempted breach of the Policy by an Edelweiss Employee will be regarded as an act of gross Misconduct as per the Edelweiss Code of Conduct. Any such breach will be reported by the BCG Head to LOB Head, COO and to GCG.

XV REPORTING

BCG Head will keep the COO, LOB Head and GCG informed periodically of the steps taken to implement this Policy, conclusions of any reviews and material findings arising therefrom.

Appendix 'A'

GIFTS AND ENTERTAINMENT NOTIFICATION FORM

SBU	LOB	SUB-LOB
Name of Edelweiss Employee:		
Edelweiss Employee Number:		
1	Whether Gift/Entertainment is received or given	Received / Given <i>(Strike off whichever is inapplicable)</i>
2	Date on which Gift/Entertainment is received/given	
3	Description of Gift/Entertainment received/given	
4	Estimated/Actual Value of the Gift and Entertainment	
5	Attach the email of the Approving Authority for Gift and Entertainment to be received/given above Permissible Limits.	Yes / No
6	In case the Gift and Entertainment received is above Permissible Limits, has the Gift and Entertainment been submitted to COO's office?	Yes / No <i>(If No, give reasons for the same)</i>

Signature of Edelweiss Employee

Date:

Appendix 'B'

GIFTS AND ENTERTAINMENT REGISTER

(To be maintained by BCG)

No	Name and ID of Edelweiss Employee	Date on which G/E is Received / Given	Date of notification of G&E to BCG	SBU/ LOB	Whether Received/ Given	Description of G&E	Estimated / Actual Value of G&E	Whether email of the Approving Authority submitted (Y/N)
1								
2								
3								
4								