

EPACK Durable Limited

Anti-Corruption and Anti Bribery Policy

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1. Introduction

It is EPACK DURABLE LIMITED ("Company") policy to conduct all of our business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships, wherever we operate. We strive to implement and enforce effective systems to counter bribery. Our employees are prohibited from engaging in any bribery or potential bribery. This includes a prohibition against both direct bribery and indirect bribery, including payments through third parties. If any employee suspects or becomes aware of any potential bribery involving the Company, it is the duty of that employee to report his/her suspicion or awareness to the Company Secretary of the Company at investors_ed@epack.in

2. Purpose

The purpose of this Policy is to ensure that anti-corruption and anti-bribery procedures are in place to avoid any violations of applicable laws prevalent in India. The purpose also includes to safeguard and promote legitimate business throughout the Company.

3. Scope and Applicability

This policy applies to all dealings, transactions, and expenses for and on behalf of Company. This policy applies to all stakeholders working for or acting on behalf of Company or any of its subsidiaries.

This includes senior managers, officers, directors, employees (whether regular, fixed-term or temporary), consultants, contractors, trainees, seconded staff, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with us, or any of our subsidiaries or their employees, wherever located

In this policy, third party means any individual or organization that an associate may come into contact with during the course of his/her engagement with the Company, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, business associates and government and public bodies including their advisors, representatives and officials, politicians and political parties.

4. Definitions

- I. **Bribery** means to obtain or accept or attempt to obtain or promise for giving, receiving, soliciting or accepting of financial or other advantages, or anything of value, in order to influence the behavior of a person or reward any person, in return for a business favour or seeking any advantage. Bribery is a form of corruption.
- II. **Corruption** refers to wrongdoing on the part of an authority or a commercial organization (including any person associated with such commercial organization) or those in power, through means that are illegitimate, immoral, or incompatible with ethical standards.
- III. **Facilitation** payments are unofficial payments made to secure or expedite a routine action by authorized official.
- IV. **Kickbacks** are payments made in return for a business favor/advantage.
- V. **Gift** means any item of considerable value, given to or received from a person that has business dealings with the Company.
- VI. **"Employee"** refers to Directors, permanent employees, contractual employees which includes factory workers of Company and its Subsidiaries.

The most prevalent forms of bribery and corruption stem from:

- Payments to a Company's employees or their relatives, or to a third party, to secure advantage in business transactions.
- Political contributions made to secure advantage in business transactions.
- Sponsorships used to secure advantage in business transactions.
- Facilitation payments made to secure or accelerate routine or necessary business actions.
- Gifts, hospitality and expenses payments made to secure advantage in business transactions.

5. What is not acceptable?

It is not acceptable for any employee to:

- a) Accept an offer of a gift of any size from any Third Party if the Company is in negotiation or considering business engagement with such Third Party;
- b) Give, promise to give or offer, any payment, gift, hospitality or advantage with the expectation or hope that a business advantage will be given or received or to reward a business advantage already given;
- c) Give, promise to give or offer, any payment, gift or hospitality to a government official, agent or representative to "facilitate" or expedite a routine procedure;
- d) Threaten or retaliation against another employee who has refused to commit a bribery offence or who has raised concerns under this Policy;
- e) Engage in any activity that might lead to a breach of this Policy.

The points stated above are illustrative in nature and in no way intend to limit the applicability of this Policy.

6. Procedure

a) Raising a concern:

Every person, to whom this policy applies too, is encouraged to raise their concerns about any bribery issue or suspicion of malpractice 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 their respective Manager and/or the Company Secretary at investors_ed@epack.in.

b) Actions if an employee is a victim of bribery and corruption:

It is his / her responsibility to inform / report it to their respective Managers and/or the Company Secretary at investors_ed@epack.in as soon as possible if you are offered a bribe by a third party, you are asked to make one, suspect that this may happen in the future or believe that you are a victim of another form of corruption or other unlawful activity. You must refuse to accept or make the payment from or to a third party, explain our policy against accepting or making such payment and make it clear that the refusal is final and non-negotiable because of this Policy. If you encounter any difficulty making this refusal, you should seek assistance from your Manager.

c) Protection:

Those who refuse to accept or offer a bribe or those who raise concerns or report another's wrong-doing, are sometimes worried about possible repercussions. We encourage openness and will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken. We are committed to ensuring that no one suffers any detrimental treatment as a result of refusing to take part in bribery or corrupt activities or because of reporting their suspicion in good faith that an actual or potential bribery or other corruption offence has taken place or may take place in the future. If any employee believes that he / she has suffered any such treatment, he / she should inform your Manager or the Company Secretary at investors_ed@epack.in immediately.

d) Maintaining Accurate Books and Records:

No payment by or on behalf of the Company shall be approved or made if any part of the payment is to be used for an unlawful or improper purpose, or for any purpose other than that described by valid documents supporting the payment. No false or misleading entries should be made in any books or financial records of the Company, for any reason.

Any expenses that an employee or third party incurs on behalf of Company or in connection with its business shall not be reimbursable unless they are lawful and supported by detailed documentation including, for example, valid invoices or receipts etc.

7. Who is responsible for the policy?

The Managing Director and Chief Executive Officer has overall responsibility for ensuring that this Policy complies with our legal and ethical obligations and that all those under our control comply with it.

Managers at all levels are responsible for ensuring that those reporting to them are made aware of and understand this Policy, undertake training on how to implement and adhere to it and also monitor compliance of it.

The Company Secretary is responsible to deal with any queries.

Every person to whom this policy applies is responsible for the success of this Policy and should ensure that he / she should use it to disclose any suspected activity or wrong-doing.

8. Breaches of this policy & penalties'

The breach of this policy by the employee may lead to disciplinary action being taken. Serious breaches may be regarded as gross misconduct and can lead to immediate dismissal.

All employees will be expected to co-operate to the fullest extent possible in any investigation into suspected breaches of this policy or any related processes or procedures.

If any part of this policy is unclear, clarification should be sought from the Company Secretary.

If necessary, corrective actions shall be prescribed or suggested to appropriate managers, officers and employees for implementation.

9. Penalties

The Managing Director and Chief Executive Officer shall, after considering inputs, if any, from



the Company Secretary, have the discretion to recommend appropriate disciplinary action, including suspension and termination of service of such a defaulting employee. The Company Secretary shall also recommend if the violation is potentially criminal in nature and should be notified to the authorities. In the event of criminal or regulatory proceedings, the employees shall co-operate with relevant authorities. Depending on the nature and scale of default by the defaulting employees, the Company Secretary may also recommend to the Board to commence civil and/or criminal proceedings against such employee in order to enforce remedies available to Company under applicable laws.

10. Gifts, Hospitality & Entertainment in normal course of Business

This policy does not prohibit normal business hospitality, so long as it is reasonable, appropriate, modest, and bona fide corporate hospitality, and if its purpose is to improve our Company image, present our products and services or establish cordial relations.

Gifts, Hospitality & Entertainment must be:

- a) Legal under all applicable anti-corruption laws.
- b) Must be duly approved. Normal business hospitality must always be approved at the appropriate level of management.
- c) Not cash or a cash equivalent.
- d) Never given or accepted if any improper action is expected in return.
- e) Modest promotional gifts are permitted. It is acceptable to offer modest promotional materials to contacts e.g. Company branded pens. Use of one's position with the Company to solicit a gift of any kind is not acceptable. However, the Company allows associates occasionally to receive unsolicited gifts of a modest value from business contacts provided the gift is given unconditionally and not in a manner that could influence any decision-making process.

In some cultures/ countries, it may be seen as an insult to reject a gift, and refusals may adversely affect business relationships. In these circumstances, and if the gift is anything other than moderate, the gift should be reported to the reporting manager who will decide whether such gift will be retained or returned. If your reporting manager is uncertain how to treat the gift, she/he should seek clarification from his/her relevant Human Resource (HR) contact.

11. Our Expectations

Company's reputation depends on the conduct of our employees as well as the conduct of those with whom we do business. It is our goal to ensure that Company's employees and the third parties with whom we work reflect the same high ethical standards and demonstrate a commitment to compliance with all applicable laws. We further expect our third parties to ensure that their employees and subcontractors understand and comply with this Anti-Bribery and Anti-Corruption Policy.

Failure to comply with this Anti-Bribery and Anti-Corruption Policy or any applicable anti-bribery laws, may result in civil or criminal penalties, as well as termination of the employment or business relationship.

12. Display & Communication of Policy

- a) The Policy shall be displayed to all employees through intranet portal of Company.
- a) Any changes in the Policy shall be notified through the intranet portal by way of updated Policy document.



13. Periodic Review and Evaluation

This Policy shall be reviewed periodically to assess its suitability, adequacy, and effectiveness and to ensure its continued relevance. The Board of Directors of EPACK Durable Limited shall have the authority to amend, modify, or update this Policy, as may be necessary, from time to time. This Policy shall remain valid and in force on an ongoing basis from the date of its approval and shall continue to remain effective unless revoked by the Board of Directors.

14. Version Control

Version	Description	Date
Version 1	Anti-Corruption and Anti Bribery Policy	August 11, 2026