Ethics, Anti-Corruption & Anti-Bribery Policy

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Ethics, Anti-corruption & Anti-bribery Policy

Nangia Global Advisors LLP (hereinafter referred to as the **"Firm"**) is committed to the highest standards of ethic and integrity in all our activities, doing open and fair business, follow best practices of governance and support the business reputation at the appropriate level.

It is worth noting that, the Firm has a zero-tolerance approach to bribery and corruption and will not engage in any bribery or corrupt activities in any form. This policy prohibits all forms of bribery and corruption in all business dealings in every country around the world in which we operate, in relation to either private individuals and companies or public officials.

Purpose: This **Ethics, Anti-Corruption & Anti-Bribery Policy** (the **"Policy"**), is set forth for the Firm including their partners, executive directors, officers and employees, (whether regular, fixed term or temporary) consultants, independent contractors, vendors, assigns, trainees, secondment staff, casual workers, contingent workers, interns, and others acting on Firm's behalf and working on any Firm's premises at all locations or working remotely on behalf of the Firm (hereinafter referred to as the "**Firm Individuals**") for their commitment to ensure that the Firm Individuals, affiliates, and other acting on Firm's behalf abide by Anti-Bribery and Anti-Corruption laws (International and domestic as the case may be) published and notified by the relevant authority of their respective jurisdiction and place of transaction implemented or facilitated by them on Firm's behalf.

The Firm Individuals must take all reasonable steps to ensure that any person or companies acting for or on behalf of the Firm do not, directly, or indirectly offer, promise, give, receive, or request bribes as part of their activities on behalf of Firm.

The Firm Individuals shall not, directly, or indirectly offer, promise, or give a financial or other benefit or anything of value to any individual or company and public official with whom the Firm does business or may potentially do business, with the intent of influencing such official, company or person to obtain or retain a business or other undue advantage in the conduct of business activities. For avoidance of doubt, public official could include, among others, government officials, employees of government agencies, employees of government-owned companies, and any person who holds a legislative, administrative, or judicial position of any kind and in any country or territory.

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For the avoidance of doubt, it is clarified that notwithstanding anything contained herein, this Policy is not intended and shall not apply to or prohibit legitimate business expenses, including promotional expenses, transactional expenses, travel, payments to business partners, and other expenditures for legitimate purposes pertaining to the operations in normal course of business of the Firm.

Anti-Corruption Laws: Our global business is subject to domestic anti-bribery and corruption laws which have global reach. These laws, as well as local anti-bribery and corruption laws in the relevant country, apply to all Firm's businesses and people wherever they may be located and where a transaction is facilitated on behalf of the Firm undertaken by Firm Individuals.

The following list of statutes, rules, and convention, as amended from time to time, amongst other statutory legislations, rules and notifications duly published by the relevant authority, may be attracted (without limitation) to Firm's business at a global level:

- Prevention of Corruption Act, 1988 ("PCA");
- U.S. Foreign Corrupt Practices Act of 1977 ("FCPA");
- UK Bribery Act, 2010;
- U.S. Currency and Foreign Transaction Reporting Act of 1970;
- U.S. Money Laundering Control Act of 1986;
- Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015;
- All India Service Conduct Rules, 1968;
- UN Convention on Corruption; and
- Prevention of Money Laundering Act, 2002.

Bribery and corruption create serious legal and reputational risks which can damage the Firm's reputation. Violations of anti-bribery and corruption laws can lead to substantial civil and criminal penalties for the Firm and individuals which may include imposition of unlimited fines, blacklisting from tendering process by respective Public Sector Undertakings/ government authorities, disgorgement of profits, prosecution and, in the case of Firm's individuals, imprisonment. amongst other proceedings and punishments as per the relevant law in force.

In addition to the aforementioned offences, bribery and corruption are also predicate and attracts offences for proceedings under numerous statutory legislations (as notified by the Central Government) depending on the nature of offence and applicability thereof. Individuals charged with corruption also face possible prosecution upon conviction and may be subjected to further imprisonment and/or fines for offences therein.

Applicability: This Policy shall be applicable to all Firm Individuals at any location and at all levels and grades, in the course of their engagement for or on behalf of the Firm.

Corrupt Practices: A bribe is generally defined as conferring of benefit by one upon another, in cash or in kind, to procure an illegal or dishonest action in favour of the giver. A bribe involves offering, promising, giving, receiving, requesting a financial or intermediation of financial bribe or other inducements bribes or anything of value, for the purpose of influencing or rewarding someone to do something that is illegal, unethical and / or a breach of trust. A financial or other benefit or anything of value could be a gift, prize, business opportunity, favour, commission, loan, cash, hospitality, service, discount, the award of a contract, political contribution, sharing confidential information, exchange of information with competitors or anything else of value.

Corruption is the abuse of power or authority, often for personal or corporate gain. Bribery is a form of corruption. Other form of corrupt practices include fraud, tax evasion and money laundering.

Violations, Responsibilities and Punitive Action: If any Global Individual have concerns against potential bribery or corruption as prescribed in this Policy, the same must be raised immediately with the immediate superior. If the immediate superior is not the appropriate person, then the Firm Individual concerns must be brought directly to the attention of the Managing Partner.

Violations of Firm's anti-bribery and corruption policies by the Firm Individuals shall be treated as an offence against the Firm and shall be subject to investigation conducted by the investigation committee constituted by the Managing Partner. If any Firm Individual is found guilty of such corruption and malpractices, then it may result in disciplinary action up to and including termination of their employment. Firm Individuals, subject to this policy may be subject to civil and criminal proceedings being brought against them, and may also be reported to relevant authorities, as appropriate.

All Firm Individuals of all functions of the Firm regardless of position and designation, are responsible for compliance with the principles and requirements of this Policy.

It is hereby agreed and understood by the Firm Individuals, working in any capacity, to implement, undertake and abide with this Policy as well as any changes which might be affected in future from time to time.

References: The following policy formulated by the Firm and uploaded on their respective websites shall be read together as part of this Policy and form an integral part of this Policy:

Nangia Global Advisors LLP: https://nangiaglobal.com/wp-content/uploads/2026/03/Ethics-anti-corruption-anti-bribery-policy.pdf

This Policy shall also be an integral part of the Firm's Human Resources Policy and applicable retrospectively.

Amendments: This Policy shall be subject to modifications/amendments and revisions. The right to interpret, modify and amend this Policy is vested with the Managing Partner and/or the Chairman.

Our Locations

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Thank-You

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