

Anti-Bribery and Anti-Corruption Policy

Naseem Bukhari Pvt. Limited

Effective Date: 01-Jul-2024

1. Purpose

This policy is established to formalize the commitment of **Naseem Bukhari Pvt. Limited** to operate with the highest levels of integrity and ethical conduct in all business dealings. Bribery and corruption are strictly prohibited in any form. As a responsible trading and sourcing partner in the global renewable energy and critical minerals value chain, we are committed to full compliance with applicable anti-corruption laws and international conventions, including the UK Bribery Act, the U.S. Foreign Corrupt Practices Act (FCPA), and the OECD Anti-Bribery Convention.

2. Scope

This policy applies to all directors, officers, employees, agents, consultants, suppliers, intermediaries, and business partners of **Naseem Bukhari Pvt. Limited**, regardless of geographical location or function. It is applicable to all our operations, including those conducted by third parties acting on our behalf.

3. Policy Statement

Naseem Bukhari Pvt. Limited has a strict zero-tolerance policy for bribery and corruption. No one acting on behalf of the company may:

- Offer, promise, give, or authorize any bribe or improper payment.
- Request, agree to receive, or accept any bribe or inducement.
- Facilitate, participate in, or conceal corrupt activities.

We prohibit all forms of bribery, including facilitation payments, kickbacks, political inducements, and commercial bribery, whether direct or indirect.

4. Definitions

- **Bribery:** Offering, promising, or giving something of value to improperly influence an action or decision.
 - **Facilitation Payments:** Small, unofficial payments to expedite routine government actions.
 - **Kickbacks:** Payments made to return a portion of a contract value to the payer as a reward for securing the contract.
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5. Acceptable Business Conduct

5.1 Gifts and Hospitality

While modest gifts and hospitality may be permissible in some cultural contexts, they must:

- Be of nominal value;
- Not influence or appear to influence a business decision;
- Be infrequent and appropriately recorded;
- Not be made in cash or cash equivalents.

Lavish gifts, repeated entertainment, or any item of personal gain are strictly prohibited.

5.2 Political Contributions and Charitable Donations

No political contributions shall be made on behalf of the company without the explicit written approval of senior management. Charitable donations must:

- Be legal and transparent;
 - Not be made to influence business outcomes;
 - Be recorded and approved according to internal procedures.
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6. Third-Party Due Diligence

Third parties — including suppliers, consultants, brokers, and agents — pose a heightened risk of corruption. Before entering any engagement:

- Due diligence must be conducted to assess corruption risk;
 - Third-party contracts must contain anti-bribery clauses;
 - Periodic reviews and audits should be carried out as required.
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7. Responsibilities of Employees and Managers

- Employees must avoid situations where personal interests conflict with those of the company.
- Any suspicion or knowledge of bribery must be reported immediately through designated channels.
- Managers are responsible for enforcing this policy and supporting staff in ethical decision-making.

8. Record Keeping and Transparency

All business transactions must be:

- Accurately recorded in books and records;
- Fully documented with supporting evidence;
- Free from off-book accounts or falsified documentation.

Expenses relating to gifts, travel, and hospitality must be justified, approved, and logged in the company's financial systems.

9. Reporting and Whistleblower Protection

Naseem Bukhari Pvt. Limited encourages all personnel to report concerns of suspected bribery or unethical conduct in good faith. Reports may be made through:

- A designated ethics email or hotline;
- Line managers or HR representatives;
- Anonymous reporting tools where applicable.

The company guarantees non-retaliation for whistleblowers and will investigate all reports confidentially and promptly.

10. Disciplinary Action

Violations of this policy are considered serious misconduct and may result in:

- Disciplinary measures, including termination of employment;
- Termination of contracts with third parties;

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- Referral to law enforcement authorities for prosecution.

11. Training and Awareness

All staff will be trained periodically on this policy and related compliance topics. Refresher sessions and communications will ensure continued awareness of the importance of anti-corruption practices.

12. Review and Oversight

This policy is reviewed annually and updated to ensure alignment with evolving legal frameworks, regulatory expectations, and best practices. Oversight is maintained by the executive management and the compliance function of **Naseem Bukhari Pvt. Limited.**

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