

**THE POLICY DISPLAYED WAS APPROVED BY THE ERSTWHILE BOARD OF DIRECTORS OF THE COMPANY IN ITS MEETING HELD ON 5TH DECEMBER 2024, THIS POLICY HAS BEEN PUBLISHED ON THE WEBSITE OF THE COMPANY TO COMPLY WITH REGULATION 46 OF THE SEBI (LODR) REGULATIONS, 2015. THE BOARD OF THE COMPANY MAY MODIFY, ADD, DELETE OR AMEND ANY OF THE PROVISIONS OF THIS POLICY TIME TO TIME.**

**ICODEX PUBLISHING SOLUTIONS LIMITED**  
**Policy on Compliance with Anti-Bribery and Anti-Corruption Laws**

### **1. Introduction**

iCodex Publishing Solutions Limited (“the Company”) is dedicated to conducting its business with the utmost integrity and in compliance with all applicable anti-bribery and anti-corruption laws. This Policy on Compliance with Anti-Bribery and Anti-Corruption Laws reinforces iCodex Publishing Solutions Limited’s commitment to ethical business conduct, transparency, and adherence to regulatory standards, ensuring that the Company operates with integrity in all aspects of its business.

### **2. Objective**

The primary objective of this policy is to provide clear and actionable guidance to employees, contractors, and third parties associated with the Company regarding adherence to anti-bribery and anti-corruption laws. It aims to:

- **Prevent Bribery and Corruption:** Develop a culture of compliance that prevents potential bribery and corruption.
- **Detect Violations:** Establish procedures for recognizing and reporting suspicious activities or practices that may contravene this policy.
- **Address Misconduct:** Utilize effective mechanisms for addressing and resolving incidents of bribery and corruption to safeguard ethical business conduct across all Company operations.

### **3. Scope**

This policy applies to:

- All employees of the Company, including full-time, part-time, temporary, and contracted personnel.
- Directors and officers of the Company.
- Contractors, agents, suppliers, and other third parties acting on behalf of the Company.
- All activities conducted as part of the Company’s operations, including but not limited to interactions with government officials, clients, suppliers, and other business partners.

The policy extends to all business dealings, including gifts, hospitality arrangements, and facilitation payments, made by or on behalf of the Company to ensure clarity and comprehensive compliance.

## 4. Prohibited Conduct

The following behaviors are strictly forbidden under this policy:

### 4.1 Offering or Accepting Bribes

Offering, giving, soliciting, or accepting any form of bribe, kickback, or other illegal payments intended to influence business decisions or outcomes is strictly prohibited.

### 4.2 Facilitation Payments

Any facilitation payments aimed at expediting government actions or processes, regardless of their monetary value, are not allowed.

### 4.3 Inappropriate Gifts and Hospitality

Exchanging gifts or hospitality that may create an impression of an attempt to improperly influence a business decision or transaction is expressly forbidden. Gifts and hospitality must remain within the bounds of reasonableness and transparency.

## 5. Reporting and Compliance

All employees and associated parties are encouraged to report any suspicious activities or violations of this policy through the following channels:

- Designated Compliance Officer: Employees may report directly to the Compliance Officer.
- Company Reporting Channels: Anonymous reporting mechanisms may be utilized in line with the Company's established procedures.
- All reports will be treated confidentially, and the Company will ensure a thorough and impartial investigation into any alleged violations. The Company prohibits any form of retaliation against anyone who reports suspicious activity in good faith.

## 6. Roles and Responsibilities

### 6.1 Board of Directors

Responsible for overseeing the implementation and effectiveness of this policy and ensuring that the Company's operations align with its anti-bribery and anti-corruption commitments.

### 6.2 Compliance Officer

Tasked with the enforcement of this policy, providing guidance to employees and third parties, and managing the investigation and resolution of reported incidents of bribery and corruption.

### 6.3 Employees and Associated Parties

Required to comply with this policy, maintain awareness of its provisions, and report any suspected incidents of wrongdoing or ethical violations.

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## 7. Training and Awareness

The Company will conduct regular training sessions to enhance the understanding of anti-bribery and anti-corruption laws among employees and associated parties. Training will cover:

- The definitions and scope of bribery and corruption.
- An overview of this policy and the responsibilities of employees.
- Practical scenarios demonstrating compliance and reporting mechanisms.

## 8. Review of the Policy

This policy will be reviewed periodically to ensure ongoing compliance with updating laws, regulatory requirements, and industry best practices. Reviews will occur at least annually, and any proposed modifications will require approval by the Board of Directors.