| SUMADHURA FOUNDATION OF HAPPINESS | SUMADHURA INFRACON PVT LTD | Doc.no: SIPL-ESG-POLICY-003 |
|---|---|---|
| | | Policy Version: 1.0 |
| | BUSINESS ETHICS POLICY | Issue Date:20.02.2026 Next Review:20.02.2027 |
| | | Rev. No: 00, Rev. Dt: NA |

| Prepared and Verified by | Approval L1 | Approval L2 |
|---|---|---|
| **Jeevana K** AVP – CSR & Sustainability | **Giridhar Kumar B** COO | **Board of Director (s)** |
| | | |

## Purpose

Sumadhura Infracon Private Limited is committed to conducting business with the highest standards of integrity, accountability, transparency, and professionalism. We believe ethical business practices are fundamental to building trust with customers, investors, employees, business partners, regulators, and the communities in which we operate.

## Scope

This Policy applies to all directors, employees, workers, consultants, contractors, vendors, suppliers, service providers, and other business partners engaged with the Company.

## Commitment: Compliance with Laws

All business activities shall be conducted in compliance with applicable laws, regulations, statutory requirements, and Company policies. Compliance with the law is the minimum standard of conduct expected under this Policy.

## Integrity in Business Conduct

All dealings undertaken on behalf of the Company shall be honest, transparent, and professional. Individuals shall conduct themselves in a manner that protects and enhances the reputation of the Company and avoids conduct that may undermine stakeholder confidence.

## Bribery and Corruption

Bribery, corruption, facilitation payments, and any form of improper inducement or undue advantage are prohibited. The offering, giving, soliciting, or acceptance of any financial or non-financial benefit intended to influence a business decision, regulatory action, or commercial outcome is not permitted.

**Conflict of Interest**

Business decisions shall be made solely in the interests of the Company. Any actual, potential, or perceived conflict between personal interests and professional responsibilities shall be promptly disclosed and managed in accordance with established procedures.

**Political Contributions**

Political contributions, whether direct or indirect, shall not be made using Company funds, assets, resources, premises, or influence. Participation in political activities, where permitted by law, shall be undertaken solely in an individual capacity and not on behalf of the Company.

**Fraud**

Fraud in any form is prohibited. This includes deception, misrepresentation, falsification of documents or records, concealment of material information, and misuse of Company, customer, supplier, or other stakeholder resources for unauthorized personal or business benefit.

**Fiduciary Duty**

Responsibilities entrusted on behalf of the Company shall be discharged with honesty, integrity, objectivity, and due care. Decisions shall be made in the best interests of the Company and its stakeholders, with responsible stewardship of authority, resources, and information.

**Fair Dealing**

Relationships with customers, suppliers, contractors, competitors, regulators, and other stakeholders shall be conducted in a fair, transparent, and professional manner. Unfair trade practices, misrepresentation, manipulation, and other forms of unethical business conduct are prohibited.

**Assets and Confidential Information**

Company assets, funds, intellectual property, data, and confidential information shall be safeguarded against loss, misuse, unauthorized access, disclosure, theft, or damage and shall be used only for legitimate business purposes.

**Reporting and Non-Retaliation**

Actual or suspected violations of this Policy shall be reported through the mechanisms established under the Company's Grievance Redressal and Whistleblower frameworks. Retaliation against any individual who reports a concern in good faith or participates in an investigation is prohibited.

This Policy shall be reviewed annually to ensure its ongoing relevance, effectiveness, and alignment with emerging environmental risks and regulatory requirements.

Any amendments to this Policy shall require approval from the Chairman & Managing Director and Human Capital Management team and shall be overseen by the Board Management Committee.

**Disclaimer** This HCM Policy document supersedes and overrides all previously issued policies, guidelines, or communications on the subject. In case of any conflict or inconsistency, the provisions outlined in this document shall prevail and be considered final.



| Prepared and Verified by | Approval L1 | Approval L2 |
|---|---|---|
| **Jeevana K**<br>AVP – CSR & Sustainability | **Giridhar Kumar B**<br>COO | **Board of Director (s)** |
| | | G. Madan Kumar |