

## ACME SOLAR HOLDINGS LIMITED

### ANTI BRIBERY AND ANTI-CORRUPTION POLICY

#### 1. Introduction

ACME Solar Holdings Limited ("ACME" or the "Company") is committed to conducting its business with the highest standards of integrity, transparency, and ethical conduct. The Company maintains a zero-tolerance stance against bribery, corruption, illegal gratification, and all forms of improper business influence. This Policy sets out the principles and requirements that govern ACME's approach to preventing bribery and corruption across its operations and value chain, in accordance with applicable laws including the Prevention of Corruption Act 1988, as amended from time to time.

#### 2. Purpose

The purpose of this Policy is to:

- a. set out ACME's responsibilities to comply with applicable laws and regulations relating to bribery and corruption; and
- b. outline guiding principles and adequate procedures to prevent any activity or conduct relating to bribery, facilitation payments, or corruption.

#### 3. Applicability

This Policy applies to the Company, its subsidiaries and joint ventures, where the Company exercises management control, and their respective employees (whether full-time, part-time, temporary or contractual) directors, senior management, vendors, suppliers, contractors, consultants, and service providers, interns, trainees, apprentices or any other person associated with them.

#### 4. What is prohibited under the Policy

##### a. Bribes

No person shall, directly or indirectly, engage in any form of bribery or corrupt conduct, in dealings with any public official or government authority, private party or any other person. No person shall offer, give, request, or accept anything of value to improperly influence a decision or gain an unfair business advantage. Bribery includes any offer, promise, receipt or payment of:

- i. Money (or cash equivalents);
- ii. gifts, entertainment or hospitality given or received otherwise than in accordance with this Policy;
- iii. kickbacks;
- iv. unwarranted rebates or excessive commissions;
- v. unwarranted allowances or expenses;
- vi. uncompensated use of company services or facilities; and
- vii. anything else of value.

##### b. Facilitation Payments

Facilitation payments or any payments to expedite or secure the performance of routine activities are strictly prohibited. The Company does not nor does it permit any third parties acting on its behalf, including vendors, agents, customers, consultants, alliance partners, suppliers and contractors to make any such payments.

c. **Political or Charitable Contributions for Advantage**

Donations, sponsorships, or contributions must never be used to obtain or retain business, secure approvals, or influence officials. Legitimate contributions will require appropriate due diligence and approvals from respective authorities.

d. **Gifts, Hospitality & Entertainment**

The Company recognises that giving and receiving gifts, meals, and entertainment is a common business practice and is intended to strengthen and build long-term business relationships. However, giving or receiving gifts/ benefits is appropriate, proper, and legitimate if the gift/benefit in question is:

- i. There is a legitimate business purpose to support gifts related expenses. Customary gifts/meals, entertainment, travel and lodging may never be given or received in return for a favour/favourable treatment or to refrain from doing something disadvantaging to ACME.
- ii. Considering the nature of the gift, it is of an appropriate type and value and given at an appropriate time.
- iii. Gifts/Benefits are given under the brand name of ACME or any of its subsidiaries business name
- iv. Consistent with customary practice.
- v. In compliance with applicable laws (may seek opinion of BRSR Committee if deemed necessary).

A benefit is not appropriate, proper, and legitimate if it is given/accepted in cash, cash equivalents (gift certificates, coupons), items readily convertible into cash.

It is prohibited to provide/accept gifts, meals, entertainment, or anything of value to/from any stakeholders unless it is provided in accordance with:

- i. this Policy,
- ii. ACME's Code of Ethics & Conduct,
- iii. ACME's any other applicable policies and procedures.

5. **Record Keeping**

All ACME's transactions shall be recorded completely, accurately, and with sufficient detail so that the purpose and amount of any payment is clear. No accounts or payments must be kept "off-book".

6. **Enforcement**

ACME shall impose disciplinary actions on anyone found to have breached this Policy, in a manner that is fair, consistent and that reflects the nature and facts of the violation. Anyone subject to this Policy who violates it may face disciplinary actions up to and including termination of his or her employment or relationship with ACME for cause and without notice. The violation of this Policy may also violate certain applicable Anti-Bribery and Anti-Corruption Laws. If ACME discovers a violation of any Anti-Bribery and Anti-Corruption Law, depending on the severity of the violation, it may refer the matter to the appropriate authorities, which could lead to penalties, fines or imprisonment or other liability as may be prescribed under applicable laws.

7. **Training, Awareness & Communication**

ACME will conduct regular training for employees and relevant third parties, publish simple how-to guides (e.g., on gifts and engagement with officials), and communicate updates widely so expectations are clear.

**8. Reporting and Grievance Redressal Mechanism**

Any person covered by this Policy who wishes to raise a concern or report a potential violation of this Policy may do so by contacting the Company's Compliance Officer or through the Company's established grievance redressal mechanism, as communicated from time to time. The Company shall endeavour to address all concerns in a fair, timely, and confidential manner. No person shall be subject to retaliation for raising a concern in good faith.

**9. Governance and Implementation**

The Board of Directors is responsible for the approval and oversight of this Policy. The Corporate Social Responsibility and Sustainability Committee of the Board shall oversee the implementation of this Policy and review its effectiveness periodically. Senior management and the relevant functional heads shall be responsible for operationalising this Policy across the Company's operations and ensuring compliance with its requirements.

**10. Review and Amendment**

This Policy is approved by the Board of Directors of ACME. This Policy shall be reviewed periodically, or earlier if warranted by changes in applicable laws, regulations, business operations, or stakeholder expectations. Any material changes to this Policy shall be subject to the approval of the Board of Directors.

**11. Version History**

Date of Board Approval	Particulars	Effective Date
27 <sup>th</sup> March 2026	Anti-Bribery and Anti-Corruption Policy – Version 1	27 <sup>th</sup> March 2026