

Policy on Anti-Bribery and Corruption

Vidullanka PLC maintains a zero-tolerance policy towards bribery and corruption, emphasizing honesty, integrity, and professionalism.

Objectives:

1. Establish responsibilities and commitment to compliance with anti-bribery and anti-corruption laws.
2. Provide guidance on recognizing and addressing bribery and corruption issues.
3. Establish oversight for policy implementation and enforcement.
4. Conduct periodic risk assessments and report to the Board of Directors annually.

Unacceptable Actions:

- Accepting gifts from Third Parties involved in negotiations.
- Offering payments or gifts for business advantages.
- Providing payments to expedite routine procedures.
- Accepting payments suspected to be offered for business advantages.
- Engaging in retaliatory behavior against those refusing bribery.
- Engaging in activities breaching the policy.

Gifts, Hospitality, and Entertainment:

- Business hospitality permitted if reasonable, approved, and non-influencing.
- Modest promotional gifts permitted, but soliciting prohibited.
- Unsolicited low-value gifts may be accepted occasionally.
- Gifts beyond moderate value reported to management for guidance.

Accepting Gifts:

- Caution exercised to avoid compromising business judgment.
- Gifts accepted if not creating obligation or bias, and disclosed.

Gifts Not Accepted Include:

- Cash, high-value items, excessive hospitality inappropriate for occasions.
- Items prohibited under applicable law or known to be bribes or kickbacks.

By adhering to these policies, Vidullanka PLC ensures compliance with legal standards, upholding its reputation as a leader in renewable energy with a commitment to ethical conduct.

Vidullanka PLC will also maintain a register in its HR Division where all gifts received are disclosed and any conflict of interest situations recorded and disclosed by its employees.