

GSPL TRANSMISSION LIMITED

Policy on Anti-Bribery and Anti-Corruption

(Effective from 1st September, 2026)

1. PREFACE

GSPL Transmission Limited's (GTL) Anti-Bribery and Anti-Corruption Policy is designed to establish, disseminate, and implement policies linked to bribery and corruption practices.

2. SCOPE AND COVERAGE

It is necessary for all the Company's personnel, including its employees, workers, intermediaries, consultants, dealers, contractors, suppliers, etc., working for or acting on behalf of GTL or any of its subsidiaries to abide by this policy.

This Policy sets out the minimum standard that must be always followed. Where any local regulations are stricter than this Policy, they will take precedence over this Policy.

3. COMPONENTS OF THE POLICY

Through these guidelines we endeavor to prevent corruption and bribery-driven acts by adhering to the below principles:

- GTL does not tolerate any form of bribery, embezzlements, or corruption, and will uphold all laws countering bribery, fraud, and corruption in all forms.
- The stakeholders are strictly prohibited from making, soliciting, or receiving any sort of bribes or unauthorized payments indulged in corrupt practices. All dealings, expenses, and transactions made for or on behalf of GTL are covered by this policy.
- The company is determined to play its part in addressing, controlling, and preventing the threat of bribery and corrupt practices because it is committed to upholding the highest standards of business behavior, ethics, and compliance with the law and regulatory system.

4. THE BELOW-MENTIONED TRANSACTIONS ARE ALSO INCLUDED IN THE SCOPE OF THE POLICY:

a. Bribes

GTL prohibits all forms of Bribery and corruption practices involving, but not limited to, Government Official or a private sector person or company. GTL conducts its business lawfully and ethically and expects every Stakeholder to conduct its business with integrity.

b. Facilitation payments & kickbacks

They are unofficial payments given by someone which are used to ensure or hasten the completion of a normal or necessary action. Stakeholders are not permitted to offer, pay, solicit, or accept bribes of any kind, including facilitation fees.

c. Gifts, hospitality, and entertainment

Gifts and entertainment that are offered and received in exchange for improper or dishonest behavior, preferential treatment, or other inducements are severely forbidden. Gifts or entertainment which might have an impact on the results of contract negotiations or a tender procedure should neither be provided nor received.

d. Political contributions or donations

GTL does not finance any political campaigns or independent candidates or give money to political organizations. It prohibits the offering or payment of money or anything else of considerable value to a public official, or to any other person or organization which are made to obtain preferential treatment.

e. Other responsibilities

It is unacceptable for you (or someone acting on your behalf) to threaten or retaliate against another Employee who has refused to commit a bribery offense or who has voiced concerns regarding this Policy. It is also unacceptable for you to engage in any other actions that could result in a breach of this Policy or a perceived breach of this Policy.

f. Training and Communication

GTL ensures that its anti-bribery and anti-corruption policies are sufficient. It is our commitment to ensure that the Company has adequate procedures to combat risks and threats of the policy. To meet this objective, regular training will be made available to all business units in relation to the Anti bribery and anti-corruption Policy, obligations of Designated Persons, company procedures and measures.

g. Compliance:

- i. All employees and others associated with the Company are encouraged to report any concerns that they may have regarding potential breaches of this Policy, including incidents relating to external agencies and third parties. This includes any instances where you may be the victim of attempted Bribery.
- ii. GTL will make sure that no employee is treated unfairly for refusing to engage in bribery or other forms of corruption, or for disclosing instances of these crimes that have already occurred or may in the future.

5. GRIEVANCE REDRESSAL MECHANISM

All Stakeholders are encouraged to raise concerns about any issue or suspicion of non-compliance with this Policy on vigilance.gspl@gspltrans.com . If he/she is unsure whether a particular act constitutes bribery or corruption or if he/she has any other queries, these should be raised with the Compliance Officer at the following email address cvo.gspl@gspltrans.com All reports under this Policy would receive confidential treatment and GTL would protect the identity of any person who reports a suspected violation. No personnel who in good faith,

reports a violation of this policy shall suffer harassment, retaliation, or adverse employment consequences.

6. PERIODIC REVIEW AND EVALUATION

The Board of Directors will monitor the effectiveness and review the implementation of this Policy, considering its suitability, adequacy, transparency and effectiveness.

Also, the Company reserves the right to vary and/or amend the terms of this Policy from time to time.
