

Anti-Bribery and Corruption (ABC) Policy

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1. Introduction

Gateway Distriparks Limited is committed to conducting its business ethically where we do business, as well as complying with all applicable laws. This includes compliance with anti-bribery and anti-corruption ("ABC") laws such as the Prevention of Corruption Act, 1988.

The purpose of this document is to provide guidance to third parties who work with Gateway Distriparks Limited concerning compliance with ABC. This guidance relates to specific acts of bribery and corruption and Gateway Distriparks Limited selection and management of agents and other company intermediaries.

Gateway Distriparks Limited has created a Designated Manager role in each region to monitor compliance with policy. Gateway Distriparks Limited designate Ms. Ruchi Gera as compliance officer to adhere to this policy in the Company.

2. Gateway Distriparks Limited Policy on Bribery and Corruption

Gateway Distriparks Limited has a zero tolerance policy towards bribery and corruption.

Gateway Distriparks Limited employees and others working on its behalf may not offer, promise or give a bribe to anyone, and may not request, agree to accept, or take a bribe from anyone.

3. Bribery is Illegal

Bribery is a crime in most countries, and penalties can be severe, including prison sentences and large financial penalties. Legislation in the UK (the Bribery Act 2010) not only makes paying or taking a bribe illegal, i.e., the person who pays or takes a bribe has committed a crime, but also holds UK companies liable for failing to prevent bribery by those working on its behalf, even indirectly (such as through non-UK subsidiaries, agents, contractors, suppliers and intermediaries).

The only defense a company has to the crime of failing to prevent bribery is if the company can prove that it had in place adequate procedures designed to prevent bribery by those performing services on its behalf (which includes third parties).

In addition, under the US Foreign Corrupt Practices Act ("FCPA") it is a crime to bribe a foreign official for the purpose of obtaining or retaining business or to secure an improper advantage.

4. Recognizing Bribery and Corruption

A bribe could involve:

- The direct or indirect promise, offer, authorization, or provision of anything of value
- The offer or receipt of any kickback, loan, fee, commission, reward, or other advantage
- The giving of contributions or donations designed or stipulated to influence the
- recipient to act in the giver's favour

The purpose of a bribe is often to obtain, retain or “facilitate” business, where the person receiving the bribe is, or may be, in a position to provide that kind of business advantage to the party offering the bribe. This may involve sales initiatives, such as tendering and contracting; or, it may simply involve the handling of administrative tasks such as licenses, customs, taxes or import/export matters. It does not matter whether the act of bribery is committed before or after the tendering of a contract or the completion of an administrative task.

The party offering a bribe might be:

- An employee, officer or director
- Any person acting on behalf of Gateway Distriparks Limited (e.g., third parties)
- Individuals and organizations representing Gateway Distriparks Limited that authorize someone else to carry out these acts.

And the recipient of a bribe could (but not always) be a government official. For the purposes of this policy, a **government official** could be any of the following or their relatives:

- A public official, whether foreign or domestic
- A political candidate or party official
- A representative of a government-owned/controlled organization
- An employee of a public international organization or non-governmental organization (e.g., World Bank)

5. Where do Bribery and Corruption Risks Typically Arise?

This section deals with some specific situations that may present concern about the potential for bribery or corruption.

A. Use of Agents

Because the actions of an agent can expose Gateway Distriparks Limited to liability under ABC laws, a level of due diligence appropriate to the market should be undertaken prior to their appointment and retention or at renewal of any agreement.

If required by a risk assessment, certain provisions should be included in an Agent’s agreement regarding the Agent’s compliance with appropriate laws.

Particular care must be taken before Gateway Distriparks Limited establishes an agency arrangement to understand that Agent’s connection, if any, to a government official. Any concerns about an Agent’s relationship with a government official must be discussed with and approved by the Designated Manager.

B. Hospitality and Entertainment

Bona fide hospitality and promotional, or other business expenditure which seeks to improve the image of Gateway Distriparks Limited, better to present products and services, or establish cordial relations, is recognized as an established and important part of doing business.

Hospitality, entertainment, or other business expenses provided to government officials, business partners and customers for these purposes are permitted, as long as they are reasonable and proportionate. In the case of government officials, hospitality entertainment or other similar expenses require prior authorization from the Designated Manager.

Hospitality, entertainment or other similar expenses are not permitted IF:

It might influence the outcome of a business transaction, whatever the value of the expense, or a reasonable individual could interpret it that way for the purpose of facilitating or expediting any decision to award new business, to renew existing business or to take any other action given for personal benefit, friendship, personal acquaintances

or family purposes.

C. Giving and Receiving Gifts

They are never gifts of cash, cash vouchers, certificates with a set negotiable value, or other cash equivalents.

Gateway Distriparks Limited employees may never seek or request gifts, or personal preferential treatment in any matter, from any person or organization.

Gateway Distriparks Limited policy generally permits the giving and receiving of business gifts of 'Nominal Value' that are customary business courtesies and are reasonable in value and frequency.

In addition, during holidays or festivals, it may be customary for gifts to be given on a personal basis. Employees are required to ensure there is a clear distinction between the gifts given on a personal basis and those given on behalf of Gateway Distriparks Limited.

D. Facilitation Payments

Facilitation payments are defined as "any facilitating payment or expediting payment to a foreign official, political party, or party official the purpose of which is to expedite or to secure the performance of a routine governmental action." They are illegal under law and the laws of many other countries, and are against Gateway Distriparks Limited policy.

No Gateway Distriparks Limited employee or Agent may willingly offer to make, or make, a facilitation payment.

E. Payments to Facilitate Tax Evasion

Gateway Distriparks Limited will not facilitate the evasion of tax by a customer, supplier or other third party, including government officials and contractors, by making payments to off-shore bank accounts or by other means which have no commercial basis or clearly could be construed by tax authorities to be to facilitate tax evasion by the recipient.

6. Maintenance of Gift Register

Gateway Distriparks Limited will maintain a gift register which will be reviewed on a regular basis.

7. Responsibility of Internal Members

Gateway Distriparks Limited will not pay & will not accept bribes, either directly or via third parties, in any circumstances. Breaches or attempted breaches of this principle by any Internal Member will be regarded as an act of gross misconduct. Internal Members should be responsible and never offer or accept any bribe or inducement, which may influence or appear to influence his or her actions. Nor should Internal Members misuse his or her position or the information he or she gathers during the course of his or her duties to further his or her private interests or those of anyone else.

8. Reporting & Compliance

- All the complaints, suspicion, or any other concerns shall be raised by any person on the discovery of any corrupt practice or bribery or any such malpractice, to Compliance Officer of the Gateway Distriparks Limited. The Company should provide

an environment to encourage the Internal Members to report cases of bribery or corrupt practice on an immediate basis. The Compliance Officer is responsible for keeping custody records on such reports.

- Any instances of corruption or bribery or any such other act shall be liable to be under probe through appropriate disciplinary act or beyond that. If the said act amounts to a serious offence then the organization shall have the discretionary powers to take appropriate steps – civil or criminal depending upon the intensity and nature of the act.
- The Compliance Officer shall order to further investigate all reports of corruption or bribery.
- The Compliance Officer shall take upon actions on such acts which shall be necessary in the investigation process of the suspected transaction.
- It shall be obligatory for all Internal Members to adhere and abide by the Policy. They shall actively report to the Compliance Officer about any such instance whether about to occur or has occurred in the past.
- Due care and caution has to be exercised in case of any transactions being entered into by the associated person himself or any other person in his knowledge and such transaction being under the scope of risk factors.

9. Third Party Vendors

The Company requires KYC procedures to be carried out on those of its suppliers, agents, advisers, contractors, intermediaries, and other representatives who supply material goods and services to it ("Third Party Vendors") to protect the Company from the risk of it being associated with illegal or corrupt payments (or of payments purportedly being made on its behalf) and to ensure that the highest ethical standards are maintained. Third Party Vendors are bound by the Anti-Bribery and Corruption Policy. No third party vendor can enter into an agreement with the external party on behalf of the Company, unless formally agreed otherwise. The Company requires that Third Party Vendors are made aware of its Anti-Bribery Principles and Practical Procedures and are required to confirm that they will not make or receive any payment that put it in breach of those Principles and that such Third Party Vendors have adequate procedures for preventing their own staff engaging in the receipt or payment of bribes, kickbacks etc.

10. Responsibility of Reporting

The Internal Members have additional primary responsibility to assess the risk of bribery and corruption occurring or potential of occurring and implement the appropriate preventative measures. The Compliance Officer would continuously monitor Gifts and Entertainments received / given by the Internal Members and ensure

compliance with this Policy. All these procedures will ensure high standards are maintained of internal control and risk containment measures.

11. Training and awareness

An ongoing awareness program to all the Internal Members is a key enabler to convey awareness of this Policy, relevant legislations, their obligations & expectations as well as an effective preventive control. Awareness is developed through periodic assessment, training and frequent communications. The Company would also have an annual affirmation process to acknowledge that the respective Internal Members have read, understood and complied with this Policy.

12. Governance Framework

- Compliance Officer will have the basic responsibility of implementation, monitoring & reviewing the Anti-Bribery and Corruption Policy and tabling the same to the Board of Directors of Gateway Distriparks Limited to review and carry out amendments, if any, as may be required in the Policy.
- Compliance Officer will have the responsibility to review instances of the Bribery or Corruption reported by the Internal Member and would refer the matters for inquiry /investigations, as appropriate, in consultation with the Board of Directors of Gateway Distriparks Limited and for further reporting to regulatory authorities, as may be required and for further attendant actions.
- Compliance Officer will conduct incisive scrutiny of reports received from Internal Members highlighting the instance of bribery / corruption.

13. Governance Framework – Review & Reporting

- Review
Compliance Officer will monitor, review and report on an annual basis to the Board of Directors of Gateway Distriparks Limited on the effectiveness of and adherence to the Policy, its Principles, the Practical Procedures and the steps taken by the Company to implement them. Compliance Officer will ensure that records are maintained of such reviews and the consequent reports to its Board.
- Reporting
The Agenda for the Board Meetings of Gateway Distriparks Limited on an annual basis or as may be required shall usually include an exception report including the number of reports of bribery and corruption received, if any, and a short summary of any investigations into them. Compliance Officer shall convey the directions and guidance given by the Board of Directors of Gateway Distriparks Limited to the Internal Members of the Gateway Distriparks Limited and other functional departments for carrying out necessary actions thereon obtain action taken reports from them and place them for the information of the Board of Directors of the Company.

14. Authority to change and amend Process and Procedure

Compliance Officer shall communicate any changes in process and procedure in the implementation of the Anti-Bribery and Corruption Policy. Post making changes in the Policy, the Compliance Officer should circulate it to the Board of Directors of Gateway Distriparks Limited for their review and comments. Post approval of the Board, the Compliance Officer should circulate it all the Internal Members, Investors and existing Third Party Vendors.

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| Approving Authority | Board of Directors |
| Date of Approval | May 30, 2024 |