



J. KUMAR INFRAPROJECTS LIMITED

**Regd Off: J. Kumar House, CTS No. 448, 448/1, 449, Subhash Road, Vile Parle (East),
Mumbai 400 057, Maharashtra, India Phone: +91 22 67743555.**

Fax: +91 22 26730814, Email: info@jkumar.com, investor.grievances@jkumar.com

Website: www.jkumar.com , CIN: L74210MH1999PLC122886

Anti-Bribery and Anti-Corruption Policy

J. Kumar's philosophy on Corporate Governance is built on a rich legacy of "fair and transparent compliance and disclosure practices". This includes respect for human values, individual dignity, integrity and adherence to honest, ethical and professional conduct. This Anti-Bribery and Anti-Corruption ('ABAC') Policy is the guiding framework for ensuring compliance with various legislations and standards of behaviour to which we must all adhere, enforcing that, wherever we operate, we do not engage in any activity amounting to bribery, corruption or any other unethical business practices.

This policy is driven by principles of corporate good governance to foster a culture of honesty, integrity, and transparency. This policy highlights the commitment of the Company to conduct business with integrity and in compliance with all applicable laws and regulations.

Guiding Principles Towards this, we shall:

1. Commit to uphold all applicable laws relevant to countering bribery and corruption practices in all its forms, including extortion, conflict of interest, forgery, fraud, money laundering, insider trading and related to any of the aforementioned practices.
2. Govern the behaviour and set out responsibilities for all directors, executives, employees and associated persons in the conduct of business.
3. Prohibit any act of offer, promise, grant, authorisation, demand, or acceptance of any promise, bribe, kickback, illegal gratuity, illegal payment, or other illegal goods and services of any value directly or indirectly, to or from any person, organization, or Government representative.
4. Have appropriate controls and systems in place to prevent, monitor, record and report issues pertaining to the ABAC Policy within and outside organisation.
5. Provide training, information and guidance for those working for the Company, including but not limited to the Company's supply chain and any third party (or their affiliated enterprises conducting business with the

- Company) for identification, deterrence, reporting of bribery and corruption related issues and effective compliance and implementation of this Policy.
6. Promote a culture of merit, honesty, transparency and integrity within the Company.

This policy is applicable to all the employees, agents, contractors, suppliers, and anyone else who acts on behalf of the Company. This policy is communicated to all the stakeholders at the time of onboarding and periodic training is conducted on risks and consequences of bribery & corruption; how to identify and report any potential violations. The policy also sensitizes employees of laws and regulations appropriate to their work for honest discharge of their duties. It provides grievance redressal and whistleblower mechanism for reporting grievances and fraudulent activities.

The guidelines in the Policy supplement and should be read in conjunction with Code of Conduct for Board of Directors and Senior Management, the Whistle-Blower Policy, and any guidance published pursuant to this Policy.

This Policy will be implemented through a detailed procedure to ensure compliance with the requirements. This policy is in accordance with all applicable laws, regulations and relevant statutory provisions in relation to countering bribery and corruption applicable to us in the conduct of our business, including the Indian Prevention of Corruption Act, 1988 ("PCA"), and other applicable Indian statutes, as amended from time to time.

This policy propagates 'zero tolerance' by prohibiting all possible forms of bribery and corruption such as:

1. Offering, giving, or accepting any bribe or other improper benefit, whether in cash or in kind
2. Making or receiving payments or gifts to or from government officials, political parties, or candidates for public office, or any other person, with the intention of influencing their decision
3. Making or gaining an unfair advantage
4. Providing false or misleading information to any person, including auditors, regulators, or law enforcement agencies
5. Engaging in any other corrupt or unethical practices, such as kickbacks or embezzlement.

We will abide by the principles of this Policy in letter and in spirit.

For J. Kumar Infraprojects Limited

**Jagdishkumar M. Gupta
Executive Chairman**