

## **Anti-Bribery Policy**

### **Purpose of this Policy:**

The purpose of this policy is to ensure that the MosChip employees and any third parties including consultants, services providers, customers, vendors acting on MosChip behalf or in connection with MosChip business shall conduct business in an ethical manner and understand and adhere to the requirements of all applicable anti-bribery laws and best practices.

### **Scope of this Policy:**

This policy applies to all employees of the MosChip and any third parties including consultants, services providers, customers, vendors acting on MosChip behalf wherever located, with respect to their activities in connection with MosChip business.

### **Our Anti-Bribery Commitment**

MosChip commitment to dealing legally and ethically applies worldwide. We comply with all applicable anti-bribery laws, including but not limited to the U.S. Foreign Corrupt Practices Act ("FCPA"), everywhere we do business, and we expect the same of the third parties with whom we work. While the FCPA prohibits, among other things, bribery of foreign government officials and entities. In India, the law relating to corruption is broadly governed by the Indian Penal Code, 1860 ('IPC') and the Prevention of Corruption Act, 1988 (as amended from time to time) ('POCA') which was enacted to prevent corruption in Government departments and to prosecute and punish public servants involved in corrupt practices.

MosChip employees and any third parties including consultants, services providers, customers, vendors acting on our behalf or in connection with our business are prohibited from giving or offering anything of value directly or indirectly to any government official or entity, or to any private individual or entity, in order to improperly obtain or retain any business advantage or to improperly affect any act or decision.

This prohibition includes any facilitating, improper payments made to government officials, either directly or indirectly, in order to expedite any official service or function. Any official fees supported by government-issued receipts do not qualify as improper payments.

### **Expenditures Related to Government Officials**

No funds may be provided to or spent on behalf of a government official or entity, directly or indirectly, this includes any payments, gifts, donations, charitable contributions, sponsorships, entertainment, travel, meals, or other items of value.

Please note that the term "government official" is widely defined and may include individuals who are employed by any public or state-affiliated institution or organization or who act in an official capacity in any way, whether full-time, part-time or unpaid. Government officials can be found in every branch and level of State and Central governments who includes Tax authorities, Labour laws regulators, Corporate affairs regulators, customs, Revenue authorities, Municipal authorities, Pollution control & environmental control authorities, lawmakers etc.

In addition to prohibiting bribery of government officials, MosChip also prohibits its employees and third parties from engaging in bribery of Bank employees, Public Sector Undertaking employees (PSU), Govt Companies employees, Stock exchange employees, Auditors, Solicitors, Insurance brokers.

### **Commercial Bribery**

MosChip also prohibits its employees and third parties from engaging in bribery of private parties. You should not seek to improperly influence the judgment or conduct of any party with whom you might be conducting Company business by offering or providing any payments, gifts or other benefits, or by any other unlawful inducement.

### **Maintaining Accurate Books and Records**

No payment by or on behalf of the Company shall be approved or made if any part of the payment is to be used for an unlawful or improper purpose, or for any purpose other than that described by valid documents supporting the payment. No false or misleading entries should be made in any books or financial records of the Company for any reason.

Any expenses that an employee or third party incurs on MosChip behalf or in connection with our business shall not be reimbursable unless they are lawful and supported by detailed documentation including, for example, valid invoices or receipts.

### **Our Expectations**

MosChip reputation depends on the conduct of our employees as well as the conduct of those with whom we do business. It is our goal to ensure that MosChip employees and the third parties with whom we work reflect the same high ethical standards and demonstrate a commitment to compliance with all applicable laws. We further expect our third parties to ensure that their employees and subcontractors understand and comply with this Anti-Bribery Policy.

Failure to comply with this Anti-Bribery Policy or any applicable anti-bribery laws, including but not limited to the FCPA, POCA may result in civil or criminal penalties, as well as termination of the employment or business relationship.