



Ceylon Tea Brokers PLC

Policy on Anti-Bribery & Corruption

ANTI- BRIBERY AND CORRUPTION POLICY

Ceylon Tea Brokers PLC, believes that integrity and fair dealing are essential assets of the company and this should be reflected in all activities. Each employee has a responsibility to ensure that the company will not get involved in corruption.

Bribery is the offering, promising, giving, accepting or soliciting of an advantage as an inducement for an action which is illegal, unethical, a breach of trust or the improper performance of a contract. This includes accepting anything of material value to gain a commercial, contractual, regulatory or personal advantage. Fraud or the act or intent to cheat, trick, steal, deceive, or lie - is both dishonest and, in most cases, criminal. Intentional acts of fraud are subject to strict disciplinary action, including dismissal and possible civil and/or criminal action against the concerned employee.

The company takes a zero-tolerance approach to bribery and corruption. We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships to counter bribery and corruption. The company will deal with any instance of suspected bribery or corruption seriously and prohibits bribery and corruption at all times and in any form, whether direct or indirect, including through agents, partners and other intermediaries. Any actual instance will result in disciplinary action against those involved, up to and including termination of employment or contract, and reporting of those persons to relevant regulatory and criminal authorities.

- i. Employees should not, directly or indirectly, offer, promise or give any gift, payment or other benefit to any person for the purposes of inducing or rewarding improper conduct or influencing any decision by a public official to the advantage of the company or parent/associate company.
- ii. Employees should not, directly or indirectly, solicit, accept or receive any gift, payment, favors or other advantage from any person as a reward for personal gain based on business transactions.

It is the employee's responsibility and obligation to act with integrity and to ensure that high integrity standards are maintained. Ongoing compliance pertaining to overall business transactions will be monitored and reported by the management from time to time.