

		DILMAH ANTI-BRIBERY & CORRUPTION (ABC) POLICY	Issuing Department: HR Department Issued Date: 01.01.2005 Revised Date: 01.03.2026 Revision No: 02
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DILMAH ANTI-BRIBERY AND CORRUPTION POLICY

1. Purpose & Commitment

The Board of Directors ('Board') of Dilmah Ceylon Tea Company PLC ('Dilmah', 'the Company', or 'we') has adopted this Anti-Bribery & Corruption ('ABC') Policy. Bribery and corruption have no place in the Dilmah name.

Dilmah adopts a zero-tolerance approach to bribery and corruption in all forms, whether direct or indirect, and is committed to acting professionally, fairly, and with integrity in every jurisdiction and business relationship in which it operates. This Policy sets the minimum standards expected of all persons to whom this policy applies.

This Policy is aligned with the Anti-Corruption Act, No. 9 of 2023 ('ACA') and the Commission to Investigate Allegations of Bribery or Corruption Act, No. 19 of 1994, and which gives effect to the United Nations Convention against Corruption (UNCAC) and internationally recognised norms and standards.

Summary: Dilmah does not tolerate bribery or corruption in any form, anywhere, and this Policy reflects both Sri Lankan law and international good practice.

2. Scope & Applicability

If you act for Dilmah, this Policy speaks to you. It applies to directors, officers, employees, trainees, contractors, consultants, distributors, and all third parties acting on behalf of Dilmah or the MJF Group. It applies wherever we operate from our tea gardens and factories to international offices, cafés, and partner locations.

Where local law, regulation, or custom imposes a stricter standard than this Policy, that stricter standard must be followed. Where this Policy is stricter than local law or custom, this Policy prevails. All employees are introduced to this Policy and other related policies upon joining.

Summary: Everyone acting for Dilmah — employees and Third Parties alike, anywhere in the world — must comply with this Policy, applying whichever standard is stricter.

3. Definitions

Key terms used in this Policy are defined in full in Annex A. Terms used in the body of this Policy carry the meaning given in Annex A.

Summary: Definitions are consolidated in Annex A so the Policy body stays clear and readable.

4. Zero Tolerance for Bribery & Corruption

No employee or Third Party may offer, promise, give, request, or accept anything of value directly or indirectly, through an intermediary, in cash or cash equivalents, or via gifts, hospitality, employment opportunities, or donations for the purpose of influencing a decision, obtaining an undue advantage, or securing favourable treatment. As such, any Sensitive Transactions are prohibited within the Company.

This prohibition extends to all dealings with including but not limited to government officials, regulators, customs officers, judges, members of Parliament, provincial councils and local authorities, police and peace officers, and private-sector partners, suppliers, and customers. Intent does not need to be proven: if the effect of a benefit could reasonably appear to influence a decision, it is prohibited.

Summary: No bribes, no improper payments, no 'favours' — directly or indirectly, in the public or private sector.

5. Prohibited Conduct

The following conduct is strictly prohibited, whether carried out by employees or through Third Parties acting on Dilmah's behalf:

- Offering or giving a bribe — providing or promising anything of value to influence a business decision or secure an improper advantage.
- Soliciting or accepting a bribe — requesting, receiving, or agreeing to receive a benefit as a condition for performing, or omitting to perform, a duty.
- Facilitation payments — small unofficial payments made to expedite routine government action.
- Improper advantages — any benefit intended to secure preferential treatment, including accelerated permits, approvals, customs clearance, or regulatory decisions.
- Improper gifts and hospitality — offered or received in a manner intended to, or that could appear to, influence a decision (see Section 6 and Annex D).
- Bribery via third parties— using an intermediary to channel or disguise an improper payment (see Section 8).
- Kickbacks, rebates, and secret commissions — payments or rewards provided secretly in return for awarding contracts or commercial opportunities
- Retaliation — threatening or retaliating against anyone who has refused to commit a bribery offence or raised a concern under this Policy (see Section 14).

Summary: No facilitation payments or kickbacks are allowed.

6. Gifts, Invitations & Hospitality

This Policy does not prohibit normal and appropriate hospitality, given or received. Business relationships may involve modest gifts or hospitality where permitted by law and Company Policy as set out herein, but these must never influence, or appear to influence, a business decision.

All gifts, invitations, and hospitality given or received must be reasonable in value and infrequent; appropriate to the occasion and given openly, compliant with local law and this Policy; and declared and recorded in the company's gift register by the recipient/sender thereof and the relevant Head of Department/Supervisor must record the approval in the Company's gift register. The gift register shall be subject to frequent review of Head of Human Resources.

Gifts received must always be in the Company's name rather than an individual's. Gifts given must always be subject to the prior written approval of the relevant Head of Department/Supervisor **and** Deputy Chairman/functional Director of the Company.

Cash or cash equivalents, gifts or hospitality offered or accepted during an active tender, negotiation, or procurement process, excessive or lavish entertainment, and anything given secretly rather than openly, are always prohibited. When in doubt, employees should decline the benefit or seek written approval before accepting or offering anything of value.

Summary: Modest, transparent, appropriately-timed gifts and hospitality may be allowed; anything that could influence a decision, or that is offered during a tender, is prohibited.

7. Charitable Contributions & Sponsorships

Dilmah's commitment to community development must never be used as a channel for improper influence. Donations, sponsorships, and community contributions must be transparent, supported by valid documentation, serve a genuine charitable, educational, or community purpose.

All charitable contributions and sponsorships made in Dilmah's name must receive the required internal approvals and be recorded accurately.

Summary: Donations and sponsorships must support genuine community needs and must be documented and approved.

8. Third-Party Intermediaries & Due Diligence

Dilmah may engage Third Parties and these intermediaries can create significant bribery risk and therefore, before engagement, Third Parties engaged by Dilmah shall be assessed via an anti-corruption third-party due-diligence procedure adopted by the Company.

Further, Third-Party agreements shall include anti-bribery clauses, audit rights, and the Company's right to terminate for misconduct. Payments must reflect legitimate, documented services and be made through traceable channels to the contracting party, in the country where the service is provided, unless a legitimate commercial reason justifies otherwise.

Summary: Third parties must be vetted, monitored, and contractually bound to ABC standards before and during engagement.

9. Procurement & Tendering

Integrity in procurement is essential to protecting the Company's reputation and ensuring fair competition. Employees involved in procurement must follow approved tender processes, apply objective evaluation criteria, disclose any conflicts of interest, avoid preferential treatment, and ensure decisions are documented and traceable.

Suppliers must not be selected based on personal relationships, gifts, or benefits. Any attempt by a supplier or bidder to influence the process must be reported immediately. Dilmah reserves the right to investigate bids, contracts, and supplier behaviour to ensure procurement remains free of manipulation or improper influence.

Summary: Procurement must be transparent, impartial, and based solely on merit.

10. Improper Payments & Cash Equivalents

This section addresses whether a payment itself is legitimate; Section 11 separately addresses whether it is accurately recorded. Improper payments include any benefit intended to influence a business decision or secure an unfair advantage, whether in the form of cash, vouchers or gift cards, excessive discounts, undeclared rebates, unjustified commissions, inflated invoices, sponsorships tied to approvals, or travel and hospitality for private benefit.

Employees must not arrange, request, approve, or facilitate such payments. Suspicious transactions or irregular requests must be escalated, and no payment may be made without accurate documentation and a legitimate business purpose. Common red-flag indicators are listed in Annex B.

Summary: Any payment or benefit lacking transparency or a legitimate purpose is prohibited.

11. Books, Records & Financial Controls

All financial and operational records must accurately and completely reflect the underlying transactions. False, misleading, or incomplete entries, including 'off-book' accounts, unrecorded payments, disguised transactions, or false descriptions, are strictly prohibited.

Employees and Third Parties must ensure that invoices correspond to real, legitimate services; payments are supported by proper documentation; approvals follow authorised limits; cash handling is minimised and controlled; and no expenses are split to avoid approval thresholds.

Dilmah also applies further measures to prevent and detect corruption, fraud, conflicts of interest, and money laundering that are not addressed elsewhere in this Policy, including segregation of duties between those who authorise, process, and record transactions; unannounced spot checks and periodic compliance reviews of high-risk transactions; secure retention of financial, due-diligence, and approval records; and screening of transactions for money-laundering indicators (see Annex B).

Summary: Every payment, invoice, and record must be accurate, documented, and truthful — no off-book accounts, ever.

12. Reporting Concerns & Escalation

The Whistleblowing Policy set out the general channels for reporting misconduct. This section applies specifically to bribery and corruption concerns, including reporting under the ACA.

Employees and Third Parties must promptly report any suspected bribery, corruption, or improper behaviour through the Whistleblowing channels under the Company's Whistleblowing Policy. Such reports shall be made orally, in writing, or electronically, and may be made anonymously or otherwise, in good faith and without requiring proof.

Reported incidents under the policy shall be dealt per the investigation workflow stipulated in the Company's whistleblowing policy (Annexure C thereto).

Summary: Report concerns early and you are protected, in good faith, by both this Policy and the law.

13. Non-Retaliation & Protection

No one should suffer for doing the right thing. Dilmah prohibits any form of retaliation against anyone who makes a report in good faith, participates in an investigation, or refuses to engage in bribery or corruption. Retaliation includes threats, harassment, exclusion, demotion, denial of opportunities, negative treatment, or dismissal.

Any allegation of retaliation will be investigated, and appropriate disciplinary action will be taken. This protection is in addition to, and reinforced by, the statutory protection given to whistleblowers under the ACA.

Summary: If you report in good faith, the Company, and the law, will protect you from retaliation.

14. Consequences of Breach

Violations of this Policy may result in disciplinary action up to and including termination of employment for gross misconduct; suspension or termination of business relationships with Third Parties; recovery of losses suffered by the Company; and reporting to CIABOC or other regulatory or enforcement authorities.

Summary: Breaches carry serious consequences for individuals and Third Parties, under this Policy and under Sri Lankan criminal law.

15. Roles & Responsibilities

Preventing corruption is everyone's responsibility. Employees and representatives must read, understand, and comply with this Policy; avoid any conduct that could give rise to a breach, or the appearance of one; report concerns immediately; and comply with all controls and due-diligence steps.

Managers and supervisors must lead by example, ensure employees understand expectations and receive adequate, regular training, escalate issues without delay, and implement disciplinary measures where required. Third Parties must comply with this Policy as a contractual condition, maintain accurate books and records, and avoid improper inducements or payments.

Summary: Everyone plays a role in preventing bribery and corruption.

16. Governance Oversight

The Board of Directors has overall responsibility for ensuring this Policy complies with the Company's legal and ethical obligations, and that all persons under its control comply with it. The Nominations & Governance Committee oversees this Policy and monitors its implementation.

The Head of Human Resources has day-to-day responsibility for implementing this Policy and monitoring its use and effectiveness, and reports to the CEO at least annually on its application. The HR Department with the support of Legal Department and Company Secretary shall carry out training, reporting, document management, and coordination with the Board.

Internal control systems and procedures are subject to regular internal audits, and periodically to independent external review, to provide assurance that they remain effective. The Audit Committee receives a compliance update at least quarterly, covering reported concerns, investigation outcomes, training completion, and third-party due-diligence status; the Board receives a full annual report and must approve any material amendments to this Policy.

Summary: Governance sits with the Board and Audit Committee, with day-to-day ownership by the Head of Human Resources, quarterly reporting.

17. Interaction with Other Policies and Procedures

This Policy must be read alongside:

- Dilmah Business Conduct and Ethics Policy
- Dilmah Workplace Conduct and Dignity Policy
- Whistleblowing Policy
- Third Party Corruption and Information Security Due Diligence Procedure
- Data Protection & Confidentiality Policy
- HR guidelines relating to grievances and disciplinary processes
- Supply Chain Partner Code of Conduct
- Sustainable Procurement Policy

Where standards differ, the stricter standard applies.

Summary: This Policy must be read together with the Business Conduct and Ethics Policy, Whistleblowing Policy, and related Company policies.

18. Training & Awareness

Employees and Third Parties, particularly those in high-risk roles such as procurement, customs clearance, and international representation, are required to attend training on anti-bribery controls, reporting channels, and the requirements of the ACA.

The Company sets and reports against the following minimum training targets: 100% of new joiners complete ABC induction training at the point of joining the Company; 100% of employees to submit Self Declaration form confirming compliance with the Policy etc.

Summary: Training is targeted, quantified, and tracked — with a named completion rate and understanding score, not just a general commitment to train.

19. Monitoring, Review & Continuous Improvement

The Company will establish and maintain appropriate measures, key performance indicators ('KPIs'), and reporting systems to monitor compliance with this Policy and related procedures and controls. The Head of Human Resources will monitor the effectiveness of this Policy, regularly considering its suitability, adequacy, and effectiveness, and will implement improvements as soon as possible.

The Company tracks, and reports at least annually, with quarterly updates to the Board Audit Committee via Head of Risk and Compliance, the number and outcome of reports raised and average time to close an investigation; the number of substantiated bribery or corruption incidents and actions taken; and the findings and status of internal or external audits of ABC controls. These KPIs are maintained in a Compliance Dashboard (Annex C) and retained as auditable evidence.

This Policy will be reviewed once in three years, or earlier if required by changes in law, including any amendment to the ACA, regulatory guidance, internal risk assessments, sustainability-assessment requirements, audit findings, or business developments. Amendments will be prepared by the Legal Department, reviewed by the relevant governance bodies, and submitted to the Board of Directors for approval.

Summary: This Policy is reviewed regularly and its effectiveness is measured, not merely assumed.

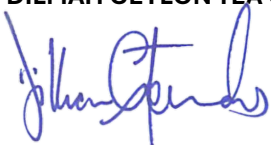
20. Administration, Interpretation & Effective Date

This Policy was reviewed by the relevant governance committee and formally approved by the Board of Directors of Dilmah Ceylon Tea Company PLC. It comes into effect from this date and replaces and supersedes both of the Company's earlier ABC policy documents, and any related internal guidance, in their entirety.

'We', 'our', and 'the Company' as referred to herein shall include all companies of the MJF Group falling under the umbrella of MJF Holdings (Private) Limited, which include specifically the main tea manufacturing and distribution arm, Dilmah Ceylon Tea Company PLC.

Summary: This Policy replaces all earlier ABC policy documents from its effective date.

For and on behalf of
DILMAH CEYLON TEA COMPANY PLC



Chairman

ANNEX A — Definitions

Agent: Any individual acting as an agent, paid by the Company, acting on the Company's behalf in negotiating with Third Parties.

Bribery / Corruption: Offering, giving, requesting, or receiving anything of value from another to improperly influence a business outcome, induce or reward improper conduct, or gain any commercial, contractual, regulatory, or personal advantage. Corruption is the abuse of entrusted power for personal or commercial gain. It can be direct or indirect through Third Parties.

Conflict of Interest: Occurs when an individual or organisation is involved in multiple interests, one of which could possibly corrupt, or be perceived to corrupt, the motivation for an act in another.

Donation: A voluntary contribution in the form of monetary or non-monetary gifts to a fund or cause for which no return service or payment is expected or made. Contributions to industry associations or membership fees are not necessarily considered Donations.

Employee: Includes all individuals working at all levels and grades — senior managers, officers, directors, permanent, fixed-term, or temporary employees, consultants, contractors, trainees, seconded staff, home-workers, casual workers, agency staff, volunteers, and interns.

Facilitation Payment: A form of bribery involving small unofficial payments made to expedite or facilitate a routine governmental action by a Public Official, and not to obtain or retain business or any other undue advantage.

Gifts, Invitations & Hospitality: Invitations given or received to social functions, sporting events, meals, and entertainment; gifts or customary tokens of appreciation.

Improper Advantage: Any benefit not legitimately earned or obtained.

Intermediary / Third-Party Intermediary: Any external person or organisation acting on behalf of the Company, including agents, distributors, consultants, sales representatives, and implementation or sales partners.

Kickback: A bribe to obtain an undue advantage, where a portion of that advantage is 'kicked back' to the person who gave, or is supposed to give, it.

Public Official: Any official or employee of a government or other public body, agency, or legal entity at any level, including officers or employees of state-owned enterprises, and any person mandated by a public body to administer public functions.

Sensitive Transaction: A gift, hospitality, business meal, promotional expense, sponsored travel, sponsorship, donation, or other discretionary benefit involving a Third Party where there is, or could reasonably be perceived to be, a personal benefit in addition to any benefit to the Company.

Sponsorship: Partnering with external organisations to deliver mutual benefits through an exchange of monies, products, services, content, or other intellectual property.

Third Party: Any individual or organisation encountered during the course of work for the Company, including actual and potential customers, suppliers, business contacts, Intermediaries, government and public bodies, including their advisors, representatives, and officials, politicians, and political parties.

ANNEX B — Red Flags

This Annex provides practical illustrations of red flags that may arise during the course of work for the Company. The examples are not exhaustive. If any of these red flags are encountered, through the whistleblowing channels;

- A Third Party engages in, or has been accused of, improper business practices, or has a reputation for paying or requiring bribes.
- A Third Party refuses to divulge adequate information during a due-diligence process, or refuses to put agreed terms in writing.
- A Third Party has a reputation for a 'special relationship' with government or Public Officials.
- A Third Party insists on a commission or fee before committing to a contract, or requests payment in cash, to an offshore account, or to a different country than where they reside or do business.
- A Third Party requests an unexpected additional fee to 'facilitate' or expedite a service, permit, or customs clearance.
- A Third Party demands lavish gifts, invitations, or hospitality before commencing or continuing negotiations.
- A Third Party requests a payment to 'overlook' a potential legal violation.
- A Third Party requests employment or another advantage for a friend or relative, or requests a political contribution or donation as a condition of doing business.
- An invoice appears non-standard, customised, unusually large, or lacking sufficient detail.
- A Third Party requires the use of a specific agent, intermediary, or supplier not typically used by or known to the Company.
- Involvement of close relatives of government or Public Officials in a transaction, or resistance to compliance-related contract terms.

Summary: Red flags are warning signs, not proof of wrongdoing — but they must always be raised and looked into.

ANNEX C — Compliance KPI Dashboard (Template)

This template is maintained by the Head of Human Resources and updated at least quarterly. Historical entries are retained to demonstrate year-on-year trends and to support ongoing governance and audit review.

KPI	Target	Current Actual	Trend
Self Declaration form to be submitted by the employees confirming compliance with the policy	100%	[•]	[•]
New-joiner ABC induction at the point of joining the Company	100%	[•]	[•]
Substantiated bribery/corruption incidents	0	[•]	[•]
Internal/external ABC control audits completed	Regular Policy Audit	[•]	[•]

Note: Bracketed entries are placeholders to be populated once baseline data is available.