ANTHEA GROUP

Fine Chemistry. Better Products.

RESPONSIBLE BUSINESS CONDUCT ROADMAP

DRT-ANTHEA AROMA CHEMICALS

DRT – ANTHEA AROMA CHEMICALS PVT. LTD.

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List of Abbreviations:

Abbreviation	Full Form
ESG	Environmental, Social and Governance
AML	Anti-Money Laundering
CAPA	Corrective and Preventive Action
FY	Financial Year
HR	Human Resources
IT	Information Technology
KPI	Key Performance Indicator
SDGs	Sustainable Development Goals
SOP	Standard Operating Procedure *(if referenced in related procedures)*
MIDC	Maharashtra Industrial Development Corporation

1. Alignment with Anthea Group Responsible Business Conduct Roadmap

To support and align with the ethical values, governance principles, and responsible business commitments of the Anthea Group, DRT-Anthea Aroma Chemicals Pvt. Ltd. has established this Responsible Business Conduct Roadmap as a comprehensive approach for managing ethical, transparent, and accountable business practices across all business operations. The Roadmap promotes integrity, compliance, fairness, transparency, responsible decision-making, and adherence to applicable laws, regulations, and internationally recognized standards.

To facilitate the effective implementation of this Roadmap, the Company has also developed an internal Responsible Business Conduct Roadmap, which translates the Group's governance and ethics priorities into site-specific objectives, targets, action plans, and performance monitoring mechanisms. This Roadmap supports the continuous strengthening of ethical conduct, regulatory compliance, anti-corruption measures, responsible information management, stakeholder trust, and organizational governance, while reinforcing the Company's commitment to responsible and sustainable business operations.

2. Preamble

DRT–Anthea Aroma Chemicals Pvt. Ltd. is committed to conducting its business with the highest standards of integrity, honesty, transparency, and ethical conduct. As a manufacturer of speciality aroma chemicals, the Company recognizes that ethical business practices are fundamental to building trust with employees, customers, suppliers, business partners, regulatory authorities, and other stakeholders. Upholding strong ethical principles enables the Company to safeguard its reputation, ensure regulatory compliance, manage business risks, and create sustainable long-term value.

This Responsible Business Conduct roadmap establishes the Company's commitment to embedding ethical principles into all aspects of its business activities across its manufacturing facilities located at Unit I and Unit II in Roha, Raigad, Maharashtra. The policy provides a comprehensive roadmap for preventing corruption, managing conflicts of interest, combating money laundering and fraud, protecting confidential information and business records, promoting fair competition, and encouraging responsible reporting of unethical conduct through secure and transparent reporting mechanisms.

3. Objective

The objective of this Responsible Business Conduct roadmap is to establish a comprehensive framework for promoting ethical business conduct, integrity, transparency, and accountability across the operations of DRT–Anthea Aroma Chemicals Pvt. Ltd. and to ensure that all business

activities are conducted in accordance with applicable laws, regulations, and the Company's core values.

This policy aims to:

- Ensure compliance with all applicable laws, regulations, industry standards, and ethical business requirements.
- Prevent all forms of bribery, corruption, facilitation payments, fraud, money laundering, and other unethical or illegal business practices.
- Promote honesty, integrity, fairness, and accountability in all business decisions, transactions, and relationships with employees, customers, suppliers, contractors, business partners, government authorities, and other stakeholders.
- Identify, disclose, and appropriately manage actual, potential, or perceived conflicts of interest to ensure objective and impartial business decision-making.
- Protect confidential information, intellectual property, business records, personal data, and other sensitive information through responsible information management and appropriate security controls.
- Promote fair competition and ensure compliance with applicable competition and antitrust laws while conducting business ethically and responsibly.
- Establish accessible, confidential, and transparent mechanisms for reporting unethical conduct, suspected violations, or misconduct, while protecting individuals from retaliation for reporting concerns in good faith.
- Encourage employees, contractors, suppliers, and business partners to uphold the Company's ethical principles and conduct business in a responsible, lawful, and transparent manner.
- Strengthen ethical awareness and employee competency through regular communication, training, and continuous engagement on ethical standards and expected behaviors.

4. Scope

This Responsible Business Conduct roadmap applies to all business activities and operations of DRT–Anthea Aroma Chemicals Pvt. Ltd. The policy is applicable to all directors, employees, contract workers, trainees, apprentices, interns, consultants, and other personnel working on behalf of the Company. The Company also expects its suppliers, contractors, service providers, agents, distributors, business partners, and other third parties to conduct business in a manner that is consistent with the ethical principles and requirements set forth in this policy.

The scope of this policy covers all operational locations of the Company, including:

- **Unit I:** Plot Nos. 49, 50 & 51 A, MIDC Dhatav, Roha, Dist. Raigad – 402116, Maharashtra, India.
- **Unit II:** Plot No. 51 A/1, Roha Industrial Area, Village Roth Budruk, Roha, Dist. Raigad – 402116, Maharashtra, India.

This policy encompasses all business activities and decision-making processes, including interactions with customers, suppliers, contractors, business partners, government authorities, and other stakeholders.

5. Relationship with Company Policies

This Responsible Business Conduct Roadmap should be read in conjunction with the Company's Code of Conduct Policy, Anti-Bribery Policy, Information Technology Policy, and other applicable policies, procedures, and management system documents that support responsible business conduct, ethical governance, legal compliance, and information security.

While these policies establish the Company's principles, commitments, governance framework, and strategic direction, this Roadmap translates those commitments into measurable objectives, targets, action plans, key performance indicators (KPIs), responsibilities, and monitoring mechanisms. The Roadmap also incorporates and operationalizes the relevant commitments outlined in these policies to ensure their effective implementation across all business operations.

6. Policy Statement of Business Conduct Practices

Business Ethics and Code of Conduct

We are committed to conducting its business with the highest standards of integrity, honesty, transparency, accountability and professionalism across all its operations and business relationships. The Company believes that ethical business conduct is fundamental to sustainable growth, stakeholder confidence and long-term success, and therefore conducts all activities in compliance with applicable legal and regulatory requirements, internationally recognized Social Accountability Standards, corporate governance principles and recognized ethical business practices. The company expects every director, employee, contractor, consultant, supplier, service provider and business partner to act responsibly, exercise sound judgment, avoid unethical conduct and uphold the Company's values in every business decision and interaction.

Our Company shall integrate ethical principles into its governance framework, operational practices, decision-making processes and stakeholder relationships by promoting a culture of integrity, fairness, transparency, accountability and compliance throughout the organization. Our company shall support this commitment through dedicated policies governing anti-bribery, anti-money laundering, fair business practices, whistle-blower protection, data privacy, product integrity, responsible sourcing and other aspects of responsible business conduct, together with documented procedures, leadership commitment, periodic reviews and continual improvement to strengthen ethical governance and organizational excellence.

Bribery and Facilitation Payments

We maintain a zero-tolerance approach towards bribery, corruption and facilitation payments and is committed to conducting all business activities with integrity, transparency and fairness. We strictly prohibit the offering, giving, soliciting, accepting or authorizing of any bribe, kickback, facilitation payment or other improper advantage intended to influence business decisions, secure an improper benefit or obtain preferential treatment. All employees, directors, contractors, consultants, agents, suppliers and business partners are expected to conduct business honestly and ethically while complying with applicable anti-corruption laws, internationally recognized Social Accountability Standards and the Company's ethical business principles.

We establish appropriate controls to prevent, identify and address bribery and corruption risks within its operations and business relationships. We ensure that business decisions are based solely on legitimate commercial considerations and that gifts, hospitality, donations, sponsorships or similar benefits are offered or accepted only where lawful, reasonable, transparent and in accordance with Company requirements. Any actual or suspected incident of bribery, corruption or facilitation payment shall be promptly reported through the established reporting mechanisms and shall be investigated and addressed in accordance with the Company's governance framework to promote ethical business conduct and continual improvement.

Anti Money Laundering

DRT-Anthea Group is committed to protecting its business from money laundering, terrorist financing and other forms of financial crime by conducting business only with legitimate customers, suppliers, contractors, financial institutions and business partners. The Company shall implement appropriate due diligence measures to understand the identity, ownership and legitimacy of business relationships and transactions, ensuring that its operations, products and services are not used to conceal the origin of illicit funds or facilitate unlawful activities. The company shall comply with applicable legal and regulatory requirements relating to anti-money laundering and counter terrorism financing while promoting transparency, accountability and responsible financial practices throughout its operations.

The company shall adopt a risk-based approach to identify, assess and mitigate money laundering and terrorist financing risks through appropriate business partner due diligence, transaction monitoring, record retention and regulatory compliance measures. Employees are expected to remain vigilant and promptly report any suspicious transactions or activities through the established internal reporting mechanisms for appropriate review and action. This commitment shall be implemented through effective governance, periodic compliance reviews, ongoing risk assessment and continual improvement to protect the integrity of the Company's operations and maintain stakeholder confidence.

Fair Business, Ethical Advertising and Competitive Marketing

We are committed to conducting all commercial activities with fairness, honesty and integrity while promoting ethical competition and responsible marketing practices. As Company We will ensure that all advertising, promotional materials, product information, customer communications and marketing activities are truthful, accurate, transparent and supported by factual evidence, avoiding any false, misleading, deceptive or exaggerated claims. Our company shall compete fairly by delivering quality, innovation and value to its customers while complying with applicable legal requirements, competition laws, consumer protection regulations and internationally recognized responsible business principles.

We conduct all business interactions with customers, competitors, suppliers and other stakeholders in a professional, respectful and ethical manner, avoiding anti-competitive behavior, unfair trade practices, misleading advertising, market manipulation or any activity that could compromise customer trust or the Company's reputation. We periodically review its marketing and commercial practices to ensure continued compliance with applicable legal requirements and responsible business standards while promoting transparency, customer confidence and sustainable business relationships.

Intellectual Property Protection

We recognize that intellectual property is a valuable business asset and is committed to protecting its proprietary knowledge, research and development, formulations, manufacturing processes, trade secrets, patents, trademarks, copyrights, technical know-how and other confidential business information. As a responsible manufacturer of speciality aroma chemicals, the Company shall ensure that intellectual property created, acquired or entrusted to the Company is used, managed and protected in a lawful, ethical and responsible manner while complying with applicable intellectual property laws, contractual obligations and internationally recognized responsible business principles. The Company also respects the intellectual property rights of its customers, suppliers, business partners and other third parties and shall not knowingly infringe upon or misuse such rights.

We implement appropriate administrative, contractual, physical and digital safeguards to protect intellectual property from unauthorized access, disclosure, duplication, modification, misuse or loss throughout its lifecycle. All employees, contractors, consultants, suppliers and business partners are expected to maintain the confidentiality of proprietary information and use intellectual property solely for authorized business purposes. We periodically review its intellectual property protection measures and continually strengthen its governance practices to safeguard innovation, preserve competitive advantage and maintain the trust and confidence of its customers and business partners.

Data Privacy and Information Protection

We are committed to protecting the privacy, confidentiality, integrity and availability of personal, business and operational information entrusted to the Company by employees, customers, suppliers, contractors and other stakeholders. Our Company shall collect, process, store, use, share, retain and dispose of information in a lawful, transparent and secure manner while respecting individual privacy rights and protecting information from unauthorized access, disclosure, alteration, loss, misuse or destruction. As a responsible manufacturer of speciality chemicals, we are committed to complying with applicable data protection and privacy laws, customer contractual requirements and internationally recognized responsible business principles while ensuring effective governance of information throughout its lifecycle.

Our company shall implement appropriate administrative, physical and technical safeguards to protect information assets through controlled access, secure information handling, data classification, cybersecurity practices and responsible information management. Employees, contractors, consultants, suppliers and business partners are expected to handle Company information responsibly, maintain confidentiality and use information solely for legitimate business purposes. Our Company shall periodically evaluate its information protection practices and continually strengthen its data governance and information security measures to preserve stakeholder trust, support business continuity and safeguard the confidentiality, integrity and availability of information.

Whistle-blower

We are committed to promoting a culture of integrity, transparency and accountability by encouraging employees, contractors, suppliers, customers and other stakeholders to report, in good faith, any actual or suspected misconduct, unethical behavior, legal or regulatory non-compliance, fraud, corruption, human rights concerns, health and safety issues, environmental concerns or any other activity that may adversely affect the Company, its stakeholders or its reputation. We maintain secure, confidential and accessible reporting channels to ensure that concerns can be raised promptly, responsibly and without unnecessary barriers, while complying with applicable legal requirements and internationally recognized responsible business principles.

We ensure that all whistle-blower reports are received, documented, reviewed and investigated through an objective, confidential and impartial process by authorized personnel. We maintain appropriate confidentiality throughout the investigation process and implement suitable actions based on the findings to strengthen governance, compliance and responsible business practices. Whistle-blower reports shall be managed in accordance with the Company's established reporting procedures and governance framework to encourage early identification of concerns and continual improvement across the organization.

Non-Retaliation

We are committed to maintaining a workplace where employees and stakeholders can exercise their rights, express concerns, participate in investigations and communicate in good faith without fear of retaliation, intimidation, discrimination, harassment or any other form of adverse treatment. We strictly prohibit any retaliatory action against any employee, contractor, supplier, customer, business partner or other stakeholder who, in good faith, reports a concern, raises a grievance, provides information, participates in an investigation, refuses to engage in unethical or unlawful activities, or supports the implementation of responsible business practices. We are committed to complying with applicable legal requirements, internationally recognized Social Accountability Standards and responsible business principles by fostering a culture of openness, trust and accountability.

Our company shall promptly review and address any allegation of retaliation through a fair, impartial and confidential process and shall take appropriate action where retaliatory behavior is identified. We expect all employees, supervisors and business partners to uphold this commitment by treating individuals with respect and supporting an environment where concerns can be raised without fear of adverse consequences. Through effective leadership, employee awareness and periodic review of workplace practices, we continually strengthen a culture that promotes ethical conduct, transparency and mutual respect.

Use of Security Personnel

We are committed to ensuring that all security activities are carried out professionally, lawfully and responsibly to protect employees, contractors, visitors, assets, products and business operations while respecting the dignity, rights and safety of every individual. We ensure that security personnel, whether employed directly or engaged through licensed third-party security service providers, perform their duties with integrity, impartiality and professionalism, using only reasonable and proportionate measures necessary to maintain security and prevent unauthorized access, theft, vandalism, sabotage or other security-related risks. Security personnel shall conduct themselves in accordance with applicable legal requirements, internationally recognized Social Accountability Standards and the Company's values of respect, fairness and responsible business conduct.

We ensure that security personnel receive appropriate training on security responsibilities, emergency response, legal compliance, human rights awareness and professional conduct to enable them to perform their duties effectively and responsibly. Our Company shall periodically evaluate security operations, encourage the prompt reporting of any inappropriate conduct or misuse of authority and continually strengthen its security management practices to maintain a safe, secure and respectful workplace while protecting the interests of employees, business partners and other stakeholders.

Modern Slavery Statement & Human Rights Due Diligence

We are committed to preventing modern slavery, human trafficking, forced labor and other forms of human rights abuse by embedding human rights due diligence into its corporate governance, business strategy and decision-making processes. Our Company recognizes that responsible governance requires the proactive identification, assessment, prevention, mitigation and monitoring of actual or potential human rights risks arising from its operations, business relationships and value chain. Our company shall conduct its business in accordance with applicable legal requirements, internationally recognized Social Accountability Standards and recognized responsible business principles while maintaining effective oversight of human rights performance across the organization.

Our company shall integrate human rights due diligence into its governance framework through periodic risk assessments, stakeholder engagement, management review, internal monitoring and responsible business planning to ensure that human rights considerations form an integral part of operational and strategic decisions. We periodically evaluate the effectiveness of its governance processes, strengthen management accountability and continually enhance its due diligence practices to promote transparency, responsible business conduct and sustainable value creation for employees, customers, suppliers, investors, communities and other stakeholders.

7. Key Performance Areas

To achieve the objectives of this Ethics Policy, DRT–Anthea Aroma Chemicals Pvt. Ltd. shall focus on the following key ethics and compliance performance areas:

7.1 Anti-Corruption and Anti-Bribery

Promote integrity and transparency by prohibiting all forms of bribery, corruption, facilitation payments, kickbacks, and other unethical practices. Ensure ethical business conduct through effective internal controls, employee awareness, and compliance with applicable anti-corruption laws and regulations.

7.2 Conflict of Interest

Promote objective, impartial, and transparent decision-making by identifying, disclosing, and appropriately managing actual, potential, or perceived conflicts of interest that may influence business decisions or compromise the Company's integrity.

7.3 Anti-Money Laundering

Prevent the misuse of the Company's operations for money laundering, terrorist financing, or other illicit financial activities by implementing appropriate due diligence, financial controls, risk-based monitoring, and compliance with applicable anti-money laundering laws and regulations.

7.4 Fraud Prevention

Prevent, detect, and respond to fraudulent activities by establishing robust internal controls, promoting ethical conduct, safeguarding Company assets, and ensuring accountability across all business operations.

7.5 Responsible Information Management

Protect confidential information, intellectual property, business records, and personal data by ensuring information is collected, accessed, stored, retained, used, and disclosed responsibly, securely, and in accordance with applicable legal, contractual, and business requirements.

7.6 Fair Competition and Anti-Competitive Practices

Conduct business fairly and responsibly by complying with applicable competition and antitrust laws, avoiding anti-competitive practices, and competing in the marketplace through innovation, product quality, ethical business practices, and fair commercial dealings.

7.7 Whistleblower Protection and Ethical Reporting

Promote a culture of integrity and accountability by providing confidential, accessible, and transparent reporting mechanisms for employees and stakeholders to report unethical conduct, suspected violations, or misconduct without fear of retaliation, while ensuring impartial investigation and timely resolution of reported concerns.

8. Commitments & Targets

Baseline Year: FY 2023-24

DRT–Anthea Aroma Chemicals Pvt. Ltd. is committed to conducting its business with integrity, transparency, and accountability by embedding ethical principles into its governance, business processes, and decision-making. The Company shall pursue the following commitments and qualitative targets to strengthen ethical business conduct, regulatory compliance, and stakeholder trust.

8.1 Anti-Corruption and Anti-Bribery

Objective	Commitment	Target (Baseline Year: FY 2023-24)	Future Action Plan
Anti-Corruption	Prevent all forms of bribery and corruption across business operations.	Maintain **Zero Tolerance** for bribery and corruption annually.	Anti-bribery policy implementation, internal controls, due diligence, and disciplinary actions.
Regulatory Compliance	Ensure compliance with applicable anti-corruption laws and Company requirements.	Maintain **100% compliance** with applicable anti-corruption legal and regulatory requirements annually.	Compliance reviews, internal audits, legal monitoring, and corrective actions.
Employee Awareness	Build employee awareness on ethical business conduct and anti-corruption requirements.	Provide **annual anti-corruption training to** employees and relevant contractors.	Induction training, refresher programs, awareness campaigns, and policy communication.
Third-Party Integrity	Promote ethical conduct among suppliers, contractors, and business partners.	Communicate anti-corruption expectations to **strategic suppliers by FY 2029-30**.	Supplier Code of Conduct, contractual clauses, and supplier awareness programs.
Monitoring & Reporting	Strengthen monitoring of corruption risks.	Investigate **100% of reported corruption-related concerns** within defined timelines.	Confidential reporting channels, investigations, CAPA, and management review.
Continuous Improvement	Enhance anti-corruption management practices.	Review anti-corruption controls and risks **annually**.	Risk assessments, internal audits, and continual improvement initiatives.

8.2 Conflict of Interest

Objective	Commitment	Target (Baseline Year: FY 2023-24)	Future Action Plan
Conflict Disclosure	Ensure actual, potential, and perceived conflicts of interest are identified and managed.	Obtain **annual conflict of interest declarations from applicable employees**.	Conflict disclosure forms, periodic declarations, and management review.
Ethical Decision-Making	Promote objective and impartial business decisions.	Maintain **100% compliance** with the Company's conflict of interest requirements annually.	Policy implementation, awareness sessions, and approval mechanisms.
Employee Awareness	Increase employee understanding of conflict of interest situations.	Provide **annual conflict of interest awareness**	Training programs, induction sessions, and case-study discussions.

		training to relevant employees.	
Monitoring	Strengthen oversight of conflict of interest risks.	Review **100% of reported conflict of interest cases** within established timelines.	Internal review, management evaluation, and corrective actions.

8.3 Anti-Money Laundering

Objective	Commitment	Target (Baseline Year: FY 2023-24)	Future Action Plan
AML Compliance	Prevent the Company's operations from being used for money laundering or illicit financial activities.	Maintain **100% compliance** with applicable anti-money laundering requirements annually.	Financial controls, due diligence, and compliance monitoring.
Business Due Diligence	Conduct appropriate due diligence on high-risk business relationships.	Perform **risk-based due diligence** for 100% of identified high-risk business partners.	Customer and supplier verification, screening, and documentation.
Financial Controls	Strengthen internal financial governance.	Conduct **annual reviews** of financial control systems.	Internal audits, segregation of duties, and transaction monitoring.
Employee Awareness	Enhance employee understanding of AML risks.	Provide **annual AML awareness training** to relevant employees.	Training programs, awareness materials, and compliance communication.
Monitoring & Reporting	Identify and investigate suspicious activities.	Review **100% of identified suspicious financial activities** within defined timelines.	Reporting procedures, investigations, and management oversight.

8.4 Fraud Prevention

Objective	Commitment	Target (Baseline Year: FY 2023-24)	Future Action Plan
Fraud Prevention	Prevent fraud affecting Company assets, records, and operations.	Maintain **Zero Tolerance** for fraudulent activities annually.	Internal controls, segregation of duties, and approval processes.
Fraud Risk Assessment	Identify and manage fraud risks proactively.	Conduct **annual fraud risk assessments** across critical business functions.	Risk identification, control evaluation, and mitigation plans.
Employee Awareness	Promote ethical behavior and fraud awareness.	Provide **annual fraud prevention training** to relevant employees.	Awareness campaigns, training, and policy communication.

Incident Investigation	Ensure prompt investigation of suspected fraud.	Investigate **100% of reported fraud incidents** within defined timelines.	Investigation procedures, root cause analysis, and CAPA.
Continuous Improvement	Strengthen fraud prevention systems.	Review fraud prevention controls **annually**.	Internal audits, management review, and process improvements.

8.5 Responsible Information Management

Objective	Commitment	Target (Baseline Year: FY 2023-24)	Future Action Plan
Information Security	Protect confidential business information and records.	Maintain **100% compliance** with Company information management requirements annually.	Access controls, secure storage, and document management.
Data Protection	Ensure responsible handling of personal and business information.	Achieve **100% compliance** with applicable data protection and confidentiality requirements.	Data classification, secure processing, and retention controls.
Employee Awareness	Build awareness of responsible information management.	Provide **annual information security training** to relevant employees.	Awareness programs, induction, and periodic refresher training.
Record Management	Maintain accurate and reliable business records.	Conduct **annual reviews** of document retention and record management practices.	Record retention procedures, audits, and document control.
Information Access	Prevent unauthorized access to Company information.	Review **user access permissions annually** for critical information systems.	Access reviews, authorization controls, and periodic monitoring.
Continuous Improvement	Improve information governance practices.	Conduct **annual information management assessments**.	Internal audits, management reviews, and continual improvement initiatives.

8.6 Fair Competition and Anti-Competitive Practices

Objective	Commitment	Target (Baseline Year: FY 2023-24)	Future Action Plan
Fair Competition	Conduct business in accordance with fair competition principles.	Maintain **100% compliance** with applicable competition and antitrust laws annually.	Compliance monitoring, legal review, and employee awareness.

Ethical Business Practices	Compete through quality, innovation, and ethical conduct.	Maintain **Zero Violations** of competition laws annually.	Ethical sales practices, commercial reviews, and management oversight.
Employee Awareness	Strengthen employee understanding of competition law requirements.	Provide **annual fair competition training** to relevant employees.	Training programs, case studies, and awareness sessions.

8.7 Whistleblower Protection and Ethical Reporting

Objective	Commitment	Target (Baseline Year: FY 2023-24)	Future Action Plan
Ethical Reporting	Provide confidential and accessible channels for reporting unethical conduct.	Ensure **100% availability** of confidential reporting mechanisms across all operations.	Whistleblower channels, awareness campaigns, and policy communication.
Non-Retaliation	Protect individuals reporting concerns in good faith.	Maintain **Zero Tolerance** for retaliation against whistleblowers annually.	Non-retaliation policy, management oversight, and disciplinary procedures.
Investigation	Ensure fair and timely investigation of reported concerns.	Investigate **100% of reported ethical concerns** within established timelines.	Independent investigations, CAPA, and management review.

9. Governance and Responsibilities

Effective implementation of this Responsible Business Conduct roadmap requires strong leadership, accountability, and ethical decision-making across all levels of DRT–Anthea Aroma Chemicals Pvt. Ltd. The following governance structure defines the roles and responsibilities for promoting ethical business conduct, ensuring regulatory compliance, managing ethics-related risks, and fostering a culture of integrity throughout the organization.

Role	Key Responsibilities
Executive Management	• Provide strategic direction and leadership for ethics, integrity, and corporate governance. • Approve the Responsible Business Conduct roadmap and related objectives. • Allocate adequate financial, technological, and human resources for policy implementation. • Review ethics and compliance performance and promote continual improvement through Management Review meetings.
Legal & Compliance Department	• Develop, implement, and maintain the Ethics Management roadmap. • Monitor compliance with applicable laws, regulations, and ethical standards.

	• Conduct ethics risk assessments and recommend corrective and preventive actions. • Manage whistleblower reports, ethics investigations, and compliance reporting. • Organize ethics awareness and compliance training programs across the organization.
Department Heads	• Integrate ethical principles into departmental operations and decision-making. • Ensure employees comply with the Responsible Business Conduct roadmap and applicable Company procedures. • Identify and report ethics-related risks and support implementation of corrective actions. • Encourage ethical leadership and open communication within their departments.
Human Resources Department	• Integrate ethical conduct into recruitment, onboarding, performance management, and employee development processes. • Coordinate ethics awareness, Code of Conduct, and compliance training programs. • Support investigations involving employee misconduct, conflicts of interest, discrimination, or other ethical concerns. • Promote a respectful and ethical workplace culture.
Finance Department	• Maintain effective financial controls to prevent fraud, bribery, corruption, and money laundering. • Ensure accurate financial reporting and record-keeping. • Monitor financial transactions for irregularities and support compliance with applicable financial regulations. • Cooperate in ethics-related audits and investigations.
Information Technology (IT) Department	• Protect Company information systems and confidential data from unauthorized access or misuse. • Support responsible information management through appropriate cybersecurity and access controls. • Maintain data integrity, confidentiality, and availability in accordance with Company requirements.
Employees & Contract Workers	• Comply with this Ethics Policy, the Code of Conduct, and all applicable Company procedures. • Conduct business honestly, ethically, and in compliance with applicable laws and regulations. • Avoid conflicts of interest, protect confidential information, and safeguard Company assets. • Promptly report suspected unethical conduct, fraud, corruption, or policy violations through appropriate reporting channels. • Participate in mandatory ethics and compliance training programs and contribute to fostering a culture of integrity and accountability.

10. Code of Ethics

Anti-Corruption and Anti-Bribery

Ethical Guideline

DRT – Anthea Aroma Chemicals Pvt. Ltd. is committed to conducting all business activities with honesty, transparency, and integrity. Employees, directors, contractors, consultants, and third parties acting on behalf of the Company shall neither offer, promise, authorize, solicit, nor accept any form of bribe, kickback, facilitation payment, or other improper benefit intended to influence business decisions or obtain an unfair commercial advantage. Every business decision shall be based solely on objective commercial, technical, quality, and legal considerations.

✓ DO

- Conduct all business dealings fairly, honestly, and in accordance with applicable anti-corruption laws and Company policies.
- Immediately refuse and report any request or offer involving bribery, kickbacks, facilitation payments, or improper personal benefits.
- Ensure all payments, commissions, reimbursements, and business expenses are properly documented and supported by legitimate business purposes.
- Exercise enhanced due diligence when engaging agents, consultants, customs brokers, distributors, or other intermediaries acting on behalf of the Company.
- Maintain transparency in all interactions with customers, suppliers, contractors, regulatory authorities, and government agencies.

✗ DON'T

- Do not offer, promise, authorize, or accept anything of value intended to improperly influence a business decision.
- Do not conceal improper payments through false invoices, inaccurate accounting records, or third-party arrangements.
- Do not provide gifts, hospitality, entertainment, or donations that may create an actual or perceived conflict of interest.
- Do not engage intermediaries to perform activities that employees are prohibited from performing directly.
- Do not ignore or fail to report suspected corruption or unethical conduct.

Conflict of Interest

Ethical Guideline

Employees shall always act in the best interests of DRT–Anthea Aroma Chemicals Pvt. Ltd. and avoid situations where personal, financial, family, or external business interests could influence, or appear to influence, professional judgment or Company decisions. Any actual, potential, or perceived conflict of interest shall be promptly disclosed and managed through the appropriate approval process.

✓ DO

- Disclose actual, potential, or perceived conflicts of interest promptly.
- Make business decisions objectively based on merit, quality, performance, and Company requirements.
- Seek guidance whenever uncertain about a potential conflict.
- Update conflict declarations whenever personal circumstances change.
- Maintain transparency in procurement, recruitment, contracting, and supplier selection activities.

✗ DON'T

- Do not participate in decisions where personal interests may influence professional judgment.
- Do not award business to relatives or associated companies without appropriate disclosure and approval.
- Do not use Company resources or information for personal financial gain.
- Do not accept personal favors that may compromise business objectivity.
- Do not conceal relationships that may affect business decisions.

Anti-Money Laundering

Ethical Guideline

The Company shall not knowingly participate in or facilitate money laundering, terrorist financing, or any other illicit financial activity. Employees shall conduct business only with legitimate customers, suppliers, contractors, and business partners and shall comply with applicable financial, trade, and anti-money laundering regulations.

✓ DO

- Perform appropriate due diligence on customers, suppliers, and business partners.
- Verify payment instructions before processing transactions.
- Maintain complete and accurate financial records.
- Report unusual financial transactions or suspicious payment requests immediately.
- Cooperate fully during compliance reviews and financial audits.

✗ DON'T

- Do not process transactions where the source or destination of funds is unclear.
- Do not knowingly conduct business with sanctioned or suspicious entities.
- Do not divide transactions to avoid reporting or approval requirements.
- Do not falsify financial documentation.
- Do not ignore suspicious financial activities.

Fraud Prevention

Ethical Guideline

The Company maintains zero tolerance for fraud, theft, embezzlement, misappropriation of assets, financial manipulation, document falsification, or any dishonest act that could result in financial or reputational harm to the Company or its stakeholders.

✓ DO

- Protect Company assets and resources from misuse.
- Ensure all records and reports are accurate and complete.
- Follow established approval and authorization procedures.
- Report suspected fraud immediately.
- Participate in internal audits and investigations honestly.

✗ DON'T

- Do not falsify invoices, expense claims, production records, or quality documents.
- Do not misuse Company assets for personal benefit.
- Do not manipulate financial or operational data.
- Do not conceal errors or fraudulent activities.
- Do not approve transactions without appropriate authorization.

Responsible Information Management

Ethical Guideline

Employees shall safeguard confidential information, technical knowledge, formulations, intellectual property, business records, customer information, supplier data, and personal information throughout its lifecycle. Information shall be accessed, used, stored, shared, retained, and disposed of only for legitimate business purposes and in accordance with Company requirements and applicable laws.

✓ DO

- Protect confidential and proprietary information.
- Follow Company requirements for document classification and record retention.
- Use Company IT systems responsibly and securely.
- Share confidential information only with authorized individuals.
- Immediately report cybersecurity incidents or suspected data breaches.

✗ DON'T

- Do not disclose confidential business information without authorization.
- Do not share passwords or access credentials.
- Do not remove confidential documents from Company premises without approval.
- Do not use Company information for personal benefit.
- Do not access information unrelated to your responsibilities.

Fair Competition and Anti-Competitive Practices

Ethical Guideline

DRT–Anthea Aroma Chemicals Pvt. Ltd. competes fairly, ethically, and lawfully in every market where it operates. Employees shall avoid any conduct that restricts competition, manipulates markets, or violates applicable competition and antitrust laws. Commercial success shall be achieved through product quality, innovation, customer service, and responsible business practices.

✓ DO

- Compete fairly through quality, innovation, and service excellence.
- Respect competition and antitrust laws.
- Maintain independent commercial decision-making.
- Seek legal guidance when competition law issues arise.
- Keep commercially sensitive Company information confidential.

✗ DON'T

- Do not discuss pricing, production volumes, tenders, or market allocation with competitors.
- Do not participate in price fixing, bid rigging, or cartel activities.
- Do not exchange confidential commercial information with competitors.
- Do not misuse market position to restrict fair competition.
- Do not enter agreements that violate competition laws.

11. Enforcement Actions for Violations

To uphold the highest standards of integrity and ethical conduct, DRT–Anthea Aroma Chemicals Pvt. Ltd. shall take appropriate action against any individual or third party found to have violated this Responsible Business Conduct roadmap, the Code of Ethics, applicable laws, or related Company policies. Enforcement actions shall be implemented fairly, consistently, and in accordance with established disciplinary procedures.

- **Prompt Investigation:** All reported or suspected violations shall be investigated objectively, confidentially, and without bias through the Company's established reporting and investigation process.
- **Appropriate Disciplinary Action:** Confirmed violations may result in disciplinary measures, including counselling, written warnings, mandatory retraining, suspension, termination of employment or contract, and legal action where applicable.
- **Corrective and Preventive Measures:** Appropriate corrective and preventive actions (CAPA) shall be implemented to address root causes, strengthen internal controls, and prevent recurrence of similar violations.
- **Third-Party Accountability:** Suppliers, contractors, consultants, and business partners found to have engaged in unethical or unlawful conduct may be subject to corrective actions, suspension, termination of business relationships, or other contractual remedies.
- **Protection Against Retaliation:** No employee or stakeholder shall be subjected to retaliation for reporting concerns or participating in investigations in good faith. Any act of retaliation shall itself be treated as a serious violation.

12. Reporting

DRT–Anthea Aroma Chemicals Pvt. Ltd. shall establish and maintain a structured process for monitoring, recording, and reporting its ethics and compliance performance across Unit I and Unit II. Reporting shall include key performance indicators such as ethics training completion, anti-corruption compliance, conflict of interest disclosures, fraud prevention measures, anti-money laundering compliance, whistleblower reports, ethics investigations, responsible information management, and compliance with applicable legal and regulatory requirements.

The Legal & Compliance Department, in coordination with the Human Resources (HR), Finance, Information Technology (IT), Procurement, and other relevant functions, shall periodically review ethics and compliance performance and report progress against the Company's objectives, commitments, and targets to the Management. Appropriate records shall be maintained to demonstrate compliance, support internal and external audits, facilitate management reviews, address stakeholder requirements, and drive the continual improvement of the Company's ethics and compliance management system.

13. Policy Alignment with SDGs



14. Review Mechanism

This Responsible Business Conduct roadmap shall be reviewed at least once every year, or earlier if required due to changes in applicable laws, regulations, industry standards, business operations, organizational structure, stakeholder expectations, or emerging ethics and compliance risks. The review shall ensure that the policy remains relevant, effective, and aligned with the Company's strategic objectives, corporate governance principles, and commitment to conducting business with integrity, transparency, and accountability.

The review shall be coordinated by the Legal & Compliance Department in consultation with the Human Resources (HR), Finance, Information Technology (IT), Procurement, and other relevant functions, and shall be approved by the Management. Any revisions arising from the review shall be communicated to all relevant employees and stakeholders, and appropriate actions shall be implemented to strengthen the Company's ethics and compliance management practices and support continual improvement.

Effective Date: 20th January 2026 Next Review Date: 01st April 2027

Prepared By	Reviewed by	Authorized by
Jyoti Thakre	Latesh Mirkar	Satish Rao

15. Employee Acknowledgement Form

I acknowledge that I have read, understood, and agree to comply with the Responsible Business Conduct roadmap of DRT–Anthea Aroma Chemicals Pvt. Ltd. I understand my responsibility to uphold the highest standards of integrity, honesty, transparency, accountability, and ethical business conduct by complying with applicable laws, regulations, Company policies, and established procedures in all business activities and interactions.

I further acknowledge that compliance with this policy is a condition of my employment and that I am committed to avoiding conflicts of interest, preventing corruption, fraud, and other unethical practices, protecting confidential information and Company assets, reporting suspected misconduct or policy violations through appropriate reporting channels, participating in mandatory ethics and compliance training, and contributing to a culture of integrity, fairness, and responsible business conduct across the organization.

Employee Name: _____

Employee ID: _____

Department: _____

Designation: _____

Signature: _____

Date: _____