

Policy Title	Policy on Anti-Bribery & Anti-corruption	Approving Authority	Any Director or Chief Financial Officer or Compliance Officer
Organization	Legal and Compliance Team / Human Resources		
Entity	Nexus Select Mall Management Private Limited (formerly known as Nexus India Retail Management Services Private Limited) (“Manager”) in its capacity as manager of Nexus Select Trust		
Responsibility for ensuring Compliance	Company Secretary and Chief Human Resources Officer		

Objective	<p>Nexus Select Trust is aware that engaging in fraudulent activities can result in serious civil and criminal penalties as well as reputational damage. Nexus Select Trust is thus committed to the highest corporate and ethical standards and will not tolerate any kind of unprofessional behaviour including fraud, bribery, or corruption.</p> <p>The objective of this policy is to put forth the deontological principles and corporate values that the Group adheres to.</p>
------------------	---

Scope	This policy applies to all business activities managed by Nexus Select Trust which include all the directors, employees, business partners and suppliers
--------------	--

Definition	When a person in a public or private position solicits/proposes or accepts/gives a present, an offer, or a promise with the intent of completing, postponing, or refusing to do an act falling (directly or indirectly) within the scope of his or her activities refer to activities of corruption and bribery.
-------------------	--

Policy Statements	<p>At Nexus Select Trust, we have zero-tolerance for corruption and bribery and we rigorously follow ethical guidelines. Failure to follow the guidelines may result in disciplinary action as outlined in The Entity's internal regulations.</p> <p>Actions that may be constructed as “Bribery”</p> <ul style="list-style-type: none"> • Gifts & Benefits <ol style="list-style-type: none"> 1. A certain gift which implies or demonstrates a conflict between the self-interest of the employee and his/her duties to Nexus Select Trust and its customers; 2. any amount in cash; 3. benefits or entertainment offered during a decision-making process such as a making a significant purchase or accepting a tender. <ul style="list-style-type: none"> ○ Responsibility <ol style="list-style-type: none"> 1. Alerting your manager immediately of any such solicitation; 2. Denying involvement in offering or accepting such benefits; 3. To seek assistance and discussing the issue with the management and the legal department in the event of any doubt. • Direct or indirect political contributions <ul style="list-style-type: none"> ○ We should not take active part in political involvement and refrain from involving other employees, clients, suppliers, or any other entity with whom the entity conducts business; ○ We should refuse to make any political contributions on behalf of Nexus Select to any political party or to any member of the political party unless such a contribution is explicitly permitted by law, regulation or other directive and has been pre-approved by relevant Company authorities. • Charitable Contributions and Sponsorships
--------------------------	--

	<ul style="list-style-type: none"> ○ Charitable donations include donations of money or in-kind support of goods and services; ○ Sponsorship is an arrangement in which a sponsor provides contribution in the form of money or in-kind support in return of certain specified benefits. ○ While making any such contribution, the following rules must be obeyed: <ol style="list-style-type: none"> 1. The contribution is made to a legitimate organisation for causes such as education, health, environment etc. 2. Should be permitted under all applicable laws and regulations; 3. He/she must receive prior approval from relevant authorities; 4. Must be properly documented.
Reporting	Nexus Select Trust intends to consistently monitor the implementation of this policy. We are committed to establish suitable procedures and infrastructure to meeting this compliance.
Execution and Review	<p>Execute: All the employees shall have the primary responsibility to execute and implement the directives as per this policy.</p> <p>Review: The HR / legal department and the senior management shall review the implementation of this policy supplement and adopt suitable procedures to support compliance.</p> <p>This policy shall be reviewed annually to ensure its effective implementation and amendments</p>

Version	Drafted by	Approved by	Effective from
1.0	Legal & Compliance	Chief Finance Officer	1st April 2022
1.1	Legal & Compliance	Chief Finance Officer	20th Sept, 2022