

Anti-Corruption & Anti-Bribery Policy

This Policy shall be read in conjunction with the Anti-Corruption and Anti-Bribery Policy of the Advanced Materials Business, which is applicable to CTP Advanced Materials GmbH.

This Policy supplements the Advanced Materials Anti-Corruption and Anti-Bribery Policy by establishing additional commitments, objectives and requirements relevant to CTP Advanced Materials GmbH.

Aditya Birla Group is a Global Conglomerate, a Purpose led and Values driven organisation. Integrity, Commitment, Passion, Seamlessness and Speed are the Group Values. Our Group Purpose is to "Enrich lives, by building dynamic and responsible businesses and institutions, that inspire trust." Our Group Purpose and values form the foundation for all actions and decisions within our business.

This policy applies to all employees, contractors, and visitors at CTP Advanced Materials GmbH. While implementation is focused internally, we also expect our suppliers and business partners to uphold our anti-corruption and anti-bribery standards, especially where their activities intersect with our operations or compliance obligations.

CTP Advanced Materials GmbH as part of Advanced Materials Business of Aditya Birla Group, a global epoxy and coatings manufacturer, recognizes the need for effective implementation of ABG code of conduct. While these principles underpin all our activities, there is a need to ensure it is practiced in letter and spirit. This Policy outlines the company's zero-tolerance approach towards bribery and corruption. The objective of the policy is to place appropriate guidelines in place across all our operations and thus ensure zero violation of relevant laws and regulation. The business shall strive to integrate sound ethical practices across the business management and governance systems.

CTP Advanced Materials GmbH complies with German anti-corruption laws, including §§299–335 StGB and §§30, 130 OWiG, which govern bribery and corporate responsibility.

CTP Advanced Materials GmbH is committed to sustainable development, reflecting its dedication to ethical and responsible business practices.

Bribes, Kickbacks, and Other Payments

CTPs anti-bribery policy covers each of its employees or associates working on behalf of the company. The company's businesses must not be influenced by corrupt practices. Corruption refers to any act of payments or the exchange of goods of any of value and includes activities such as bribery, fraud and the exchange of kickbacks. CTP Advanced Materials GmbH prohibits all forms of fraud, including falsification of records, misrepresentation, misappropriation of assets and any other dishonest practices intended to obtain an improper advantage. We strictly prohibit any act of offer, promise, grant, authorisation, demand, or acceptance of any promise, bribe, kickback, illegal gratuity, illegal payment, or other illegal goods and services of any value directly or indirectly, to or from any person, organisation, or government representative. Our anti-bribery and corruption policy extend to all third parties, working for the Company. The Company does not hire third parties to conduct any act of corruption or bribery on its behalf. Third parties acting on behalf of CTP are prohibited from offering or accepting any bribe on the Company's behalf. Third parties include but are not limited to consultants, subcontractors, franchisees, sales agents, resellers, customs brokers, accounting, or law firms, etc.

Political Contributions

CTP Advanced Materials GmbH does not directly or indirectly contribute, make payments or provide property or services, to any candidates running for public office or to political parties except pursuant to an approved policy in compliance with applicable laws. Any CTP employee who wishes to make a political contribution in his or her personal capacity, must ensure that he or she does not imply it to be a contribution made on behalf of the Company. Company contributions to charitable organisations will be approved and authorised in accordance with the Company's policies and systems of authority.

Gifts and Entertainment

All employees and associates are prohibited from providing gift or entertainment to customers, prospects, government officials or their family members when such expenses are not incurred while conducting company business and / or do not satisfy the guidelines enumerated in this policy and other related policies.

Implementation Commitments and Targets

To reinforce our zero-tolerance approach to corruption and bribery, and to ensure effective implementation of this policy, CTP Advanced Materials GmbH commits to the following measurable goals:

- **Employee Awareness and Training**

By 2030, 100% of employees will be trained on key compliance topics including conflict of interest, fraud, money laundering, and anti-competitive practices. This training will be integrated into onboarding and ongoing development programs.

- **Whistleblower System Awareness**

By 2026, 100 % of employees will demonstrate awareness and understanding of the company's whistleblower system, as measured through internal surveys or training assessments.

To achieve this, we communicate this Policy within the organisation through a structured internal communication framework. It is made available on the company intranet and external homepage, included in onboarding materials, and reinforced through regular awareness sessions.

This policy and its associated targets will be formally reviewed at least once every two years by the management team to ensure continued relevance, effectiveness, and alignment with applicable laws and standards. Updates will be documented and communicated to all employees and relevant stakeholders.

The responsibility for implementing this policy lies with all levels of the organization. Senior leadership provides direction and oversight, while department heads are accountable for integrating

anti-corruption practices into their areas. All employees are expected to support the policy through their actions and decisions.

A handwritten signature in blue ink, reading 'Neeraj Tripathi'.

Neeraj Tripathi

Managing Director

CTP Advanced Materials GmbH

Date: 10.09.2026