



# ANTI BRIBERY & CORRUPTION POLICY

WindForce PLC

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## 1. Definitions and Abbreviations

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Unless otherwise defined or the context otherwise requires, all capitalized terms used in this Policy shall have the following meanings.

Applicable Laws	means all applicable statutes, laws, ordinances, rules and regulations, including but not limited to the Anti-Corruption Act No. 9 of 2023, Listing Rules, SEC Act and the Companies Act, in each case as in effect from time to time
Board	The Board of Directors of the Company
Bribery	has the meaning assigned thereto under the Anti-Corruption Act No. 9 of 2023
Companies Act	The Companies Act No. 7 of 2007
Company	means WindForce PLC
Corruption	has the meaning assigned thereto under the Anti-Corruption Act No. 9 of 2023
CSE	The Colombo Stock Exchange
Listing Rules	The Listing Rules of the Colombo Stock Exchange
Personnel	means all directors, consultants, management, officers and employees (including permanent, probation, temporary or contract staff) of the Company, and individuals (including trainees, seconded staff, casual workers, agency staff, interns)
Policy	means this Policy on Anti Bribery and Corruption
SEC Act	means the Securities and Exchange Commission of Sri Lanka Act No. 19 of 2021
Third Parties	Includes, but is not limited to, customers, business partners, contractors, consultants, third party agents, third party introducers, referrers, persons acting in a fiduciary capacity, suppliers and joint venture partners in any operations of the Company

## 2. Purpose

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This Policy sets out the principles for countering bribery and corruption by the Company and managing associated risks within the Company. The Company has a zero-tolerance position regarding bribery and corruption and complies with all Applicable Laws.

## 3. Scope

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This Policy applies to the Company, its Personnel and Third Parties and must be read in conjunction with the other policies, key documents and guidelines of the Company.

## 4. Obligations

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All Personnel and Third Parties are expected to refrain from committing any acts of bribery and corruption with any public or private sector persons. Personnel must not engage in any acts of bribery and corruption in their 'personal capacity' in an attempt to evade the requirements of this Policy. This includes the following:

- a. Giving, promising, offering, or authorizing payment of anything of any value to obtain or retain business to secure any other improper advantage or to improperly influence the government Officials.
- b. Making political contributions to improperly influence a government official, or in exchange for any improper favor or benefit.
- c. Influencing of third parties to secure improper advantages
- d. Requesting third parties to secure improper advantages on behalf of the Company
- e. Make facilitation payments.
- f. Provide or offer entertainment, hospitality, and gifts that are intended to improperly influence a decision or gain an improper advantage.

If in doubt of any relevant aspect of this Policy as it pertains to the work assigned to any Personnel or Third Party, it is the duty of such Personnel and Third Party to seek guidance from the immediate supervisor and/or the Managing Director of the Company.

## 5. Exceptions

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- a. Entertainment and hospitality may be appropriate in some situations which should not exceed Rs.10,000 per person. Gifts and Hospitality received above the value of Rs 10,000 should be reported to the HR Department in the following format every quarter.

Employee No	Employee Name	Department	Description of Gift	Approx. Value	From

- b. Expenses incurred in relation to Gifts and Hospitality should be disclosed on a monthly basis to the HR Department, together with the claim Voucher.

Employee	Employee Name	Department	Description	Person Entertained	Value

## 6. Policy Administration & Implementation

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Responsibility for compliance with this Policy is the duty of individuals at every level of the organization.

Area of Responsibility	Person Responsible
<ul style="list-style-type: none"> <li>Providing periodic communication and guidance regarding the Policy.</li> </ul>	HR
<ul style="list-style-type: none"> <li>Assisting management to ensure that Personnel and Third Parties are fully informed of the requirements of this Policy, including arranging for an appropriate level of anti-corruption training.</li> </ul>	Procurement
<ul style="list-style-type: none"> <li>Reviewing and updating this Policy and any related compliance procedures in light of changes in business activities or the applicable legal standards</li> </ul>	Company Secretary/CFO
<ul style="list-style-type: none"> <li>Induction and other staff training programs address expected behavior in terms of the Company's ethics, codes, policies and procedures.</li> </ul>	HR
<ul style="list-style-type: none"> <li>Ongoing communication through employee handbooks and letters of appointment (employees sign their respective letter of appointment at recruitment level, which includes the Group's Code of Conduct) reinforce our commitment to our values and expected behavior.</li> </ul>	HR

<ul style="list-style-type: none"> <li>• Conducting risk assessment for all departments to assess roles at risk and additional training needs, safeguards or other risk mitigation strategy</li> </ul>	Internal Audit and the Audit Committee
<ul style="list-style-type: none"> <li>• <b>Getting the employees to annually accept that they comply with this Policy</b></li> </ul>	HR
<ul style="list-style-type: none"> <li>• Compliance with the Policy</li> </ul>	All Personnel and Third Parties

## 7. Reporting & Protection

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Personnel encouraged to discuss or report any actual or potential corruption red flags that may arise as set out below or in accordance with the Policy on Whistleblowing.

Reportable conduct committed by	Reporting Authority
<b>Chairman</b>	Deputy Chairman
<b>Managing Director/CEO or other Director</b>	Chairman
<b>Senior Management</b>	Audit Committee Chairman
<b>Other officer or employee</b>	MD/CEO or CFO
<b>Third Party</b>	MD/CEO or CFO

If there is doubt, Personnel are advised to seek clarification from the Head of HR and such queries will remain confidential.

The Company absolutely prohibits retaliation of any type or kind against any person who raises in good faith any questions or concerns, reports an actual or potential violation, or assists in an investigation under this Policy.

The Personnel will not suffer demotion, penalties, or other adverse employment action as a result of refusing to pay bribes or kickbacks, even if the Company may lose business opportunities as a result of that decision. No officer, director, manager, or supervisor may ask, pressure, require, or encourage any employee to violate this Policy. Obeying a superior's orders to engage in conduct that violates this Policy will not excuse any such violation.

## 8. Training and Awareness

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- a. Training on this Policy will be included in the induction process for all new Personnel within 90 days from start date and Third Parties at the start of business relationships and as needed subsequently.
- b. All existing Personnel will be notified in writing of the new policy through a memo and will be reinforced by Department Heads at the next monthly meeting.

- c. Additional training will be provided to Personnel based on a risk assessment of needs relative to job function. A separate annual risk assessment will be carried out annually by the Internal Audit Team. The audit report shall be presented by Internal Audit to the Board Audit Committee for review.

## 9. Penalties and Disciplinary Action

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Any Personnel who violates the Applicable Laws, this Policy, or any related policies or procedures will be subject to appropriate disciplinary action, up to and including termination. Conduct in violation of this Policy may also result in criminal or civil penalties, including fines and imprisonment.

## 10. Contact Information

Reportable conduct committed by	Reporting Authority	Contact Number	Email Address
<b>Chairman</b>	Deputy Chairman	Asgi Akbarally 0114792900 Ext 202	<a href="mailto:asgi@akbar.com">asgi@akbar.com</a>
<b>Managing Director/CEO or other Director</b>	Chairman	Ranil Pathirana 011 4797011	<a href="mailto:ranil@hirdaramani.com">ranil@hirdaramani.com</a>
<b>Senior Management</b>	Audit Committee Chair	Dilshan Hettiaratchi 0112689855	<a href="mailto:Dilshan.h@fabercapital.com">Dilshan.h@fabercapital.com</a>
<b>Other officer or employee</b>	MD/CEO or CFO	Manjula/Lasith/Rusiri 0112 697 151	
<b>Third Party</b>	MD/CEO or CFO	Manjula/Lasith/Rusiri 0112 697 151	

## 11. Review and Revise

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This Policy is effective from 1<sup>st</sup> October 2024 and will be reviewed bi-annually or periodically as may be needed to be in line with Applicable Laws and best practices.