

## Gift and Hospitality Policy

Tata Steel Colors Pvt. Ltd. does not encourage, directly or indirectly, giving or promising to give or accept any gift and hospitality:

- With the intention of obtaining or retaining business for the Company; or
- With the intention of obtaining or retaining an advantage in the conduct of business for the Company; or
- If there is any suggestion or expectation that the recipient will do something in return; or
- If such act of offer or acceptance could be perceived as creating a conflict of interest.

Gifts that are allowable should be occasional, given during festivals or other ceremonial events, gifts that are business related, modest in value (upto INR 3000/- only) and directed to the Company as standard practice being followed with other companies.

Hospitality is acceptable if it is infrequent, rational, reasonable & appropriate in the context of the business occasions. Consultation with Departmental Head or Ethics Counsellor should be done when in doubt as to whether an event, location or expenditure is appropriate or not.

Any gift or hospitality not in compliance of policy would be declined or such gifts could be returned to the donor. Such incidents are reported to the recipient's departmental head and the Ethics Counsellor. Such gifts are deposited in the office of the Ethics Counsellor after appropriate consultation and recorded in the 'Gift & Hospitality register'.

This policy applies to all employees, directors, officers and their family members, together with any persons who perform services for or on behalf of the Company including suppliers, distributors, dealer, vendors, lessors, lessees.

Date: 17<sup>th</sup> January 2026



Praveen V Thampi,  
Managing Director,  
Tata Steel Colors Pvt. Ltd.