

YASKAWA	ANTI-BRIBERY GUIDELINES	Procedure No	YIND-L-PR-1/Rev A
		Date	21.12.2022

Anti-Bribery Guidelines

1. Objective:

The purpose of these Anti-Bribery Guidelines is to ensure compliance with YASKAWA Group Code of Conduct (the “Code”) and the Anti-Bribery Policy (Policy) adopted by YASKAWA India Private Limited (“YASKAWA” or “Company”), which direct that each employee shall act according to the rule of law and ethical corporate rectitude through performing business lawfully and appropriately in relation to domestic and foreign Anti-Bribery Laws (as defined below).

Further the Guideline is prepared to eliminate the risk of losing public trust of YASKAWA Electric Corporation, Japan, its subsidiaries including the Company, associates (collectively referred as “YASKAWA Group” and the risk of being subject to criminal liability and other penalties against YASKAWA Group as well as its officers and employees, by setting forth the approach and implementation process for preventing bribery and maintaining sound relationships with Business Counterparty in accordance the YASKAWA Group Code of Conduct and the Anti-Bribery Policy.

2. Scope:

The Guideline shall apply to YASKAWA and its officers and employees (including senior, and elder employees, contract employees, part-time employees, loaned employees, and temporary employees).

This Guideline provides judgment criteria and procedures for each of the following topics.

1. Entertainment and Gifts to Public Official
2. Travel and Lodging Expenses of Public Official
3. Donation to Public Official
4. Facilitation payment to Public Official
5. Recruitment of Public Official
6. Entertainment and Gifts to Business Counterparty /Third Party (other than Public Official)
7. Entertainment, Gift and Meals from a Business Counterparty /Third Party
8. Mergers and Acquisitions
9. Management of Agents /Consultants

3. Definitions:

Unless otherwise defined elsewhere in this Guidelines, the meanings of the terms used in this Guidelines shall be as follows:

- (a) **Active Bribery** means providing, offering or promising money or other benefit to a Business Counterparty, directly or indirectly, in connection with the duties of the Business Counterparty, for the purpose of obtaining illicit business benefits or bringing illicit benefits to any third party.
- (b) **Agent** means any of agents, distributors, consultants, advisors, contractor, etc., irrespective of their names, who provide services such as information provision, brokerage, agency, mediation, etc., to YASKAWA under each of service agreements or other contracts or agreements with YASKAWA.

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- (c) **Anti-Bribery Laws and Regulations** means the Indian Penal Code, 1860, Prevention of Corruption Act, 1988, the Prevention of Money Laundering Act, 2022 of India, the Criminal Code, the Unfair Competition Prevention Act, the National Public Service Ethics Act, and the National Public Service Ethics Code of Japan, the United States Foreign Corrupt Practices Act of 1977, the United Kingdom Bribery Act 2010, and anti-bribery laws and regulations in other countries, and other domestic and foreign laws and regulations that prohibit or punish bribery.
- (d) **Bribery** means "Active Bribery" and "Passive Bribery."
- (e) **Business Counterparty** means any of person with whom Officers and Employees of the Company are in contact in the course of their business, including the following:
- i Each of officers and employees of a joint venture or business alliance partner of YASKAWA; and
 - ii Each of officers and employees of a customer or supplier of YASKAWA.
- (f) **Entertainment** means and includes all acts of entertaining others at the expense of YASKAWA, such as dinner, drinking, party, sports game, concert, theatre-going, golf, and karaoke.
- (g) **Facilitation Payment** means a small payment to facilitate normal administrative public services for the business of YASKAWA.
- (h) **Passive Bribery** means receiving, requesting or promising to receive money or other benefit, in connection with the duties of Officers and Employees of the Company, for the purpose of obtaining benefit themselves or any third party.
- (i) **Public Official** means any of the following persons in and outside India:
- i Each of persons engaged in public service of national government, a ministry and agency, or a local government, local authority ("**Government**");
 - ii Each of persons engaged in the affairs of Government-related organizations.
 - iii Each of employees (including temporary staff, etc., the same shall apply hereinafter) of a company or organization ("**Entity**") of which Government directly or indirectly own or invest in a majority of the shares or the amount of contributions.
 - iv Each of employees of the Entity of which Government appoints or designates a majority of its directors.
 - v Each of employees of the Entity, other than the above items, regarded as substantially controlled by Government in light of contributions, dispatch of officers and employees, background of establishment, type of its services, and support from Government, etc.;
 - vi Each of employees of the Entity whose service is specified as public services by laws and regulations;
 - vii Each of political parties and each of their employees;
 - viii Each of candidates for public office;
 - ix Each of persons engaged in public service of international organizations;

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- x Each of persons who is delegated authority by Government or an international organization to conduct their affairs;
- xi Each of such person defined as “Public Servant” under the Prevention of Corruption Act, 1988, as amended from time to time;
- xii Any other person equivalent to the above items.

(j) **YIND Compliance Leader or Reviewer** means the Chief Financial Officer of YASKAWA.

(k) **YIND Compliance Officer** means the Chairman & President of YASKAWA.

4. General

(a) Preparedness for Anti-Bribery

- ✓ Bribery is an act that impedes fair and free competition and shall not be tolerated. When bribery is revealed, that would cause significant damages to the YASKAWA Group's brand value, whose loss would far exceed the gain from the bribery. In addition, the individual who committed the bribery may be legally liable and subject to prosecution.
- ✓ In order to prevent oneself from being involved in bribery, it is important to (1) acquire correct knowledge and (2) take appropriate action according to the situation. In order to acquire a correct knowledge, make sure that you understand the substance of this Guideline and try to keep abreast of the latest developments in laws and regulations and those of industry associations whenever possible.

(b) Scope of "money or other benefit" constituting a Bribery

- ✓ It is important to note that the forms and contents of benefit sharing that may fall under the category of Bribery would be broad. The most common type of bribe that comes to your mind would be a provision of money, but it is not limited to that. Benefit that can be considered bribe would include, but are not limited to, provisions of clothing, food and beverage, stock, painting, real estate, and any other goods. A Bribery may also broadly include any benefit that satisfies a person's needs or desires, including provisions of entertainment such as wining and dining, golf or sightseeing, free lending of property (such as money or real estate), and granting a position in a job.
- ✓ When hiring relative or acquaintance of Public Official, it may be considered as Active Bribery to give them more favorable treatment than others in the hiring process or treatment after hiring, or to ask for business favors in return for hiring them.

(c) Key points for preventing Active Bribery

In order to prevent Active Bribery in the course of daily operations, it is necessary to thoroughly practice the following five key points.

1. Do not easily provide entertainment, gift or favor.
2. Objectively, there must be no "Illicit Purpose."
3. Keep records and documents of the circumstances surrounding the provision of entertainment, gift or reward to prove that there is no "Illicit Purpose."

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4. Pay special attention to the management of entertainment, gift or reward provided to Public Official and to Agent who will come into contact with Public Official.
5. Prepare and maintain proper and accurate accounting records (forms, books, etc.).

(d) Key points for preventing Passive Bribery

In order to prevent Passive Bribery in the course of daily operations, it is necessary to thoroughly practice the following three key points

1. Do not easily accept entertainment, gift, reward or other favors from business partners.
2. Do not provide any business favor to specific business partner without economic rationality.
3. Do not take any action that could be objectively suspected of distorting fair and reasonable judgments in the course of duties in response to "Illicit Purpose" of business partner.

5. Entertainment and Gifts to Public Official

- (a) "Entertainment and Gifts" prohibited by Anti-Bribery Laws (including any conduct rules applicable to a Public Official) shall not be provided to the Public Official.
- (b) Subject to the previous paragraph, Entertainment and Gifts may be provided to a Public Official within the reasonable limit in accordance with this Guideline if the Entertainment and Gifts are not lavish or extravagant in nature and are supported by a legitimate business purpose such as to maintain and build fair and appropriate business relationships, to deepen understanding of YASKAWA Group products and services, and for ceremonial purposes at weddings and funerals.
- (c) Employees must obtain the approval of their reporting managers (Sr. Manager Grade and above levels) before providing Entertainment and Gifts. However, Entertainment and Gifts that may influence any official decision or act of a Public Official must not be provided.
- (d) Entertainment and Gifts which are not allowed by this Guideline may not be provided through the Business Partners.
- (e) As a general principle giving a novelty of nominal value bearing the YASKAWA Logo is permissible under this Guideline.
- (f) A Business Meal (e.g., lunch, dinner, soft drinks, etc.) may be provided to a Public Official directly related or associated with business on the condition that the meals and/or entertainment serves legitimate purposes and the meals and/or entertainment is not lavish or extravagant in nature and is consistent with business practices and this Guideline.
- (g) Entertainment at places of gambling and sexual activity places are not permissible.

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(h) A list of sample prohibited cases and acceptable cases are provided in Annexure A for ready reference.

6. Travel and Lodging Expenses of Public Official

- (a) The Travel Expenses and/or lodging of a Public Official shall be permitted only if:
- (i) A written invitation has been sent to the entity employing the Public Official that describes the purpose of the event, the agenda for the event and details the Entertainment and Gifts to be extended, and cost burden;
 - (ii) The supervisor of the Public Official has approved the travel and/or lodging expenses or prior approval is availed from the YIND Compliance Leader
- (b) Travel and/or entertainment unrelated to the business purpose of the event such as “side trips /vacation trips /relaxation trips” to resorts, casinos, etc. are not permitted. However, occasions where travel and/or entertainment is ancillary to business meetings or events may be acceptable with the approval of the YIND Compliance Leader.
- (c) A list of sample prohibited cases and acceptable cases are provided in Annexure A for ready reference.

7. Donation /Charitable Contribution to Public Official /Public Office

(a) A “Donation” and /or “Charitable Contribution” shall mean any monetary donation, gift, or “in kind” contribution (ex; goods or services) or anything of value provided directly or indirectly by or on behalf of YASKAWA to an individual or organization that supports charitable activities but excluding Donation /Charitable contributions approved under the YASKAWA CSR policy. A “Donation” and /or “Charitable Contribution” to Public Official or to an organization in which Public Official, their relatives or acquaintances are involved, or organization directed by Public Official is prohibited.

However, Donation and /or Charitable Contribution to Public Official is allowed to the extent specified in Annexure A hereto only on occasions such as weddings, anniversaries, funerals or religious functions, when the making of gift /donation is in conformity with the prevailing religious and social practice, with the prior approval of YIND Compliance Officer.

(b) A “Political Contribution” shall mean, subject to any applicable laws, any monetary donation, gift, or “in kind” contribution (e.g. goods or services), or anything of value received directly or indirectly by an individual or organization for the purpose of promoting, supporting, or influencing any political process, political organization, political party or candidate, or an election for public office at any level. As a YASKAWA Group directive, the Company shall not make any Political Contribution.

8. Facilitation payment to Public Official

- (a) Facilitation Payments are payments which are not required under applicable laws and regulations but made for:
- Obtaining permit, license, and other official documents

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- Processing of government documents such as visas and work permit
- Inspection related to the performance of the contract, inspection related to the transit and transportation of products
- Provision of telephone, electricity, water and sewage services
- Unloading and unloading of cargo, protection of products
- Other licenses, grants, aid, allotments, endorsements, etc. from the Government authorities.

(b) Facilitation Payments are prohibited under the Anti-Bribery Policy except for following cases where:

- Employees are confronted with imminent danger to their life or body;
- A formal receipt or written confirmation of its legality is provided by the Public Official /Office;
- Employees have made best efforts to consider possible alternatives other than spending or giving gift, but no alternatives exist at all other than spending;
- No possibility of inviting criticism if the recipient and details of the payment are made public.

(c) Any Facilitation Payments made under this Guideline or otherwise, shall be reported along with the relevant facts and details of the circumstances under which payment was made and the reasons thereof, to the YIND Compliance Leader as soon as possible without delay.

9. Recruitment of Public Official

(a) Recruiting or discussing possible employment with former or incumbent Public Officials may lead to the perception that YASKAWA is attempting to influence or reward the Public Official's decision or influence activity and enforcement around laws and regulations affecting YASKAWA. Hence it is important to follow this Guideline while recruiting Public Officials to negate the appearance of improper influence.

(b) Applicable laws, rules and regulations may:

- (i) place restrictions on discussions of employment opportunities with certain Public Officials, either as an employee or consultant;
- (ii) prohibit the Company from recruiting certain former or current Public Officials for a specified period of time, either as an employee or consultant; and/or
- (iii) place restrictions for certain periods of time on the type of work that certain former Public Officials may perform for or on behalf of YASKAWA after they have been hired, either as an employee or consultant.

(c) Prior approval of YIND Compliance Leader shall be obtained before discussing possible employment or making offers while recruiting incumbent or former Public Official or his Family Members.

(d) A former Public Official who becomes an employee or consultant shall follow all government conflict of interest provisions applicable as a result of their former employment with government. This may prohibit the former Public Official's

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involvement with any Company matter in which he or she was involved while employed by the government.

- (e) Hiring or discussing possible employment with a Family Member of a former or current Public Official shall be considered equivalent to hiring or discussing employment with a Public Official. “Family Member” shall mean any relative of the Public Official such as a spouse, child, father, mother, son /daughter, spouse of son /daughter or sibling as well as other members of the extended family.

10. Entertainment and Gifts to Business Counterparty /Third Party (other than Public Official)

- (a) Entertainment and Gifts to a third party other than a Public Official (hereinafter “Business Recipient”) shall be limited to those which are directly related or associated with business on the condition that the Entertainment and Gifts serve legitimate purposes, and the Entertainment and Gifts are not lavish or extravagant in nature and are consistent with customary business practices and this Guideline.
- (b) Employees must obtain the approval of their reporting managers (Sr. Manager and above levels) before providing Entertainment and Gifts to the Business Recipient.
- (c) Entertainment and Gifts to Business Counterparty /Third Party shall not be provided
 - i. if the same is not within the scope of socially accepted norms in terms of amount, frequency, and timing.
 - ii. If such Entertainment and Gifts violates the internal regulations of such Business Counterparty.
 - iii. If such Entertainment and Gifts are in violation of applicable laws.
 - iv. If such Entertainment and Gifts will create the appearance of impropriety or embarrass either YASKAWA or the employee.

11. Entertainment, Gift and Meals from a Business Counter Party /Third Party

- (a) It is prohibited to receive flamboyant or excessive entertainment, gift and reward from Business Counterparty that are contrary to socially accepted norms.
- (b) Employees shall respond cautiously to offers of Entertainment and Gifts from a Business Counter Party /third party, and, in principle, report all such offers to their reporting managers for consultation. Employees shall decline any offers of Entertainment and Gifts which do not serve legitimate purposes, or which are lavish or extravagant in nature and are inconsistent with business practices.
- (c) When making decisions regarding the business activities for YASKAWA Group, existence or content of the entertainment, gift or reward received from Business Counterparty shall not be taken into consideration.
- (d) The Employees shall either politely refuse the business courtesy at the time it is offered, which Entertainment or Gift is not as per this Guideline, or employee shall follow options in dealing with such Entertainment or Gift:

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- i. Return it to the donor with a polite explanation that YASKAWA policy prohibits retention of the business courtesy.
 - ii. Promptly forward the courtesy to the Head of HR or YIND Compliance Leader for appropriate disposal.
 - iii. Retain the courtesy for displaying with prior approval of Head of HR.
- (e) The Employee shall enter the details of the Gift received from the Third Party in the Gift Register maintained with HR department.
- (f) A detailed list of acceptable cases and non-acceptable cases are provided in Annexure A for ready reference.

12. Mergers and Acquisitions

- (a) Anti-Bribery due diligence shall be conducted during mergers, acquisitions, business alliances, and joint ventures. Further when a transaction involving Investment is planned and executed, in order to mitigate the risk of violating Anti-Bribery Laws, approval must be obtained in accordance with applicable rules after the review of integrity, relations with Public Officials and lawful and appropriate business performance of the target company or joint venture partner prior to entering into relevant agreements.
- (b) If it is difficult to conduct Anti-Bribery due diligence prior to Mergers and Acquisitions, conduct the due diligence promptly after the Mergers and Acquisitions. Also confer with external experts on a case-by-case basis whether to conduct Anti-Bribery due diligence and the details of such due diligence.

13. Management of Agents /Consultants

- (a) If Agent /Consultant, retained by YASKAWA Group, commits a Bribery against Business Counterparty in connection with the relevant business, YASKAWA Group may be deemed to have committed a Bribery against the Business Counterparty through the Agent /Consultant, even if YASKAWA Group did not give any instruction to or approve of the relevant act.
- (b) Following are instances requiring approval from the Reviewer:
- Agent for acquisition of permit and license, customs clearance
 - Agent and consultant for sale and bidding
 - Joint venture partner (e.g., joint venture, joint R&D, business alliance).
 - When outsourcing business operations to other
- (c) Following are instances doesn't require approval from the Reviewer:
- When outsourcing company is YASKAWA group company.
 - Just only a confidentiality agreement is to be signed.
 - When outsourcing to Agent who has no likelihood of contacting with Public Official.
- (d) Appropriate screening of the Agent /Consultant shall be made before engaging for assignment. Further such Agent /Consultant shall be explained with the YIND's Anti-

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Bribery Policy and the Guidelines and avail undertaking on Anti-Bribery obligations by way of Pledge, a copy of same is enclosed vide Annexure – B.

- (e) The prior approval of the Reviewer is mandatory in the below cases:
- ✓ The counterparty is a company that is substantially controlled by Public Official or their relatives.
 - ✓ Public Official is assumed as a board member or executive officer of the counterparty.
 - ✓ The main customer of the counterparty is Public Official.
 - ✓ The counterparty or its officers or employees have a criminal record or reputation for Bribery.
 - ✓ The counterparty is a paper company with little substance.
 - ✓ There is a risk that the counterparty does not have sufficient capability to provide expected services.
 - ✓ The counterparty was introduced by Public Official.
 - ✓ The counterparty did not promptly respond to request for due diligence materials. Submitted materials are doubtful.
 - ✓ High /unreasonable fees or commissions have been requested or will be paid at a level that is not proportionate to the value or reasonable.
 - ✓ Payment by way of cash delivery was requested or is intended to make, not by means of remittance.
 - ✓ Request for payment to third party, who is not involved or related to the services availed by the Company.
 - ✓ Request for payment to a financial institution account in a different name, not the name of the counterparty. Payment to a financial institution account in a third country was requested.
- (f) Anti-Bribery clause shall be included in the agreements with the Agent /Consultants, or an Anti-Bribery Pledge enclosed vide Annexure – B shall be availed from such Agent /Consultants.
- (g) For regular monitoring of Agent, the following checkpoints shall be considered:
- ✓ The remuneration paid to Agent (amount level, payment conditions, etc.) is appropriate in light of the specific services and services received from the Agent.
 - ✓ The basis for calculating compensation and consideration is clear.
 - ✓ No cases to be asked to pay money for an unclear purpose.
 - ✓ Invoice or receipt with clear descriptions is issued (if there is any unclear items such as "special charge," be sure to check the contents and have them changed to clear descriptions if invoice is issued).
 - ✓ No cases to be asked from the counterparty to make payment by way of cash delivery (instead of bank online transfer). In fact, planning to make the payment by online bank transfer.
 - ✓ No cases to be asked from the counterparty to make payment to a financial institution account in a different name, not the name of the counterparty. In fact, planning to make payment to a financial institution account in the same name as that of the counterparty.

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- ✓ No cases to be asked from the counterparty to make payment to a financial institution account in a third country. In fact, planning to make payment to a financial institution account in the country where the counterparty is located or contract performance was made.
- ✓ No cases or evidence that the counterparty is subcontracting works to a third party without YASKAWA consent.

14. Appropriate Accounting, Books and Records

- (a) Officers and Employees of YASKAWA, not limited to those who are directly involved in accounting and book-keeping, shall, in order to fulfill their accountability for compliance with Anti-Bribery Laws and Regulations, prepare and retain proper and accurate accounting records (payment vouchers, accounting ledgers, etc.), including the party to whom the payment is made, the payment arrangements, the detail and purpose of the transaction or expenses.
- (b) Officers and Employees of YASKAWA shall not engage in any off-balance sheet transaction, fictitious transaction, false transaction or any transaction that may be misconstrued as such transaction.

15. Retention of Documents

The documents prepared pursuant to this Guideline, the results of self-monitoring, receipts, vouchers, invoices, payment records, invitations and other relevant documents on compliance with Anti-Bribery Laws and Regulations, shall be retained for a period of ten (10) years.

16. Reporting and Consultation

Please report and consult with Reviewer or report to the compliance hotline or the Yaskawa Group's global whistleblowing system below, if you confront with a situation where you are concerned about a violation of this Guideline.

Compliance hotline

Email: ombudsman@yaskawa.in

Sealed letter: Addressed to YIND Compliance Leader, Yaskawa India Private Limited, #17/A, 2nd Main, Electronic City, Phase – I, Hosur Road, Bengaluru – 560100

Yaskawa Group's global whistleblowing system

Website: www.yaskawa.ethicspoint.com

You can report anonymously at [any time in a day](#) and [any day in a year](#).

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**ANNEXURE A
LIST OF SAMPLES - PROHIBITED AND ACCEPTABLE CASES**

Entertainment and Gifts to Public Official	
Prohibited cases	Acceptable cases
<ul style="list-style-type: none"> ✗ Entertainment, gift or reward that is flamboyant or excessive and contrary to socially accepted norms. ✗ Those that provide entertainment, gift or reward to "interested" Indian government official. ✗ Entertainment, gift or reward in excess of Rs.2000/- to a Public Official other than socially acceptable norms or occasions without approval of the YIND Compliance Officer. ✗ Acceptable Entertainment, Gift or reward to a Public Official over 2times a year. ✗ Those accompanied by illicit purpose (those conducted for the purpose of influencing the Public Official's performance of duties), and also something that could be objectively suspected as such. ✗ Entertainment that YASKAWA Group officers, employees are not presented or attended. ✗ Gift of cash or cash equivalents (Checks, Gift Card, securities, etc.). ✗ Morally objectionable content (e.g., use of brothels, entertainment or offerings that are offensive to public order and morals). ✗ Entertainments, Gifts and Rewards provided within 3 months before or after bidding, receiving an order, or obtaining a license. ✗ Mid-year gift and year-end gift directed "Not to a company, but to an individual." 	<ul style="list-style-type: none"> ✓ Provide snack, refreshment, and lunch for business meetings to the extent that they are not expensive. ✓ Bringing souvenir such as sweet when visiting the Public Official on a business trip. ✓ Hold dinner and sports outing on a bill split basis for the purpose of building, maintaining, and improving general relationship. However, it is forbidden by law to play golf with interested Public official even on a bill split basis. ✓ Incense, bouquets Flowers, and other items that are part of congratulations, condolences, or are essential to local social customs. ✓ Provide novelty goods, calendar of YASKAWA Group within a reasonable price range for publicity, greeting, company tour or exhibition. ✓ Holding highly public events such as ceremonies, New Year's celebrations, contract signing ceremonies, completion ceremonies, and construction completion ceremonies (including parties, dinners, and get-togethers associated with these events), and as part of these events, providing entertainment and gift of commemorative items to the extent that they are not expensive.

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Travel and Lodging Expenses of Public Official

Prohibited cases	Acceptable cases
<ul style="list-style-type: none"> ✗ Those with an Illicit purpose (those conducted for the purpose of influencing the Public Official's performance of duties), And also something that could be objectively suspected as such. ✗ Travel and event that are not related to YASKAWA Group's business. ✗ Covering travel expense for accompanying persons (e.g., family members) who are not related to YASKAWA Group's business. However, in the case where an official event accompanied by his/her spouse is held, the spouse's portion of the expense could be covered. ✗ Collateral arrangements for travel unrelated to business, such as sightseeing, during traveling for business. However, the following cases are excluded. <ul style="list-style-type: none"> - During unavoidable free time, guiding Public Official to nearby places without lodging and within the scope of not being too flashy. - When Public Official is sightseeing at his or her own expense, accompanying him or her to ensure safety or as a courtesy. Or arranging an interpreter for the Public Official. ✗ Those that bear transportation and accommodation expense beyond a reasonable range (*) when inviting Public Official to conference, inspection tour or exhibition. ✗ Any payment of transportation expense or compensation beyond a reasonable range when a lecture is requested to Public Official. *Approximate seat class for the flight: Although the YASKAWA Group's travel expense payment standards may be used as a guide, in order to reduce the risk of raising suspicion of Active Bribery, limit the burden to economy class whenever possible. ✗ Payment to Public Official for travel expense that have been paid by the Public Official, without checking or receiving a 	<ul style="list-style-type: none"> ✓ Travel arrangement with the prior approval of Public Official supervisor or his higher authority. ✓ Expenses covering travel solely related to the business discussions.

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<p>voucher issued by a travel agency, accommodation facility, transportation facility (Whenever possible, direct payment to Public Official should be avoided, and payment should be made by YASKAWA Group to travel agency, lodging facility, transportation facility, etc.)</p>	
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Donation /Charitable Contribution to Public Official /Public Office	
Prohibited cases	Acceptable cases
<ul style="list-style-type: none"> ✗ When violating relevant laws and regulations of each country. ✗ When there is a clear violation of the internal rules and regulations of the organization to which the Public Official belongs. ✗ If the recipient of the donation falls into one of the following categories: <ul style="list-style-type: none"> - Individual Public Official - Organization whose existence is questionable, organization with low public interest, and antisocial force - There is something suspicious about the purpose of the activity, the content of the activity, the composition of the board, or the financial report. - There are any business negotiations, transactions, biddings, licensing procedures, administrative disposition procedures in progress or scheduled to be in progress (within three months) with YASKAWA Group. (This includes cases where there are business negotiations, transactions, biddings, licensing procedures, administrative disposition procedures with organizations with which the recipient is directly or indirectly related or involved through relatives, etc.) ✗ Acceptable Donation paid on cash delivery, not by remittance to bank account. ✗ Mismatch between the name of the donation recipient and the name of the remittance recipient. Any objectively illicit purpose In addition, those that may be suspected as such. 	<ul style="list-style-type: none"> ✓ Reasonable under socially accepted standards and not more than 3times a year to the same Recipient ✓ Donation to Public Officer on personal capacity on social occasions such as weddings, anniversaries, funerals or religious functions, when the making donation /gift is in conformity with the prevailing religious and social practice ✓ Donation under YASKAWA CSR Policy ✓ Donation to Government Approved Funds such as PM Cares, Clean Ganga Fund, CM Relief Fund etc..

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Entertainment, Gift and Meals from a Business Counter Party /Third Party	
Prohibited cases	Acceptable cases
<ul style="list-style-type: none"> ✗ Entertainment, gift or reward that is flamboyant or excessive and contrary to socially accepted norms. ✗ Entertainment, gift or reward in excess of perceived value of Rs.2000/- without approval of the YIND Compliance Officer. ✗ Acceptable Entertainment, Gift or reward from such Third party over 3 times a year. ✗ Those accompanied with illicit purpose (those conducted for the purpose of influencing the Employee's performance of duties), and also something that could be objectively suspected as such. ✗ Gift of cash or cash equivalents (Checks, Gift Card, securities, etc.). ✗ Morally objectionable content (e.g., use of brothels, entertainment or offerings that are offensive to public order and morals). ✗ Mid-year gift and year-end gift directed "Not to a company, but to an individual." 	<ul style="list-style-type: none"> ✓ Snack, refreshment, and lunch for meetings to the extent that they are not expensive. ✓ Souvenir such as sweet on a business trip. ✓ Dinner and sports outing on a bill split basis for the purpose of building, maintaining, and improving general relationship. ✓ Incense, bouquets Flowers, and other items that are part of congratulations, condolences, or are essential to local social customs. ✓ Novelty goods, calendar of such Third Party within a reasonable price range for publicity, greeting, company tour or exhibition. ✓ Invitation to public events such as ceremonies, New Year's celebrations, contract signing ceremonies, completion ceremonies, and construction completion ceremonies (including parties, dinners, and get-togethers associated with these events), and as part of these events, receiving entertainment and gift of commemorative items to the extent that they are not expensive.

Prepared By	Reviewed By	Approved By
Company Secretary	HR & Director	CEO

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**ANNEXURE B
ANTI-BRIBERY PLEDGE (SAMPLE)**

To,
YASKAWA India Private Limited
#17/A, 2nd Main Road, Electronic City
Phase-1, Hosur Road, Bengaluru – 560100

Dear Sirs,

We,(company /firm name), pledge to comply with the following items while dealing with your company.

Article 1 (Express Warranty)

We represent and warrant that it has not in the past, in the course of its business activities, violated any of the following laws and regulations: Prevention of Corruption Act, 1988, Japan's Unfair Competition Prevention Law; the Foreign Corrupt Practices Act of the United States; the Bribery Act of the United Kingdom; and the anti-bribery laws and regulations of other countries (collectively, the "Anti-Bribery Laws and Regulations").

Article 2 (Prohibition of Active Bribery)

We shall act in accordance with the Anti-Bribery Laws and Regulations, and shall not, directly or indirectly, provide, offer, or promise any monetary or other benefits in connection with the agreement with your company (the "Agreement") to any of the following; (1) an employee of a domestic or foreign government or local government, or any other person deemed by law to be engaged in public service; (2) a person who engages in a corporation or other organization established by special law to conduct specific affairs of public interest; or (3) a person who engages in the affairs of a business controlled or managed by a government or local government through such means as having a majority of its shares or other equity interests, or having a majority of its officers being appointed or nominated by such government or local government; (4) a person who engages in the official duties of an international organization; (5) a foreign government or local government; or (6) a person engaged in the official affairs of an international organization; (7) a political party or its officers or employees; (8) a royal family; (9) a candidate for public office; or a person similar thereto (hereinafter collectively referred to as "Public Official").

Article 3 (Cooperation in provision of information, audits, investigations)

1. In the event that your company requests us to provide our information to verify whether or not there has been a violation of Article 1 or Article 2, we shall promptly accept such request and allow your company to conduct an audit of our books, records, and legal compliance system.
2. We shall cooperate with any investigation and inquiry conducted by the Indian, Japanese,

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U.S., U.K. or other governmental agencies regarding our compliance with the Anti-Bribery Laws and Regulations.

3. We will allow your company to disclose evidence showing our compliance status and suspected or actual violations of the Anti-Bribery Laws and Regulations to the competent government authorities with regard to the Anti-Bribery Laws and Regulations, if circumstance requires your company to fulfill your company's legal obligations under the Anti-Bribery Laws and Regulations.

Article 4 (Prohibition of re-consignment)

1. We will not delegate, entrust or outsource the work, in whole or in part, to a third party without your written consent.
2. In the event that we delegate, entrust or outsource the work, in whole or in part, to a third party with your written consent, we shall require the third party to assume obligations equivalent to the legal compliance obligations assumed by us.

Article 5 (Cancellation of contract)

We agree that your company may immediately terminate the Agreement in the event that we violate any of the provisions of Articles 1 through 4. In this case, we shall indemnify your company or any third party for any damages caused by the termination of the Agreement.

Name of Company /Firm:

Address:

Name of representative

(Signature)

Date:

Prepared By	Reviewed By	Approved By
Company Secretary	HR & Director	CEO