



# SUPL Anti-Bribery and Anti-Corruption (ABAC) Policy

## 1. Objective

This policy outlines SUPL's commitment to preventing bribery and corruption in all its operations and ensuring compliance with applicable anti-corruption laws such as the **Prevention of Corruption Act (India), 1988**, and global best practices. SUPL promotes integrity, transparency, and accountability across all levels of its business.

## 2. Scope

This policy applies to:

- All employees (full-time, part-time, contractual, interns)
- Board members and leadership
- Contractors, consultants, vendors, and third-party agents
- Any individual or entity acting on behalf of SUPL

## 3. Policy Statement

SUPL has zero tolerance for any form of bribery or corruption. All forms of offering, giving, soliciting, or accepting bribes—whether in cash, kind, gifts, hospitality, or through third parties—are strictly prohibited.

## 4. Definitions

- **Bribery:** Offering, giving, receiving, or soliciting anything of value to influence a decision or gain an unfair business advantage.
- **Corruption:** Abuse of entrusted power for personal or corporate gain.
- **Facilitation Payment:** Small unofficial payments made to secure or expedite routine government actions. These are **strictly prohibited**.

## 5. Prohibited Practices

You must **not**:

- Offer, promise, give, request, or accept bribes
- Authorize third parties to engage in bribery
- Use gifts or hospitality to gain improper influence
- Make facilitation payments, directly or indirectly
- Falsify records to conceal improper payments
- Ignore or conceal suspected bribery

## 6. Gifts and Hospitality

Gifts and entertainment must:

- Be infrequent, reasonable, and of symbolic value
- Not be offered or accepted during tender or approval processes
- Be properly recorded and declared to the Compliance Officer

Any gift or hospitality above ₹2,000 must be **pre-approved**.

## 7. Due Diligence and Third Parties

SUPL will:

- Conduct background checks on vendors, agents, and partners
- Include anti-bribery clauses in contracts
- Monitor third-party compliance through audits or declarations

## 8. Responsibilities

Role	Responsibility
Employees	Understand and comply with this policy. Report violations.
Supervisors & Managers	Promote awareness, lead by example, and escalate concerns.
Compliance Officer	Investigate reports, provide guidance, and ensure training.
Vendors/Partners	Comply with SUPL's ABAC expectations and contractual terms.

## 9. Reporting Violations

Concerns or suspected violations must be reported to:

✉ [supl@shraddhagroups.com](mailto:supl@shraddhagroups.com)

☎ [Whistleblower Helpline – to be added if applicable]

SUPL guarantees **confidentiality** and a **no-retaliation** policy for reports made in good faith.

## **10. Investigations and Disciplinary Action**

All reports will be:

- Investigated confidentially and fairly
- Subject to disciplinary action if violations are confirmed, including termination or legal proceedings
- Escalated to legal or regulatory authorities if required

## **11. Training and Awareness**

All employees will receive:

- Mandatory ABAC training upon joining
- Annual refresher programs
- Targeted sessions for high-risk departments such as procurement and finance

## **12. Review and Monitoring**

The policy will be reviewed annually or upon:

- Regulatory changes
- Internal audit findings or risk assessments
- Reports of serious violations

## **13. Enforcement**

SUPL's leadership is committed to the strict enforcement of this policy and to building a culture of ethical conduct across the organization.