



ANTI BRIBERY AND ANTI CORRUPTION POLICY

We at Raghav Productivity Enhancers Limited (called the “Company”) are committed to conducting business with integrity, transparency, and accountability. Bribery and corruption pose significant risks to ethical business practices, legal compliance, and corporate reputation. To reinforce our zero-tolerance approach, this Anti-Bribery and Anti-Corruption (ABC) Policy establishes clear guidelines for preventing, identifying, and addressing corrupt practices in all business dealings.

This policy is designed to uphold integrity, transparency, and ethical business practices by preventing, detecting, and addressing any instances of bribery or corruption.

The company is committed to full compliance with the Prevention of Corruption Act, 1988, the Prevention of Money Laundering Act, 2002, and other applicable laws in India.

SCOPE AND APPLICABILITY

This policy applies to all employees at all levels, including permanent, temporary, contractual, and part-time staff. It also covers all individuals and entities associated with the company, including business partners, vendors, suppliers, service providers, consultants, intermediaries, distributors, agents, contractors, joint ventures. It also extends to interactions with government officials, regulatory bodies, and any other external stakeholders.

The policy applies to all geographies and jurisdictions where the company operates and governs all transactions, contracts, and agreements entered into by the company or its representatives.

DEFINITIONS

Understanding the definitions of bribery, corruption, and related terms is essential for ensuring compliance.

- a) Bribery - Bribery refers to offering, promising, giving, soliciting, or receiving anything of value to influence a business decision, gain an unfair advantage, or secure preferential treatment. It includes monetary payments, gifts, entertainment, employment offers, business opportunities, travel, sponsorships, and donations.
- b) Corruption - Corruption is the abuse of entrusted power for personal or organizational gain. It includes fraud, embezzlement, nepotism, favouritism, and manipulation of official processes for illicit benefits.



- c) **Facilitation Payments** - Facilitation payments are small, unofficial payments made to government officials or other authorities to expedite routine administrative procedures such as issuing permits, approvals, or customs clearances. These payments are strictly prohibited under this policy.
- d) **Kickbacks** - Kickbacks refer to undisclosed payments or favours given in return for securing a business deal, contract, or preferential treatment. These can take the form of cash, gifts, travel benefits, employment offers, or other financial incentives.
- e) **Money Laundering** - Money laundering is the process of concealing the origin of illegally obtained funds and making them appear legitimate through financial transactions. Employees and business partners must not engage in or facilitate money laundering activities.

This policy should be read in conjunction with the Code of Conduct, Vigil Mechanism Policy.

4. PROHIBITED PRACTICES

4.1 Bribery and Corrupt Practices

Employees, business partners, and third parties must not offer, give, receive, or solicit bribes in any form. This includes direct or indirect payments, disguised financial incentives, or any transaction designed to influence a business decision. Even if a bribe is offered or accepted on behalf of the company by an intermediary, it will be considered a violation of this policy.

4.2 Gifts, Hospitality, and Entertainment

While the company recognizes that business relationships may involve the exchange of modest gifts and entertainment, such exchanges must always be transparent, reasonable, and not intended to secure an unfair business advantage.

4.3 Political Contributions and Lobbying

The company does not contribute to political campaigns, parties, or candidates. Employees engaging in personal political activities must ensure that their actions do not imply company endorsement or support.

4.4 Business Relationships and Third Parties

Before engaging with suppliers, agents, or consultants, a due diligence process must be conducted to assess their compliance with anti-bribery laws. Contracts must include anti-



corruption clauses, and any suspicious behaviour by third parties must be immediately reported.

4.5 Dealing with Government Officials

All interactions with government officials must be lawful, transparent, and ethical.

4.6 Money Laundering Prevention

Employees must report any suspicious financial activity, including:

- a) Large cash transactions without valid documentation.
- b) Payments made to offshore accounts or shell companies.
- c) Transactions involving third parties with no clear business justification.

5. COMPLIANCE, MONITORING, AND ENFORCEMENT

The Board of Directors is responsible for overseeing the implementation of this policy. The Legal & Compliance Team ensures regulatory adherence. All employees and business partners are expected to fully comply with this policy.

This policy will be reviewed periodically to align with evolving laws and industry best practices. Updates will be communicated to all employees and business partners.

Approved by the Board on	30.04.2025
Effective from	01.04.2025
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