



SUPPORT

(Society for Upliftment of People with
People's Organization and Rural Technology)

ANTI-BRIBERY & ANTI-CORRUPTION POLICY

July, 2023

Prepared by: HR & Operation Team

Approved by: Board

Inspected by: Audit/ Compliance/ Finance Department

Anti-Bribery & Anti-Corruption Policy

HO :- SUPPORT, D.V.C Colony, Behind Hanuman Mandir Dist - Hazaribagh, Jharkhand, Pin Code-825301
State: Jharkhand

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1. Introduction

Society for Upliftment of People with People's Organization & Rural Technology (SUPPORT) is a non-profit organization registered under Indian Trust Act, 1882. Which is committed to high standards of ethical and moral behaviors and has the zero tolerance towards misconduct, practicing the bribery and corruption within the organization, It is so sensitive especially to the aspects of dealings with the various entities and stakeholders of the organization, that whoever comes in contact with and remain committed to SUPPORT - Core Values (**Equality, Fraternity and mutual help**) in all circumstances. Specially, SUPPORT strictly prohibits and doesn't encourages towards any offering, promising, giving, authorizing receiving, soliciting or accepting of a financial or any kind of favors , advantage, or any other thing of value, with the intention of influencing or rewarding the behavior of a person in a position of trust to perform a public, commercial or legal function to obtain or retain a commercial advantage or others to give anything in excess of a certain value, either directly or indirectly, to any person or entity, SUPPORT or SUPPORT employees must not offer, promise or grant anything of value to anyone for the purpose of influencing the recipient under any circumstances. Payments made indirectly through any intermediary or other third party are subject to the same restrictions.

The objective of this policy is to ensure that neither the Organization nor any of its employees (whether full-time or contractual employees and including trainees and interns), directors, agents, associates, vendors, consultants, advisors, representatives or intermediaries indulge in any acts of 'Bribery' or 'Corruption' in discharge of their official duties towards the Organization, either in their own name or in the name of the Organization.

This Anti-Bribery & Anti-Corruption Policy ("**ABAC Policy**" or "this Policy") emphasizes SUPPORT zero tolerance approach towards bribery and corruption. It establishes the principles with respect to applicable Anti-Bribery and Anti-Corruption laws; This Policy provides information and guidance on identifying and dealing with bribery and corruption issues; It guides us to act professionally, fairly and with utmost integrity in all our work and relationships, wherever we operate.

Non-Compliance with above laws is a serious criminal and civil offence and can result in the imposition of heavy fines and/or criminal prosecution and severe reputational damage. Hence, Organization employees, joint ventures, Partners and their third Parties and suppliers are required to fully comply with the requirements of this policy.

The policy clearly defines the terms 'bribery' and 'corruption' and enumerates the different acts of corruption and punishable offences, in line with the regulatory guidelines on provisions of the 'The Prevention of Corruption Act 1988.

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2 Scope

The principles set forth in this Policy are applicable to all Associates and Third Parties of Organization. It is therefore, the responsibility of all Associates and Third Parties to follow and adhere to all elements described in the Policy.

3 Definition

3.1 “Associates” stands as a collective term for all individuals working at all the levels and grades, including senior managers, officers, directors, Board of trustees, employees (whether permanent, fixed-term or temporary), consultants, trainees, volunteers, interns, seconded staff, or any other person associated with SUPPORT or their associates, wherever located.

3.2 "Bribery" shall mean the offering, promising, giving, receiving, soliciting or accepting of a financial or other advantage, or any other thing of value, with the intention of influencing or rewarding the behavior of a person in a position of trust to perform a public, commercial or legal function to obtain or retain a commercial advantage. Bribe often involves payments (or promises of payments) but may also include anything of value - providing lavish/inappropriate gifts, hospitality and entertainment, inside information, or sexual or other favours; offering employment to a relative; underwriting travel expenses; abuse of function; or other significant favours. Bribery includes advantages provided directly, as well as indirectly through an intermediary.

3.3 “Corruption” shall mean and include wrong doing on the part of an authority, or those in power, through means that are illegitimate, immoral, or incompatible with ethical standards, such as misuse of public office or power for private gain or misuse of private power in relation to business outside the realm of government.

3.4 Public Servant (Government Official or Public Servant) shall have the same definition as per Prevention of Corruption Act, 1988.

3.5 “State” means all levels and subdivisions of governments (i.e., local, regional, or and administrative, legislative, or executive);

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3.6 “Facilitation Payments” are unofficial payments made to public officials in order to secure or expedite the performance/non-performance of a routine or necessary action. They are sometimes referred to as 'speed' money or 'grease' payments or ‘good-will money’. The payer of the facilitation payment usually already has a legal or other entitlement to therelevant action;

3.7 “Kickbacks” are illegal payments intended as compensation for favorable treatment or other improper services. The kickbacks may be money, a gift, credit, or anything of value;

3.8 “Ethics Committee” shall mean Organization’s Ethics Committee, responsible for implementing and monitoring this, Policy; amongst others;

3.9 “Third Party(ies)” shall mean and include any individual or organization, who/which come into contact with Organization or transact with SUPPORT and also includes actual and potential grantees, donors, partners, suppliers, business contacts, consultants, intermediaries, representatives, subcontractors, agents, advisers, and government & public bodies (including their advisers, representatives and officials, politicians and political parties)

4. Applicability of Anti-Bribery and Anti-Corruption Policy

1. Anti- bribery and Anti-corruption policy, is applicable to all officials of the Organization, joint ventures, external and internal stakeholders working with or on behalf of the Organization including across jurisdictions including but not limited to the following:
 - (a) **Employees:** - All Organization board members, officers, directors and employees (including permanent, temporary, casual / contract workers, interns, and trainees) at all grades and ~~bd~~ centers and jurisdictions.
 - (b) **All Partners:** - All partners acting on behalf of the Organization across counter, over phone, via internet or any other method or channel.
 - (c) **Vendors:** All material and service providers to the Organization.
 - (d) **Others:** Any other stakeholder working on behalf of the Organization not included in the above like Third party partners, intermediaries, professional consultants etc.

5. Responsibility

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5.1 **Employee responsibility:** - Compliance with provisions of anti-bribery and anti-corruption policy is expected from all employees of the Organization as under:

- (a) Read and understand the anti-bribery and anti-corruption policy and must ensure compliance with the terms and conditions mentioned in the anti-bribery and anticorruption policy.
- (b) Participate in and complete the anti-bribery and anti-corruption training that is provided by the Organization from time to time.
- (c) Should not offer or give to any person or accept from any person any bribes, kickbacks, or any other improper benefits. The Organization prohibits bribery in any form to or from any person.
- (d) Must be particularly careful about any interactions with Government officials as provision of any business gift or hospitality to a government official is subject to more stringent guidelines.
- (e) Must not make any Facilitation Payments or Political contributions.
- (f) Must cooperate with any internal audits/investigations conducted by the Organization and provide information in a timely manner.
- (g) Report any violation of anti-bribery and anti-corruption policy or instances of bribery / corruption noticed to their Supervisor / Reporting manager/ Business Head or Functional Head.

5.2- Third Parties – Vendors and Suppliers responsibility:

The Organization prohibits bribery in any form to or from any person. Accordingly, the Organization has certain expectations from its third parties (including Partners, service providers and others) with respect to Anti-Bribery and Anti-Corruption policy. Following are the duties of the third-party intermediaries: -

- (a) Must ensure that they have read and understood the anti-bribery and anti-corruption policy of the Organization and, must at all times comply with the terms and conditions of this policy.
- (b) Disclose true and fair information to Organization for due diligence conducted at time of on-boarding.
- (c) Not to offer or give to any person or accept from any person any bribes, kickbacks, or any other improper benefits.
- (d) Must be particularly careful about any interactions with Government officials as provision of any business gift or hospitality to a government official is subject to more stringent guidelines.
- (e) Must not make any Facilitation Payments or Political contributions on Organization's behalf.

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- (f) Report any conflict of interest with any Organization's employee.
- (g) Must provide declaration to the Code of conduct at the time of on boarding and on renewal of contract/agreement thereafter.
- (h) Must cooperate with any internal audits/investigations conducted by Organization and provide information in a timely manner.
- (i) Participate in the anti-bribery and anti-corruption training that is provided by the Organization from time to time.

6. Bribery: - It define - Offering, paying, promising, giving or authorizing others to give; or requesting, accepting, obtaining, accepting to obtain, agreeing to receive, to any person or entity either directly or indirectly (may be of a government or commercial organization as defined) to improperly influence his / her act or decision in order to obtain or retain business or to obtain an improper business advantage.

Bribery includes not only direct payments, but also authorizing or permitting a third party to commit any of the acts or take any part in the actions.

Some typical areas that are most susceptible to bribery and corrupt practices are as mentioned below:

6.1 Conflict of Interest

- (a) All employees, third parties and suppliers must be selected on the basis of merit and requirements of the Organization and must not obtain any unfair advantages based on any relationship with an existing or prospective client or government/public official or employee
- (b) Further, hiring of relatives in the Organization will be discouraged. As there is a potential conflict of interest and governance issue around pre-existing relationships, the Organization will ensure that these employees are not posted in a direct or indirect supervisory chain of command, in which one has influence over the other's status. All such referrals must be brought to the notice of the HR/ Department Head /Vigilance Department and should be taken ahead subject to necessary approval.

6.2 Business dealings with Third Parties - Third party intermediaries who work on behalf of Organization are considered as an extension of Organization and any unlawful act committed by them may have adverse consequences for Organization. Thus, we should take appropriate steps to demonstrate that adequate measures were in place to identify and / or prevent the Third parties agents, or suppliers etc. from indulging in any unlawful activity.

6.3 Facilitation Payments

Facilitation payments are typically small, unofficial payments made to secure or expedite a routine action (e.g., the issuance of licenses, registering property under rental agreement etc.) by an official. While the

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same may be allowed by law in certain jurisdictions, however the Organization prohibits making or accepting, facilitation payments of any kind.

6.4 **Travel and Entertainment expenses** - Travel and entertainment expenses such as tickets, hotel, food, incidentals etc. may be incurred by the employees for bonafide official / business development purposes. All such expenses must be supported by original receipts / invoice and details of the guests, if applicable.

6.5 **Business Gifts** - Business Gifts include gift, hospitality, entertainment or other benefits from persons or companies with whom the Organization does or may do business or compete with. It means anything of value, including but not limited to meals, accommodation, loans, cash, favorable terms or discounts on any product or service, services, equipment, products, transportation, use of vehicles, vacation or other facilities, securities, home improvements, tickets, gift certificates, gift cards, discount cards, memberships or consulting relationships. While as an organization, we do not encourage or solicit gifts or entertainment from any persons or entities, employees are not, in any case, permitted to accept or provide business gift as defined hereinabove in any form or amount from or to any entity that does or seeks to do business with the Organization or competes with the Organization.

6.6 **Charitable Donations** - Charitable donations include donations of money or in-kind donations of goods or services by the Organization, such as to schools or community organizations. At a minimum, all charitable contributions must be:

- (a) Made to a legitimate, bonafide organization for causes such as Education, Health & Sanitation, Environment etc.
- (b) Reasonable in nature and amount;
- (c) Permitted under all applicable laws and regulations; and
- (d) Properly documented
- (e) Personal donations made by the employees of Organization are allowed provided those donations should not interfere or in any way conflict with the official work of the employee or with the Organization in any manner.

6.7 **Political Contributions:** - We should not take an active part in politics anywhere even outside the Organization and shall not involve other employees, clients, suppliers, vendors or any other party with whom the company does business. We should not make political contributions on behalf of the Organization to any political party official or political party unless such contribution is expressly permitted by law/regulation / directive and has been pre-approved by the appropriate authority in the Organization.

7. Record Keeping and Internal Control

A) All employees must provide accurate and complete information relating to gifts, hospitality, travel and entertainment claims etc., together with approvals for recording in the books of accounts. All

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transactions must be recorded and all transactions must be classified in accounts appropriately according to their nature.

B) All books and records along with the supporting documentation w.r.t. the transactions covered under the policy must be maintained in line with the laid down guidelines.

8. Compliance , Reporting, Violation and Monitoring

8.1 Reporting and Violation:

9.1.1.-It is the duty of all those covered under anti-bribery and anti-corruption policy to comply with this policy and report any concern or information that they may have in relation to the violation provision of this document in respect of anti-bribery. The report may be submitted to the HR Team or the Ethics Committee of the Organization. (As per nominated by Governing body)

9.1.2-Alternatively, concerns on the violations of the organization policies may be reported through developed mechanism. Person reporting may choose to remain anonymous; however, identifying yourself is encouraged to facilitate communications.

9.1.3- The Organization takes all potential violations of this policy and applicable anti-corruption laws seriously. Thus, all allegations will be kept confidential and proper investigation will be conducted as directed by the HR Team or the Ethics Committee of the Organization.

9.1.4-A quarterly report on the findings under this Policy will be submitted to the Audit Committee of the Board for information by the HR Team or the Ethics Committee of the Organization.

9.1.5-If any question arises as to the application or interpretation of any of these regulations, it shall be referred to the HR Team or the Ethics Committee of the Organization.

for a decision in the matter.

9.1.6- Violation of this Policy, may result in legal action / disciplinary action.

8.2 Monitoring

9.2.1- The HR Team or the Ethics Committee of the Organization. will be responsible for review of compliance of this document on an on-going basis through virtual surprise tests, filling detailed

questionnaires by Employees, partners and Suppliers. Further, periodic independent reviews of documentation of third parties such as all partners including third partners and suppliers may be conducted as part of monitoring. Regular revisions to Anti-bribery and anticorruption policy shall be ensured as and when required by any statute or by any change in internal policies of the Organization,

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which have a direct impact on this policy.

9. Exceptions to the anti-bribery and anti-corruption policy

There are no exceptions to anti-bribery and anti-corruption policy. However, in case a payment is done where Organization / any employee / associate faces situations of threat to health or safety, the incident must be brought to the notice of the Chief Vigilance Officer as soon as it is safe to do so but no later than 15 days.

10. Review, Modification and amendment of the Policy

The Organization reserves the right to modify and/or review the provisions of this Policy from time to time, in order to comply with applicable legal requirements or internal policies, to the extent necessary.

11. **Restrictive practice example List:** - Acting and Practicing that the restricted /prohibited activities listed under the policies shall be included but not be limited to –
- (a) Dishonest misappropriation of property / money, criminal breach of trust and cheating, as defined under Indian Penal Code 1860 (“IPC”);
 - (b) Receiving or giving bribe;
 - (c) Acceptance / giving of gifts over and above the extent and the manner as allowed in this Policy;
 - (d) Gifts on behalf of Organization, its employees and other stakeholders in the form of cash or kind, in any currency;
 - (e) Charity or sponsorship in order to obtain commercial advantages;
 - (f) Participation / contribution in / to political activities;
 - (g) Payment of any costs for Government Officials and their relatives (or in their interests);
 - (h) Any other unethical act or omission; and
 - (i) To use partners, agents, joint ventures, intermediaries, or other persons for any actions that are contrary to the principles and requirements of the Policy or the rules of the applicable anti-bribery and anti-corruption law.

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