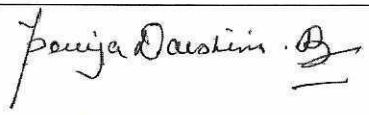
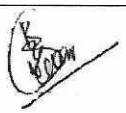
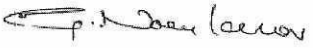
SUMADHURA FOUNDATION OF HAPPINESS	SUMADHURA INFRACON PVT LTD	Doc.no: SIPL-HCM-POLICY-019
		Policy Version: 1.0
	ANTI BRIBERY POLICY	Issue Date:16.03.2026 Next Review:10.12.2026
		Rev. No: 00, Rev. Dt: NA

Prepared and Verified by	Approval L1	Approval L2
Priyadarshini KR Senior GM- HCM	Giridhar Kumar B COO	Board of Director (s)
		

1.PURPOSE

The purpose of this policy is to establish controls to ensure compliance with all applicable anti-bribery and corruption regulations, and to ensure that Sumadhura's business is conducted in a socially responsible manner.

It is our policy to conduct all our business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption. We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and enforcing effective systems to counter bribery.

We do not tolerate any form of bribery, corruption, or unethical behavior, and we expect our employees, contractors, and other third parties who work with us to share in this commitment. This policy outlines our position on bribery and provides guidelines on how to prevent, detect, and report any suspected or actual cases of bribery.

2.SCOPE

This policy applies to all employees including contractual, trainee, apprenticeship and retainership, contractors, and other third parties who work with or on behalf of our Company.

3. POLICY STATEMENT

- **Definition of bribery:** Bribery is the offering, giving, receiving, or soliciting of any advantage, financial or otherwise, to induce or influence the actions or decisions of a person or entity, in violation of their duty or trust.
- **Prohibition of bribery:** Our Company prohibits all forms of bribery, whether directly or indirectly, and under no circumstances are employees, contractors, or other third parties authorized to offer, give, receive, or solicit bribes in any form.
- **Gifts and hospitality:** Our Company recognizes that the giving and receiving of gifts and hospitality is a common business practice, but it must be done in compliance with applicable laws and regulations, and in a manner that does not create the appearance or risk of impropriety or influence. Employees, contractors, and other third parties are prohibited from offering, giving, or receiving gifts or hospitality that could influence or compromise their judgment or decision-making, or that exceed the Company's guidelines on gifts and hospitality.

  Further, the employees, contractors, trainees, retainers and other third parties who work with or on behalf of the Company or indirectly, to or from public officials, government employees, or politically exposed persons.
- **Record Keeping**: The Company will keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to, and receiving payments from, third parties. Employees must declare and keep a written record of all hospitality or gifts accepted or offered, which will be subject to managerial review and/or a review from the appropriate member of the Company's HCM team. Employees must ensure that all expense claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with the Company's applicable policy and specifically record the reason for such expenditure. Employee shall further ensure that all expense claims shall comply with the terms and conditions of this policy. All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers, and business contacts, should be prepared and maintained with strict accuracy and completeness. No records shall ever be kept "off-book" to facilitate or conceal improper payments.
- **Responsible for the Policy:** The HCM head has overall responsibility for ensuring this policy complies with our legal and ethical obligations, and that all those under our control comply with it. The HCM department has primary day-to-day responsibility for implementing this policy. Management/HODs at all levels are responsible for ensuring that those reporting to them are made aware of and understand this policy and, if necessary and appropriate, are given adequate and regular training on it.

- **Employee and Third-Party Compliance Undertakings:** All employees and third parties (including contractors, suppliers, and partners), prior to the commencement of employment or contractual engagement, will be required to provide compliance undertakings confirming their understanding of and adherence to this policy and acknowledging receipt of this policy and committing to abide by it.
- **Monitoring And Review**: The head of HCM department will monitor the effectiveness and review the implementation of this policy, regularly considering its suitability, adequacy, and effectiveness. Any improvement identified will be made and incorporated as soon as possible. Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in countering bribery and corruption. All employees are responsible for the success of this policy
  and should ensure they use it to disclose any suspected danger or wrongdoing. Additionally, with respect to the corporate social responsibility (CSR) contributions made by the Company, the Company shall implement a due diligence process to assess the entities for any potential political exposure, as well as risks related to bribery and corruption.
- **Training and awareness:** Company shall provide regular training and awareness programs on anti-bribery and corruption to all employees, contractors, and other third parties who work with or on behalf of the Company.

4.PROCEDURE

Any suspected or actual cases of bribery or corruption must be reported immediately to the Company's management or vigilance officer through the whistle blower mechanism. The following procedure, as outlined under the Whistleblower Policy of the Company, should be followed:

- A whistle blower on bribery or corruption should be reported in writing as soon as possible to priyadarshini.kr@sumadhuragroup.com
- The whistle blower's role is to provide reliable information. They are not expected to act as an investigator or to determine appropriate corrective actions.
- Genuine whistle blowers will be protected from any kind of unfair treatment or victimization.
- Whistle blowers whose reports are found to be malicious, frivolous, baseless, or not made in good faith will be subject to disciplinary or other action.
- Appropriate care will be taken to keep the whistle blower's identity confidential.
- All reports on bribery or corruption should be addressed to the vigilance officer via email.
- Any vigilance officer or appointed officer with a conflict of interest in the matter must disclose their concern and withdraw from the investigation.

5. ENQUIRY PROCESS

- The vigilance officer shall immediately begin the enquiry and communicate this to both the complainant and the person against whom the complaint is made.
- The vigilance officer shall provide reasonable opportunities for both the complainant and the person against whom the complaint is made to present and defend their cases.
- The vigilance officer shall complete the enquiry within a reasonable period from receiving the complaint and communicate findings and recommendations for action to the management of the company
- All correspondence and findings from the investigation will be kept confidential by the vigilance officer.
- The vigilance officer's report shall be treated as an enquiry report, which may lead to appropriate punishment for an erring employee.
- If the complaint is found to be deliberately false, misleading, or mischievous, disciplinary action may also be recommended against the complainant.

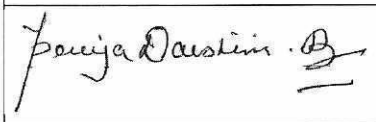
6. PROCEDURE FOR ESCALATION

- Any suspected or actual cases of bribery or corruption must be reported immediately to the Company's management or vigilance officer through the whistle blower mechanism. The following procedure, as outlined under the Whistleblower Policy of the Company, should be followed:
- A whistle blower on bribery or corruption should be reported in writing as soon as possible to grieveances@sumadhuragroup.com
- The whistle blower's role is to provide reliable information. They are not expected to act as an investigator or to determine appropriate corrective actions.
- Genuine whistle blowers will be protected from any kind of unfair treatment or victimization.
- Whistle blowers whose reports are found to be malicious, frivolous, baseless, or not made in good faith will be subject to disciplinary or other action.
- Appropriate care will be taken to keep the whistle blower's identity confidential.
- All reports on bribery or corruption should be addressed to the vigilance officer via email.
- Any vigilance officer or appointed officer with a conflict of interest in the matter must disclose their concern and withdraw from the investigation.

7. Disciplinary & Legal Consequences

- If allegations of bribery or corruption are proven through the enquiry process, strict disciplinary action shall be taken.
- Disciplinary action may include immediate termination of employment or termination of contractual engagement, without notice, subject to applicable laws.
- The Company reserves the right to initiate appropriate legal proceedings against the concerned individual(s).
- The Company may report the matter to relevant statutory, regulatory, or law enforcement authorities where required.
- Any third party (contractor, vendor, consultant, partner) found guilty may be blacklisted and barred from future business engagement with the Company.

Disclaimer This HCM Policy document supersedes and overrides all previously issued policies, guidelines, or communications on the subject. In case of any conflict or inconsistency, the provisions outlined in this document shall prevail and be considered final.

Copyright statement: This policy document is the sole property of Sumadhura Infracon Pvt Ltd. Except as otherwise expressly permitted the content of this policy document may not be copied, reproduced, republished, edited, downloaded, posted, or communicated to a third party in any way without obtaining a written permission from Sumadhura Infracon Pvt Ltd.

Prepared and Verified by	Approval L1	Approval L2
Priyadarshini KR Senior GM- HCM	Giridhar Kumar B COO	Board of Director (s)