



ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

(In accordance with the Companies Act, 2013 and other applicable Indian laws)

1. Purpose

This Anti-Bribery and Anti-Corruption Policy ("Policy") sets out the Company's approach to prevent, detect, and respond to bribery and corruption, in compliance with the **Companies Act, 2013, Prevention of Corruption Act, 1988**, and other applicable laws.

2. Scope

This Policy applies to:

- All employees (permanent, temporary, contractual)
- Directors and officers
- Agents, consultants, suppliers, and third-party representatives acting on behalf of the Company

3. Policy Statement

The Company has **zero tolerance** for bribery and corruption and is committed to:

- Conducting business ethically and lawfully
- Preventing bribery and corruption in all forms
- Promoting a transparent culture with accountability

4. Legal Framework

Relevant provisions under the **Companies Act, 2013**:

- **Section 134(5)(f)**: Directors' Responsibility Statement includes implementation of internal financial controls.
- **Section 166(4)**: Duties of directors to act in good faith and avoid conflicts of interest.
- **Section 447 & 448**: Penal provisions for fraud and false statements.
- **Schedule IV**: Code for Independent Directors to uphold integrity.

Also guided by:

- **Prevention of Corruption Act, 1988**
- **Indian Penal Code, 1860**

5. Definitions

- **Bribery**: Offering, giving, receiving, or soliciting anything of value to influence a business decision.
- **Corruption**: Abuse of entrusted power for private gain.
- **Facilitation Payments**: Small, unofficial payments made to secure or expedite a routine action—strictly prohibited.



6. Prohibited Activities

- Offering or accepting bribes, kickbacks, or facilitation payments
- Using Company funds or assets for unlawful purposes
- Offering gifts, hospitality, or entertainment to gain undue advantage
- Falsifying records or financial statements to conceal bribery

7. Gifts and Hospitality

- Must be modest, infrequent, and not intended to influence a decision
- Declared and approved in accordance with the Company's gift policy
- Monetary gifts, cash equivalents, or lavish entertainment are **prohibited**

8. Due Diligence and Third Parties

- Conduct due diligence before engaging with third parties
- Include anti-bribery clauses in contracts and agreements
- Monitor third-party compliance regularly

9. Roles and Responsibilities

- **Board of Directors:** Oversight and implementation of the policy
- **Compliance Officer/Legal Head:** Ensuring training, awareness, and adherence
- **Employees:** Report any violations or suspicious activities
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10. Reporting and Whistleblowing

- Encourage prompt reporting of suspected bribery or corruption
- Protect whistleblowers under the **Whistle Blower Policy (Section 177 of the Companies Act, 2013)**
- Anonymous reporting mechanisms and non-retaliation assurances in place

11. Training and Awareness

- Regular training for employees and associated parties
- Circulation of policy and updates through internal communication

12. Disciplinary Action

- Violations may result in disciplinary action, including termination
- Legal action may be initiated under Indian laws for serious offences



Kalyani Aditya Mineral Limited

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13. Review and Amendments

This policy will be reviewed annually by the Board and updated as necessary to remain compliant with evolving legal and regulatory standards.