# ANTI- CORRUPTION ANTI- BRIBERY POLICY



#### Preamble

Ganesha Overseas Pvt. Ltd. has a quest for competitive excellence that consists of its commitment to an inclusive approach, lawful and ethical conduct. This policy emphasizes our zero-tolerance approach to bribery and corruption. This policy establishes the principles with respect to anti-bribery and anti- corruption laws. This policy provides information and guidance about how to recognize, deal and report with bribery and corruption.

### 1. Purpose of This Policy

The purpose of this Anti-Bribery and Anti-Corruption Policy ("the policy") is to ensure that employees and workers of Ganesha Overseas Pvt. Ltd. (hereinafter called 'Ganesha Overseas') conduct business in an ethical manner and understand and adhere to the requirements of applicable anti-bribery laws and best practices. This Policy provides information and guidance to those working for and with us on how to recognize and deal with issues concerning Bribery and Corruption.

### 2. Scope of Policy

The principles and obligations outlined in this Policy applies to 'Ganesha Overseas' and all our employees and workers. This Policy may apply to the partnerships and joint ventures of the company. Everyone is responsible for adhering to these standards in all business interactions.

### 3. Policy Statement

The organization is committed to complying with all laws and regulations which govern all operations at every office location. This Anti-Corruption and Anti-Bribery Policy ("the policy") explains our responsibility to comply with anti-bribery and anti-corruption laws (as applicable). 'Ganesha Overseas' has a zero-tolerance attitude towards corruption and bribery. It is therefore committed to doing business ethically and expects its employees to follow and practice ethical business practices.

Any violation of this Policy may result in disciplinary action, up to and including dismissal in appropriate circumstances. It is therefore extremely important that employees must familiarize themselves with this policy and strictly adhere to it.

The employees shall never directly or indirectly offer to pay or authorize an offer to pay money or anything of value to a government official or any other person/entity, which is intended to influence the judgment of the recipient, intended to secure preferential treatment or improper advantage for the company or intended as a gratification for taking a decision/action favoring the company.

Financial and non-financial advantages include, but are not limited to:

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- Cash
- Cash equivalents, such as gift cards, vouchers, loans
- Gifts, Entertainment, or Hospitality
- Charitable Donations
- Educational, employment, or other valuable opportunities

### 4. Working with the Government/Regulator

When dealing with government or regulatory officials, our organization will adhere to the highest standards of conduct. All payments to government entities must be for legitimate goods and services. Payments intended to gain an improper advantage are strictly prohibited. Employees and third parties may need to provide documentation about the goods and services provided. We will not offer or solicit anything of value for special treatment or employ relatives of government officials for favors.

### 5. Charitable Contributions

The organization makes charitable contributions that are legal and ethical under local/ national law and practices. Charitable contributions can only be given to needy people/organizations. All donations must be transparent and properly recorded in the organization's books and records; documented with a receipt or have a letter of acknowledgment from the charity to ensure that the donations receive the proper tax treatment and be compliant with local laws, regulations, or local or Business Unit internal policies.

At Ganesha Overseas Pvt. Ltd., we uphold a strict anti-bribery policy to ensure the highest ethical standards in all our business dealings. We are committed to conducting our operations with integrity and transparency, strictly prohibiting any form of bribery or corruption. By adhering to this policy, we aim to maintain the trust and confidence of our clients, partners, and stakeholders.

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**Authorized Signatory**