



KKSA ANTI-CORRUPTION POLICY

We **KKSA** i.e. K. K. SINGH & ASSOCIATES, Company Secretaries, Gurgaon hereby having strong belief in good ethical practice of business. We are committed to doing business with high integrity and sincerity, where we believe “*Service is our Religion*”. This means avoiding corruption of all kinds, including bribery to Government officials. We do abide by all applicable anti-bribery laws of India including the U.S. Foreign Corrupt Practices Act (the “FCPA”), as well as other local laws in every country in which we do serve to our clients. The requirement of good and ethical practice of profession or business is to ensure true governance and to ensure good appearance and conduct in connection with our professional assignments/ operations to be performed in India or abroad.

This Policy applies to all Partners, officers and employees of **KKSA** (Collectively known as Team **KKSA**), as well as to our Associates /agents, consultants, joint venture partners, and any other third-party representatives when acting on behalf of (“representatives”) us for any assignment of our clients, strict adherence to this Policy is utmost requirement of **KKSA**.

Although this Policy is intended to provide guidance to follow good ethical practice since anti-corruption matters are not always clear and may sometimes needs to be addressed on a case-to-case basis. We team **KKSA** always ensure to stick to our policy and perform with highest standard of ethical behavior with our clients and government officials while dealing with them. The points regarding acceptable and non-acceptable behavior on which we have understanding and concurrence with respect to Anti Corruption Policy are mentioned as under:-

- a) **Prohibition of Payments to Government Officials:-** Team **KKSA** is strictly prohibited from making, offering, promising, or authorizing any payment of money or any other thing of value to any government official to obtain, retain, or direct business or to influence any act or decision of a government official in his or her official capacity. “Government Official” includes the employee of any foreign government or any government agency or any public international organization, any political party or party official, or any person acting in an official capacity for or on behalf of any such government or any candidate for public office.

For purpose of this Anti-Corruption Policy *Bribe* means anything of value given in an attempt to affect a person's actions or decisions in order or to gain or retain a business advantage and includes cash, entertainment, improper payments, inducements of any kind to and received from any person, including officials in the private or public sector, customers and suppliers.

- b) **Third-Party Payments:-** Team **KKSA** does not make any cash payments to any third party with respect to execution of assignment or in connection with business assignment or its procurement except statutory fees as warranted by the law or Authority and the transactions occurred during the normal course of business.

- c) **Reporting Violations:-** If Team **KKSA** believe that a bribe has been or may be made, a payment has been or will be recorded improperly or in any manner that conceals or misrepresents the nature of the transaction or any other violation of this Policy or the FCPA has been committed, each member of Team **KKSA** has a right and obligation to mail the Managing Partner Mr. K. K. Singh to report the concern or incidence or situation immediately to have prompt and appropriate corrective action as and when warranted in the judgment of **KKSA** Management. Such reporting shall be made to any Partner(s) of the firm to up held the standards of Firm's ethical policy of business or profession and to rectify the instance(s) of non compliance of this Policy. A log of all complaints, allegations, reports and investigations will be maintained with **KKSA**.

Further, if **KKSA** Board unanimously decides, such non compliance of this Policy may be reported to ICSI too for disciplinary action subject to Company Secretaries Act, 1980, its regulations and guidelines of ICSI.

- d. **Potential Consequences of Violating this Policy:-** Any member of Team **KKSA** who violate this Policy may be subject to disciplinary action, which could include termination of relation with **KKSA**. Further Associate or Agent or third party representative, who violates this Policy, will be also subject to termination of all commercial relationships with and its affiliates including payment of damage or indemnification of any loss incurred to **KKSA** under the law of the land.
