

Anti-Bribery and Anti-Corruption (ABAC) Policy

Policy Ownership	Human Resource	
Document Version Number	Version 2	
Previous Version Approval Date	August 18, 2025	
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1. Objective

The purpose of this Anti-Bribery and Anti-Corruption (ABAC) Policy is to establish clear guidelines to prevent bribery and corruption in all forms, in compliance with applicable Indian laws including the Prevention of Corruption Act, 1988, the Indian Penal Code, the Prevention of Money Laundering Act, the Central Vigilance Commission Act as well as relevant global standards.

The purpose of this Code is to enhance integrity, ethics & transparency in governance of the Company and thereby to reinforce the trust and confidence reposed in the Company by the shareholders and other stakeholders". The Company is therefore committed to act professionally and fairly with integrity in all its business dealings and relationships in its all operations and to enforce effective systems to counter bribery.

Signpost India Limited is committed to conducting business ethically, transparently, and with integrity, upholding a zero-tolerance approach to bribery and corruption in all its dealings.

This Policy supplements existing systems and procedures, including

- Company's Code of Conduct,
- Whistleblower Policy,
- Any other relevant Circulars/policies as may be implemented from time to time.

2. Scope

The ABAC Policy is applicable to all individuals working in the Company /Group Companies at all levels and grades. This includes Directors, employees (full time, part time or employees appointed on adhoc/temporary/contract basis), trainees as well as to any other person associated with the Company including representatives of vendors, suppliers, contractors, consultants, service providers or any outside agency(ies), or such other persons, including those acting for or on behalf of the company or any of its JVs/



subsidiaries, wherever located (collectively referred to as "designated persons" in this policy). In addition, this Policy applies to all Directors, officers, employees (permanent, temporary, or contract), consultants, agents, vendors, contractors, joint venture partners, and any third parties acting on behalf of Signpost India Ltd., across all locations.

3. Policy Statement

Anti-Bribery and Anti-Corruption Policy of SIGNPOST INDIA LIMITED states that no designated persons shall give/ receive/ facilitate bribes or other illegal gratification /gifts to another person or organization in order to unduly favor any person/party or to gain any unfair advantage or obtain /retain business. This includes compliance of prevailing anti-corruption laws of the land, prohibitions of improper payments, gifts, lavish hospitality or any kind of illegal gratification, illegal payments directly or through third parties and any kind of direct or indirect bribe.

To prevent bribery and corruption in all its activities and business dealings, SIGNPOST INDIA LIMITED shall uphold the applicable laws in the country of operation. The elements of the ABAC policy include:

- All expenses should be incurred or received in a lawful manner and should not provide the impression of same being used for influencing any business decision.
- Proper and accurate record keeping along with the supporting documentation which indicate the reason for the expenditure, the period, the evidence, etc. needs to be maintained for all expenses incurred.

Accordingly, SIGNPOST INDIA LIMITED shall adhere to the Prevention of Corruption Act 1988 (Amendment) Act to counter bribery and corruption in India. In addition to the PCA, the following laws in India also presently apply to offences related to or resulting in corruption and bribery and resolutions available in case of occurrence of corruption or bribery:



- Indian Penal Code (IPC), 1860;
- Prevention of Money Laundering, 2002;
- Central Vigilance Commission Act, 2003;

The Policy provides clear guidelines to its designated persons for enabling them to act ethically while performing business activities. The Policy also provides adequate reporting channels to provide any disclosure, raise concerns or to seek clarifications in ambiguous situations. Designated persons are encouraged to be sensitive to potential high-risk conduct and corruption “red flags” and report any concerns they may have to the Nodal Officer. An indicative list (not exhaustive) of red flags has been placed at **Annexure 1**.

4. Definition

This Policy applies to all directors, officers, employees (permanent, temporary, or contract), consultants, agents, vendors, contractors, joint venture partners, and any third parties acting on behalf of Signpost India Limited, across all locations.

- Bribery:** means anything of value that is offered, promised, given or received to influence a decision or to gain an improper or unfair advantage. Bribery may not always be in the form of cash payments and may take many other forms, including offering, providing, receiving, or soliciting any inducement of any kind in order to influence or expedite any decision/action, which affects the business of SIGNPOST INDIA LIMITED or for the personal gain of an individual.
- Corruption:** includes wrongdoing on the part of an authority or those in power through means that are illegitimate, immoral or incompatible with ethical standards.
- Company** means SIGNPOST INDIA LIMITED.
- Board:** means the Board of Directors of the Company and includes, in relation to the exercise of powers, any committee of the Board/Management or any officer of the Undertaking to whom the Board delegates any of its powers.



- v. **Competent Authority:** means the authority empowered by the Board of Directors by any general or special rule or order to discharge the function or use the powers specified under the relevant rules or order.
- vi. **Nodal Officer** (ethics@signpostindia.com): shall refer the details of the bribe/corruption cases to Senior Management for further appropriate investigation and needful action. After completion of the investigation, due & appropriate action, which could include administrative, disciplinary, civil or criminal action or closure of the matter (if it is found that no offense is attracted) shall be undertaken under the relevant rules of SIGNPOST INDIA LIMITED. Nodal Officer shall maintain records and perform other duties outlined in the ABAC Policy.
- vii. **Relevant Rules:** means and includes Whistle Blower Policy, Code of Conduct for employees and Board of Directors and Senior Management Personnel, and its amendments thereof wherever applicable.
- viii. **Third Party/ies:** includes any person or an entity that performs services for or on behalf of SIGNPOST INDIA LIMITED. Third Parties engaged in activities that require or involves interaction with any level of the government (domestic or foreign) and includes accounting firms, consultants, lawyers, investment bankers, bankers, contractual vendors etc. They perform business activities on behalf of SIGNPOST INDIA LIMITED including facilitating performance of contractual obligations, obtaining licenses, permits and similar authorizations liaising with various regulatory authorities for regulatory compliances.
- ix. **Anything of Value:** SIGNPOST INDIA LIMITED shall not allow its designated persons and business partners to offer, pay or promise to give “anything of value” to any individual or organization for performing / facilitating any business activity. ‘Anything of Value’ may be monetary or in-kind and can be very small or include intangible benefits of personal value. It includes any inducement but not limited



to Cash and cash equivalents / other benefits, Gifts, lavish meals, travel, Honors / Awards etc.

This includes any enticement given to any individual or organization to influence or to obtain any advantage. Such payments may be direct or indirect (i.e. via an agent or other intermediary), or for the benefit of someone other than the person who is being influenced. This includes 'facilitation payments'.

- x. **Improper benefit:** A benefit is considered improper or corrupt if made or promised for the purpose of:
 - a. Inducing an official to act or not to act or use his/her influence
 - b. Obtaining or retaining business
 - c. Obtaining a business advantage
- xi. **Conflict of Interest:** A situation where a personal, financial, or other interests could improperly influence, or be perceived to influence, professional judgment, decisions, or actions.
- xii. **Government Official or Public Official:** Any officer, employee, representative, or agent of a government body, state-owned enterprise, public international organization, political party, candidate for political office, or person holding a legislative, administrative, or judicial position. This includes close relatives where such a relationship could create a conflict of interest.
- xiii. **Political Contribution:** is any gift, loan, advance or deposit of money or anything of value made for the purpose of influencing any state, country, or local election for political office or ballot initiative; and/or to pay debt incurred in connection with any an election or ballot initiative.
- xiv. **Charitable/Community Contribution:** is a financial support or goods and services to non-profit organizations. It might be a cash contribution, or it could be the giving of 'in kind' support such as the supply of kit or network capacity, employee volunteering or any other services to a charity or organization running



a charitable or community program and includes without limitation all the community developments activities being undertaken under the Rewards & Recognition and Corporate Social responsibility Policy of the Company.

5. Gifts/Mementoes, hospitality, entertainment

No designated persons of the Company shall accept or permit any member of his family or any other person acting on his behalf, to accept any gift which includes free-transport, boarding, lodging or other service or any other pecuniary advantage when provided by any person other than a near relative or a friend having no official dealings with the employee. A designated person of the Company shall avoid acceptance of lavish or frequent hospitality from any individual or firm having official dealings with him.

Under applicable clauses of SIGNPOST INDIA LIMITED Code of Conduct Rules and Regulations employees have to furnish their Annual Property Return every year within the given timelines where declarations on permissible gifts have to be made.

Explanations:

A. Following expenditures are not prohibited under this policy:

- a) expenditures incurred to execute protocol norms during visit
- b) expenditures for normal business hospitality, so long as it is reasonable, appropriate, modest
- iii. expenditures for bona fide corporate hospitality.

B. Expenditures incurred for the above purpose must be

- a. Legal under all applicable anti-corruption laws.
- b. All expenditures on official entertainment, hospitality must be approved by and recorded with the Competent Authority.

While approving, the above considerations are to be applied by the competent authority.



6. Political and Charitable Contributions:

SIGNPOST INDIA LIMITED does not make any contributions, whether in cash or kind, in support of any political party/ies or electoral candidates, as this can be perceived as an attempt to gain an improper business advantage.

SIGNPOST INDIA LIMITED believes in contributing to the communities in surrounding areas where it conducts business. All charitable donations made by SIGNPOST INDIA LIMITED have to be approved by Management Team and CFO of the Company and also by the Corporate Social Responsibility Committee.

7. Sponsorships

Sponsorship is allowed for genuine business reasons, brand building of the organization or for charitable objectives without any element of quid pro quo. Any such sponsorship must be, properly documented, duly approved by the Management Team and CFO and duly reported as per extant policies and procedures of the organization.

8. Facilitation Payments

This ABAC Policy specifically prohibits facilitation payments, also known as “grease” or “speed” payments, which are small payments to secure or expedite a routine government action by a government or public official. All designated persons must avoid any activity which may lead to or suggest a Facilitation Payment or Kickback will be made or accepted by the Company.

9. Third-Party Due Diligence

SIGNPOST INDIA LIMITED expects third parties to conduct their activities as per this policy. This Policy and other relevant anti-corruption laws prohibit use of third parties as a conduit for making indirect payments for the purposes of bribery. Regarding fraud /illegal means adopted by the third party/ies to secure business with SIGNPOST INDIA



LIMITED, appropriate action against the party will be taken under the Company's Policy, from Business dealings and Integrity Pact.

10. Training & Awareness

Awareness training on ABAC Policy requirements will be imparted to all employees & trainees by Human Resources Department on a regular basis. At the end of the final training sessions, all participating employees will be required to sign off an 'Annual Affirmation with the Anti-Bribery and Anti-Corruption policy' (Annexure 2).

11. Books and Records

All of the Company's books, records, accounts and financial statements will continue to be maintained in reasonable detail, must be timely, accurately and completely reflected in the Company's transactions. Falsification of any documentation relating to support for receipts or expenditures incurred by employees and associates (e.g., expense reports, reimbursements, and petty cash documents) is prohibited. SIGNPOST INDIA LIMITED will continue to maintain records and accounts that accurately and fairly reflect transactions and dispositions of assets and will monitor internal accounting controls to ensure compliance with anti-corruption laws and this Policy.

12. Procedure for reporting Concerns and investigation procedure:

Every person to whom this policy applies to, is encouraged to raise their concerns about any bribery issues or suspicion of malpractice at the earliest possible stage. If any stakeholder, believes or suspects that any designated persons, or any other person acting for or on behalf of the company, may have engaged in conduct inconsistent with the Company's ABAC policy or applicable laws of the land related to bribery, the employee or person associated with the company may raise the concern to the nodal officer.

Reporting and Investigation of the ABAC cases shall be done as per the relevant rules framed by SIGNPOST INDIA LIMITED.



13. Enforcement and Penalties

The breach of this Policy by the designated persons of the Company shall lead to appropriate actions against such persons as per laid down procedures by the company in this regard. After completion of the investigation, due & appropriate action, which could include administrative action, disciplinary action, civil or criminal action or closure of the matter (if it is proved that no such breach is committed etc.) depending upon the outcome of the investigation shall be undertaken under the relevant rules of SIGNPOST INDIA LIMITED.

14. Policy Review

This Policy will be reviewed annually or as required to ensure compliance with legal requirements and best practices. The policy shall be reviewed by the Management and approved by the Board as and when required. The Management shall monitor the effectiveness and review the implementation of the compliance principles set forth in this Policy, regularly considering its suitability, adequacy, and effectiveness.

15. Responsibility for ABAC Policy:

All designated persons are responsible for the successful implementation of the principles set forth in this policy and should ensure that they use it to disclose any suspected concern or wrongdoing. All designated persons shall ensure that they have read and understood this Policy and must at all times comply with its requirements.

All HOD and Senior Management shall have the responsibility for ensuring that those reporting to them are made aware of and understand the Policy and shall ensure proper monitoring for strict compliance.



Annexure 1

Sample Red Flag Behaviours

The presence of one or more of the following should act as a red flag of improper behaviour and you should contact the Nodal officer immediately:

- The requested payment circumvents authorized internal controls or practices.
- The person receiving the payment refuses to provide adequate supporting documentation or a receipt or attempts to provide inadequate supporting documentation.
- Background information on the person receiving the payment indicates allegations of improper business practices, a reputation for giving and/or receiving bribes, and/or a family or other relationship that could improperly influence the decision of a Public Official.
- A stakeholder/ Public Official recommends a specific representative or company with whom the Company should conduct business.
- The recipient of the payment requests that the Company direct payment to a country, person, or entity not related to the transaction.
- The requested payment is disproportionate (i.e., exceeds fair market value) to the services to be provided.

Annexure 2

Annual Affirmation by designated persons of the Company with the Anti-Bribery and Anti-Corruption Policy.

I ----- do hereby solemnly affirm that to the best of my knowledge and belief, I have fully complied with the provisions of the ANTI-BRIBERY AND ANTI-CORRUPTION POLICY, during the financial year ending 31st March, 20--.

Signature.....

Name.....

Designation.....

Relation with SIGNPOST INDIA LIMITED.....

Date.....

Place.....

