



ANTI-BRIBERY, CORRUPTION and FRAUD POLICY

IGSSS' strives in attaining its mission with utmost standards of integrity, transparency, and accountability. IGSSS' is responsible for the stewardship of all its resources towards the intended purpose. IGSSS' has zero tolerance policy towards any form of bribery, corruption and fraud in its work. The organization's internal controls and operating procedures are intended to detect, prevent, and deter improper activities and misuses of those resources.

The policy will comply with the framework of all applicable laws that includes:

1. Prevention of Corruption Act, 1988,
2. The Benami Transactions (Prohibition) Act, 1988
3. Prevention of Money Laundering Act, 2002.
4. The Companies Act, 2013
5. The Indian Penal Code, 1860

And any other law as applicable.

A. Purpose

1. To establish controls to ensure compliance with all applicable anti-bribery and corruption regulations, and to ensure that the work of IGSSS is conducted with high legal and ethical standard.
2. To spread awareness about the possible misconducts related to bribery and corruption amongst IGSSS' employees and set responsibility of all the employees, vendors, associates to vigilantly observe and uphold the position against bribery and corruption and to ensure compliance with regulatory requirements with respect to Anti-Bribery and Anti-Corruption laws.

B. Defining Terms used in Policy

1. A **bribe** is an act of offering, giving, receiving, or soliciting inducement, payment, reward or advantage offered, promised or provided to recompense to a recipient in exchange for an alteration of their behaviour (to the benefit/interest of the giver) that the recipient would otherwise not alter and gain any commercial, contractual, regulatory or personal advantage.
2. A bribe may be anything of value and not just in form of money gifts, inside information, sexual or other favours, hospitality, or entertainment, offering employment to a relative, payment or reimbursement of personal expenses, charitable donation or social contribution, abuse of function – given directly or thru an agent or representative.

3. Corruption includes wrongdoing on the part of an authority or those in power through means that are illegitimate, immoral, or incompatible with ethical standards. This includes the offering, promising, giving, accepting, or soliciting of an advantage as an inducement for action which is illegal or a breach of trust.
4. Facilitation payments are a form of bribery made for the purpose of expediting or facilitating the performance of a public official for a routine governmental action, and to obtain or retain a service.
5. The following are the indicative list that will be considered as Bribe and Corruption, if not covered in above definition of Bribe and corruption:
 - a. Non-Disclosure of conflict of interest as per IGSSS' Conflict of Interest Policy
 - b. Taking loans from any person, vendor, associates who is having financial transaction or is seeking partnership/association with IGSSS

C. Scope

This policy applies to all staff of IGSSS working at all levels and grades, (whether permanent, fixed term or temporary), consultants, contractors, trainees, seconded staff, homeworkers, casual workers, volunteers, partners, service providers, sponsors, donors, Board of Governors or any other person associated with IGSSS or representing on behalf of IGSSS. (Collectively referred to as **You** in this policy).

In this policy, **third party** means any individual or organisation **You** meet during your work for IGSSS, and includes community, actual and potential clients, job aspirants, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians, and political parties.

D. Don't's

1. **You** must not offer, promise or make any bribe or unauthorised payment or inducement of any kind, either directly or through any third party (such as an agent or distributor) while representing on behalf of IGSSS.
2. **You** must not make any facilitation payment to get IGSSS work done.
3. Donations, whether in cash or kind, to any political parties or candidates, or to promote any political ideology is strictly prohibited.
4. **Not** to accept an offer of a gift of any size / cash from any "Third Party" which is in negotiation with, or is submitting a proposal with IGSSS.
5. **You** must not take any unofficial payment/ undue advantage or equivalent received from subordinate, dealer, partner, consultant, associate, or any other person in contractual relationship with IGSSS.
6. Any illegal payment/ undue advantage made to hide or expose, suppress, or reveal, exaggerate or compress any issue, information or fact that may have an adverse impact on IGSSS' credibility and compliance is prohibited.
7. **You** cannot threaten or retaliate against any employee, partner or vendor who has refused to commit a bribery offence or who has raised concerns under this policy.
8. Collection of money for rendering any project activity/promising any benefit from beneficiaries /communities is completely prohibited.

E. Do's

1. Charitable support and donations are acceptable (and indeed are encouraged), whether of in-kind services, knowledge, time, or direct financial contributions. However, **You** will ensure that charitable contributions are not used as a scheme to conceal bribery. Charitable donations that are legal, ethical and in synergy with IGSSS' mission and values should be accepted. All charitable contributions should be publicly disclosed.
2. Conduct reasonable due diligence to review the integrity of the Third Party before entering a commercial relationship and must present the true facts and information known and collected to the approving authority.
3. Must obtain necessary approvals and shall completely follow the documentation process for engagement and selection of any Third Party.
4. Communicate each Third Party within your work area about IGSSS' policy of zero tolerance towards bribe, corruption, and fraud.
5. Ensure fees and commissions agreed will be appropriate and justifiable remuneration for legitimate services rendered.
6. **You** must refuse any bribe or unusual payment and to do so in a manner that is not opened to misunderstanding or giving rise to false expectation; and to report any such offers.
7. **You** must ensure that you read, understand, and comply with this policy. The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for IGSSS. All employees are required to avoid any activity that might lead to, or suggest, a breach of this policy.
8. **You** must notify as soon as possible if you believe or suspect that a conflict with or breach of this policy has occurred or may occur in the future.

F. Gifts and hospitality

The basic rule is that we do not accept gifts and hospitality from IGSSS' partners, suppliers, communities, and vendors. It is a good habit to politely decline gifts simply citing IGSSS' policy. In a situation where it is impolite to refuse out rightly being in a public forum/packed condition/gift left at reception in the absence of employee's presence in office, one may accept the same if the approximate value of the gift / hospitality is not more than Rs. 1000. In anything above 1000 should be politely declined / returned.

This applies during festivals and occasions like Diwali, Christmas, community meetings. Please note if these gifts/ hospitality has expectations of explicit / implicit expectation of return favour that it should be politely declined and reported to Supervisor.

Gifts on personal occasions such as birthdays, anniversaries from third parties are not acceptable.

G. Record-keeping

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 accounts must be kept "off-book" to facilitate or conceal improper payments.

H. How to raise a concern ?

You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or if you

have any other queries or concerns, these should be raised with Compliance Officer and/or with the Executive Director. You can email with confidentiality to wecare@igsss.net

I. Protection

We are committed to ensuring no one suffers any detrimental treatment because of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place or may take place in the future. The complainant will be covered by Whistle Blower Policy of IGSSS.

J. Redressal of Complaints/Incidents

On the receipt of complaint, Executive Director along with Compliance officer is authorised to form a committee. Confidentiality as deemed appropriate will be maintained at all levels. The records pertaining to the enquiry will be maintained as confidential with access to only Compliance Officer and Executive Director or any other person as authorised by Executive Director. Penalties / punishments will be decided in accordance with the Grievance redressal policy. However, to emphasis any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. We reserve our right to terminate our contractual relationship with others if they breach this policy.

K. Who is responsible for the policy?

Implementation:

The Executive Director with assistance from Compliance officer have overall responsibility for ensuring this policy complies with our legal and ethical obligations, and that all those under our control comply with it. In the Case of Executive Director, the President of the Board of Governors will be responsible in ensuring compliance.

All employees are responsible for the success of this policy and should ensure they use it to disclose any suspected danger or wrongdoing.

Training and Communication:

HR and Supervisors are responsible to make people aware. Training on this policy forms part of the induction process for all new employees. All existing employees will receive regular, relevant training on how to implement and adhere to this policy. In addition, all employees will be asked to formally accept conformance to this policy on an annual basis.

Our zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors, vendors, and partners at the outset of our business relationship with them and as appropriate thereafter.

L. Important Timeline

Date of coming into effect:

Review of policy : By end of every Financial Year and if there are any amendments, it will be submitted to Board