SRF Foundation (SRFF) takes a zero-tolerance approach to bribery and corruption, and we are committed to conducting our business in an honest and ethical manner. We have adopted this policy to communicate this message and to assist those working for us to uphold it.

Purpose

The purpose of this policy is to establish controls to ensure compliance with all applicable anti-bribery and corruption regulations, and to ensure that the Organization's business is conducted in a socially responsible manner.

Policy Statement

Corruption is the abuse of public or private office for personal gain. Bribery is the offering, promising, giving, accepting, or soliciting of an advantage as an inducement for action which is illegal or a breach of trust. A bribe is an inducement or reward offered, promised, or provided to gain any commercial, contractual, regulatory, or personal advantage. It is our policy to conduct all our business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption. We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter bribery.

Policy Objectives

The aims and objectives of the Policy are:

i. To initiate the steps to eradicate the bribery and corruption risks to the business of the Organization by setting out clear guidelines
ii. To encourage all employees to be vigilant and to act diligently in good faith.
iii. To monitor and investigate instances of alleged corruption
iv. To take firm and vigorous action against any individual(s) involved in corruption.
v. To minimize the risk of involvement of all employees and Directors in corruption related activities
vi. To make a common understanding for all stakeholders that SRFF prevents the corruption in any form
vii. To set responsibility for the employees of SRFF to know and comply with the principles and requirements of the Policy, the key rules of the applicable anticorruption laws, as well as adequate procedures to prevent corruption

Scope

This policy applies to all individuals working at all levels and grades, including Director, senior managers, Program Officers, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, casual workers and agency staff, volunteers, interns, agents, sponsors, Foundation partners, and third-party representatives anywhere in the world, or any other person associated with us, wherever located who may be acting on behalf of SRFF.

Principles

i. The Members of the Board of Directors, the President, the Board members, and Senior Managerial Personnel of SRFF should form the ethical standard of uncompromising attitude to all forms and demonstration of corruption at all levels setting the example by their own behaviour.

ii. SRFF openly expresses its zero tolerance to corruption; welcomes and encourages compliance with the principles and requirements of the Policy by all grantees and sub grantees, contractors, employees, associated parties/companies, its managerial bodies and other person.

iii. In this policy, third party means any individual or organization as associate comes into contact with SRFF and includes any potential stakeholder, government and public bodies including their respective representatives.

Coverage

1) This policy covers

a) Bribes
b) Gifts and hospitality
c) Facilitation payments
d) Political contributions
e) Charitable contributions
f) Red Flag Instances

a) Bribes

i. Employees must not engage (give or take) in any form of bribery, either directly or through any third party (such as an agent or distributor).

ii. Bribery here would mean dishonestly persuade (someone) to act in one's favour by a gift of money or other inducement; dishonestly persuade (someone) to act in one's favour by a gift of money or other inducement.

iii. Bribe includes "anything of value" such as, gift cards, home repairs, guest passes to a private club, a no-bid contract, a summer job for a teenage family member, free limo/courtesy car service rides, and more.

b) Gifts and hospitality

i. Employees must not offer or give any gift or hospitality:
   - which could be regarded as illegal or improper, or which violates the recipient's policies; or
   - to any public employee or government officials or representatives, or politicians or political parties

ii. Employees may not accept any gift or hospitality from our business partners (donors and sub-grantees)

iii. If it is not appropriate to decline the offer of a gift, the gift may be accepted, provided it is then declared by the employee to his manager. If employee fails to declare, then it shall be deemed violation of policy and the matter shall be reported to the anti-corruption committee.

C) Facilitation payments and kickbacks

I. SRFF representatives may not make any facilitation payments - these are a form of bribery made for the purpose of expediting or facilitating the performance of a public official or of a private official, and not to obtain or retain business or any improper business advantage.

II. Our strict policy is that facilitation payments must not be paid.

d) Political Contributions: We do not make donations, whether in cash or kind, in support of any political parties or candidates, as this can be perceived as an attempt to gain an improper business advantage.

e) Charitable contributions

I. Charitable support and donations are acceptable (and indeed are encouraged), whether of in-kind services, knowledge, time, or direct financial contributions.

II. However, employees must be careful to ensure that charitable contributions are not used as a scheme to conceal bribery.

III. We only make charitable donations that are legal and ethical under local laws and practices.

f) Red Flag Instances

If an individual encounters any of these red flags he/she report them promptly as per the procedure

I. Being aware that a third party engages in, or has been accused of engaging in, improper practices
II. Learning that a third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a "special relationship" with foreign government officials.
III. A third party insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a government function or process for us
IV. A third-party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made
V. A third party request an unexpected additional fee or commission to facilitate a service
VI. A third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services.
VII. A third-party request that you provide employment or some other advantage to a friend or relative
VIII. A third-party request that the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to the Organization
IX. A third party insists on the use of side letters or refuses to put terms agreed in writing.

7) Exceptions

i. We appreciate that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another.
ii. The test to be applied is whether in all the circumstances the gift or hospitality is reasonable and justifiable. The intention behind the gift should always be considered.
iii. As far as possible, it is strongly recommended that receipts of gifts are reported to your superior / admin department and have it formally recorded in organization records.

8) Restricted Practices

Illustrative List of acts /practices which are restricted / prohibited under the policy framework is given below:

a) Dishonest misappropriation of property/money as defined under Indian Penal Code (IPC)
b) Criminal breach of trust as defined under IPC
c) Cheating as defined under IPC
d) Receiving or giving bribe
e) Acceptance /giving of Gifts over and above the extent and the manner as allowed hereunder

i. Gifts and representative expenses including the hospitality business expenses which the employee may provide on behalf of the Organization to the individuals or

organizations, or which the employees may receive in connection with their work in the Organization from other persons and organizations, must meet a set of five criteria mentioned below:

- to be directly related to the legitimate activity of the Organization, for example, a presentation or completion of business project(s), or the successful execution of contracts, or conducting an official event (which may include delegate kits, publications, etc.), or on festivals such as the Christmas, Diwali, New Year, International Women's Day, anniversaries, birthdays
- to be reasonable, proportionate and not be a luxury
- to be not a hidden fee for the service, act, omission, conniving, protection, provision of rights, making of certain decision on transaction, agreement, license, permit, etc. or attempt to influence the recipient to indulge in any illegal or unethical activity
- not to create a reputational risk for the Organization, employees, and other persons, in case of disclosure of information on gifts or representative expenses
- not to be in conflict with the principles and requirements of the Policy, the Code of Ethics, other internal documents of the Organization and the rules of applicable law.

ii. Gifts on behalf of the Organization, its employees and representatives to third parties in the form of cash or non-cash in any currency, are not allowed.

f) Charity in order to obtain commercial advantages.
g) Participation/Contribution in/to Political Activities.
h) Payment of any costs for government officers and their relatives (or in their interests) in order to obtain commercial advantages, and
i) Any other unethical act or omission.
j) To use partners, agents, joint ventures, intermediaries, or other persons for any actions that are contrary to the principles and requirements of the Policy or the rules of the applicable anti-corruption laws.

9) Internal Controls & Compliance Monitoring

a) Compliance with Organization's policies is required. Compliance to this policy is verified through various methods, including but not limited to, reports from available business tools, internal and external audits, self-assessment, and/or feedback to the policy owner.
b) It is the Organization's policy to maintain accurate, reasonably detailed records that fairly reflect its transactions and disposition of assets, regardless of whether the transactions are domestic or international. Therefore, Organization's Personnel are prohibited from making any false or misleading statements in Organization's books and records for any reason
c) Regular audits would include a review of the Organization's books and records maintained by the Finance Department pertaining to the entertainment, gift, and travel expenditures

by Personnel on behalf of the organization. As necessary, the regular audits would encompass records pertaining to social payments and donations to charities.

d) **Exceptions:** Any exceptions to the Anti-Corruption and Bribery policy must be approved by the Director of the Foundation.

e) **Non-Compliance:** Deviations or non-compliance with this policy, including attempts to circumvent the stated policy/process by bypassing or knowingly manipulating the process, system, or data may result in disciplinary actions, up to and including termination, as allowed by local laws

10) Ramifications of Misconduct

How to make a complaint

A employee wishing to make a complaint on any suspected case of bribery can consult and file a complaint with the Anti-Corruption Committee. The complaint should be made in writing and addressed to Chairperson of committee within 5 working days of any such incident.

The constitution of the Committee shall be-

- Chair of the "Anti-Corruption" Committee
- Internal Officers- 2 Members from Middle Level Management

Once a complaint has been filed:

Investigation

Once a complaint has been filed an investigation will be undertaken immediately. In instances where there is an alleged respondent, the respondent will be notified immediately. The complainant and the respondent will both be interviewed along with any individuals who may be able to provide relevant information.

Timelines

SRFF will investigate all complaints immediately and will work towards the prompt resolution and such a dispute. The first round of investigation and conclusion shall be arrived at within 10 working days from the date of filing of the complaint.

Fairness

All complaints will be investigated in the same manner with the aim of promoting, fairness, and equality.

Confidentiality and the Right to Privacy

SRFF will preserve the confidentiality of all individuals involved in such complaint. The preservation of confidentiality may be affected by the employer's duty to prevent such activities in/at SRFF and by the alleged respondent's right to know the nature of the complaint being made against them and who has made it so that they can respond.

If the investigation fails to find evidence to support the complaint, no documentation concerning the complaint will be placed on the file of the respondent. SRFF will retain all documentation for 12 months for informational purposes if there is an internal appeal, or a complaint filed with an outside agency.

Outcomes and Remedies

SRFF will act swiftly to ensure that such practices are stopped as soon as possible and may remedy the situation in several ways. The main concerns of the employer will be to ensure that no such incident is repeated in future.

Appeal Process

Within 10 days from the result of first round of investigation, either the complainant or the respondent may make a written request that an investigation be reviewed stating which aspect of the investigation is inadequate.

In case the appeal is taken up, then the investigation shall be completed within 15 working days by the same committee with the inclusion of an independent member. The result of the appeal shall be binding on the complainant for all purposes.