

Anti-Bribery and Anti-Corruption(ABAC)Policy

GUIDELINES 2025-26

Anti-Bribery and Anti-Corruption(ABAC)Policy

1. Purpose

- 1.1. This policy emphasizes NSS zero tolerance approach to bribery and corruption. It establishes the principles with respect to applicable Anti-Bribery and Anti-Corruption laws.
- 1.2. The policy provides information and guidance on how to recognize and deal with bribery and corruption issues.
- 1.3. It guides us to act professionally, fairly and with utmost integrity in all our sansthan dealings and relationships, wherever we operate.

2. Governance

- 2.1. NSS Team shall undertake periodic review and update this policy to reflect applicable law(s) and /or latest notifications released by the regulating authorities from time to time.
- 2.2. Any changes to this Policy shall be tracked and documented for future reference and all changes shall be performed by the NSS Team only after prior approval of the NSS President.
- 2.3. Any violation of this policy may have significant consequences, including potential prosecution, fines and other penalties for improper conduct, as well as imprisonment and/or disciplinary action up to and including termination of the concerned.

3. Scope and applicability

The principles set forth in this policy are applicable to all Employees and Business Partners across NSS Entities. It is therefore, the responsibility of all Employees and Business Partners to follow and adhere to all elements described in the Policy.

4. Policy Framework

4.1. Bribe, Facilitation Payments or Kickbacks

- NSS prohibits all forms of bribery and corruption whether involving directly or indirectly.
- NSS conducts its activity lawfully and ethically.
- **No Associate shall ever:**
 - Directly or indirectly offer or pay, or authorize an offer or payment, of money Directly or indirectly request or accept any money or item of value.
 - NSS (or any of its Employees) does not make or accept, Facilitation Payments or Kickbacks of any kind. All Employees must avoid any activity that may lead to, or suggest that a Facilitation Payment or Kickback will be made or accepted by NSS.
 - If any Associate is asked to make a payment on behalf of NSS, he/she should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. Associate should always ask for a receipt that details the reason for the payment. If case of any suspicion, concern or query regarding a payment, raise these with the

NSS Team without delay or hesitation.

- Employees cannot accept any gifts in cash or kind, except owing to the customary or religious practices followed by any third party.

5. Raising a concern and Protection

- All NSS Employees are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If they are unsure whether a particular act constitutes bribery or corruption, or if they have any other queries, these should be raised with the NSS Team. Concerns should be reported by following the procedure set out in “Whistle-Blower” policy.

- NSS Entities will ensure that no one will suffer any detrimental treatment as a result 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. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavorable treatment connected with raising a concern. If any Associate believes that he or she has suffered any such treatment, he or she should inform the NSS Team immediately. If the matter is not remedied, then Associate should raise it formally to the NSS Team and/or Human Resource Head.

Version	Prepared By	Approved By
1.0	HR Manager	President NSS

