



Policy	Ethics & Governance Policy, Procedure & Processes towards Anti-Bribery, Anti-Corruption, Anti-Money Laundering & Anti-Slavery and towards Reporting, Redressal & Resolution
Purpose	This purpose of this policy is to provide statement, framework, mechanisms of reporting, redressal system and resolution instrument to employees, board members, founders, professionals, contractors, and vendors & service providers, to support & strengthen company's safety net towards anti-bribery, anti-corruption, anti-money laundering & anti-slavery principles, statutes and regulations. This policy defines support structure for whistle blowing & ensuring no-retaliation.
Scope	Applicable to all employees, board members, founders, professionals, contractors, vendors & service providers (across UniAcco, Unicreds, UniScholars)

Anti-Bribery & Anti-Corruption

ASL and its group companies, take a zero-tolerance approach to any act of bribery & corruption and are committed to take appropriate actions to comply with all applicable laws & regulations in a professional, fair, transparent manner and to act with high integrity to counter bribery & corruption. As a company operating at a global scale, we ensure compliance with the all-applicable laws, including but not limited to, Prevention of Corruption Act, 1988 (India), the US Foreign Corrupt Practices Act (FCPA) and the Bribery Act 2010 (U.K.), etc. as applicable.

All employees, including board members, founders, professionals, contractors, and vendors & service providers engaged with us in any form, must comply with regulations and laws, and should never offer, directly or indirectly, anything of value or in kind, including a gift or entertainment, kickbacks, and facilitation payments, to any representatives to:

- obtain or retain business
- influence business decisions
- secure an unfair business advantage.

These illustrative prohibitions apply to all teams and to anyone acting for, and on our behalf, including representatives, business partners, agents, consultants, suppliers and contractors. If any employee/ board members/ founder including professionals, contractors, service provider, vendor wilfully ignores any incident of corruption or bribery within their teams or around them, then action will also be taken against such personnel.



Anti-Money Laundering

ASL and its group companies are committed to all Anti-money laundering laws and regulations as applicable to prevent the methods used to conceal crimes and the money derived from them, as applicable across jurisdiction where ASL operates in. Anti-Money Laundering refers to set of laws, & regulations intended to prevent disguising illegally obtained funds as legitimate income.

To prevent money-laundering activities, all employees, board members, founders, professionals, contractors, vendors & service providers are to be mindful and to report any suspicion including:

- Any partner/ customer/ vendor doesn't disclose who the beneficial owner is,
- denial to provide any information, data or documents required to enable the transactions,
- documents provided by an entity/ person which cannot be validated,
- instances of multiple tax identities,
- transfer of funds from countries unrelated to the transaction,
- deal is structured in an unusually complex manner without justification

Global Anti-Slavery Policy

ASL has a zero-tolerance approach to modern slavery & human trafficking and is committed to acting ethically and with integrity in all its business dealings and business relationships, maintaining effective systems and controls to ensure modern slavery, forced labour & human trafficking is not taking place anywhere in its businesses or in any of its **supply chains (People services)**. As a company operating at a global scale, we ensure compliance with all applicable laws, including but not limited to UK Modern Slavery Act, 2015, Australia Modern Slavery Act, 2018 etc.

ASL will not knowingly enter into any partnership or conduct any business with any individual or with the organisation that tolerates harsh or inhumane treatment or deliberately exposes to abuse and exploitation of its employees or agents.

ASL ensures that:

- All individuals and organisations covered, adhere to local and national laws.
- Engaged people have the freedom of association, movement and all rights under the law including to terminate employment.
- Any kind of threat of violence, harassment, discrimination and intimidation are prohibited.
- Workforce is not subjected to compulsory overtime, discrimination or any malpractices relating to confiscation of original identification documents.
- Child labour is prohibited in all forms.



In case of any breach, or risk of forced labor, the subject contract is terminated and access is given to remedy, compensation and justice for the victims of modern slavery.

Whistle Blowing:

Whistle Blowing empowers employees/ board members/ service providers/ vendors and other relevant stakeholders to bring forth the irregularities, malpractices, wrongdoings, etc. and is referred as whistleblowing. Any employee/ Board Members /service provider who intends to raise any complaint pertaining to an individual, process who/which is not in abidance of standard process, policy, law of land should do that by bringing it to the notice of their manager, skip manager or any other senior person who is trustworthy in the complainant’s view. If for some reason, they cannot or are hesitant to approach their aforementioned authorities, they should write to **ethics@uniacco.com**

How to Raise a Complaint

At ASL, it is responsibility of all employees, board members, founders, professionals, contractors, service providers, vendors to be vigilant and custodian of ASL’s ways of working and the code of conduct. If a stakeholder knows of, or has good reason to suspect, any unlawful or an unethical situation or are a victim of unlawful conduct at workplace, they should immediately report the matter to any of the following:

- Reporting Manager
- Skip-level Reporting Manager
- Human Resources Team
- Legal Team
- Ethics Committee by writing to ethics@uniacco.com

Concerns can also be raised anonymously with appropriate details.

Redressal Mechanism:

Upon receipt of a concern or a complaint, a preliminary assessment would be made into merits of the case under the purview of the Code. All complaints will be addressed either through prescribed process under Code of Conduct or any other process, and same shall be informed to the complainant, if possible.

Once the complaint is confirmed to be within the purview of anti-bribery, anti-corruption, anti-money laundering or any similar issue under this Code, case will be referred the case to the Ethics Committee to conduct the inquiry in a fair and unbiased manner, as specified in Code of Conduct. All investigations will be conducted by relevant stakeholders, ensuring just process & fairness, following the principles of natural justice and with complete obligations to the laws of the land.



No-Retaliation Policy

Our code of conduct prohibits any kind of retaliation against anyone who reports any deviation or participates in any investigation towards breach of code of conduct, policies, or the applicable laws. Any personnel who believe being retaliated against in any form, may please contact the Ethics Committee or write at ethics@uniacco.com

ASL expects that NO employee, board members, founder, professionals, contractors, service provider, vendor will:

- Attempt to prevent anyone from reporting/ ignore any potential or actual breach.
- Retaliate against any colleague who reports such a potential or actual breach.
- Discuss details of any potential or actual breach under investigation with anyone, other than investigation committee.

Effective date of implementation is 11.01.2023