



ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

Company: HiQ Services

Document No.: HIQ/ABAC/001

Version: 3.0

Effective Date: May 2025

Approved By: Managing Director

Purpose

HiQ Services is committed to conducting business ethically, honestly and transparently. The Company adopts a zero-tolerance approach to bribery and corruption.

- Maintain ethical conduct.
- Keep accurate records.
- Report suspected violations immediately.
- Cooperate with audits and investigations.

Scope

Applies to all employees, directors, contractors, consultants, suppliers, agents and business partners.

- Maintain ethical conduct.
- Keep accurate records.
- Report suspected violations immediately.
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Zero-Tolerance

No employee or representative shall offer, give, solicit or accept any bribe, kickback or improper benefit.

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Legal Compliance

The Company complies with applicable Indian anti-corruption laws and contractual obligations.

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Gifts & Hospitality

Only modest, lawful and transparent gifts or hospitality are permitted with appropriate approval.

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Facilitation Payments

Facilitation payments are prohibited except where necessary to protect life or safety.

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Third Parties

Business partners shall be subject to integrity due diligence before engagement.

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Books & Records

All transactions must be accurately recorded and supported by documentation.

- Maintain ethical conduct.



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Conflicts of Interest

Potential conflicts must be disclosed promptly.

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Whistleblower

Concerns may be reported confidentially without fear of retaliation.

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Investigations

All allegations will be investigated fairly and confidentially.

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Responsibilities

Management shall implement and monitor this Policy; employees shall comply with it.

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Training

Periodic anti-bribery awareness training will be conducted.

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Monitoring

Internal reviews and audits shall be performed periodically.

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Disciplinary Action

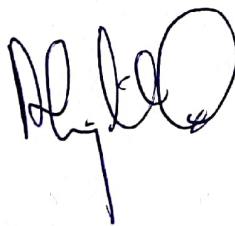
Violations may result in disciplinary and legal action.

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Review

This policy shall be reviewed at least every two years.

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A handwritten signature in blue ink, appearing to be "R. K. S.", written over the stamp.

Authorized Signatory
Managing Director
HiQ Services.