

Genus Power Infrastructures Limited

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(Corporate Office: SPL-3, RIICO Industrial Area, Sitapura, Tonk Road, Jaipur-302022, Rajasthan) (Tel.: +91-141-7102400)

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Anti-Bribery and Anti-Corruption Policy

I. Background and Objective

Genus Power Infrastructures Limited (hereinafter referred as “GPIL” or “Company”) is committed to acting professionally, honestly and with integrity in all its business dealings and relationships, wherever it operates. The Company takes its legal responsibilities towards countering Bribery and Corruption very seriously and compliance with applicable Anti-Bribery and Anti-Corruption laws (“ABAC Laws”) is of utmost importance and priority.

The purpose of this Anti-Bribery and Anti-Corruption Policy (“ABAC Policy”) is to provide guidance regarding:

- a) Compliance with applicable ABAC Laws
- b) Recognition of and dealing with Bribery and Corruption issues
- c) Avoidance of Bribery and Corruption risks by third parties acting on the Company’s behalf and in Company dealings with third parties.

The ABAC Policy supplements the principles set out in the Company’s Code of Business Ethics and Responsibility and applies to all Employees and Directors. The ABAC Policy prohibits anyone acting for or on behalf of the Company or representing the Company, whether directly or indirectly, from making or receiving an ‘Improper Payment.’ An ‘Improper Payment’ means receiving or paying a bribe or giving, offering, or promising to give money or anything else of value to any person, including any Government Official, in order to improperly influence any act or decision of a person, or to otherwise gain an improper benefit for the Company.

Compliance with the ABAC Policy is essential as failure to comply may expose the Company to civil, administrative and criminal consequences, such as liability, fines and/or reputational damage. Questions about the ABAC Policy or its applicability to specific circumstances should be directed to the Compliance Officer. The ABAC Policy is subject to no waivers or exceptions on the grounds of competitive or commercial demands, industry customs, or other exigencies.

II. Scope

The policy shall be applicable to all persons working for GPIL, including directors, individuals on payroll, probationers, trainees, temporary staff, contractual staff or retainers of GPIL and its associated companies (“hereinafter referred as “Employee(s)”). This policy compliments GPIL’s Code of Business Ethics and Responsibility.

III. ABAC Laws

GPIL upholds all relevant ABAC Laws, in the conduct of its business, including (i) the [Indian] Prevention of Corruption Act, 1988 (“PCA”), read along with Prevention of Corruption (Amendment) Act 2018 (“Amendment Act”) and (ii) the United States Foreign Corrupt Practices Act, 1977 (“FCPA”).

Introduction to PCA

The PCA seeks to bring the Indian anti-corruption legal framework in conformity with current international practices laid down by the United Nations Convention Against Corruption (UNCAC). As per the PCA, any person who gives/promises any undue advantage to another person to induce/reward a public servant for improper performance of a public duty – shall be punishable with imprisonment of up to seven years or fine or both.

The PCA also introduces the concept of corporate liability, covering all categories of Commercial Organizations. Commercial Organizations not only include a company or partnership, or association of persons incorporated in India and carrying on business in India or outside India, but also a body or partnership or association of persons incorporated or formed outside India but carrying on business in India.

The PCA makes the Commercial Organizations guilty and punishable with fine, if any person(s) associated with them gives/promises to give any undue advantage with the intent to (i) obtain/retain any business; or (ii) obtain/retain an advantage in the conduct of business for such Commercial Organization.

The PCA prevents Commercial Organizations from taking the plea that such Bribery and Corruption instances are individual offences, except when it can prove that it had adequate compliance procedures and safeguards in place to prevent its associated persons from such conduct.

Introduction to FCPA

The FCPA addresses the problem of Corruption in two ways:

- a) The anti-bribery provisions prohibit U.S. persons and businesses (domestic concerns), U.S. and foreign public companies listed on stock exchanges in the U.S. or required to file periodic reports with the Securities and Exchange Commission (Issuers), and certain foreign persons and businesses acting while in the territory of the U.S. (territorial jurisdiction) from making corrupt payments to foreign Public Officials to obtain or retain business or other advantage.
- b) The accounting provisions require Issuers to make and keep accurate books and records, and to devise and maintain an adequate system of internal accounting controls. The accounting provisions also prohibit individuals and businesses from knowingly falsifying books and records or knowingly circumventing or failing to implement a system of internal controls.

Violations of the FCPA can lead to civil and criminal penalties, sanctions, and remedies, including fines, disgorgement, and/or imprisonment.

IV. Prohibition under the ABAC Policy

a) Bribery

Employees must not engage in any form of bribery, in dealings with any Government Official, private party or any third party (such as an agent or third-party intermediary) either directly or indirectly, in order to improperly influence any act or decision of a person, or to otherwise gain an improper benefit for the Company.

Bribe can take many forms, for example:

- a) money (or cash equivalents such as shares);
- b) unreasonable gifts, entertainment or hospitality;
- c) kickbacks;
- d) unwarranted rebates or excessive commissions (e.g. to sales agents or marketing agents);
- e) unwarranted allowances or expenses;
- f) political/ charitable contributions;
- g) uncompensated use of company services or facilities; and
- h) anything else of value.

b) Facilitation Payments

The Company prohibits all its Employees from making any facilitation payments directly or indirectly on behalf of the Company.

‘Facilitation payments’ are typically payments made for the purposes of facilitating or accelerating an action by a Government Official. For example, a payment to a customs official to speed up the release of goods from a customs warehouse, where the payment is outside of the usual process. Another example might be a cash payment to a Government official to ensure that an application is approved more quickly than under the usual approval process.

V. Compliances

Business expenditure in the nature of gifts, meals and entertainment, travel and lodging incurred for anyone, must be approved, as per the guidelines provided in respective policies. Such expense is generally incurred for customer or potential customer, government official, political party, candidate for political office or any intermediaries, such as agents, attorneys or consultants.

In all cases, expenditures must be reasonable and directly related to a legitimate business purpose. If the facts and circumstances indicate that a specific expenditure could be construed as an improper payment or would create an appearance of impropriety, the expenditure shall be prohibited.

a) Gifts

GPII may provide gifts to Business Partners/Third Parties and Government Officials as a social courtesy in order to foster good relationships. However, Employees must practice sufficient due care when providing any gifts in order to avoid suspicion and misunderstanding by any party. Accordingly, all gifts provided must have a valid business purpose and be reasonable in view of that business purpose.

Employees may not offer gifts under circumstances that create the appearance of impropriety. For details, kindly refer the Gifts Policy.

b) Hospitality

Hospitality such as meals, entertainment or receptions may be provided to anyone (including Government Officials) for a legitimate business purpose. Hospitality expenses incurred in an effort to sell products or services or to influence/promote business or governmental decision-making are strictly prohibited. For details, kindly refer the Hospitality Expense Policy.

c) Travel and lodging on behalf of anyone

In certain circumstances, the Company may be required to pay reasonable travel and lodging expenses, under the execution of a contract or under applicable law or under the order from a judicial authority, (including airfare, hotel accommodation, meals and other incidentals) for on behalf of anyone (who may or may not be a Government Official).

Key policies for payments of travel and lodging expenses related to Government Official will include the following:

- i. The government agency, government department, or state-owned enterprise must select the invitees and not the Company.
- ii. The government agency, government department, or state-owned enterprise should approve the proposed visit and itinerary. Adequate documentation (such as a copy of email received) should be maintained for the same.
- iii. Tickets, hotel accommodation and other travel-related expenses need to be reasonable and commensurate with the Company's travel policies. Company will directly pay airlines, travel agencies or tour operators and hotels on behalf of the government official and will not reimburse any per diem expenses to the government official. However, Company can also make direct payment for per diem expenses as per the defined limits to respective government department for government official.
- iv. Payment of hotel accommodations or other forms of lodging shall not include any other additional amenity not included in the base price of the hotel accommodation or lodging.
- v. Travel will only be for the Government Official and not for his/ her family members or close business associates.
- vi. Company will not bear the costs related to travel to tourist destinations entertainment, sightseeing excursions or other leisure activities.

- vii. Expenditures for meals and incidentals must be in accordance with Company's Travel and Expense Policy.

In addition to any respective project site/ department approvals that may be required, all proposed payments or reimbursements for travel expenses of Government Officials must be approved in writing by the Compliance Officer before the travel occurs.

d) Political Contributions

The Company does not participate directly or indirectly in any political activities or support candidates of any political party for any political office. Furthermore, the Company does not make any political contributions/donations to any political entity/affiliate, candidate or campaign, whether in cash or in kind.

Kindly refer the Political Contributions Policy for more details.

e) Charitable contributions

The Company endeavors to be a positive contributor to community development and in this endeavor, it sponsors various community development programs and makes Charitable Contributions. Since these contributions may be considered bribes, the Company and its Employees must exercise caution.

Kindly refer the Charitable Contributions Policy for more details.

VI. Third party Due diligence

Third Party Intermediary (TPI) means a service provider, agent, consultant, distributor, contractor, vendor, supplier, or other third party, whether an individual or an entity, employed on a contractual basis, or retained to assist the Company in any business function that requires or involves interaction with any government entity or government official in any of the countries in which the Company operates.

The Company may be criminally liable and/or suffer damage to its reputation as a result of any act of bribery committed by TPI acting on the Company's behalf. In the absence of compliance with all third-party due diligence procedures specified in the Third-Party Risk Management Framework, the Finance department shall not make any payments to the TPI.

VII. Non-TPI Due Diligence

Business risks are constantly on the rise and it is prudent for the Company to demystify, de-risk and hence undertake due diligence of third parties in this challenging environment. Managing third-party relationships is a key focus area for the Company, as it has a direct impact on its daily operations and overall profitability.

Failure to adequately assess even non-TPI third parties ('Vendors') and know how they operate, could lead to exposure to reputational damage, operational risk, government investigations as well as monetary penalties and potential criminal liability.

Vendors must be selected by the Company after completion of the appropriate due diligence procedures, as specified in the Third-Party Risk Management Framework.

VIII. Employee Due Diligence

Prior to hiring all Employees, the HR department is to initiate the process of employee due diligence on the prospective employee.

Purpose of Due diligence is also to identify any relationship between the prospective employee and Government Officials and entities and any Politically Exposed Person (PEP).

The Company may appoint a service provider to conduct the due diligence review for prospective employees. The service provider may be an internal group, an outside auditing firm, or outside counsel etc. and will conduct the risk-based due diligence as per instructions from the Compliance Officer of the Company.

Step wise Procedure in the Employee Due Diligence Process:

- a) The service provider/ consulting firm appointed will provide a written report of the screening results explaining its findings and the reasons for any concerns raised, including any negative information or red flags upon receipt of the due diligence conducted. The report will also include any inconsistencies between the information submitted in the employee background verification questionnaire and information discovered in the diligence process. It is responsibility of the Compliance Officer to review and assess the screening results provided by such third party/ consulting firm. Post issue of report by the consultant, Company needs to share the concern raised in the report with concerned prospective employee, providing him/her an opportunity to send comments within a time limit of five working days.
- b) Extract of all Employee Due Diligence reports, having any concern identified by the consultant need to be mandatorily reviewed and approved by the Compliance Officer. The Compliance Officer may consult the CEO or Joint MD on a case-to-case basis, if required. The Compliance Officer will accordingly take the final decision on the matter.
- c) Compliance Officer will take one of the following actions:
 - i. No negative information was found and approve the appointment of candidate; or
 - ii. Negative information was found and reject the candidate for appointment; or
 - iii. Approve the appointment of candidate and provide written explanation for the reasons for his/her acceptance and can provide for requisite safeguards to be followed while making any such appointment.

IX. Guideline for Hiring Former Government Officials

Applicants for a job, internship, or other work experience, whether they be paid or unpaid, must be selected through the standard Human Resource process (including background checks) and hired based on objective criteria and the candidate's credentials. Background check processes will generally include but are not limited to the review of resumes, identification of any prior Government Official roles, review of any candidate's criminal history, and an education background check. No candidate may be hired for the purpose of obtaining inappropriate benefits for GPIL or for the purpose of influencing a Government Official.

There are restrictions placed on individuals who are former Government Officials that may limit the type of work they can perform for GPIL for certain periods of time including the following:

- a) One year restriction: A former Government Official cannot, on behalf of GPIL, communicate with Government Entities in connection to any matter that they participated in personally and substantially during their Government Official tenure, including but not limited to grants, contracts, licenses, permits, applications, and litigation.
- b) Six months restriction: A former Government Official is restricted from representing GPIL for any matter that was under their prior official responsibility but in which the former Government Official was not personally involved.
- c) Three months restriction on Aiding and Advising: A former Government Official is restricted from aiding or advising GPIL concerning any ongoing trade or treaty negotiation in which they participated personally or substantially.
- d) Three months restriction on Communication: A former Government Official may not make any communication to or appear before their prior Governmental Entity in which they served, on behalf of GPIL.
- e) Three months restriction relating to foreign entities: A former Government Official may not knowingly aid, advise, or represent a GPIL affiliate company in foreign countries, with the intent to influence the official action of any employee of the Governmental Entity.

The Compliance Officer should be consulted when individual departments are considering hiring former Government Officials. Compliance Officer will guide the department through proper disclosures and determine whether there should be deviations from the above "cooling-off" periods.

X. Record Keeping

All Employees and Directors must follow applicable standards, principles, laws, regulations and Company practices for accounting and financial reporting. 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 proper accuracy and completeness. No accounts should be kept "off-book" to facilitate or conceal improper payments.

In particular, the Company will monitor and review, through periodic risk assessments and compliance audits to be conducted by the Internal Auditor/ any other party that the Company may deploy for this purpose, business expenditures, the records of Employees as well as Directors who have discretionary authority over Company assets, who are likely to come into contact with Government Officials, or who submit financial data that affects Company's financial statements or reports.

The Company should ensure that:

- a) All financial transactions are adequately identified and recorded fairly and properly in the appropriate books and accounting records are available for inspection by the Board as well as by auditors;
- b) No "off the books" or secret accounts are kept, and no documents are issued that do not fairly and accurately record the transactions to which they relate;
- c) No recording of non-existent expenditures or liabilities with incorrect identification of their objects or unusual transactions that do not have a genuine and legitimate purpose are made;
- d) Cash payments or payments in kind are monitored to avoid their use as substitutes for bribes; only small cash payments made from petty cash. Cash payment should comply with provisions of the Income Tax Act, 1961.
- e) No book-keeping or other relevant documents are intentionally destroyed, earlier than that required by law;
- f) Independent systems of auditing are in place, whether through internal or external auditors, designed to bring to light any transactions which contravene these rules or applicable accounting rules, which provide for appropriate corrective action, if the case arises;
- g) All provisions of national tax laws and regulations are complied with, including those prohibiting the deduction of any form of bribe payment from taxable income;

XI. Payments under duress

In the unlikely situation that an Employee or someone with the Employee is facing imminent physical danger and a payment will help fix the situation, payment is allowed (e.g., in situations of assault, intimidation, arrest, or confinement). As soon as the danger has passed, the Employee must immediately report the situation to the Compliance Officer and the HR department so that it can be addressed and properly recorded. Such payment must not be disguised as another type of payment or camouflaged in any way.

XII. Inspection by Government Official

Every time a Government Official arrives at company premises including project sites, to conduct an inspection, the concerned employee should intimate about the visit and purpose thereof to the Compliance Officer. The following procedures should be followed:

- a) The concerned employee should direct the Government Official to the Compliance Officer or the Project manager or the Operations Manager or to the authorized person.
- b) A log must be maintained on site at the Company premises or project sites or corporate office to record the date, name of Government Official, title and his/her Government Entity, purpose of each visit and

follow up action required after the visit, if any. This log will be maintained by site Incharge/ local officer Incharge at site/ Compliance Officer, as applicable.

- c) If any expenses including any meals, travel or lodging are incurred during the inspection, these expenses must be recorded and must be consistent with this policy.
- d) Minutes of meeting/visit must be prepared and a sign off from the Compliance Officer must be obtained on the same.

XIII. Fines and Penalties

In certain circumstances fines and penalties are imposed on the Company by a Government Entity in connection with operations of the Company, if any, and/ or other facilities for violation of local regulations.

The copy of such notices for fines and penalties should be sent to Compliance Officer and CFO. Upon approval from the Compliance Officer and the CFO, fines and penalties shall be paid solely from funds transferred directly to the Government Entity from the Company's corporate office via wire transfer or cheque, and a receipt or other written acknowledgement of the payment shall be obtained from the Government entity.

The CEO needs to be periodically informed of any instance where fine/ penalty is over INR 50,000.

A copy of the receipt or other written acknowledgement shall be sent to the Compliance Officer and the Legal Department for record keeping. Any deviations from the procedures must be approved in advance and in writing by the CEO.

XIV. Document retention

Unless Indian law requires a longer period, the Company shall retain all documents related to the expenditure for Eight (8) years from the date of incurring such expense.

XV. Speak-up Culture

Employees, Directors and Third parties, who are or become aware of or suspect a violation of this Policy and/ or the ABAC Laws are under an obligation to report the same to the Compliance Officer.

Violations or suspected violations should be reported by contacting the Compliance Officer or reporting as per the procedures set out in the Company's Whistleblower Policy. Reporting may also be made anonymously at vigilance@genus.in.

Company will not take any adverse action against anyone for providing truthful information relating to a violation of law or Company policy, and the Company will not tolerate any retaliation against persons asking questions or making good faith reports of possible violations of this Policy. Anyone who retaliates or attempts to retaliate will be disciplined.

'Red flags' that may indicate bribery or corruption are set out in this policy (Refer Annexure 1 of this Policy). Failure to report an actual or suspected breach of this Policy is itself, a breach of this Policy.

XVI. Training and Awareness

Dissemination of this Policy for new joiners shall be carried out at the time of induction by the Compliance Officer.

Annual refresher trainings on ABAC compliances are required for all Directors and Employees of GPIL. The training could be through on-line learning modules or in-person trainings.

If any Employee has any query about this Policy, they should contact their reporting authority or contact the Compliance Officer.

The Company's zero-tolerance approach to bribery and corruption should be communicated to all agents, suppliers, contractors and business partners at the outset of the Company's business relationship with them and as appropriate thereafter by the Compliance Officer.

XVII. Roles and Responsibilities

The Audit Committee or the Board of Directors along with the CEO, Chief Financial Officer and Compliance Officer are responsible for providing leadership, resources and active support for the implementation of this Policy. Management at all levels is responsible for ensuring that those reporting to them are made aware of and understand this policy and, if necessary and appropriate, are given adequate and regular training on it.

The Compliance Officer under the supervision of the Audit Committee or the Board of Directors as applicable shall be responsible for the following activities:

- a) Undertake regular ABAC risk assessment(s) to identify the bribery and corruption risks the Company might reasonably anticipate, given the factors such as size, location, industry, sector, business model, interaction with Government Officials and applicable statutory, regulatory, contractual and professional obligations and duties. Analyze, assess and prioritize the identified risks. Evaluate the suitability and effectiveness of the Company's existing controls to mitigate the assessed bribery risks.
- b) Monitor the effectiveness and review the implementation of this policy, regularly considering its suitability, adequacy and effectiveness. Any improvement identified will be made and incorporated as soon as possible.
- c) Subject internal control systems and procedures to regular audits to provide assurance that they are effective in countering bribery and corruption.
- d) Ensure timely trainings on the ABAC policy to all the Employees and Directors of the Company.
- e) Ensure at least annual declaration from the Employees and Directors on compliance with the ABAC policy.
- f) Encouraging the use of reporting procedures for suspected and actual incidence of bribery or corruption.

- g) Ensure that Employees and Directors will not suffer retaliation, discrimination or disciplinary action for reports made in good faith, or on the basis of a reasonable belief of violation or suspected violation of the Company’s ABAC Policy, or for refusing to engage in bribery, even if such refusal can result in the Company losing business (except where the individual participated in the violation).
- h) Receiving and investigating reports of ABAC related incidents.
- i) Escalating known ABAC issues to the Board.
- j) Maintenance of the central donations register and gifts, hospitality & entertainment register.
- k) Providing guidance to employees on the ABAC policy and dealing with any queries on its interpretation.
- l) Record keeping in connection with the ABAC policy and associated training.

XVIII. Important Definitions

Sr. No.	Term	Definition
1	Bribe	It means to give, offer, pay, promise, or authorize anything of Value to obtain or retain a Business Advantage, or to induce or reward the recipient for acting improperly. A bribe can be cash or cash equivalent (checks, gift cards, wire transfers, commercial paper, in-kind transfers, commissions, or discounts), but it can also be a non-monetary benefit or favor, such as a gift, an offer of employment, or preferential treatment of any kind. Bribes are a violation whether done directly by an Employee or indirectly through a Business Partner/Third Party.
2	Associate Company	It means a company whose parent company possesses only a minority stake (20%) in the ownership of the Company. An associate company is partly owned by another company or group of companies.
3	Government Official	It includes but is not limited to, national, provincial, or municipal officials at any level whether in India or abroad and whether operating in their official capacities or not: <ul style="list-style-type: none"> i. Any current or former national, provincial, local, or municipal employee including: <ul style="list-style-type: none"> a) A Government Official or local officer holding a permanent position or salary; b) an officer or a person working in a state enterprise or a state agency; c) a local administrator, a deputy local administrator, an assistant local administrator, or a member of a local council; d) an official under the law on local administrative procedures; e) directors and employees of state agencies or state enterprises; f) a person or a group of persons who exercise power or are entrusted to exercise state administrative power under the law; g) an officer or a person working in government universities, hospitals, or other government institutions;

		<ul style="list-style-type: none"> h) an officer or a person working in independent public agencies and public organizations; and i) other officials specified by law; ii. Any candidate for political office; iii. Any person holding a political position; iv. Any person acting on behalf of a public/Government Official; and v. Any employee of a company owned by the government.
4	Anything of value	Anything of tangible or intangible value, including but not limited to, cash, cash equivalents, gifts, favors, entertainment, accommodations, unlisted shares, loans, warranties, donations, sponsorships, charitable or political contributions, promotional fees, discounts, wages, price cuts, business or employment opportunities, education, medical care, and sexual relations.
5	Third Party	It means any person or organization that performs services for or on behalf of GPIL, including but not limited to distributors, agents, intermediaries, independent contractors, consultants, representatives, joint venture partners, accountants, lawyers, lobbyists, customs brokers, logistics companies, logistics workers, intermediaries, mentors, supply-chain partners, appraisers, experts, sellers, suppliers, warehouse workers, and subcontractors.
6	Facilitation Payment	It means small payments made to low-level government officials in order to expedite or facilitate the performance of routine, non-discretionary government action, such as obtaining utility services, customs clearance, inspections, or stay visas, installing water disposal or telephone lines, or issuing a non-discretionary license or permit to which the applicant is entitled by law. A publicized and well-documented fee paid directly to a government entity is typically not considered a facilitation fee. Facilitation payments are prohibited by this Policy.
7	Business Advantage	It means any advantage to GPIL's business, including but not limited to, a reduction in duties, taxes, or fines; obtaining a favorable ruling or evaluation; obtaining or retaining a license or permit; overlooking non-compliance with applicable rules or regulations; a simplification or "speeding up" of procedures; gaining a high rating or reputation; obtaining confidential information; avoiding or mitigating sanctions; granting a trade acquisition; ignoring mistakes or scandals; or other favors or preferential treatment.
8	Government Entity	It includes Governmental bodies, agencies, departments, and instrumentalities; state-owned, controlled, or operated commercial enterprises (legal entities engaged in commercial transactions that are owned (in whole or in part), controlled or operated by a government); political parties; and public international organizations such as the United Nations.

9	Charitable contribution	It means any gift, hospitality, funding or other contribution that is offered or given to a registered charitable organization or entity.
10	Political Contributions	It includes anything of value provided for the purpose of promoting, supporting, or influencing any political process, political organization or election for public office at a level.
11	Compliance Officer	The Vigilance Officer as defined under Whistleblower policy can be designated as the Compliance Officer for the purpose of this policy.

XIX. Conflict between Laws and Policy/Code

In case of any conflict between the prevailing laws/rules/regulations and this policy, the prevailing laws/rules/regulations shall prevail. Further, any subsequent amendment / modification in the Listing Regulations, Act and/or applicable laws in this regard shall automatically apply to this code.



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Potential Risk Scenarios “Red Flag”

The following is a list of possible red flags that may arise during the course of an employment/association with the Company and which may raise concerns under various ABAC Laws. The list is not intended to be exhaustive and is for illustration purposes only.

- a) Being aware that a third party engages in, or has been accused of engaging in, improper business practices;
- b) 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 government officials;
- c) 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 payment made;
- d) A third-party request 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; A third-party request that payment is made to a country or geographic location different from where the third party resides or conduct business;
- e) A third party requests an unexpected additional fee or commission to facilitate a service;
- f) A third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services;
- g) A third-party request that payment is made to ‘overlook’ potential legal violations;
- h) A third-party request that you provide employment or some other advantage to a friend or relative;
- i) You receive an invoice from a third party that appears to be non-standard or customized;
- j) A third party insist on the use of side letters or refuses to put terms agreed in writing;
- k) You observe that the Company has been invoiced for a commission or fee payment that appears large compared to the service stated to have been provided;
- l) A third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to the Company; and /or You are offered an unusually generous gift or lavish hospitality by a third party.

Version Control

Sr#	Date of Implementation	Approved by:	Approved by:
1		Name:	Name:
		Designation:	Designation:
		Date of Approval:	Date of Approval:
		Signature:	Signature:
2		Name:	Name:
		Designation:	Designation:
		Date of Approval:	Date of Approval:
		Signature:	Signature:
3		Name:	Name:
		Designation:	Designation:
		Date of Approval:	Date of Approval:
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4		Name:	Name:
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		Date of Approval:	Date of Approval:
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