ANTI BRIBERY AND ANTI CORRUPTION POLICY

Author of the Policy	Human Resources Department
Vetted by	Chief People Officer
Approver of the Policy	Board
Details of the Approval of Board	29.10.2026
Applicability	All employees/Directors/Consultants/Interns/Vendors
Policy Amendments	Board
Reference	The Prevention of Corruption (Amendment) Act, 2018 (Amendment Act),US Foreign Corrupt Practices Act, 1977 (FCPA), the United Kingdom Bribery Act 2010 The Prevention of Corruption Act, 1988, The United States Foreign Corrupt Practices Act of 1977 (FCPA), The OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions and the OECD 2021, The United Nations Convention against Corruption (UNCAC), Applicable anti-bribery, anti-corruption, fraud, accounting, corporate governance and whistleblower protection laws and applicable sanctions and financial crime laws, where legally applicable to the Company or the relevant transaction and other related laws
Date of Policy	29.10.2024

Revision History

Version no	Date	Revision details
2.0	29.10.2026	Policy amended in line with the Prevention of Corruption Act, 1988, U.S. Foreign Corrupt Practices Act of 1977, as amended, and the rules and regulations thereunder (the "**FCPA**"), the U.K. Bribery Act, 2010, any applicable law or regulation implementing the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, or any similar statutes or law of any other relevant jurisdiction, or the rules or regulations thereunder (collectively, "**Anti-Bribery and Anti-Corruption Laws**

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Introduction

This policy is aimed in combating the anti-bribery and anti-corruption in Veritas. Veritas has zero-tolerance for bribery and corrupt activities. We are committed to acting professionally, fairly, and with integrity in all business dealings and relationships. Veritas is committed to implementing and enforcing systems that ensure bribery is prevented.

Veritas will constantly uphold all laws relating to anti-bribery and corruption and any stakeholder, if discovered of bribery and corruption are punishable as decided by the whistleblower depending on the violation. The Policy prohibits offering, promising, giving or authorizing others to give anything in excess of a certain value, either directly or indirectly, to any person or entity, thereby setting out Company's standards on bribery and other forms of unlawful payments and provides guidance on combating corruption and to conduct all of our business in an honest and ethical manner.

This policy also aims to guide employees to act professionally, fairly and with utmost integrity in all their business dealings and relationships, wherever they operate.

Scope

This Policy shall apply to employees including directors, officers, shareholders of the Company and all appointed third-party representatives of Company such as agents, consultants, others working on behalf of the Company irrespective of their location, function or grade.

Definitions

a) **Bribery** is the act of offering, giving, promising, asking, agreeing, receiving, accepting, or soliciting something of value or of an advantage so to induce or influence an action or decision. Any inducement, reward, or object/item of value offered to another individual in order to gain commercial, contractual, regulatory, or personal advantage is the offer of undue reward by or to any person in a public sector, private employee, colleague or representative of another organization in order to influence his / her behaviour in office and to induce them to act in contravention of the rules and regulations, ethics, trust and integrity.

b) **Corruption** is the abuse of entrusted power for private gain and typically involves Bribery.

c) **Facilitation Payment** means payments to induce government officials to perform routine functions they are otherwise obligated to perform, are bribes.

d) **"Government Official"** is broadly defined and includes (a) officials and employees; and (b) any person acting in an official capacity for or on behalf of: any government, governmental agency or instrumentality, or any public international organization; any company that is

controlled by a government or governmental agency (notwithstanding that the company may be publicly listed); and o any political party, party official or political candidate

e) **Objectionable Practice** means any Corrupt Practice, Fraudulent Practice, Money Laundering Activities, Obstructive Practice, Sanctionable Practice or Terrorist Financing.

f) **Corrupt Practice** means the promising, offering, giving, making, authorising, insisting on, receiving, accepting or soliciting, directly or indirectly, of any illegal or undue payment, bribe, kick-back, or advantage of any nature, to or by any person, with the intention to, or the knowledge that such payment or advantage may, directly or indirectly influence, whether as inducement or reward, the actions or decisions of any person, including causing any person to refrain from any action or decision; or

any action or omission which is prohibited in any applicable jurisdiction by law or regulation relating to bribery or corruption.

g) **Fraudulent Practice** means any action or omission including misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial benefit or to avoid an obligation.

h) **Illicit Origin** means any origin which is illicit, criminal or fraudulent, including without limitation, corruption, Terrorist Financing, and tax evasion.

i) **Money Laundering Activities** means the process of moving funds of Illicit Origin through a cycle of transformation to create the end appearance of legitimately earned funds. The process of moving funds consists of providing, receiving or assisting in transfer of funds.

j) **Obstructive Practice means**

deliberately destroying, falsifying, altering or concealing evidence material to the assessment or the making of false statements to those performing the assessment, in order to materially impede an assessment of allegations of a Corrupt Practice, Fraudulent Practice, Money Laundering Activities, or Terrorist Financing and/or threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the assessment or from pursuing the assessment; or

acts intended to materially impede the exercise of Veritas's access to contractually required information in connection with an assessment of allegations of a Corrupt Practice, Fraudulent Practice, Money Laundering Activities, or Terrorist Financing.

k) **Sanctionable Practice** means any business activity or transaction with any entity, individual or country which at or during the time of such business activity or transaction is included on the lists of sanctioned entities, individuals or countries published and updated from time to time by

the Reserve bank of India (RBI), Office of Foreign Assets Control of the US Department of Treasury (OFAC), the European Union or the United Nations.

l) **Terrorist Financing** means financing terrorists, terrorist acts and terrorist organisations.

m) **Foreign Public Official:** Any person holding a legislative, administrative, judicial or public office in a country other than India, whether appointed or elected; any person exercising a public function for a foreign country, including for a public agency or public enterprise; and any official or agent of a public international organisation, to the extent recognised under applicable law.

n) **Thing of Value:** Anything having monetary value, including cash, gifts, hospitality, travel, accommodation, entertainment, employment, internships, scholarships, discounts, loans, charitable contributions, political contributions, business opportunities, services, confidential information or benefits provided to a relative, associate or other nominee of the intended recipient.

o) **Third-Party Intermediary:** Any agent, consultant, broker, business introducer, collection agent, recovery agent, contractor, vendor, supplier, adviser, distributor, joint venture partner or other person acting for, representing or providing services to the Company.

p) **Conflict of Interest:** Any situation in which an individual's personal, financial, family, professional or other interests interfere, or could reasonably appear to interfere, with the impartial performance of duties owed to the Company.

q) **Retaliation:** Any dismissal, demotion, harassment, intimidation, discrimination, threat, adverse change in employment or engagement terms, or other detrimental treatment imposed because a person raised a concern in good faith, refused to participate in misconduct or assisted an investigation.

r) **Books and Records:** All financial and non-financial records, including ledgers, invoices, receipts, expense claims, contracts, approvals, payment instructions, gift registers, due-diligence records and supporting documents relating to the Company's activities.

Prohibited Acts at Veritas

- Offering or suggesting a bribe, or authorize the offer or suggestion of a bribe;
- Paying bribes;
- Soliciting or accepting a bribe to influence a decision, to obtain unauthorized access to confidential information, or to commit or omit to do an act, irrespective of a similar outcome without the bribe;

- Making Facilitation Payment i.e., Facilitation payments are typically small, unofficial payments made to secure or expedite a routine action (e.g., the issuance of licenses, registering property under rental agreement etc.) by an official, also known as "speed payments / speed money").

  Employees must contact the Chief Compliance Officer prior to making any facilitation payment unless an employee's health or safety would be threatened by a delay in making the facilitation payment. Any such payments must be accurately recorded in the books and records.
- Using another party to conduct any of the above;
- Appointing vendors or suppliers that have not committed to adherence with all applicable laws and regulation, specifically with respect to bribery and corruption;
- Processing funds known to be, or reasonably suspected of being, the proceeds of bribery or corruption.
- The Company prohibits commercial bribery in both the public and private sectors. No employee, director or associated person shall offer, promise, authorise, give, request, agree to receive or accept any undue financial or other advantage to improperly influence a business decision, secure an improper advantage, obtain confidential information, manipulate a procurement or lending decision, influence the selection of a service provider, or induce a person to breach a duty of good faith, impartiality or trust.
- Kickbacks, secret commissions, undisclosed rebates, improper referral fees, bid manipulation, collusive arrangements and payments routed through relatives, nominees, shell entities or other intermediaries are prohibited.
- No employee shall circumvent this Policy by dividing payments, disguising their purpose, using personal funds, routing payments through third parties or obtaining informal approval for an otherwise prohibited transaction.

Check for Appropriate Business Conduct

This policy and various guidelines may not be exhaustive and therefore a few questions have been listed down to provide some guidance for making decisions towards appropriate business conduct.

- Check whether your action is legal, right and honest
- Check whether the action is consistent with the terms and spirit of this policy and our values as a business?
- Check whether your action creates an obligation or justify your supervisor and to your family and whether it will defame if exposed

Charitable donations

Veritas will ensure that all charitable donations made are legal and ethical and are made with the approval of the whistleblower committee or through the Corporate Social Responsibility (CSR) activities of the Company

Any charitable donation must always be made directly to a recognized charitable organization and not via another party or individual.

Political donations

Veritas will not make donations, whether in cash, kind, or by any other means, to support any political parties or candidates.

Offers of employment

Care must be taken when providing work experience or employment to people that are connected to, or are relatives of, senior public officials. Although it is not prohibited to employ such staff it is important to avoid any perception that any hiring is for an improper purpose. Where such a hiring is being considered, approval from respective function and CPO to be obtained.

Gifts and Hospitality

A "Gift" means anything of value, including but not limited to meals, lodging, loans, cash, discounts on any product or service, services, prizes, products, tickets, gift certificates, gift cards, etc. Gifts to any family member or relative including but not limited to payments to a family member or relative or employment of a family member or relative are deemed Gifts receive by the employee. Exchange of gifts with people with whom we do business is a part of normal business relationships. However, if such exchange of gifts or different types of favours are frequent and of substantial value, then it shall create the appearance of a kind of bribery or can create conflict of interest.

- Where it is inappropriate to decline the offer of a gift, the gift may be accepted so long the value of the gift is not more that Rs.5000 (Rupees Five Thousand Only) and it is declared to the whistleblower committee and the committee will assess the circumstance.
- Where it is Business practice, gifts given and received should always be disclosed to the whistle blower committee
- Any gifts which received can be sent to Admin Department which will take the appropriate decision for due return of the gift or for due disposal of the gift and donation of the proceeds to charity.
- If you have any uncertainty whether a Gift is an Employment Gift, you must assume that it is, and provide notification to your Reporting Manger/Head of Department. For

example, if a vendor who is also a personal friend gives you a birthday present, you must report it as an Employment Gift to your supervisor and the Head of Department

- It is important to avoid even the appearance of impropriety. Consequently, every transaction that you personally engage in with a vendor, competitor, business partner or customer should be considered and evaluated as an Employment Gift even if you believe the transaction involved fair and full consideration between the parties. For example, if a vendor provides employment to a family member, the amount of compensation and a description of the employment relationship must be provided.
- Gifts to any family member are deemed Gifts received by them, the employee. Gifts to any person or entity at their or for their benefit are also deemed Gifts received by them

Gifts Vs Bribery

The exchange of Gifts must be conducted in a way that there is no appearance of bribery. Gifts should not be given or received either to obtain favours/preferential treatment or in return for favours/preferential treatment.

No gifts are acceptable to be offered or received which might violate the ethical values of the giver's/recipient's company such as discrimination based on race, religion or culture.

Only gifts which have been approved by your immediate superior may be retained by the person to whom they have been given.

Inappropriate Gifts - Other types of favours, Gifts and entertainment are un acceptable. Employees (which term, as a reminder, includes family members and others as described above) may never engage in the following activities in connection with their work at Veritas.

- Offer or accept cash or cash equivalents, including but not limited to stock or other securities and gift certificates, gift cards or discount cards (even if only redeemable for merchandise);
- Offer to accept favours, Gifts or entertainment that would be illegal, including but not limited to, bribes, kickbacks and similar matters;
- Offer, accept or request anything as part of an agreement to do anything in return for favours, Gifts or entertainment.

Policy Administration

Training

All Employees working in areas seen as susceptible to bribery and corruption risk, are to receive appropriate training, including refresher training, relating to this Policy and related policies and procedures periodically. All newly hired Employees shall receive such training as

part of their induction. The Head of Human Resources shall be responsible for imparting such training.

Monitoring and Oversight

Chief People Officer shall monitor, review and at least annually report on the effectiveness of and adherence to this Policy, and the steps taken to implement it to the Audit Committee of the Board.

Auditing

Internal and external auditors will include an assessment of the implementation of this Policy.

Third-Party Due Diligence and Oversight

Before appointing or renewing an engagement with a third party, the relevant business function shall ensure that proportionate, risk-based due diligence is completed and documented. The level of scrutiny shall reflect the nature of the services, jurisdiction, transaction value, interaction with public officials, ownership structure, reputation, payment arrangements and other relevant risk factors.

Due diligence shall, as appropriate, cover:

1. Verification of the third party's legal existence, identity, ownership, beneficial ownership and authorised representatives.
2. Screening for relevant sanctions, enforcement actions, adverse media, corruption allegations and conflicts of interest.
3. Identification of relationships with government officials, politically exposed persons and their relevant close associates or family members, where legally appropriate.
4. Verification of the commercial rationale, competence, qualifications and capacity of the third party to perform the proposed services.
5. Review of proposed remuneration, commissions, referral fees, payment destinations and requests for cash, offshore accounts, unrelated payees or payments without adequate supporting documentation.
6. Assessment of whether the proposed engagement creates an unacceptable bribery, corruption or reputational risk.

All third-party engagements shall be supported by written agreements defining legitimate services, appropriate remuneration, compliance obligations and the Company's rights to request records, conduct audits, investigate suspected misconduct and terminate the engagement for material violations.

Enhanced due diligence and approval by the designated Compliance authority shall be required for high-risk engagements. Payments shall correspond to genuine services actually performed

and shall be supported by appropriate documentation. No third party shall be engaged or retained to perform an act prohibited by this Policy or applicable law.

Third parties shall be monitored throughout the relationship, with periodic reassessment proportionate to risk. Any red flags shall be investigated and resolved before the engagement or payment proceeds. The Company may suspend, decline or terminate an engagement where satisfactory due diligence cannot be completed, or material compliance concerns remain unresolved.

The Company's zero-tolerance approach to bribery and corruption shall, wherever relevant, be communicated to all third parties at the outset of the Company's business relationship with them and as appropriate thereafter. Wherever possible, all such third parties shall also be sent a copy of this Policy at the outset of the said business relationship and periodically throughout the term of the relationship.

Financial Controls, Payment Approval and Accurate Records

All transactions must be accurately, completely and promptly recorded in the Company's books and records, with appropriate supporting documents and approvals. No employee or associated person shall create or maintain undisclosed funds, off-the-books accounts, fictitious invoices, false expense claims, misleading accounting entries or incomplete records to conceal a payment or its purpose.

The following controls shall apply:

1. Payments shall be made only to verified contractual counterparties or other legitimate payees approved in accordance with documented procedures.
2. Changes to beneficiary bank accounts, requests for payments to unrelated persons, unusual jurisdictions or payments inconsistent with contractual terms shall be independently verified.
3. Invoices, commissions, consulting fees, marketing expenses, charitable donations, sponsorships, gifts and hospitality shall be subject to proportionate verification and approval.
4. Segregation of duties shall be maintained, as appropriate, between vendor onboarding, transaction approval, payment processing and reconciliation.
5. Supporting records and approvals shall be retained in accordance with applicable law and the Company's record-retention requirements.
6. Internal Audit and Compliance shall conduct risk-based reviews and investigate unusual transactions, repeated payments below approval thresholds, unexplained round-sum payments and other indicators of potential misconduct.

The Company shall not knowingly claim a tax deduction for an unlawful payment or misclassify a bribe as a legitimate business expense. Suspected irregularities shall be reported promptly to the Chief Compliance Officer and investigated in accordance with applicable procedures.

Mergers, Acquisitions, Joint Ventures and Business Partnerships

Before entering a merger, acquisition, joint venture, strategic partnership or other material business arrangement, the Company shall conduct risk-based anti-bribery and anti-corruption due diligence proportionate to the transaction and the relevant legal requirements.

Such due diligence shall, where appropriate, consider the target's ownership, management, agents, historical and ongoing investigations, public-official relationships, payment practices, internal controls, accounting records and prior or suspected misconduct.

Identified risks shall be assessed before completion or execution, and appropriate safeguards shall be implemented. Where legally and commercially feasible, these safeguards may include contractual protections, enhanced approvals, post-transaction integration, remediation of identified weaknesses, training, monitoring and investigation of suspected misconduct.

The Company shall ensure that entities over which it exercises control adopt appropriate anti-bribery controls, taking account of applicable law, the nature of the business and the risks identified.

Conflict of Interest Management

All employees, directors and relevant decision-makers shall disclose actual, potential or perceived conflicts of interest promptly and in accordance with the Company's conflict-of-interest procedures. Disclosure is required where an employee or a relevant family member or associate has a financial interest in, or personal relationship with, a customer, vendor, intermediary, business partner or other party involved in a Company decision. No person shall participate in a procurement, appointment, lending, recovery, recruitment, contracting or payment decision where their impartiality may reasonably be compromised, unless the conflict has been assessed and appropriate safeguards have been approved. Disclosures shall be recorded for future reference by Risk Department for periodic review. The Company may require recusal from decisions, independent evaluation, additional approval or other mitigation measures. Concealment of a material conflict or participation in a prohibited transaction may result in disciplinary action.

Gifts, Hospitality, Travel and Entertainment Controls

All gifts, hospitality, entertainment, travel, accommodation, sponsorships and related expenses offered or received in connection with Company business must be legitimate, reasonable, proportionate, transparent, infrequent and consistent with applicable law and this Policy. No such benefit may be offered or accepted with the intention of improperly influencing a decision, rewarding an improper act, securing preferential treatment or obtaining an undue advantage. Benefits involving public officials, public-sector employees, employees of state-owned or state-controlled entities, or persons involved in regulatory approvals, tenders, procurement, litigation or other sensitive decisions shall be subject to enhanced scrutiny and prior written approval under procedures prescribed by the Company. Cash and cash equivalents shall not be offered or accepted. Benefits shall not be split, routed through relatives or third parties, or timed to circumvent approval requirements. Lavish or inappropriate entertainment, leisure travel unrelated to a legitimate business purpose, and benefits during sensitive decision-making periods are prohibited. Threshold of Rs.5000/- prescribed by the Company is an administrative control and shall not be interpreted as permission to provide an improper benefit below that threshold.

Governance, Accountability and Independence of Compliance

The Board of Directors shall exercise oversight of the Company's anti-bribery and anti-corruption framework and promote a culture of integrity, transparency and accountability. The Risk & Compliance team shall oversee risk-based due diligence, receiving and assessing concerns, recommending corrective measures and reporting material issues to the appropriate Board committee and shall have sufficient authority, resources, access to relevant records and protection from improper interference to discharge these responsibilities effectively. Material allegations involving senior management, directors or members of the Whistleblower Committee shall be referred to ACB or Board that is not implicated in the allegation. Managers shall not instruct, pressure, incentivise or permit employees or third parties to violate this, Policy. The Company shall periodically assess whether its anti-bribery controls are effective and shall implement corrective actions where weaknesses are identified.

Reporting, Confidentiality and Protection Against Retaliation

Employees, directors, consultants, vendors and other relevant stakeholders are required, where applicable under Company procedures, to report known or reasonably suspected violations of this Policy, applicable anti-bribery laws or related financial controls. Reports may be made

through the Company's designated whistleblower channels. Reports shall be handled promptly, impartially and confidentially to the extent reasonably practicable and permitted by law. Anonymous reports shall be accepted and assessed to the extent permitted by applicable law and the Company's procedures. The Company strictly prohibits retaliation against any person who, in good faith, raises a concern, refuses to participate in suspected misconduct, provides information during an investigation or cooperates with a competent authority.

No employee or third party shall threaten, intimidate, harass, discriminate against, dismiss or otherwise disadvantage a person for making a protected report. Any allegation of retaliation shall be investigated separately and may result in disciplinary action.

A report made in good faith shall not attract disciplinary action merely because the allegation is not substantiated. Knowingly false allegations or deliberate misuse of reporting channels may be dealt with under applicable Company procedures and law.

Nothing in this Policy shall prevent any person from reporting suspected unlawful conduct directly to a competent regulatory or law-enforcement authority where legally permitted or required.

Investigation and Corrective Action

All credible allegations of bribery, corruption, improper payments, falsification of records, retaliation or related misconduct shall be assessed promptly and investigated proportionately to their seriousness and risk.

Investigations shall be conducted by suitably qualified persons who are independent of the subject matter and free from actual or perceived conflicts of interest. The Company may engage independent legal, forensic, accounting or other professional assistance where appropriate.

Relevant records, communications, transaction documents and electronic evidence shall be preserved in accordance with applicable law and Company procedures. No person shall destroy, alter, conceal or falsify evidence, interfere with witnesses, obstruct an investigation or disclose confidential investigation information without authorisation.

Where appropriate, the Company may implement interim safeguards, including suspension of payments, enhanced monitoring, restriction of system access or temporary suspension of a third-party engagement, subject to applicable law and due process.

Following an investigation, the Company shall take proportionate corrective action, which may include disciplinary measures, recovery of improper payments where legally permissible, termination of third-party relationships, strengthening of internal controls, training, remediation and reporting to competent authorities where required by law.

Material incidents, investigation outcomes and corrective actions shall be reported to the appropriate Board committee in accordance with established governance procedures.

Periodic Risk Assessment and Effectiveness Testing

The Company shall undertake and document periodic risk assessments to identify and evaluate bribery and corruption risks arising from its business model, products, services, geographical exposure, interactions with public officials, third-party relationships, procurement, collections, recovery activities and other relevant operations.

The frequency and depth of the assessment shall be proportionate to the risks identified and shall be reconsidered following material changes in the Company's operations, regulatory environment, business relationships or risk profile.

The results shall inform the allocation of compliance resources, due-diligence requirements, approval limits, training priorities and monitoring activities.

The effectiveness of this Policy shall be evaluated through periodic compliance testing, internal audit, transaction reviews, analysis of reported concerns and follow-up of previously identified weaknesses. Significant findings shall be escalated to the appropriate senior management and Board committee, together with documented corrective actions and completion timelines.

Third-Party Compliance Obligations and Contractual Safeguards

Where appropriate to the nature and risk of an engagement, the Company shall incorporate anti-bribery and anti-corruption obligations into contracts with agents, consultants, vendors, suppliers, service providers, recovery agents and other intermediaries.

Such obligations shall require the counterparty to comply with applicable anti-bribery laws, maintain accurate records relating to services performed for the Company, cooperate with reasonable compliance reviews, promptly report suspected violations relevant to the engagement and refrain from making improper payments on behalf of the Company.

Contracts shall, where appropriate, provide for suspension of payments, termination for material compliance violations, recovery of losses where legally permissible and audit or information-access rights proportionate to the engagement.

The Company shall not knowingly continue an engagement where a third party is being used to facilitate bribery or where material compliance concerns remain unresolved.

Cross-Border Transactions and Extraterritorial Legal Requirements

The Company shall assess the applicability of foreign anti-bribery and anti-corruption laws to its cross-border transactions, overseas operations, foreign counterparties, international intermediaries and other relevant business activities.

Where the Company, a relevant group entity, an associated person or a transaction falls within the jurisdiction of a foreign anti-bribery law, the relevant business function shall ensure that the applicable legal requirements are identified and incorporated into the transaction's compliance assessment.

The Company shall obtain appropriate legal advice where the jurisdictional application of a foreign law is uncertain or where a transaction presents material cross-border compliance risks.

No employee or third party shall assume that conduct permitted by local custom or local law is necessarily permissible under another law applicable to the transaction.

Training, Awareness and Periodic Certification

The Company shall provide anti-bribery and anti-corruption training upon induction and periodically thereafter. Additional role-specific training shall be provided to employees and third parties exposed to higher risks, including procurement, finance, compliance, legal, collections and recovery, vendor management, government liaison and senior management.

Training shall cover applicable laws, prohibited conduct, third-party risks, gifts and hospitality, facilitation payments, conflicts of interest, payment controls, record-keeping, reporting channels and protection against retaliation.

The Company may require employees, directors and designated high-risk third parties to acknowledge this Policy and periodically certify compliance. Attendance, acknowledgements, assessments and certifications shall be documented and retained.

Failure to complete mandatory training or provide a required certification shall be escalated to the relevant management and Compliance function for appropriate corrective action.

Review

The Policy shall be reviewed annually by the Board of Directors or more frequently as may be required.

Internal Record Keeping

The Company shall make and keep books, records, and accounts that conform to the highest professional standards of accuracy and consistency and that, in reasonable detail, accurately and fairly reflect the Company’s transactions. Financial records evident for all business gifts

made and received will be maintained by the employee and submitted to the whistleblower committee.

A Declaration, written or email record of the amount and reason for hospitality or gifts accepted and given shall be approved and reviewed by the management of the whistleblower committee.

Reporting of Breach

Employees are required to report known or suspected violation of the Policy at the earliest possible stage. The Vigil Mechanism and Whistle-blower Policy of Veritas provides a mechanism for its Employees to raise concerns on any financial irregularities, or violations of policies or law, etc.

Whistleblower Committee:

Committee Members:
1. D.Arulmany- MD & CEO
2. J.Prakash Rayen- ED & CPO
3. Aruna-Company Secretary & Compliance Officer

Contact email: ***whistleblower@veritasfin.in***

Consequences of Breach

- Failure to comply with this policy or any misrepresentation, violation may be grounds for disciplinary action , as considered appropriate, including termination of employees as per Ethics and Code Of Conduct Policy. In respect of vendors, in addition to termination of services, penalties may be applied. Non awareness of this policy shall not be an excuse for misrepresentation.
- Bribery is a criminal offence. The defaulting will be accountable whether she/he pays a bribe herself/himself or authorizes, assists, or conspires with someone else to violate this Policy or an anti-corruption/anti-bribery law. Such cases will be referred by Veritas to the law enforcement agencies and no support will be rendered by Veritas to the concerned employee or vendor.

Communication:

The Company will communicate to its employees and vendors regarding the implementation of this Policy by publishing on its website about this Policy and the principles &practical procedures herein.