

Ethics & Anti-Corruption Policy

Ethosphere Consulting Pvt Ltd

Effective Date: 01/11/2025 **Next Review Date:** 31/10/2026

Location: Bengaluru, Karnataka, India

1. Purpose

This policy defines the standards of ethical conduct required of Ethosphere and its personnel, aimed at preventing bribery, corruption, fraud, conflicts of interest, and unfair business practices. We commit to operating with integrity, transparency, and accountability in all our interactions.

2. Scope

Applies to all employees, consultants, contractors, suppliers, and business partners of Ethosphere across all operations.

3. Anti-Bribery & Corruption

- It is strictly prohibited for any individual representing Ethosphere to offer, give, request, or receive any form of bribe, facilitation payment, or improper advantage.
- Gifts and hospitality must be modest, approved in advance, and recorded in accordance with our Gifts & Hospitality Register, and the cost cannot exceed USD 100 or its equivalent in INR or any other currency.

4. Conflicts of Interest

- All personnel must avoid situations where personal interests conflict with Ethosphere's interests.
- Potential conflicts must be disclosed promptly and managed by the Managing Director or designated Ethics Officer.

5. Fraud Prevention & Financial Integrity

- Financial records must be accurately maintained, in line with accounting standards and applicable law.
- Suspected fraud or irregularities must be reported via the whistle-blowing channel and investigated according to our Investigation Procedure.

6. Whistle-Blowing & Non-Retaliation

- Ethosphere provides a confidential mechanism (email: [ethosphereesg@gmail.com] or phone) for reporting ethical concerns, wrongdoing, or non-compliance.
- Retaliation against any reporter acting in good faith is strictly prohibited.

7. Supplier & Business Partner Integrity

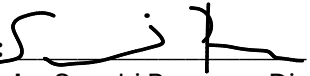
- Suppliers and business partners must adhere to equivalent ethical standards.
- Ethical behaviour is a criterion in our supplier evaluation process, and non-compliance may lead to termination of contracts.

8. Training & Communication

- Ethics training will be provided annually to all staff and relevant contractors.
- This policy is published on our website and communicated to all business partners.

9. Monitoring & Review

- Incidents, investigations, gifts and hospitality logs, whistle-blower reports, and audit findings will be reviewed at least annually.
- Senior management will review this policy and associated metrics at least once a year.

Signature:  Date: 01/11/2025
Name & Role: Sanchi Poovaya, Director