

# MILES2SMILE FOUNDATION --- ABAC POLICY



# Anti Bribery and Anti Corruption Policy

## Miles2Smile Foundation

### 1. Preamble

At Miles2Smile Foundation, we are committed to conducting all of our affairs with the utmost integrity, transparency, and in full compliance with the laws and ethical standards of the jurisdictions in which we operate. Upholding the highest standards of ethical conduct is essential to our mission of delivering sustainable and equitable social impact. This Anti-Bribery and Anti-Corruption (ABAC) Policy reflects our zero-tolerance approach towards bribery and corruption in any form. We are committed to preventing, detecting, and addressing any improper conduct, and we expect the same high standards from all those associated with the organisation.

### 2. Purpose

The purpose of this policy is to:

- Establish clear guidelines and responsibilities in relation to bribery and corruption.
- Ensure compliance with all relevant anti-corruption laws, including the Indian Prevention of Corruption Act and applicable international conventions.
- Protect the reputation, mission, and operations of Miles2Smile Foundation by promoting ethical conduct at all levels.
- Foster a culture of accountability, honesty, and openness throughout the organisation.

### 3. Scope

This policy applies to all individuals working with or on behalf of Miles2Smile Foundation, including:

- Board members and trustees
- Full-time, part-time, temporary, and contractual employees
- Interns and volunteers
- Representatives of vendors, suppliers, contractors, consultants, service providers, partner NGOs, and any third parties acting on behalf of the Foundation

These individuals are collectively referred to as “Designated Persons” under this policy.

### 4. Prohibited Practices

#### 4.1 Bribery

Bribery refers to the offering, giving, receiving, or soliciting of any item of value to influence the actions of an individual in a position of power or trust. This includes, but is not limited to:

- Cash payments
- Gifts or hospitality
- Kickbacks or commissions
- Employment offers or political favors

All forms of bribery are strictly prohibited, whether direct or indirect, and regardless of the local customs, practices, or norms.

## **4.2 Gifts and Hospitality**

While legitimate business hospitality and modest gifts may foster positive relationships, they must:

- Be appropriate in value and frequency
- Not be intended to influence a decision or outcome
- Comply with both the giver's and the recipient's internal policies

**The following are strictly prohibited:**

- Gifts or hospitality offered to government officials or regulators
- Lavish or excessive entertainment
- Anything that could be perceived as a quid pro quo arrangement

## **4.3 Facilitation Payments and Kickbacks**

Facilitation payments—unofficial payments made to expedite routine services—are considered a form of bribery and are prohibited under this policy, regardless of local practices. Similarly, kickbacks or secret commissions are strictly forbidden

**All staff and partners are expected to:**

- Refuse such payments
- Report any such requests or attempts immediately

## **4.4 Political Contributions**

Miles2Smile Foundation does not permit donations or support—monetary or in-kind—to any political parties, candidates, or campaigns. Political neutrality is vital to our integrity, and all employees and affiliates must refrain from using the organisation's resources or reputation for political purposes.

## **4.5 Charitable Contributions**

Miles2Smile supports charitable giving as part of its mission, but such contributions must:

- Comply with local laws and regulatory standards
- Be approved by the appropriate internal authority
- Never be used as a substitute or disguise for improper payments

# **5. Roles and Responsibilities**

## **5.1 All Designated Persons**

**Every individual associated with Miles2Smile has a responsibility to:**

- Read and understand this policy
- Avoid any activity that may lead to or suggest a breach
- Promptly report any suspected violations

## **5.2 Senior Management**

Senior leaders are responsible for:

- Ensuring the implementation and effectiveness of this policy
- Promoting a culture of compliance and ethical behavior
- Providing training and awareness to all relevant stakeholders

### **5.3 Third Parties**

All vendors, consultants, and service providers must:

- Abide by the principles outlined in this policy
- Be subject to appropriate due diligence before engagement
- Include anti-bribery and anti-corruption clauses in contractual agreements

### **6. How to Raise a Concern**

If you suspect or become aware of any actual or potential violation of this policy, you must report it immediately. Concerns may be raised:

- Through your concerned manager
- To the Company Secretary or designated Ethics Officer

Reports will be treated with the highest level of confidentiality and sensitivity. Retaliation against whistleblowers is strictly prohibited.

### **7. Protection for Whistleblowers**

Miles2Smile is committed to ensuring that no one suffers retaliation for:

- Refusing to engage in bribery or corrupt activity
- Reporting a concern or suspicion in good faith

Any form of threat, harassment, or adverse action against a whistleblower will be treated as a serious disciplinary offense and may result in termination of employment or contracts

### **8. Training and Communication**

All staff will receive training on this policy as part of their induction and through ongoing annual workshops. Third-party partners will be informed of this policy and their obligations under it. Updated versions of the policy will be made available on the organisation's intranet and website.

### **9. Monitoring and Review**

The implementation of this policy will be reviewed annually by the Ethics & Compliance team. Monitoring mechanisms may include:

- Regular audits
- Risk assessments
- Whistleblower reports

Adjustments will be made as needed to address new risks or legal developments.