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ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

CAPSTONE LEGAL (“the Firm”) is committed to conducting all of its business in an honest and ethical manner and takes a zero-tolerance approach to bribery and corruption. The Firm is committed to acting professionally, fairly and with integrity in all our business dealings and relationships.

REGULATION AND LEGISLATION

In developing and implementing its anti-bribery and anti-corruption policy, the Firm is committed to complying with the relevant provisions of the **Bribery Act 2010 (UK)**, **Prevention of Corruption Act 1988 (India)** and with all current and any future legislation and associated codes of practice.

WHAT IS BRIBERY: PURPOSE AND STATEMENT OF THIS POLICY

A bribe is an inducement or reward offer, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage.

This policy applies to all partners, associates and other staff (whether permanent, fixed-term or temporary), any other person associated with us, clients or any third party with whom the firm deals with in the course of business. The purpose of this policy is to set out our responsibilities and the responsibilities of our clients in observing and upholding our position on bribery and corruption and provide information and guidance on how to recognise and deal with bribery and corruption issues.

The Firm does not tolerate any form of bribery or corruption and it is a requirement of this Policy that all the Firm's Representatives and clients comply with both the letter and the spirit of this Policy and all applicable anti-corruption laws.

A. The Giving of Bribes

The Firm's representatives & clients must not:

(i) make; or

(ii) offer or promise to make; or

(iii) authorize or procure anyone to make: any payment or gift of money or anything of value, or gift or conveyance of any financial or other advantage, either directly or indirectly, to or for the benefit of any person (including a Public Official whether "domestic" or "foreign") that is (or may appear to be) inducing, securing, or rewarding the improper performance by any person of any function or activity (whether or not it was done to obtain or retain business or a business advantage).

B. The Receipt of Bribes

Furthermore, the Firm's representatives & clients must not solicit, request, agree to receive or accept, directly or indirectly, any financial or other advantage or anything of value that is (or may appear to be) related to inducing or rewarding improper performance by any representative of any function or activity.

C. Bribes paid through a third party

The Firm's representatives & clients must not:

(i) make; or

(ii) offer or promise to make; or

(iii) authorize or procure anyone to make: any payment or gift of money or anything of value, or gift or conveyance of any financial or other advantage, either directly or indirectly, to a third party if they know or suspect that it will be offered to or for the benefit of any person (including a Public Official whether "domestic" or "foreign") and that it will be (or may appear to be) inducing, securing, or rewarding the improper performance by any person of any function or activity (whether or not it will be done to obtain or retain business or a business advantage).

D. Helping or allowing others to give or receive bribe

The Firm's representatives & clients must not consent to, or connive in, aid or abet, counsel or procure the commission of any of the above. The Firm's representatives & clients must not conspire with, aid or abet, counsel or procure any third party in the contravention of any applicable anti-corruption laws.

E. Internal controls

The Firm must control and:

Maintain a reasonable system of internal controls to prevent any improper or corrupt payments; and

Ensure that all financial transactions are accurately and fairly recorded in appropriate books and records.

F. Effect of failure to comply

The Firm's representatives or clients who contravene any applicable anti-corruption laws may expose the firm and themselves to significant criminal

and/or civil sanctions. A failure to act in accordance with the letter and spirit of applicable anti-corruption laws and this Policy may result in disciplinary or other action by the firm against the employees/representatives of the firm. A failure to comply with applicable anti-corruption laws and this Policy shall be reportable to and/or give rise to criminal or civil proceedings by concerned statutory authorities.

GIFTS AND HOSPITALITY

This policy does not preclude normal and appropriate hospitality (given and received) to or from third parties.

The giving and receipt of gifts is not prohibited in the following circumstances:-

- It is not made with the intention of influencing a third party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for benefits;
- It complies with local law;
- It does not include cash, gift certificates, vouchers or similar;

In all circumstances, the gift or hospitality should be reasonable and justifiable and the intention behind such gift should always be considered.

This policy does not preclude the receipt of gifts from clients as an expression of appreciation for the service provided. A member of staff or representative is permitted to accept such gifts as long as they are proportionate and reasonable in the circumstances.

WHAT IS CONTRARY TO THE POLICY?

The following is a non-exhaustive list of what it is not acceptable for a Partner, Associate, Staff/Representative of firm or Client (or someone on his/her behalf or on behalf of the Firm) to do:-

- Give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
- Give, promise to give, or offer, a payment, gift or hospitality to a government official, agent or representative to "facilitate" or expedite a routine procedure;
- Accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
- Accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return;
- Threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy;
- Offer legal services to a client or instructing officer on a personal basis (eg residential conveyancing or preparation of a will) at a reduced rate or at no cost (pro bono) with the expectation that it will obtain a business advantage;
or
- Engage in any activity that might lead to a breach of this policy.
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RESPONSIBILITIES

Partners, Associates, Staff/Representatives of the Firm and Clients shall;

- Read, understand and comply with this Policy;
- Avoid any activity that might lead to or suggest a breach of this Policy;

- Notify the management as soon as possible if you believe a breach of this Policy has occurred;
- Be aware and note that any person who breaches this Policy will face disciplinary action, which could result in dismissal for gross misconduct;
- Be aware and note that any person who is in breach of this policy or applicable laws shall be punishable with punishment as mandated by law.
- Declare and keep a written record of all hospitality or gifts accepted or offered; ensure that all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in the proper manner and should specifically record the reason for the expenditure
- Ensure that all accounts, invoices, memoranda and other documents and records relating to your dealings with third parties, such as clients, suppliers and business contacts are prepared and maintained with total accuracy and completeness. There must be no accounts etc kept “off the record”;
- Raise concerns about any issue or suspicion you may have at the earliest opportunity;
- Inform Management of the firm as soon as possible if you are offered a bribe or become a victim of bribery or corruption or believe you may be about to become a victim.

RECORD-KEEPING

The Firm shall keep financial records and have appropriate internal controls in place which will evidence the business reasons for making payments to third parties.

PROTECTION

The Firm encourages openness and will support anyone who raises, in good faith, genuine concerns under this Policy.

The Firm is committed to ensuring no person suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place, or may take place in the future.

Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the compliance manager immediately. If the matter is not remedied, and you are an employee, you should raise it formally.

TRAINING PLAN

The Firm will identify needs and draw up a plan to address these as appropriate to their responsibilities. The plan will include details of training that will be provided, who will be trained, when training will be provided and who is responsible for ensuring that training is delivered.

IMPLEMENTING THE POLICY

Responsibility

The Managing Partners have responsibility for implementing the policy. This policy shall be treated as a part of any contract of employment, partnership agreement or letter of engagement; subject to changes from time to time.

Publication of this policy

Every partner, associate, staff/representative and client of the Firm will receive a copy of this policy and it will be available on request to any prospective client. A copy of the policy will be included on the Firm's website.

Monitoring and review

The policy will be monitored and reviewed annually by the Managing Partners to measure its progress and judge its effectiveness.