

## Anti-Bribery, Anti-Corruption & Anti-Money Laundering Policy

### 1. Purpose

Romell Group is committed to conducting its business with honesty, integrity, transparency, and accountability.

The Policy aims to:

- Promote ethical business conduct across all operations.
- Prevent bribery, corruption, and money laundering.
- Ensure compliance with applicable laws and regulations.
- Protect Romell Group's reputation and stakeholder trust.
- Define the responsibilities of employees and business partners in maintaining ethical business practices.

### 2. Scope

This policy applies to:

- Directors and Board Members
- Employees (permanent, temporary, contract)
- Consultants and Advisors
- Vendors and Suppliers
- Contractors and Subcontractors
- Intermediaries, and Business Partners
- Joint Ventures and Affiliates (where applicable)

All persons acting on behalf of Romell Group are required to comply with this Policy.

### 3. Policy Statement

Romell Group adopts a zero-tolerance approach toward bribery, corruption, and money laundering. No employee or representative of Romell Group must directly or indirectly offer, promise, give, request, receive, or accept any form of bribe, kickback, facilitation payment or other improper benefit to influence a business decision or obtain an unfair advantage.

### 4. Definitions

- **Bribery**

Offering, giving, receiving, or soliciting anything of value to improperly influence a business decision.

- **Corruption**

The misuse of entrusted authority or position for personal gain or unfair advantage.

- **Facilitation Payment**



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Employees and stakeholders are encouraged to report any suspected or actual incidents of bribery, corruption, fraud, money laundering, conflicts of interest, or violations of this Policy to the manager or Human Resources (HR) department. Such reports may also be made through designated whistle-blower channels and will be handled confidentially, to the extent permitted by law.

#### **12. Protection against Retaliation**

Romell Group prohibits retaliation against anyone who raises concerns or reports suspected misconduct in good faith. No employee must face harassment, discrimination, intimidation, dismissal, or any other adverse action for reporting a concern or assisting in an investigation.

#### **13. Investigation and Corrective Action**

All reported concerns must be reviewed and investigated in a fair, objective, and confidential manner. Where violations are identified, Romell Group must take appropriate corrective actions, which may include disciplinary action, termination of employment or contracts, recovery of losses, or reporting to regulatory authorities.

#### **14. Training and Awareness**

Romell Group must provide periodic training and awareness programs to ensure employees and stakeholders understand their responsibilities under this Policy.

Employees are required to:

- Understand and comply with this Policy.
- Participate in compliance training programs.
- Seek guidance when uncertain about ethical or compliance-related matters.

#### **15. Record Retention**

Records related to due diligence, financial transactions, investigations, approvals, training, and compliance activities must be maintained securely and retained in accordance with applicable legal and regulatory requirements, including the Prevention of Money Laundering Act, 2002.

#### **16. Monitoring and Review**

The Compliance function must periodically review the implementation and effectiveness of this Policy through risk assessments, monitoring activities, audits, and investigations.

This Policy must be reviewed annually or earlier if required by changes in laws, regulations, or business operations.



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- Conduct appropriate due diligence on customers, suppliers, contractors, and business partners.
- Verify the identity and legitimacy of counterparties where required.
- Ensure transactions are supported by genuine business activities and valid documentation.
- Report suspicious transactions, unusual payment arrangements, or requests involving cash, third-party payments, shell companies, or unidentified sources of funds.
- Comply with applicable Anti-Money Laundering and Prevention of Money Laundering Act requirements.

### 8. Third-Party Due Diligence

Before engaging suppliers, contractors, consultants, intermediaries, or joint venture partners, Romell Group must conduct risk-based due diligence.

This may include reviewing:

- Business registration documents.
- Ownership and beneficial ownership information.
- Reputation and compliance history.
- Regulatory or legal issues.
- Sanctions and watch list screening.

Business relationships that present unacceptable corruption or money laundering risks must not be pursued.

### 9. Government and Regulatory Interactions

All dealings with government officials and regulators must be conducted honestly, transparently, and in compliance with applicable laws. Employees must maintain complete records of such interactions and must not provide gifts, payments, hospitality or benefits intended to improperly influence decisions.

### 10. Books, Records and Internal Controls

Romell Group must maintain accurate books, records, and financial accounts that fairly reflect all transactions.

Employees must ensure that:

- Transactions are properly authorized.
- Supporting documentation is retained.
- Payments are accurately recorded.
- No false, misleading, or off-the-book accounts are created.

Strong internal controls must be maintained to prevent bribery, corruption, fraud, and money laundering.

### 11. Reporting and Whistle-blower Mechanism



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Unofficial payment made to expedite routine government actions or approvals.

- **Money Laundering**

The process of concealing, disguising, or legitimizing funds obtained through illegal activities to make them appear lawful.

- **Public Official**

Government employees, regulators, elected officials, political candidates, and employees of government-controlled entities.

- **Third Party**

Any supplier, contractor, consultant, intermediary, vendor, agent, or business partner acting for or on behalf of Romell Group.

## **5. Prohibited Conduct**

Romell Group prohibits all forms of bribery, corruption, and money laundering.

Employees and business partners must not:

- Offer or accept bribes, kickbacks, commissions, or improper payments.
- Make facilitation payments to obtain permits, approvals, licenses, or government services.
- Use charitable donations or sponsorships to gain improper business advantages.
- Make political contributions on behalf of Romell Group without appropriate authorization.
- Conceal the source of funds or engage in transactions that may support money laundering or illegal financial activities.
- Create false records, invoices, or accounts to disguise transactions.

Reasonable and occasional gifts, hospitality, and entertainment may be offered or accepted when they are lawful, transparent, and intended to support legitimate business relationships.

Employees must not offer or accept:

- Cash or cash equivalents.
- Luxury travel or accommodation.
- Excessive or frequent hospitality.
- Gifts during procurement, tendering, contract negotiations, or regulatory approvals.
- Any gift or benefit that may create an actual or perceived conflict of interest.

All gifts and hospitality must comply with Romell Group's approval and reporting requirements.

## **7. Anti-Money Laundering Requirements**

Romell Group is committed to preventing money laundering and financial crime.

Employees must:



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